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COMMUNITY TRANSIT: Council Regulation (EEC) No 222/77

COUNCIL REGULATION (EEC) No 222/77
of 13 December 1976
on Community transit

- O.J. L 38 of 9.2.1977, p. 1

MODIFICATIONS (within the text)

1. Arts. 32, 49 and specimen III of the Annex : modified by Regulation (EEC) n° 983/79 (O.J. L 123 of 19.5.1979, p. 1)
2. Specimens I, II and III of the Annex modified by the Greek Act of Accession of 28.5.1979 (O.J. N° L291 of 19.11.1979, p. 63)
3. Rectification (O.J. N° L254/47 of 27.09.1980)
4. Articles 1, 7, 15, 20, 35, 42, 44, 45, 51 and 57 modified by Regulation (EEC) N° 3813/81 (O.J. N° L383 of 31.12.1981, p. 28)
5. Specimens I, II and III modified by Regulation (EEC) N° 3617/82 of 17 December 1982 (O.J. N° L382 of 31.12.1982, p. 6)
6. Specimens I, II and III of the annex modified by the Act of Accession of Spain and Portugal of 12.06.1985 (O.J. N° L302 of 15.11.1985, p. 149)
7. Articles 1, 2, 7, 9, 12, 39, 41, 47, 49, Title VIII, 55 and 57 modified by Regulation (EEC) N° 1901/85 of 08.07.1985 (O.J. N° L179 of 11.07.1985, p. 6) (shall apply with effect from 1 January 1988)
8. Article 40A; Regulation (EEC) n° 1674/87 of 11 June 1987 (O.J. N° L 157 of 17.06.1987, p. 1)



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TITLE I

General provisions

Article 1

1. The Community transit procedure shall apply to movement of the goods referred to in paragraphs 2 and 3 between two points situated in the Community. It includes a procedure for external Community transit and a procedure for internal Community transit.

2. The procedure for external Community transit shall apply to movement of the following goods:

- (a) goods which do not satisfy the conditions laid down in Articles 9 and 10 of the Treaty establishing the European Economic Community;
- (b) goods which, though satisfying the conditions laid down in Articles 9 and 10 of the Treaty establishing the European Economic Community, have been subject to customs export formalities for the grant of refunds for export to third countries pursuant to the common agricultural policy;
- (c) goods coming under the Treaty establishing the European Coal and Steel Community which under the terms of that Treaty are not in free circulation in the Community.

3. The procedure for internal Community transit shall apply to movement of the following goods, if they are subject to customs, tax, economic or statistical measures or any other measures relating to trade:

- (a) goods which satisfy the conditions laid down in Articles 9 and 10 of the Treaty establishing the European Economic Community (hereinafter referred to as 'Community goods'), except the goods referred to in paragraph 2 (b);
- (b) goods coming under the Treaty establishing the European Coal and Steel Community which under the terms of that Treaty are in free circulation within the Community, hereinafter referred to as "Community goods";

4. For the purposes of the provisions of the Treaty establishing the European Economic Community which relate to the free movement of goods, and subject to the provisions of Articles 2 (2), 7 (3), 8 (b), 47, 48 (2) and 49 (2) of this Regulation, goods properly imported into the territory of a Member State across an internal frontier shall be deemed to be Community goods unless an external Community transit document is produced in respect thereof.

5. The provisions of the Treaties establishing the European Economic Community and the European Coal and Steel Community relating to the free movement of goods shall apply to those goods which, in accordance with Article 1 (2) (b), are carried under the procedure for external Community transit and which are not exported to a third country, provided their Community status is certified in accordance with Article 6 (3) of Regulation (EEC) No 678/85⁽¹⁾. The document laid down by this provision shall be issued after the cancellation of the customs export formalities relating to the Community measures which necessitated the exportation of the goods to a third country.

Article 2

1. By way of derogation from Article 1, the Community transit procedure shall not apply to movements of goods under a temporary importation or temporary admission procedure.

2. The provisions of the Treaties establishing the European Economic Community and the European Coal and Steel Community which relate to the free movement of goods shall apply to movements of goods under an international procedure for temporary importation or temporary admission only if the document provided for in Article 6 (3) of Regulation (EEC) No 678/85 is produced to establish the Community status of those goods.

However, under conditions to be determined under the procedure prescribed in Article 57, such goods may be regarded as Community goods without the production of such a document.

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Article 3

1. By way of derogation from Article 1, each Member State may apply a national procedure instead of the external or internal Community transit procedure in respect of goods referred to in Article 1 (2) and (3) during carriage within its territory, or from one of its ports to another if carriage is effected by sea.
2. A Member State exercising this option shall ensure that Community measures applicable to the goods are implemented.
3. For purposes of paragraph 1, the territory of the Benelux Economic Union shall be considered to be the territory of one Member State.

Article 4

1. If the subsequent carriage of goods dealt with under a national procedure in accordance with Article 2 (1) or 3 entails the crossing of an internal frontier, such goods are to be placed under the Community transit procedure before crossing that frontier.
2. However, under conditions to be determined under the procedure prescribed by Article 57, the provisions of paragraph 1 need not apply to goods which are the subject of temporary importation or temporary admission.

Article 5

This Regulation shall be without prejudice to agreements made between Member States concerning frontier traffic.

Article 6

Provided that the implementation of the Community measures applicable to the goods is ensured, Member States may, within the Community transit procedure, introduce simplified procedures for certain types of traffic by means of bilateral agreements.

Such agreements shall be communicated to the Commission and to the other Member States.

Article 7

'1. In derogation from Article 1, the Community transit procedure shall not apply to the carriage of goods under cover of TIR carnets (TIR Convention) or the Rhine Manifest (Article 9 of the revised Convention for the navigation of the Rhine) on condition that the carriage of goods began or is to end outside the Community.'

2. In the case of Rhine traffic, carriage of goods may be effected provisionally under the procedure of the Rhine Manifest, even if that carriage of goods began and is to end within the Community.

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3. The provisions of the Treaties establishing the European Economic Community and the European Coal and Steel Community which relate to the free movement of goods shall apply to the movement of goods under one of the procedures referred to in paragraphs 1 and 2 on condition that they are accompanied, not only by the document required under the procedure used, but also, for the purpose of establishing the Community status of those goods, by the document provided for in Article 6 (3) of Regulation (EEC) No 678/85.

The latter document shall contain a reference to the procedure used and to the document relating to it.

Article 8

In the absence of an agreement between the Community and a third country whereby goods moving between two points in the Community may be carried across that country under the Community transit procedure:

- (a) the Community transit procedure shall apply to goods carried across that third country only if the carriage across that country is effected under cover of a single transport document drawn up in a Member State and the operation of that procedure is suspended in the territory of the third country;
- (b) Article 7 (1) and (3) shall apply to goods carried through the territory of the third country, even if carriage of the goods began and is to end within the Community.

Article 9

Where, in the cases provided for in this Regulation, the provisions of the Treaties establishing the European Economic Community and the European Coal and Steel Community which relate to the free movement of goods are applied only on presentation, for the purpose of establishing the Community status of those goods, of the document provided for in Article 6 (3) of Regulation (EEC) No 678/85, the party concerned may, for any valid reason, obtain that document subsequently from the competent authorities of the Member State of departure.

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Article 10

Prohibitions and restrictions on importation, exportation and transit issued by the Member States shall apply to the extent that they are compatible with the three Treaties establishing the European Communities.

Article 11

For the purposes of this Regulation:

(a) 'principal' means:

the person who, in person or through an authorized representative, requests permission, in a declaration in accordance with the required customs formalities, to carry out a Community transit operation and thereby makes himself responsible to the competent authorities for the execution of the operation in accordance with the rules;

(b) 'means of transport' means, in particular:

- any road vehicle, trailer, semi-trailer,
- any railway car or wagon,
- any boat or ship,
- any aircraft,
- any container within the meaning of the Customs Convention on containers;

(c) 'office of departure' means the customs office where the Community transit operation begins;

(d) 'office of transit' means:

- the customs office at the point of entry into a Member State other than the Member State of departure,
- also the customs office at the point of exit from the Community when the consignment is leaving the customs territory of the Community in the course of a Community transit operation via a frontier between a Member State and a third country;

(e) 'office of destination' means the customs office where the goods must be produced to complete the Community transit operation;

(f) 'office of guarantee' means the customs office where a comprehensive guarantee is lodged;

(g) 'internal frontier' means a frontier common to two Member States.

Goods loaded in a seaport of a Member State and unloaded in a seaport of another Member State shall be deemed to have crossed an internal frontier provided that the seacrossing is covered by a single transport document.

Goods coming from a third country by sea and transhipped in a seaport of a Member State with a view to unloading in a seaport of another Member State shall be deemed not to have crossed an internal frontier.

TITLE II

Procedure for external Community transit

Article 12

1. Any goods that are to be carried under the procedure for external Community transit shall be the subject, in accordance with the conditions laid down in this Regulation, of a T.1 declaration. A T.1 declaration means a declaration on a form corresponding to the specimen single document form COM drawn up in accordance with Regulation (EEC) No 679/85 (1).

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

3. The T.1 and T.1 bis forms shall be printed and completed in one of the official languages of the Community accepted by the competent autho-

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rities of the Member State of departure. Where necessary, the competent authorities of the Member State concerned in the Community transit operation may require translation into the official language or one of the official languages of that Member State.

4. The T.1 declaration shall be signed by the person who requests permission to effect an external Community transit operation or by his authorized representative, and at least three copies of it shall be produced at the office of departure.

5. The supplementary documents appended to the T.1 declaration shall form an integral part thereof.

6. The T.1 declaration shall be accompanied by the transport document.

The office of departure may dispense with production of this document at the time of completion of the customs formalities. However, the transport document must be produced whenever required by the customs authorities in the course of carriage.

7. Where the Community transit procedure in the Member State of departure succeeds another customs procedure, reference shall be made on the T.1 declaration to that procedure or to the corresponding customs documents.

Article 13

The principal shall be responsible for:

- (a) the production of the goods intact at the office of destination within the prescribed time limit and with due observance of the measures adopted by the competent authorities to ensure identification;

- (b) the observance of the provisions relating to the Community transit procedure and to transit in each of the Member States in the territory of which carriage of the goods is effected.

Article 14

1. Each Member State may, subject to conditions which it may prescribe, provide for the use of the T.1 document for national procedures.

2. The supplementary details included on the T.1 document for that purpose by a person other than the principal shall be the responsibility of the former, in accordance with the national provisions laid down by law, regulation or administrative action.

Article 15 is deleted.

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Article 16

1. The same means of transport may be used for the loading of goods at more than one office of departure and for unloading at more than one office of destination.

2. Each T 1 declaration shall include only the goods loaded or to be loaded on a single means of transport for carriage from one office of departure to one office of destination.

For the purposes of the preceding subparagraph the following shall be regarded as constituting a single means of transport, on condition that the goods carried are to be dispatched together:

- (a) a road vehicle accompanied by its trailer(s) or semi-trailer(s);
- (b) a line of coupled railway carriages or wagons;

(c) boats constituting a single chain;

(d) containers loaded on a means of transport within the meaning of this Article.

Article 17

1. The office of departure shall register the T 1 declaration, prescribe the period within which the goods must be produced at the office of destination, and take such measures for identification as it considers necessary.

2. Having entered the necessary particulars on the T 1 declaration, the office of departure shall retain its copy and return the other to the principal or his representative.

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Article 18

1. As a general rule, identification of the goods shall be ensured by sealing.
2. The following shall be sealed:
 - (a) the space containing the goods, when the means of transport has already been approved under other customs regulations or recognized by the office of departure as suitable for sealing;
 - (b) each individual package, in other cases.
3. Means of transport may be recognized as suitable for sealing on condition that:
 - (a) seals can be simply and effectively affixed to them;
 - (b) they are so constructed that no goods can be removed or introduced without leaving visible traces of tampering or without breaking the seals;
 - (c) they contain no concealed spaces where goods may be hidden;
 - (d) the spaces reserved for the load are readily accessible for customs inspection.
4. The office of departure may dispense with sealing if, having regard to other possible measures for identification, the description of the goods in the T 1 declaration or in the supplementary documents makes them readily identifiable.

Article 19

1. The copies of the T 1 document delivered to the principal or to his representative by the office of departure must accompany the goods.
2. Goods shall be carried via the offices of transit mentioned in the T 1 document. If circumstances justify it, other offices of transit may be used.
3. For supervision purposes, each Member State may prescribe transit routes within its territory.
4. Each Member State shall provide the Commission with a list of the customs offices authorized to deal with Community transit operations, stating at what hours they are open.

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

Article 20

Copies of the T 1 document shall be produced in each Member State as required by the customs authorities, who may satisfy themselves that the seals are unbroken. The goods shall not be inspected unless some irregularity is suspected which could result in abuse.

Article 21

The consignment as well as the copies of the T 1 document shall be produced at each office of transit.

Article 22

1. The carrier shall give each office of transit a transit advice note. The design of the transit advice note shall be determined in accordance with the provisions of Article 57.
2. The offices of transit shall not inspect the goods unless some irregularity is suspected which could result in abuse.
3. If, in accordance with the provisions of Article 19 (2), goods are carried via an office of transit other than that mentioned in the T 1 document, that office shall without delay send the transit advice note to the office mentioned in that document.

Article 23

Where goods are loaded or unloaded at any intermediate office, copies of the T 1 document issued by the office(s) of departure must be produced.

Article 24

1. The goods described on a T 1 document may, without renewal of the declaration, be transferred to another means of transport under the supervision of the customs authorities of the Member State in whose territory the transfer is made. In such a case, the customs authorities shall record the relevant details on the T 1 document.
2. The customs authorities may, subject to such conditions as they shall determine, authorize such transfer without supervision. In such a case, the carrier shall record the relevant details on the T 1 document and inform the next customs office at which the goods must be presented, so that the transfer is officially certified by the customs authorities.

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1. If seals are broken in the course of carriage without the carrier so intending, he shall, as soon as possible, request that a certified report be drawn up in the Member State in which the means of transport is located, by the customs authority if there is one nearby or, if not, by any other competent authority. The authority concerned shall, if possible, affix new seals.

2. In the event of an accident necessitating transfer to another means of transport the provisions of Article 24 shall apply.

If there is no customs authority nearby, any other approved authority may act in its place under the conditions laid down in Article 24 (1).

3. In the event of imminent danger necessitating immediate unloading of the whole or part of the load, the carrier may take action on his own initiative. He shall record such action on the T 1 document. The provisions of paragraph 1 shall apply in such case.

4. If, as a result of accidents or other incidents arising in the course of carriage, the carrier is not in a position to observe the time limit referred to in Article 17, he shall inform the competent authority referred to in paragraph 1 as soon as possible. That authority shall then record the relevant details on the T 1 document.

Article 26

1. The office of destination shall record on the copies of the T 1 document the details of controls and shall without delay send a copy to the office of departure and retain the other copy.

2. The Community transit operation may be concluded at an office other than that mentioned in the T 1 document. That other office shall then become the office of destination

3. Where the goods are produced at the office of destination after expiry of the time limit prescribed by the office of departure and where this failure to comply with the time limit is due to circumstances which are explained to the satisfaction of the office of destination and which are beyond the control of the carrier or the principal, the latter shall be deemed to have complied with the time limit prescribed.

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Article 27

1. In order to ensure collection of the duties and other taxes which each Member State is authorized to charge in respect of goods passing through its territory in the course of Community transit, the principal shall furnish a guarantee, except as otherwise provided in this Regulation.
2. The guarantee may be comprehensive, covering a number of Community transit operations, or individual, covering a single Community transit operation.
3. Subject to the provisions of Article 33 (2), the guarantee shall consist of the joint and several guarantee of a natural or legal third person established in the Member State in which the guarantee is provided who is approved as guarantor by that Member State.

Article 28

1. The person standing as guarantor under the conditions referred to in Article 27 shall be responsible for designating, in each of the Member States through which the goods will be carried in the course of Community transit, a natural or legal third person who also will stand as guarantor for the principal

Such guarantor must be established in the Member State in question and must undertake, jointly and severally with the principal, to pay the duties and other taxes chargeable in that State.

2. The application of paragraph 1 shall be subject to a qualified majority decision of the Council acting on a proposal from the Commission, as a result of an examination of the conditions under which the Member States have been able to exercise their right of recovery in accordance with Article 36.

Article 29

1. The guarantee referred to in Article 27 (3) shall be in the form of one of the specimen guarantees shown as Specimen I or II annexed to this Regulation, as appropriate. (1)
2. Where the provisions laid down by national law, regulation or administrative action, or common practice so require, each Member State may allow the guarantee to be in a different form, on condition that it has the same legal effects as the documents shown as specimens.

Article 30

1. A comprehensive guarantee shall be lodged in an office of guarantee.
2. The office of guarantee shall determine the amount of the guarantee, accept the guarantor's undertaking and issue an authorization allowing the principal to carry out, within the limits of the guarantee, any Community transit operation irrespective of the office of departure.
3. Each person who has obtained authorization shall, subject to the conditions laid down by the competent authorities of the Member States, be issued with one or more copies of a guarantee certificate. The design of the guarantee certificate shall be determined in accordance with the provisions of Article 57.
4. Reference to this certificate shall be made in each T 1 declaration.

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Article 31

1. The office of guarantee may revoke the authorization if the conditions under which it was issued no longer exist.

2. Each Member State shall notify the Member States concerned of any revocation of authorizations.

Article 32 (1)

1. Each Member State may accept that the natural or legal third person standing as guarantor under the conditions laid down in Articles 27 and 28 guarantees, by a single guarantee and for a flat-rate amount of 7 000 European units of account in respect of each declaration, payment of duties and other charges which may become chargeable in the course of a Community transit operation carried out under his responsibility, whoever the principal may be. If carriage of the goods presents increased risks, having regard in particular to the amount of duties and other charges to which they are liable in one or more Member States, the flat-rate amount shall be fixed by the office of departure at a higher level.

The guarantee referred to in the first subparagraph shall conform to Specimen III in the Annex. (2)

2. The exchange values in national currencies of the European unit of account to be applied to the provisions for Community transit shall be calculated once a year.

3. The following shall be determined under the procedure laid down in Article 57 :

- (a) movements of goods which may give rise to an increase in the flat-rate amount, and the conditions under which such an increase shall apply ;
- (b) the conditions under which the guarantee referred to in paragraph 1 shall apply to any particular Community transit operation ;
- (c) the detailed rules for applying the exchange values in national currencies of the European unit of account.

Article 33

1. An individual guarantee furnished for a single Community transit operation shall be lodged at the office of departure.

2. The guarantee may be a cash deposit. In such a case, the amount shall be fixed by the competent authorities of the Member States, and the guarantee must be renewed at each office of transit within the meaning of the first indent of Article 11 (d).

Article 34

Without prejudice to national provisions prescribing other cases of exemption, the principal shall be exempted by the competent authorities of the Member States from payment of duties and other charges in the case of:

- (a) goods which have been destroyed as a result of *force majeure* or unavoidable accident duly proven; or
- (b) officially recognized shortages arising from the nature of the goods.

Article 35

The guarantor shall be released from his obligations towards the Member States through which goods were carried in the course of a Community transit operation when the T1 document has been discharged at the office of departure.

When the guarantor has not been notified by the competent customs authorities of the Member State of departure of the non-discharge of the T1 document, he shall likewise be released from his obligations upon expiry of a period of 12 months from the date of registration of the T1 declaration.

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'Where, within the period provided for in the second subparagraph, the guarantor has been notified by the competent customs authorities of the non-discharge of the T 1 document, he must, in addition, be informed that he is or may be liable to pay the amounts for which he is liable in respect of the Community transit operation in question. This notification must reach the guarantor not later than three years after the date of registration of the T 1 declaration. Where no such notification has been made before the expiry of the aforementioned time limit, the guarantor shall likewise be released from his obligations.'

Article 36

1. When it is found that, in the course of a Community transit operation, an offence or irregularity has been committed in a particular Member State, the recovery of duties or other charges which may be chargeable shall be effected by that Member State in accordance with its provisions laid down by law, regulation or administrative action, without prejudice to the institution of criminal proceedings.

2. If the place of the offence or irregularity cannot be determined, it shall be deemed to have been committed:

(a) when, in the course of a Community transit operation, the offence or irregularity is detected at an office of transit situated at an internal frontier: in the Member State which the means of transport or the goods have just left;

(b) when, in the course of a Community transit operation, the offence or irregularity is detected at an office of transit within the meaning of the second indent of Article 11 (d): in the Member State to which that office belongs;

(c) when, in the course of a Community transit operation, the offence or irregularity is detected in the territory of a Member State elsewhere than at an office of transit: in the Member State in which it is detected;

(d) when the consignment has not been produced at the office of destination: in the last Member State which the means of transport or the goods are shown by the transit advice note to have entered;

(e) when the offence or irregularity is detected after the Community transit operation has been concluded: in the Member State in which it is detected.

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Article 37

1. The T1 documents issued in accordance with the rules, and the identification measures taken by the customs authorities of one Member State, shall have the same legal effects in other Member States as the T1 documents issued in accordance with the rules and the identification measures taken by the customs authorities of each of those Member States.

2. The findings of the competent authorities of a Member State made when inspections are carried out under the Community transit procedure shall have the same force in other Member States as findings of the competent authorities of each of those Member States.

Article 38

Where necessary, the customs authorities of the Member States shall communicate to one another all findings, documents, reports, records of proceedings and information relating to transport operations carried out under the Community transit procedure and to irregularities and offences in connection with that procedure.

TITLE III

Procedure for internal Community transit

Article 39

1. Any goods that are to be carried under the procedure for internal Community transit must be the subject of the declaration referred to in Articles 4 and 6 of Regulation (EEC) No 678/85 and be entered on a form corresponding to the specimen COM form drawn up in accordance with Regulation (EEC) No 679/85.

The internal Community transit declaration shall bear the symbol T.2, which must be added to the symbol COM, if such a document is drawn up, or to any other symbol when another type of declaration is combined with the said internal Community transit declaration. In the event of use of supplementary forms, the symbol T.2 bis must be indicated on those forms for the purposes of internal Community transit.

2. Except where Articles 40 and 41 specify otherwise, the provisions of Title II shall apply *mutatis mutandis* to the procedure for internal Community transit.

Article 40

No guarantee need be given for the part of a transit operation between the office of departure and the first office of transit unless the law of the Member State in the territory of which the office of departure is situated so requires.

Article 40a

1. Any person satisfying the conditions laid down in paragraph 2 may obtain from the customs authorities in the Member State where he is established, subject to the limits laid down in paragraph 3, a guarantee waiver for internal Community transit operations he carries out from any Member State of departure and through the territory of any Member State.

2. The guarantee waiver referred to in paragraph 1 shall be granted only to persons:

- (a) who are resident in the Member State where the waiver is granted, and
- (b) who are regular users of the Community transit system, and
- (c) whose financial situation is such that they can meet their commitments, and
- (d) who have not committed any serious infringement of customs or fiscal laws, and
- (e) who undertake to pay, upon the first application in writing by the competent authorities of the Member States, any sums claimed in respect of their transit operations.

3. The guarantee waiver granted in accordance with paragraphs 1 and 2 shall not apply to internal Community transit operations involving goods:

- (a) whose total value exceeds 50 000 ECU, or
- (b) which present increased risks on account of the level of duties and other charges to which they are subject in one or more Member States.

4. The authorities which grant the waiver shall issue to each person obtaining it one or more copies of a guarantee waiver certificate. Where the guarantee waiver is applied, reference to the certificate must be made on the corresponding T 2 declaration.

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5. The customs authorities granting the guarantee waiver shall cancel it:

- (a) in the event of serious irregularity committed by the beneficiary as the principal in a Community transit operation;
- (b) where any of the conditions laid down in paragraph 2 is no longer satisfied;
- (c) where the beneficiary has not complied with the undertaking given in accordance with paragraph 2 (e).

Each Member State shall notify the other Member States of any cancellation of a guarantee waiver.

6. The following shall be determined in accordance with the procedure laid down in Article 57:

- (a) the specimen undertaking to be entered into by the person concerned in accordance with paragraph 2 (e);
- (b) the goods to which the guarantee waiver does not apply in accordance with paragraph 3 (b);
- (c) the specimen guarantee waiver certificate referred to in paragraph 4 and the conditions for its use.

Article 41

1. Goods in respect of which export/dispatch formalities are completed at a frontier customs office of the exporting Member State need not be dealt with under the Community transit procedure at that office unless they are subject to Community measures entailing control of their use or destination.

In such a case, the only particulars which need be given in the internal Community transit declaration are those required for export/dispatch purposes by the provisions laid down by law, regulation or administrative action in the Member State of departure.

The customs office of export/dispatch shall endorse a copy of the internal Community transit document and return it to the exporter/consignor or his representative, with the unused copies if he so requests. The endorsed copy must be delivered to the office of entry in the neighbouring Member State. An internal Community transit operation may begin at that office of entry, which shall then become the office of departure.

2. Paragraph 1 shall likewise apply to goods crossing an internal frontier within the meaning of the second subparagraph of Article 11 (g).

TITLE IV

Special provisions applying to certain modes of transport

Article 42

1. The railway authorities of the Member States shall be exempt from the requirement to furnish a guarantee.

2. The provisions of Articles 19 (2 and 3), 21, 22 and 41 shall not apply to the carriage of goods by rail.

3. For the purposes of applying Article 36 (2) (d), the records kept by the railway authorities shall be substituted for transit advice notes.

Article 43

1. No guarantee need be furnished for the carriage of goods on the Rhine and the Rhine waterways. (1)

2. Each Member State may dispense with the furnishing of a guarantee in respect of the carriage of goods on other waterways situated in its territory. It shall forward details of the measures taken to that effect to the Commission, which shall inform the other Member States.

Article 44

1. In derogation from Article 4, goods, the transport of which involves crossing an internal frontier within the meaning of the second subparagraph of Article 11 (g), need not be placed under the Community transit procedure before crossing the said frontier.

2. Paragraph 1 shall not apply:

- when the goods are subject to Community measures entailing control of their use or destination,
- or
- when the carriage of goods by sea, under a single contract of carriage, is to be followed, beyond the port of unloading, by carriage by land or inland waterway under a transit procedure except when carriage beyond that port is to be effected, in pursuance of Article 7 (2), under the Rhine Manifest procedure.

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3. When goods have been placed under the Community transit procedure before crossing the internal frontier, the effect of that procedure shall be suspended during the crossing of the high seas.

4. No guarantee need be furnished for the carriage of goods by sea.

Article 45

1. The Community transit procedure shall not be compulsory for the carriage of goods by air unless they are subject to Community measures entailing control of their use or destination.

2. In cases where a Community transit procedure is used for carriage effected wholly or partly by air, no guarantee need be furnished to cover the air portion of the journey of goods carried by undertakings authorized to undertake such carriage by scheduled or non-scheduled services in Member States.'

Article 46

1. The Community transit procedure shall not be compulsory for the carriage of goods by pipeline.

2. In cases where Community transit procedure is used for the carriage of goods by pipeline no guarantee need be furnished.

Article 47

The provisions of the Treaties establishing the European Economic Community and the European Coal and Steel Community which relate to the free movement of goods shall not apply to goods which, pursuant to Articles 44, 45 (1) or 46 (1), are not carried under the procedure for internal Community transit, unless the document provided for in Article 6 (3) of Regulation (EEC) No 678/85 is produced for the purpose of establishing their Community status.'

TITLE V

Special provisions applying to postal consignments*Article 48*

1. In derogation from the provisions of Article 1, the Community transit procedure shall not apply to postal consignments (including postal packages).

2. The provisions of the Treaty establishing the European Economic Community which relate to the free movement of goods shall apply only to goods contained in consignments sent from a post office situated within the Community when no label of the type prescribed in accordance with the provisions of Article 57 is affixed to the packages or the accompanying documents. The competent authorities of the Member State of dispatch shall be responsible for affixing such a label or causing it to be affixed to the packages and to the accompanying documents unless the goods satisfy the conditions laid down in Articles 7 and 10 of that Treaty.

TITLE VI

Special provisions applying to goods carried by travellers or contained in their luggage*Article 49*

1. The Community transit procedure shall not be compulsory for the carriage of goods accompanying travellers or contained in their luggage, if the goods concerned are not intended for commercial use.

2. The provisions of the Treaty establishing the European Economic Community which relate to the free movement of goods shall apply to goods which, by virtue of paragraph 1, are not carried under the Community transit procedure:

(a) if they are declared as Community goods and there is no doubt as to the accuracy of that declaration;

(b) in other cases, if the document provided for in Article 6 (3) of Regulation (EEC) No 678/85 is produced to establish the Community status of the goods.'

COMMUNITY TRANSIT: Council Regulation (EEC) No 222/77

TITLE VII

Provisions relating to statistics

Article 50

Where the Community transit procedure is applied, transit and export statistics shall be based on it.

Article 51

1. The T1 and T2 documents shall constitute the source of statistical information in respect of the movement of goods carried under the Community transit procedure.

2. Where the procedures referred to in Article 7 (1) and (2) are applied, the documents prescribed for those procedures shall be the source of information for transit statistics.

3. If a single movement of goods gives rise successively to the establishment of a national transit document and to a T1 or T2 document, only the latter documents shall constitute the source of statistical information.

Article 52

Until the Council, on a proposal from the Commission, has laid down provisions on the standardization of transit statistics:

(a) the office of departure shall, without delay, send a copy of that copy of the T1 or T2 document returned to it by the office of destination to the department in the Member State of departure responsible for external trade statistics; this copy shall contain all the necessary particulars for the statistical recording of the Community transit operation in all the Member States involved therein;

(b) the office of destination shall, without delay, send a copy of that copy of the T1 or T2 document that it retains to the department in the Member State of destination responsible for external trade

statistics; this copy shall contain all the necessary particulars for the statistical recording of the Community transit operation in all the Member States involved therein;

(c) the department in the Member State of departure responsible for external trade statistics shall, without delay, forward the particulars in the copy of the T1 or T2 document sent to it in accordance with the provisions of (a) above to the departments responsible for external trade statistics in all the other Member States involved in the Community transit operation except for the Member State of destination.

Article 53

The competent customs office shall send without delay to the department in the exporting or re-exporting Member State responsible for external trade statistics, the copy of the export or re-export document intended for that department.

Article 54

The principal or his authorized representative shall, at the request of the national departments responsible for external trade statistics, provide any information relating to the T1 or T2 document necessary for the compilation of such statistics.

TITLE VIII

'Provisions relating to the application of this Regulation.'

Article 55

The Committee on the Movement of Goods, hereinafter referred to as 'the Committee', set up pursuant to Article 15 of Regulation (EEC) No 678/85 shall be responsible for the implementation of Articles 56 and 57.'

Article 56

The Committee may examine any question relating to the application of this Regulation submitted to it by its chairman either on his own initiative or at the request of the representative of a Member State.

COMMUNITY TRANSIT: Council Regulation (EEC) No 222/77

Article 57

1. The procedure laid down in paragraphs 2 and 3 shall be followed for the adoption of the provisions necessary:

- (a) for the implementation of this Regulation, with the exception of Articles 1, 5, 6, 20, 21, 22, 26 to 31, 33, 36, 37 and 40;
- (b) for the adaptation of the Community transit procedure so that certain Community measures entailing control of the use or destination of the goods may be applied;
- (c) for the simplification of formalities under the Community transit procedure, in particular in internal Community transit, or for their adaptation to requirements arising from the particular nature of certain goods.

TITLE IX

Final provisions

Article 58

In derogation from this Regulation, Belgium, Luxembourg and the Netherlands may apply to the Community transit documents the agreements concluded or to be concluded between them with a view to reducing or abolishing frontier formalities at the Belgo-Luxembourg and Belgo-Netherlands frontiers.

Article 59

1. The Annexes to this Regulation shall form an integral part thereof.
2. The specimens shown in the Annexes may be adapted, in accordance with the procedure laid down in Article 57, to requirements arising from the particular nature of certain goods or to technical requirements.

Article 60

Each Member State shall inform the Commission of the provisions which it adopts for the implementation of this Regulation.

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

Article 61

1. Regulation (EEC) No 542/69 is hereby repealed.

2. In all Community instruments other than this Regulation in which reference is made to Regulation (EEC) No 542/69, to Articles thereof or to implementing Regulations adopted under the procedure laid down in Article 58 (2) and (3), such references shall be treated as references to this Regulation or to implementing Regulations made thereunder.

COMMUNITY TRANSIT: Council Regulation (EEC) No 222/77

ANNEX

SPECIMEN I

COMMUNITY TRANSIT

GUARANTEE

(Comprehensive guarantee covering several Community transit operations)

I. UNDERTAKING BY THE GUARANTOR

1. The undersigned⁽¹⁾resident at⁽²⁾

hereby jointly and severally guarantees, at the office of guarantee of

up to a maximum amount of in favour of the Kingdom of Belgium, the Kingdom of Denmark, the Federal Republic of Germany, the Hellenic Republic, the French Republic, Ireland, the Italian Republic, the Grand Duchy of Luxembourg, the Kingdom of the Netherlands, the United Kingdom of Great Britain and Northern Ireland⁽³⁾,

any amount for which a principal⁽⁴⁾ may be or become liable to the abovementioned States by reason of infringements or irregularities committed in the course of a Community transit operation carried out by that person, including duties, taxes, agricultural levies and other charges — with the exception of pecuniary penalties — as regards principal or further liabilities, expenses and incidentals.

2. The undersigned undertakes to pay upon the first application in writing by the competent authorities of the States referred to in paragraph 1 and without being able to defer payment beyond a period of 30 days from the date of application the sums requested up to the limit of the abovementioned maximum amount, unless he or she or any other person concerned establishes before the expiry of that period, to the satisfaction of the competent authorities, that the Community transit operation was conducted without any infringement or irregularity within the meaning of paragraph 1.

The competent authorities may, upon request of the undersigned and for any reasons recognized to be valid, defer the period within which the undersigned is obliged to pay the requested sums beyond a period of 30 days from the date of application for payment. The expenses incurred, from granting this additional period, and in particular any interest, must be calculated in such a way that the amount is equivalent to that which would be charged to that end on the money market or financial market in the State concerned.

This amount may not be reduced by the sums already paid in pursuance of this undertaking unless recourse is had to the undersigned in respect of a Community transit operation which began before the receipt of the earlier application for payment or during the 30 days following that receipt.

3. This undertaking shall be valid from the day of its acceptance by the office of guarantee.

This guarantee may be cancelled at any time by the undersigned, or by the State in the territory of which the office of guarantee is situated.

The cancellation shall take effect on the 16th day after notification thereof to the other party.

⁽¹⁾ Surname and forenames, or name of firm.⁽²⁾ Full address.⁽³⁾ Delete the name of any State or States of which the territory will not be used.⁽⁴⁾ Surname and forenames, or name of firm, and full address of the principal.

COMMUNITY TRANSIT: Council Regulation (EEC) No 222/77

The undersigned shall remain responsible for payment of the sums which become payable in respect of Community transit operations covered by this undertaking which began before the date on which the cancellation took effect, even if the demand for payment is made after that date.

- 4. For the purpose of this undertaking the undersigned gives his address for service (1) as (2) and, in each of the other States referred to in paragraph 1, as care of:

Table with 2 columns: State, Surname and forenames, or name of firm, and full address. The table contains multiple rows of dotted lines for data entry.

The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his addresses for service shall be accepted and duly delivered to him.

The undersigned acknowledges the jurisdiction of the courts of the places where he has an address for service.

The undersigned undertakes to maintain his addresses for service or, if he has to alter one or more of those addresses, to inform the office of guarantee in advance.

Done at on

Signature (3)

II. ACCEPTANCE BY THE OFFICE OF GUARANTEE

Office of guarantee

Guarantor's undertaking accepted on

Stamp and signature

(1) If, in the law of the State, there is no provision for address for service the guarantor shall appoint, in each of the States referred to in paragraph 1, an agent authorized to receive any communications addressed to him. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee. The acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of paragraph 4 must be made to correspond.

(2) Full address.

(3) The signature must be preceded by the following in the signatory's own handwriting: 'Guarantee for the amount of, with the amount written out in full.

COMMUNITY TRANSIT: Council Regulation (EEC) No 222/77

SPECIMEN II

COMMUNITY TRANSIT

GUARANTEE

(Guarantee covering a single Community transit operation)

I. UNDERTAKING BY THE GUARANTOR

1. The undersigned (1)
resident at (2)

hereby jointly and severally guarantees, at the office of departure of in favour of the Kingdom of Belgium, the Kingdom of Denmark, the Federal Republic of Germany, the Hellenic Republic, the French Republic, Ireland, the Italian Republic, the Grand Duchy of Luxembourg, the Kingdom of the Netherlands, the United Kingdom of Great Britain and Northern Ireland (3).

any amount for which a principal (4) may be or become liable to the abovementioned States by reason of infringements or irregularities committed in the course of a Community transit operation carried out by that person from the office of departure of

to the office of destination of in respect of the goods designated hereinafter, including duties, taxes, agricultural levies and other charges — with the exception of pecuniary penalties — as regards principal or further liabilities, expenses and incidentals.

2. The undersigned undertakes to pay upon the first application in writing by the competent authorities of the States referred to in paragraph 1 and without being able to defer payment beyond a period of 30 days from the date of application the sums requested unless he or she or any other person concerned establishes before the expiry of that period, to the satisfaction of the competent authorities, that the Community transit operation was conducted without any infringement or irregularity within the meaning of paragraph 1.

The competent authorities may upon request of the undersigned and for any reasons recognized to be valid defer the period within which the undersigned is obliged to pay the requested sums beyond a period of 30 days from the date of application for payment. The expenses incurred, from granting this additional period, and in particular any interest, must be calculated in such a way that the amount is equivalent to that which would be charged to that end on the money market or financial market in the State concerned.

3. This undertaking shall be valid from the day of its acceptance by the office of departure.
4. For the purposes of this undertaking, the undersigned gives his address for service (5) as (2) and, in each of the other States referred to in paragraph 1, as care of:

(1) Surname and forenames, or name of firm.

(2) Full address.

(3) Delete the name of any State or States of which the territory is not to be used.

(4) Surname and forenames, or name of firm, and full address of the principal.

(5) If, in the law of the State, there is no provision for address for service, the guarantor shall appoint, in each of the States referred to in paragraph 1, an agent authorized to receive any communications addressed to him. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee. The acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of paragraph 4 must be made to correspond.

COMMUNITY TRANSIT: Council Regulation (EEC) No 222/77

State	Surname and forenames, or name of firm, and full address
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The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his addresses for service shall be accepted as duly delivered to him.

The undersigned acknowledges the jurisdiction of the courts of the places where he has an address for service.

The undersigned undertakes to maintain his addresses for service, or, if he has to alter one or more of those addresses, to inform the office of guarantee in advance.

Done at on

Signature (1)

II. ACCEPTANCE BY THE OFFICE OF DEPARTURE

Office of departure

Guarantor's undertaking accepted on to cover the Community transit operation under T 1/T 2 (2), issued on

under No

Stamp and signature

(1) The signature must be preceded by the following in the signatory's own handwriting: 'Guarantee'.
(2) Delete as appropriate

COMMUNITY TRANSIT: Council Regulation (EEC) No 222/77

SPECIMEN III

COMMUNITY TRANSIT

GUARANTEE

(Flat-rate guarantee system)

I. UNDERTAKING BY THE GUARANTOR

1. The undersigned⁽¹⁾resident at⁽²⁾

hereby jointly and severally guarantees, at the office of guarantee of in favour of the Kingdom of Belgium, the Kingdom of Denmark, the Federal Republic of Germany, the Hellenic Republic, the French Republic, Ireland, the Italian Republic, the Grand Duchy of Luxembourg, the Kingdom of the Netherlands, the United Kingdom of Great Britain and Northern Ireland, any amount for which a principal may become liable to the abovementioned States by reason of infringements or irregularities committed in the course of a Community transit operation including duties, taxes, agricultural levies and other charges — with the exception of pecuniary penalties — as regards principal or further liabilities, expenses and incidental charges with regard to which the undersigned has agreed to be responsible by the issue of guarantee vouchers up to a maximum amount of 7 000 ECU per guarantee voucher.

2. The undersigned undertakes to pay upon the first application in writing by the competent authorities of the States referred to in paragraph 1 and without being able to defer payment beyond a period of 30 days from the date of application in the sums requested up to 7 000 ECU per guarantee voucher, unless he or she or any other person concerned establishes before the expiry of that period, to the satisfaction of the competent authorities, that the Community transit operation was conducted without any infringement or irregularity within the meaning of paragraph 1.

The competent authorities may upon request of the undersigned and for any reasons recognized to be valid, defer the period within which the undersigned should pay the requested sums beyond a period of 30 days from the date of application for payment. The expenses incurred, from granting this additional period, and in particular any interest, must be calculated in such a way that the amount is equivalent to that which would be charged to that end on the money market or financial market in the State concerned.

3. This undertaking shall be valid from the day of its acceptance by the office of guarantee.

This guarantee may be cancelled at any time by the undersigned, or by the State in the territory of which the office of guarantee is situated.

The cancellation shall take effect on the 16th day after notification thereof to the other party.

The undersigned shall remain responsible for payment of the sums which become payable in respect of Community transit operations covered by this undertaking which began before the date on which the cancellation took effect, even if the demand for payment is made after that date.

4. For the purpose of this undertaking, the undersigned gives his address for service ⁽¹⁾ as⁽²⁾ and, in each of the other States referred to in paragraph 1, as care of:

⁽¹⁾ Surname and forenames, or name of firm.

⁽²⁾ Full address.

⁽³⁾ If, in the law of a State, there is no provision for giving addresses for service, the guarantor shall appoint, in each of the States referred to in paragraph 1, an agent authorized to receive any communications addressed to him. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning the guarantee. The acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of paragraph 4 must be made to correspond.

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 -

Please turn to Section IX-F.

COMMISSION REGULATION (EEC) No 1062/87 OF 27 MARCH 1987 - PROVISIONS FOR THE IMPLEMENTATION OF THE COMMUNITY TRANSIT PROCEDURE AND FOR CERTAIN SIMPLIFICATIONS OF THAT PROCEDURE

COMMISSION REGULATION (EEC) No 1062/87

of 27 March 1987

on provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure

- O.J. No L 107 of 22 April 1987, p. 1 -

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) No 1062/87 OF 27 MARCH 1987 - PROVISIONS FOR THE IMPLEMENTATION OF THE COMMUNITY TRANSIT PROCEDURE AND FOR CERTAIN SIMPLIFICATIONS OF THAT PROCEDURE

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 222/77 of 13 December 1976 on Community transit⁽¹⁾, as last amended by the Act concerning the conditions of Accession of Spain and Portugal, and in particular Article 57 thereof,

Having regard to Council Regulation (EEC) No 678/85 of 18 February 1985, simplifying formalities in trade in goods within the Community⁽²⁾,

Whereas Regulation (EEC) No 222/77 has been amended by Regulation (EEC) No 1901/85⁽³⁾ to allow the use in both internal and external Community transit operations of the single document form provided for in 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⁽⁴⁾, amended by Commission Regulation (EEC) No 2791/86⁽⁵⁾, and Commission Regulation (EEC) No 2855/85 laying down implementing provisions for Regulations (EEC) No 678/85 and No 679/85⁽⁶⁾, as amended by Regulation (EEC) No 2792/86⁽⁷⁾,

Whereas Commission Regulation (EEC) No 223/77⁽⁸⁾, as last amended by Regulation (EEC) No 3399/85⁽⁹⁾, lays down the provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure;

Whereas the provisions of that Regulation have been amended many times in some cases substantially; whereas,

on further amending the said Regulation, it is advisable to redraft the legislation applicable in this field;

Whereas Regulation (EEC) No 223/77 established specimen forms for Community transit procedures and laid down their technical characteristics and the manner of their use; whereas the necessary changes should accordingly be made to Regulation (EEC) No 223/77,

Whereas Article 32 of Regulation (EEC) No 222/77, by establishing a flat-rate guarantee system, provides that certain implementation measures should be adopted under the procedure laid down in Article 57 thereof;

Whereas in some cases the export of goods from the Community is prohibited or subject to restrictions, duties or other charges; whereas provision must accordingly be made for procedures whereby such measures may be applied in regard to Community transit;

Whereas the railway authorities have set up accounting centres at which customs authorities are able to carry out customs control of Community transit operations; whereas this makes it possible to simplify the Community transit procedure in international rail transport;

Whereas it has been found that such simplification may be extended to cover rail carriage by means of large containers;

Whereas to facilitate the movement of goods within the Community each Member State should be granted the right to simplify formalities to be carried out at offices of departure and destination within its territory by persons who frequently send or receive consignments, allowing them to place their goods under a Community transit procedure without having to produce either the goods or the relevant

(¹) OJ No L 38, 9. 2. 1977, p. 1.

(²) OJ No L 79, 21. 3. 1985, p. 1.

(³) OJ No L 179, 11. 7. 1985, p. 6.

(⁴) OJ No L 79, 21. 3. 1985, p. 7.

(⁵) OJ No L 263, 15. 9. 1986, p. 1.

(⁶) OJ No L 274, 15. 10. 1985, p. 1.

(⁷) OJ No L 263, 15. 9. 1986, p. 59.

(⁸) OJ No L 38, 9. 2. 1977, p. 20.

(⁹) OJ No L 322, 3. 12. 1985, p. 10.

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T 1 or T 2 at the office of departure and to have goods delivered to them without prior production thereof at the office of destination;

Whereas this facility may be extended to the completion of the internal Community transit document T 2 L used to certify the Community status of goods for which the internal Community transit procedure is not obligatory, whatever the mode of transport;

Whereas in the event of use of loading lists attached to a T 2 L document, the number of lists should be given in box 4 of the said T 2 L document; whereas the specimen single document form used for this purpose should

therefore be amended to this effect, together with the rules for the use of this form;

Whereas it has been found possible to simplify substantially the clearance through customs and transit of motor vehicles and the clearance through customs of railway wagons;

Whereas the ease of identification of packaging returned empty after use makes it possible to simplify the relevant Community transit formalities;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee on the Movement of Goods,

HAS ADOPTED THIS REGULATION:

TITLE I

PROVISIONS RELATING TO FORMS AND THEIR USE IN COMMUNITY TRANSIT PROCEDURE

CHAPTER I

FORMS

Enumeration of the forms

Article 1

1. The forms on which Community transit declarations are made shall conform to the specimens in Annexes I to IV to Regulation (EEC) No 679/85.

Such declarations shall be drawn up in accordance with the rules laid down by Regulation (EEC) No 2855/85 and by Articles 3 and 4 of this Regulation. They shall be used in accordance with Regulation (EEC) No 222/77 and, where relevant, Regulation (EEC) No 678/85.

2. Loading lists based on the specimen in Annex I may, subject to the conditions laid down in Articles 5 to 9 and Article 85, be used as the descriptive part of Community transit declarations. The use thereof shall in no way affect the obligations in respect of formalities for dispatch, export or any procedure in the Member State of destination depending on the case, or in respect of the forms used for such formalities.

3. The form to be completed as the transit advice note for the purposes of Article 22 of Regulation (EEC) No 222/77 shall conform to the specimen in Annex II.

4. The form to be completed as the receipt, to certify that the Community transit document and the relevant consignment have been produced at the office of destination, shall conform to the specimen in Annex III. However, as regards the Community transit document, the receipt on the statistical copy thereof may be used. The receipt shall be issued and used in accordance with Article 10.

5. The guarantee certificate for which provision is made under Article 30 (3) of Regulation (EEC) No 222/77 shall conform to the specimen in Annex IV. The certificate shall be issued and used in accordance with Articles 12 to 15.

5a. The guarantee waiver certificate for which provision is made under Article 40a (4) of Regulation (EEC) No 222/77 shall conform to the specimen in Annex XII. The guarantee waiver certificate shall be issued and used in accordance with Article 19c.

6. The flat-rate guarantee voucher shall conform to the specimen in Annex V. The entries on the back of this form may, however, be shown on the front, above the particulars of the individual or firm issuing the voucher, the following entries remaining unchanged. The flat-rate guarantee voucher shall be issued and used in accordance with Articles 16 to 19.

7. The document referred to in Article 6 (3) of Regulation (EEC) No 678/85, which certifies the Community status of goods which are not being moved under the internal Community transit procedure, shall be drawn up on a form which conforms to copy 4 of the specimen in Annex I to

COMMISSION REGULATION (EEC) No 1062/87 OF 27 MARCH 1987 - PROVISIONS FOR THE IMPLEMENTATION OF THE COMMUNITY TRANSIT PROCEDURE AND FOR CERTAIN SIMPLIFICATIONS OF THAT PROCEDURE

Regulation (EEC) No 679/85 or to copy 4/5 of the specimen in Annex II to the said Regulation.

That form shall be supplemented, where necessary, by one or more forms which conform to copy 4 or to copy 4/5 of the specimen in Annexes III and IV respectively to Regulation (EEC) No 679/85.

Where the provisions laid down at the end of Article 1 (2) of Regulation (EEC) No 679/85 are applied, that form shall be supplemented by one or more forms which conform to copy 4 or to copy 4/5 of the specimen in Annexes I and II respectively to the said Regulation.

The person concerned shall enter the symbol 'T 2 L', in the right-hand subdivision in box 1 of the form conforming to copy 4 or to copy 4/5 of the specimen in Annexes I and II respectively to Regulation (EEC) No 679/85. If supplementary forms are used, the person concerned shall enter the symbol 'T 2 L bis' in the right-hand subdivision of box 1 of the form conforming to copy 4 or to copy 4/5 of the specimen in Annexes I and III or II and IV respectively to the said Regulation.

For the purposes of this Regulation such document shall be referred to as a 'T 2 L document'; it shall be issued and used in accordance with Title V.

8. The yellow label for which provision is made in Article 48 (2) of Regulation (EEC) No 222/77 shall be as shown in the specimen in Annex VI.

Printing of the forms and their completion

Article 2

1. The paper used for the forms for loading lists, transit advice notes and receipts shall be dressed for writing purposes and weigh at least 40 g/m²; its strength shall be such that in normal use it does not easily tear or crease.

2. The paper used for the flat-rate guarantee voucher shall be free of mechanical pulp, dressed for writing purposes and weigh at least 55 g/m². The paper shall have a red printed guilloche pattern background so as to reveal any falsification by mechanical or chemical means.

3. The paper used for the guarantee certificate and the guarantee waiver certificate forms shall be free of mechanical pulp and weigh not less than 100 g/m². It shall have a guilloche pattern background on both sides so as to reveal any falsification by mechanical or chemical means. Printing of such background shall be in:

- green for guarantee certificates,
- pale blue for guarantee waiver certificates.

4. The paper referred to in paragraphs 1, 2 and 3 shall be white, except for the loading lists referred to in Article 1 (2), for which the colour of the paper may be left to the choice of the user.

5. The sizes of the forms shall be:

(a) 210 × 297 mm for the loading list, a tolerance in the length of - 5 or + 8 mm being allowed;

(b) 210 × 148 mm for the transit advice note, the guarantee certificate and the guarantee waiver certificate;

(c) 148 × 105 mm for the receipt and flat-rate guarantee voucher;

6. The declarations and documents shall be drawn up in one of the official languages of the Community which is acceptable to the competent authorities of the Member State of departure. This provision shall not apply to flat-rate guarantee vouchers.

The competent authorities of another Member State in which the declarations and the documents must be presented may, as necessary, require a translation into the language, or one of the official languages, of that Member State.

The language to be used for the guarantee certificate shall be designated by the competent authorities of the Member State responsible for the guarantee office.

'The language to be used for the guarantee waiver certificate shall be designated by the competent authorities of the Member State in which the guarantee waiver is granted.'

7. The flat-rate guarantee vouchers shall show the name and address of the printer or a mark enabling the printer to be identified. The flat-rate guarantee vouchers shall be serially numbered as a means of identification.

'8. Member States shall be responsible for the printing of the guarantee certificates and the guarantee waiver certificates. Each certificate must be numbered for purposes of identification.'

'9. Forms for guarantee certificates, guarantee waiver certificates and flat-rate guarantee vouchers shall be completed using a typewriter or other mechanographical or similar process.'

Loading lists, transit advice notes and receipts may be completed using a typewriter or other mechanographical or similar process, or legibly in manuscript; in the latter case they shall be completed in ink and in block letters.

No erasures or alterations shall be made. Amendments shall be made by striking out the incorrect particulars and, where appropriate, adding those required. Any such amendments shall be initialled by the person making the amendment and authenticated by the competent authorities.

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CHAPTER II

USE OF FORMS

Declarations T 1 and T 2

Description and use

Mixed consignments

Article 3

1. The copies constituting the forms on which Community transit declarations are made are described in Annex III Regulation (EEC) No 2855/85.

2. Where goods are to move under the external Community transit procedure, the principal shall enter the symbol 'T 1' in the right-hand subdivision of box 1 of a form which conforms to the specimen in Annexes I and II to Regulation (EEC) No 679/85. Where supplementary forms are used, the principal shall enter the symbol 'T 1 bis' in the right-hand subdivision of box 1 of one or more forms conforming to the specimen in Annexes III and IV to the same Regulation.

Where, pursuant to the provisions laid down at the end of Article 1 (2) of Regulation (EEC) No 679/85, the supplementary forms used conform to the specimen in Annexes I or II to the said Regulation, the symbol 'T 1 bis' shall be entered in the right-hand subdivision of box 1 of the said forms.

Where goods are to move under the internal Community transit procedure, the principal shall enter the symbol 'T 2' in the right-hand subdivision of box 1 of a form which conforms to the specimen in Annexes I and II to Regulation (EEC) No 679/85. Where supplementary forms are used, the principal shall enter the symbol 'T 2 bis' in the right-hand subdivision of box 1 of one or more forms conforming to the specimen in Annexes III and IV to the same Regulation.

Where, pursuant to the provisions laid down at the end of Article 1 (2) of Regulation (EEC) No 679/85, the supplementary forms used conform to the specimen in Annexes I or II to the said Regulation, the symbol 'T 2 bis' shall be entered in the right-hand subdivision of box 1 of the said forms.

3. In the case of consignments containing at the same time goods of the types referred to in Article 1 (2) and (3) of Regulation (EEC) No 222/77, supplementary documents which conform to the specimen in Annexes III and IV or, where appropriate, Annexes I and II to Regulation (EEC) No 679/85 and which bear the symbols 'T 1 bis' or 'T 2 bis' respectively may be attached to a single form which conforms to the specimen in Annexes I and II to Regulation (EEC) No 679/85. In this case, the symbol 'T' shall be entered in the right-hand subdivision in box 1 of the said form; the blank

space after the symbol 'T' should be crossed out; in addition, the boxes 32 'Item No', 33 'Commodity code', 35 'Gross mass (kg)', 38 'Net mass (kg)' and 44 'Additional information, Documents produced, Certificates and authorizations' must be barred. A reference to the serial numbers of the supplementary documents bearing the symbol 'T 1 bis' and the supplementary documents bearing the symbol 'T 2 bis' shall be entered in box 31 'Packages and description of goods' of the form conforming to the specimen in Annexes I and II to Regulation (EEC) No 679/85.

4. When one of the symbols referred to in paragraph 2 has been omitted from the right-hand subdivision in box 1 of the form used or when, in the case of consignments containing at the same time goods of the types referred to in Article 1 (2) and (3) of Regulation (EEC) No 222/77, the provisions of paragraph 3 and of Article 5 (7) have not been complied with, goods under cover of such documents shall be deemed to be moving under the external Community transit procedure.

'However, for the application of export duties or of the measures prescribed in respect of exports under the common commercial policy, such goods shall be deemed to be moving under the internal Community transit procedure.'

Production of the dispatch or export declaration with the Community transit declaration

Article 4

Without prejudice to any measures of simplification applicable, the customs document for the dispatch or redispach of goods to another Member State or the customs document for the exportation or re-exportation of goods out of the customs territory of the Community or any document having equivalent effect shall be presented to the office of departure together with the Community transit declaration to which it relates.

For the purposes of the preceding subparagraph, the declaration of dispatch or redispach or the export or re-export declaration on the one hand, and the Community transit declaration on the other, may be combined on a single form.

Loading Lists

Use of loading lists

Mixed consignments

Article 5

1. Where the principal uses loading lists for a consignment comprising two or more types of goods, the boxes 15 'Country of dispatch/export', 33 'Commodity code', 35 'Gross mass (kg)', 38 'Net mass (kg)' and, where necessary, 44 'Additional information, Documents

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produced, Certificates and authorizations' of the form used for the purposes of Community transit shall be barred and box 31 'Packages and description of goods' of that form shall not be used to show the marks and numbers, number and kind of the packages and description of goods. In this case, supplementary forms must not be used.

2. The loading list referred to in Article 1 (2) means any commercial document which complies with the conditions laid down in Article 2 (1), (5) (a), (6) first and second subparagraphs, (9) second and third subparagraphs and Articles 6 to 9.

3. The loading list shall be produced in the same number of copies as the form used for Community transit purposes to which it relates

4. When the declaration is registered, the loading list must bear the same registration number as the form used for Community transit purposes to which it relates. That number must be printed either by means of a stamp incorporating the name of the office of departure or by hand. In the latter case it must be accompanied by the office stamp.

The signature of an official of the office of departure shall be optional.

5. Where two or more loading lists accompany a single form used for Community transit purposes, each must bear a serial number allotted by the principal; the number of accompanying loading lists shall be shown in the box 4 'Loading lists' of the said form.

6. A declaration on a form which conforms to the specimen in Annexes I and II to Regulation (EEC) No 679/85, bearing the symbol 'T 1' or 'T 2' in the right-hand subdivision of box 1 and accompanied by one or more loading lists complying with the conditions laid down in Articles 6 to 9 shall, as appropriate, be treated as equivalent to an external Community transit declaration or an internal Community transit declaration for the purposes of Article 12 or Article 39 of Regulation (EEC) No 222/77.

7. In the case of consignments containing at the same time goods referred to in Article 1 (2) and (3) of Regulation (EEC) No 222/77, separate loading lists must be completed and may be attached to a single form conforming to the specimen in Annexes I and II to Regulation (EEC) No 679/85.

In that case, the symbol 'T' shall be entered in the right-hand subdivision of box 1 of the said form. The blank space after the symbol 'T' should be crossed out; in addition, the boxes 15 'Country of dispatch/export', 32 'Item No', 33

'Commodity code', 35 'Gross mass (kg)', 38 'Net mass (kg)' and, where necessary, 44 'Additional information, Documents produced, Certificates and authorizations' must be barred. A reference to the serial numbers of the loading lists relating to each of the two types of goods must be entered in box 31 'Packages and description of goods' of the form used.

Form of loading lists

Article 6

The loading list shall include:

- (a) the heading 'Loading list';
- (b) a box, 70 × 55 mm, divided into a top part 70 × 15 mm for the insertion of the symbol 'T' followed by one of the endorsements referred to in Article 3 (2) and a lower part 70 × 40 mm for the references referred to in Article 5 (4);
- (c) columns, in the following order and headed as shown:
 - Item No,
 - Marks, numbers, number and kind of package; description of goods,
 - Country of dispatch/export,
 - Gross mass (in kilograms),
 - Reserved for customs.

The width of the columns may be adapted as necessary, except that the width of the column headed 'Reserved for customs' shall be not less than 30 mm. Spaces not reserved for a particular purpose under (a) to (c) above may also be used.

Completion

Article 7

1. Only the front of the forms may be used as a loading list.
2. Each item shown on a loading list must be preceded by a serial number.
3. Each item must be followed, when appropriate, by any special reference required by Community Regulations, in particular in regard to the common agricultural policy, documents produced, certificates and authorizations.
4. A horizontal line must be drawn after the last entry and the remaining unused spaces barred so that any subsequent addition is impossible.

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Simplified procedures

Article 8

1. The customs authorities of each Member State may allow firms established in that State and whose records are based on an electronic or automatic data processing system to use loading lists as referred to in Article 1 (2) which, although not complying with all the conditions of Article 2 (1), (5) (a) and 9, last two subparagraphs, and of Article 6, are designed and completed in such a way that they can be used without difficulty by the customs and statistical authorities in question.

2. For each item such loading lists must always include the number, kind and marks and numbers of packages, the description of goods, gross mass in kilograms and the country of dispatch/export.

Consignment by rail

Article 9

1. Where Articles 29 to 61 operate, Article 5 (2) and Articles 6 to 8 shall apply to loading lists which accompany the International consignment note or the Community transit transfer note. The number of such lists shall be shown in the box reserved for particulars of accompanying documents on the International consignment note or the Community transit transfer note, whichever is produced.

In addition, the loading list shall include the wagon number to which the International consignment note refers or, where appropriate, the number of the container containing the goods.

2. For transports beginning within the Community comprising at the same time goods referred to in Article 1 (2) and (3) of Regulation (EEC) No 222/77, separate loading lists shall be used; in the case of goods carried in large containers under cover of Community transit transfer notes, such separate lists shall be completed for each large container which contains both categories of goods.

The serial numbers of the loading lists relating to the goods referred to in Article 1 (2) of the said Regulation shall be inserted in the box reserved for the description of goods on either the International consignment note or the Community transit transfer note, whichever is produced.

3. In the circumstances referred to in paragraphs 1 and 2 and for the purposes of the procedures provided for in Articles 29 to 61, the loading lists accompanying the International Consignment Note or the Community Transit Transfer Note shall form an integral part thereof and shall have the same legal effects.

The original of such loading lists shall bear the stamp of the station of dispatch.

Time-limit for the production of goods

Article 9a

The time-limit prescribed by the office of departure by which the goods must be produced at the office of destination shall be binding on the customs authorities of the countries whose territory is entered during a Community transit operation and shall not be altered by those authorities.

Receipt

Use of the Receipt

Article 10

1. Any person, who delivers to the office of destination a Community transit document together with the consignment to which that document relates may obtain a receipt on request.

2. The receipt shall first be completed by the person concerned and may contain other particulars relating to the consignment, except in the space reserved for customs, but the customs certification shall be valid only in respect of the particulars contained in that space.

Return of the documents

Central offices

Article 11

Each Member State shall have the right to designate one or more central offices to which documents shall be returned by the competent customs office in the Member State of destination. Member States shall, after appointing such offices for that purpose, inform the Commission and specify the category of documents to be returned thereto. The Commission shall in turn notify the other Member States.

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TITLE II

PROVISIONS RELATING TO GUARANTEES

COMPREHENSIVE GUARANTEE

Certificate of guarantee

Authorized persons

Article 12

1. The principal shall, on issue of the certificate of guarantee or at any time during the validity thereof, nominate on his own responsibility on the reverse of the certificate, the person, or persons, authorized to sign Community transit declarations on his behalf. The particulars shall include the surname and forename of each authorized person followed by the signature of that person. Each nomination of an authorized person must be acknowledged by the signature of the principal. The principal shall be entitled at his discretion to cross through the unused boxes.

2. The principal may at any time delete the name of an authorized person from the reverse of the certificate.

Authorized agents

Article 13

Any person named on the reverse of a guarantee certificate presented at an office of departure shall be considered the authorized agent of the principal.

Period of validity; extension

Article 14

The period of validity of a guarantee certificate may not exceed two years. However, this period may be extended by the guarantee office for one further period not exceeding two years.

Cancellation

Article 15

If the guarantee is cancelled the principal shall be responsible for returning to the guarantee office forthwith all the guarantee certificates issued to him.

Flat-rate guarantee

Guarantee document

Article 16

1. When a natural or legal person proposes to stand surety under the conditions referred to in Articles 27 and 28 of, and on the terms laid down in Article 32 (1) of, Regulation (EEC) No 222/77, the guarantee shall be given in the form as shown in Specimen III annexed to that Regulation.

2. Where national law, administrative practice or accepted usage so requires, each Member State may require the use of a different form of guarantee provided it has the same legal effect as the guarantee referred to in paragraph 1.

Guarantee voucher

Article 17

1. The acceptance of the guarantee referred to in Article 16 by the customs office where it is given (hereinafter referred to as 'the guarantee office') shall be the guarantor's authority to issue, under the terms of the guarantee, a flat-rate guarantee voucher or vouchers to persons who intend to act as principal in a Community transit operation from an office of departure of their choice.

The guarantor may issue flat-rate guarantee vouchers:

- which are not valid for a Community transit operation in respect of goods which are listed in Annex VII, and
- which may be used in multiples of up to seven vouchers per means of transport as referred to in Article 16 (2) of Regulation (EEC) No 222/77 for goods other than those referred to in the previous indent.

For this purpose the guarantor shall mark such flat-rate guarantee vouchers diagonally in capital letters with one of the following statements:

- VALIDEZ LIMITADA; APLICACIÓN DEL PÁRRAFO SEGUNDO DEL APARTADO 1 DEL ARTICULO 17 DEL REGLAMENTO (CEE) N° 1062/87
- BEGRÆNSET GLYDIGHED — ARTIKEL 17, STK. 1, ANDET AFSNIT, I FORORDNING (EØF Nr. 1062/87

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- BESCHRÄNKTE GELTUNG — ANWENDUNG VON ARTIKEL 17 ABSATZ 1 ZWEITER UNTERABSATZ DER VERORDNUNG (EWG) Nr. 1062/87
- ΠΕΡΙΟΡΙΣΜΕΝΗ ΙΣΧΥΣ: ΕΦΑΡΜΟΓΗ ΤΟΥ ΑΡΘΡΟΥ 17 ΠΑΡΑΓΡΑΦΟΣ 1 ΔΕΥΤΕΡΟ ΕΔΑΦΙΟ ΤΟΥ ΚΑΝΟΝΙΣΜΟΥ (ΕΟΚ) αριθ. 1062/87
- LIMITED VALIDITY — APPLICATION OF SECOND SUBPARAGRAPH OF ARTICLE 17 (1) OF REGULATION (EEC) No 1062/87
- VALIDITÉ LIMITÉE — APPLICATION DE L'ARTICLE 17 PRAGRAPHE 1 DEUXIÈME ALINÉA DU RÈGLEMENT (CEE) N° 1062/87
- VALIDITÀ LIMITATA — APPLICAZIONE DELL'ARTICOLO 17, PARAGRAFO 1, SECONDO COMMA DEL REGOLAMENTO (CEE) N. 1062/87
- BEPERKTE GELDIGHEID — TOEPASSING VAN ARTIKEL 17, LID 1, TWEEDE ALINEA, VAN VERORDENING (EEG) nr. 1062/87
- VALIDADE LIMITADA; APLICACÃO DO SEGUNDO PARÁGRAFO DO N° 1 DO ARTIGO 17º DO REGULAMENTO (CEE) N° 1062/87

The cancellation of a guarantee shall be notified forthwith to the other Member States by the Member State in which the relevant guarantee office is located.

2. The guarantor shall be liable up to an amount of 7 000 ECU in respect of each flat-rate guarantee voucher.
3. Without prejudice to the provisions in the second and third subparagraphs of paragraph 1 and in Article 18, the principal may carry out one Community transit operation under each flat-rate guarantee voucher. The voucher shall be delivered to the office of departure, where it shall be retained.

Increase in the guarantee; conversion of the ECU

Article 18

1. Except in the cases referred to in paragraphs 2 and 3, the office of departure may not require a guarantee in excess of the flat-rate amount of 7 000 ECU for each Community transit declaration, irrespective of the amount of the duties and other charges to which the goods covered by a particular declaration may be liable.
2. When, because of circumstances peculiar to it, a transport operation involves increased risks and the office of departure therefore considers that the guarantee of 7 000

ECU is clearly insufficient, it may exceptionally require a guarantee of greater amount in multiples of 7 000 ECU.

3. The carriage of goods listed in Annex VII shall give rise to an increase in the amount of the flat-rate guarantee when the quantity of goods carried exceeds the quantity corresponding to the flat-rate amount of 7 000 ECU.

In that case, the flat-rate amount shall be increased to the multiple of 7 000 ECU necessary to guarantee the quantity of goods to be dispatched.

4. The principal shall, in the cases referred to in paragraphs 2 and 3, deliver to the office of departure flat-rate guarantee vouchers corresponding to the required multiple of 7 000 ECU.
5. The exchange value in a national currency of the amounts expressed in ECU referred to in this Regulation shall be calculated by using the exchange rate in force on the first working day of the month of October, and shall be applied from 1 January of the following 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. For the application of this provision, the rates published in the *Official Journal of the European Communities* shall be used.

The exchange value of the ECU to be used in applying the first subparagraph shall be that which was applicable on the date on which the Community transit declaration covered by the flat-rate guarantee voucher or vouchers was registered.

Consignment comprising both sensitive and non-sensitive goods

Article 19

1. When the Community transit declaration includes other goods besides those shown in the list referred to in Article 18 (3), the flat-rate guarantee provisions shall be applied as if the two categories of goods were covered by separate declarations.
2. By way of derogation from paragraph 1, account shall not be taken of the presence of goods of either category if the quantity or value thereof is relatively insignificant.

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1. For the purposes of granting the guarantee waiver for internal Community transit operations, the undertaking to be signed by the person concerned in accordance with Article 40a(2)(e) of Regulation (EEC) No 222/77 shall be drawn up in the form of the specimen shown in Annex XI.

2. Where the provisions laid down by national law, regulation or administrative action or common practice so require, each Member State may have the undertaking by the person concerned drawn up in a different form, on condition that it has the same legal effects as those obtained from the undertaking provided for in the specimen.

Goods presenting increased risks, to which the guarantee waiver does not apply*Article 19b*

Goods which present increased risks and to which the guarantee waiver does not apply in accordance with Article 40a(3)(b) of Regulation (EEC) No 222/77 are listed in Annex VII.

Guarantee waiver certificate*Article 19c*

1. The principal shall, on issue of the guarantee waiver certificate or at any other time during the validity thereof, nominate on his own responsibility, on the reverse of the certificate, the person or persons authorized to sign Community transit declarations on his behalf. The particulars shall include the surname and forename of each authorized person followed by the signature of that person. Each nomination of an authorized person shall be acknowledged by the signature of the principal. The principal shall be entitled at his discretion to cross through the unused boxes.

The principal may at any time delete the name of an authorized person from the reverse of the certificate.

2. Any person named on the reverse of a guarantee waiver certificate presented at an office of departure shall be considered the authorized agent of the principal.

3. The period of validity of a guarantee waiver certificate shall not exceed two years. However, this period may be extended by the authorities granting the waiver for one further period not exceeding two years.

4. If the guarantee waiver is revoked the principal shall be responsible for returning forthwith to the authorities who have granted the waiver all the guarantee waiver certificates issued to him which are still valid.

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TITLE III

USE OF COMMUNITY TRANSIT DOCUMENTS FOR IMPLEMENTING MEASURES ON THE EXPORTATION OF CERTAIN GOODS

General

Article 20

1. This Title sets out the conditions applicable to movements of goods within the Community when exportation thereof from the Community is prohibited or is subject to restrictions, duties or other charges.

2. These provisions shall, however, apply only in so far as the measure introducing the prohibition, restriction, duty or other charge has provided for them to apply, and they shall be without prejudice to any special provisions which that measure may comprise.

3. This Title shall not apply when the transport of goods within the Community is confined to the territory of one Member State.

Formalities to be completed when a Community transit procedure is used

Article 21

When goods referred to in Article 20 (1) are placed under a Community transit procedure, the principal shall complete the space headed 'Description of goods' on the Community transit document with one of the following statements:

- Salida de la Comunidad sometida a restricciones
- Udførsel fra Fællesskabet undergivet restriktioner
- Ausgang aus der Gemeinschaft -- Beschränkungen unterworfen
- Έξοδος από την Κοινότητα υποκειμένη σε περιορισμούς
- Export from the Community subject to restrictions
- Sortie de la Communauté soumise à des restrictions
- Uscita dalla Comunità assoggettata a restrizioni
- Verlaten van de Gemeenschap aan beperkingen onderworpen
- Saída da Comunidade sujeita a restrições
- Salida de la Comunidad sujeta a pago de derechos
- Udførsel fra Fællesskabet betinget af afgiftsbetaling
- Ausgang aus der Gemeinschaft — Abgabenerhebungen unterworfen

— Έξοδος από την Κοινότητα υποκειμένη σε επιβάρυνση

— Export from the Community subject to duty

— Sortie de la Communauté soumise à imposition

— Uscita della Comunità assoggettata a tassazione

— Verlaten van de Gemeenschap aan belastingheffing onderworpen

— Saída da Comunidade sujeita a pagamento de imposições

Formalities to be completed when other procedures are used

Article 22

1. When the goods referred to in Article 20 (1) are not placed under a Community transit procedure, the customs office at which departure formalities are carried out shall require completion of Control Copy T No 5 provided for in Article 10 of Regulation (EEC) No 223/77. Box 104 of the Control Copy T No 5 shall be completed with one of the statements, as appropriate, set out in Article 21.

2. The customs office referred to in paragraph 1 shall insert in the customs document under cover of which the goods are to be carried one of the statements, as appropriate, set out in Article 21.

Exportation without further formalities

Article 23

Articles 21 and 22 shall not apply when, on declaration of the goods for exportation from the Community, proof is given to the customs office at which export formalities are carried out that an administrative measure freeing the goods from restriction has been taken, that any duties or charges due have been paid or that, in the circumstances obtaining, the goods may leave the Community territory without further formalities.

Giving of a guarantee

Article 24

1. When the measure referred to in Article 20 (2) provides for the giving of a guarantee, such guarantee shall be provided in cases when, according to the information

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contained in the customs document, goods as referred to in Article 20 (1) moving between two points within the Community are, during their transport, to leave the territory of the Community otherwise than by air.

2. The guarantee shall be given either at the customs office at which the formalities required on departure of the goods have been completed or to any other body designated for that purpose by the Member State in which that customs office is located and on the terms laid down by the competent authorities of that Member State. In the case of measures imposing a duty or other charge, the guarantee need not be provided where the goods are carried under the Community transit procedure and a guarantee otherwise than in cash has been given or there is provision for exemption from the giving of a guarantee by reason of the identity of the principal.

Goods crossing the territory of Austria or Switzerland

Article 25

1. Article 22 shall apply equally to goods referred to in Article 20 (1) which in the course of transport between two points within the Community cross the territory of Austria or Switzerland and are reconsigned from one of those territories.

By way of derogation from Article 12 of Regulation (EEC) No 223/77, the original of the Control Copy T No 5 shall accompany the goods to the competent customs office of the Member State of destination.

The office of departure shall specify the period within which the goods must be reimported into the Community.

2. If the measure referred to in Article 20 (2) provides for the lodging of a guarantee, then notwithstanding Article 24 such guarantee shall be furnished for all transactions covered by paragraph 1 of this Article.

Formalities at the office of destination

Article 26

The office of destination shall take the necessary steps to implement the measures referred to in Article 20 (2) in respect of goods which are not entered for home use immediately following their arrival at that office.

Goods not reimported into the Community

Article 27

When goods referred to in Article 20 (1) move as described in Article 24, whether or not by air, and are not reimported into the Community within the prescribed period, they shall be treated as having been irregularly exported to a third country from the Member State whence they were consigned unless it can be established that they were lost through *force majeure* or accidental circumstances.

TITLE IV

SIMPLIFIED PROCEDURES

Rules not affected by this Title

Article 28

The provisions of this Title

- (a) shall be without prejudice to application of the provisions of Articles 10 to 14 of Regulation (EEC) No 223/77;
- (b) shall in no way affect the obligations in respect of formalities for dispatch, export or any procedure in the Member State of destination, depending on the case.

CHAPTER I

COMMUNITY TRANSIT PROCEDURE FOR THE CARRIAGE OF GOODS BY RAIL

General provisions relating to carriage by rail

General

Article 29

Formalities under the Community transit procedure shall be simplified in accordance with Articles 30 to 43 and 59 to 61

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for the carriage of goods by railway authorities under cover of an International Consignment Note (CIM) or International Express Parcels Consignment Note (TIEEx).

Legal value of documents used

Article 30

The International Consignment Note or the International Express Parcels Consignment Note shall be treated as equivalent to:

- (a) a T 1 declaration or document as the case may be for goods referred to in Article 1 (2) of Regulation (EEC) No 222/77;
- (b) a T 2 declaration or document as the case may be for goods referred to in Article 1 (3) of the abovementioned Regulation.

Control of records

Article 31

The railway authorities of each Member State shall make available to the customs authorities of their country for purposes of control the records held at their accounting offices.

The principal

Article 32

1. The railway authorities which accept the goods for carriage accompanied by an International Consignment Note or International Express Parcels Consignment Note shall be the principal as regards the transit procedure concerned.

2. The railway authorities of the Member State through whose territory the goods enter the Community shall be the principal as regards the transit procedure in respect of goods accepted for carriage by the railway authorities of a third country.

Label

Article 33

The railway authorities shall ensure that consignments carried under the Community transit procedure are identified by labels bearing a pictogram a specimen of which is shown in Annex VIII.

The labels shall be affixed to the International Consignment Note or to the International Express Parcels Consignment Note and to the relevant railway wagon in the case of a full load or in other cases, to the package or packages.

Modification of the contract of carriage

Article 34

When the contract of carriage is modified so that:

- a carriage operation which was to end outside the Community ends within the Community,
- a carriage operation which was to end within the Community ends outside the Community,

the railway authorities shall not carry out the modified contract except with the prior agreement of the office of departure.

When the contract of carriage is modified so that the carriage operation is ended within the Member State of departure, the modified contract shall be carried out subject to conditions to be determined by the customs authorities of that Member State.

In all other cases, the railway authorities may carry out the modified contract; they shall forthwith inform the office of departure of the modification made.

Movement of goods between Member States

Customs status of goods; use of the International Consignment Note

Article 35

1. The International Consignment Note shall be produced at the office of departure in respect of a carriage operation which starts and is to end within the Community.

2. With respect to goods referred to in Article 1 (2) of Regulation (EEC) No 222/77, the office of departure shall indicate on sheets 1, 2 and 3 of the International consignment note that the goods to which that document refers are moving under the external Community transit procedure. The symbol "T1" shall accordingly be clearly shown in the box reserved for customs.

3. All copies of the International Consignment Note shall be returned to the party concerned.

4. Each Member State may provide that goods referred to in Article 1 (3) of Regulation (EEC) No 222/77 may, under conditions which it shall lay down, be placed under the internal Community transit procedure without production at the office of departure of the International Consignment Note in respect of the goods. Production thereof may not, however, be waived in respect of International Consignment Notes drawn up for goods covered by the provisions in Title III.

5. The customs office for the station of destination shall act as the office of destination. If, however, the goods are

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entered for home use or placed, under some other customs procedure at an intermediate station, the customs office responsible for that station shall act as the office of destination.

Identification measures

Article 36

As a general rule and having regard to identification measures applied by the railway authorities, the office of departure shall not seal the means of transport or the packages.

Use of sheets of the International Consignments Note

Article 37

1. The railway authorities of the Member State responsible for the office of destination shall forward to the latter sheets 2 and 3 of the International Consignment Note.

2. The office of destination shall forthwith return sheet 2 to the railway authorities after stamping it and shall retain sheet 3.

Carriage of goods to or from third countries

Carriage to third countries

Article 38

1. Articles 35 and 36 shall apply to a carriage operation which starts within the Community and is to end outside the Community.

2. The customs office for the frontier station through which the goods in transit leave the territory of the Community shall act as office of destination.

3. No formalities need be carried out at the office of destination.

Carriage from third countries

Article 39

1. The customs office for the frontier station through which the goods enter the Community shall act as office of departure for a carriage operation which starts outside the Community and is to end within the Community.

No formalities need be carried out at the office of departure.

2. The customs office for the station of destination shall act as office of destination. If, however, the goods are entered for home use or placed under another customs procedure at an intermediate station, the customs office for that station shall act as the office of destination.

The formalities prescribed by Article 37 shall be carried out at the office of destination.

Carriage in transit through the Community

Article 40

1. The customs offices which are to act as office of departure and office of destination for a carriage operation which starts and is to end outside the Community shall be as laid down in Articles 39 (1) and 38 (2) respectively.

2. No formalities need be carried out at the offices of departure or destination.

Customs status of goods from third countries or in transit

Article 41

Goods which are carried under the provisions of Article 39 (1) or 40 (1) shall be considered as moving under the external Community transit procedure unless an internal Community transit document T 2 L establishing the Community status of the goods concerned is submitted in respect thereof.

Provisions relating to express packages

Provisions applicable

Article 42

Subject to the provisions of Article 43, the provisions of Article 35 to 41 shall also apply to carriage under cover of an International Express Parcels Consignment Note.

Customs status of goods; use of sheets of the TIE_x document

Article 43

With respect to carriage operations effected under cover of an International Express Parcels Consignment Note:

- (a) the symbol required under Article 35 (2) shall be entered on sheets 2, 3 and 4 of the International Express Parcels Consignment Note;

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- (b) sheets 2 and 4 of the International Express Parcels Consignment Note shall, as laid down in Article 37, be forwarded to the office of destination, which shall forthwith return sheet 2 to the railway authorities after stamping it and shall retain sheet 4.

Provisions relating to goods carried in large containers

General

Article 44

Formalities under the Community transit procedure shall be simplified in accordance with Articles 45 to 60 and Article 61 (3) and (4) for the carriage of goods which the railway authorities effect by means of large containers, using transport undertakings as intermediaries and making use of Transfer Notes of a type specially devised to be used as a Community transit document and referred to for the purposes of this Regulation as 'Community Transit Transfer Note'. These operations include, where appropriate, the dispatch of consignments by transport undertakings using modes of transport other than rail, in the country of consignment to the railway station of departure in that country and in the country of destination from the railway station of arrival in that country and any transport by sea in the course of the movement between these two stations.

Definitions

Article 45

For the purposes of Articles 44 to 60 and Article 61 (3) and (4):

1. 'transport undertaking' means an undertaking constituted by the railway authorities as a corporate entity of which they are members, such undertaking being set up for the purpose of carrying goods by means of large containers under cover of Transfer Notes;
2. 'large container' means a device for the carriage of goods that is:
 - permanent in nature,
 - specially designed to facilitate the carriage of goods, without intermediate reloading by one or more modes of transport,
 - designed for easy attachment and/or handling,
 - designed in such a way that it can be properly sealed when the application of Article 53 requires this,
 - of a size such that the area bounded by the four lower external angles is not less than 7 m².

3. 'Community Transit Transfer Note' means the document which comprises the contract of carriage by which the transport undertaking arranges for one or more large containers to be carried from a consignor to a consignee in international transport. The Community Transit Transfer Note shall be serially numbered in the top right-hand corner to enable it to be identified. This number shall be made up of six digits, three of which precede and three of which follow the letters TR.

The Community Transit Transfer Note shall consist of the following sheets, in numerical order:

- 1: sheet for the head office of the transport undertaking;
- 2: sheet for the national representative of the transport undertaking in the station of destination;
- 3 A: sheet for the customs;
- 3 B: sheet for the consignee;
- 4: sheet for the head office of the transport undertaking;
- 5: sheet for the national representative of the transport undertaking in the station of departure;
- 6: sheet for the consignor.

Each sheet of the Community Transit Transfer Note, with the exception of sheet No 3 A, shall have a green band approximately four centimetres wide along its right-hand edge.

4. 'List of large containers', hereinafter referred to as 'list', means the document attached to a Community Transit Transfer Note, of which it forms an integral part which is intended to cover the consignment of several large containers from the same station of departure to the same station of destination, at which stations the customs formalities are carried out.

'The list shall be produced in the same number of copies as the Community transit transfer note to which it relates.'

The number of lists shall be shown in the box used for the description of the documents accompanying the Community Transit Transfer Note. Moreover, the serial number of the appropriate Community Transit Transfer Note shall be entered in the top right-hand corner of each list.

Legal value of document used

Article 46

The Community Transit Transfer Note used by the transport undertaking shall be treated as equivalent to:

- (a) a T 1 declaration or document, as the case may be, for goods referred to in Article 1 (2) of Regulation (EEC) No 222/77;
- (b) a T 2 declaration or document, as the case may be, for goods referred to in Article 1 (3) of the aforementioned Regulation.

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Control of records; information to be supplied

Article 47

1. In each Member State the transport undertaking shall, for purposes of control, make available to the customs authorities through the medium of its national representative or representatives the records held at its accounting office or office or at those of its national representative or representatives.

2. At the request of the customs authorities, the transport undertaking or its national representative or representatives shall communicate to them forthwith any documents, accounting records or information relating to carriage operations already completed or still being undertaken of which those authorities consider they should be informed.

3. The transport undertaking or its national representative or representatives shall inform:

- (a) the customs office of destination of any Community Transit Transfer Note, sheet 1 of which has been sent to it without a customs stamp;
- (b) the customs office of departure of any Community Transit Transfer Note, sheet 1 of which has not been returned to it and in respect of which it has been unable to ascertain that the consignment has either been correctly presented to the customs office of destination or been exported from the Community to a third country under Article 55.

The principal

Article 48

1. For the carriage of goods as referred to in Article 44 accepted by the transport undertaking in a Member State, the railway administration of that Member State shall be the principal.

2. For the carriage of goods as referred to in Article 44 accepted by the transport undertaking in a third country, the railway administration of the Member State by way of which the goods enter the Community shall be the principal.

Customs formalities during carriage by means other than rail

Article 49

Where customs formalities have to be carried out during carriage by means other than rail to the station of departure or from the station of destination, only one large container may be covered by each Community Transit Transfer Note.

Label

Article 50

The transport undertaking shall ensure that consignments carried under the Community transit procedure are identified by labels bearing a pictogram, a specimen of which is shown in Annex VIII. The labels shall be affixed to the Community Transit Transfer Note and to the large container or containers concerned.

Modification of the contract of carriage

Article 51

Where a contract of carriage is modified so that:

- a carriage operation which was to end outside the Community ends within the Community,
- a carriage operation which was to end within the Community ends outside the Community,

the transport undertaking shall not carry out the modified contract except with the prior agreement of the office of departure.

Where the contract of carriage is modified so that the carriage operation ends within the Member State of departure, the modified contract shall be carried out subject to conditions to be determined by the customs authorities of that Member State.

In all other cases, the transport undertaking may carry out the modified contract; it shall forthwith inform the office of departure of the modification made.

Movement of goods between Member States

Customs status of goods; lists; waiver of requirement to produce Transfer Note at office of departure

Article 52

1. Where a carriage operation starts and is to end within the Community, the Community Transit Transfer Note shall be produced at the office of departure.

2. In the case of goods referred to in Article 1 (2) of Regulation (EEC) No 222/77, the office of departure shall indicate on sheets 2, 3A and 3B of the Community Transit Transfer Note that the goods to which it refers are carried under the external Community transit procedure.

The symbol T 1 shall accordingly be clearly shown in the box for customs use of sheets 2, 3A and 3B of the Community Transit Transfer Note.

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3. Where one or more of the large containers carried under cover of a Community Transit Transfer Note contain goods referred to in Article 1 (2) of Regulation (EEC) No 222/77 and where the other large container or containers contain only goods referred to in Article 1 (3) of that Regulation, a reference to the large container or containers containing the goods referred to in Article 1 (2) of the said Regulation shall be made by the office of departure in the box for customs use of sheets 2, 3A and 3B of the Community Transit Transfer Note, opposite the symbol T 1.

4. When in the case provided for in paragraph 3 lists of large containers are used, separate lists must be completed for containers containing goods referred to in Article 1 (2) of Regulation (EEC) No 222/77 and for containers containing only goods referred to in Article 1 (3) of that Regulation.

These lists must bear a serial number so that they can be identified. A reference to the serial number(s) of the list(s) of large containers containing the goods referred to in Article 1 (2) of Regulation (EEC) No 222/77 is to be entered by the office of departure in the space reserved for customs use on sheets 2, 3A and 3B of the Community Transit Transfer Note, opposite the symbol T 1.

5. All sheets of the Community Transit Transfer Note shall be returned to the party concerned.

6. Each Member State may provide that goods referred to in Article 1 (3) of Regulation (EEC) No 222/77 may, under conditions which it shall lay down, be placed under the internal Community transit procedure without it being necessary to produce to the office of departure the Community Transit Transfer Note relating to those goods. Production of the said Transfer Note may not, however, be waived in the case of goods covered by the provisions of Title III.

7. The Community Transit Transfer Note shall be produced to the customs office — hereinafter referred to as the office of destination — at which a declaration is made with a view to the goods in question being entered for home use or placed under some other customs procedure.

Identification measures*Article 53*

Identification of goods shall be ensured in accordance with Article 18 of Regulation (EEC) No 222/77. However, in cases where, under Article 52 (6), the Community Transit Transfer Note is not produced to the office of departure, the customs, having regard to the identification measures taken

by the railway authorities, shall not normally seal the large containers. If customs seals are affixed, the space reserved for customs use on sheets 3A and 3B of the Community Transit Transfer Note shall be endorsed accordingly.

Use of sheets of Transfer Note*Article 54*

1. The transport undertaking shall forward to the customs office of destination sheets 1, 2 and 3A of the Community Transit Transfer Note.

2. The office of destination shall forthwith return sheets 1 and 2 to the transport undertaking after stamping them and shall retain sheet 3A.

Carriage of goods to or from third countries**Carriage to third countries***Article 55*

1. Where a carriage operation starts within the Community and is to end outside the Community, Article 52 (1) to (6) and Article 53 shall apply.

2. The customs office responsible for the frontier station through which the goods leave the territory of the Community shall act as the office of destination.

3. No formalities need be carried out at the office of destination.

Carriage from third countries*Article 56*

1. Where a carriage operation starts outside the Community and is to end within the Community, the customs office responsible for the frontier station through which the goods enter the Community shall act as the office of departure. No formalities need be carried out at the office of departure.

2. The customs office to which the goods are presented shall act as the office of destination.

The formalities provided for in Article 54 shall be carried out at the office of destination.

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Carriage in transit through the Community

Article 57

1. Where a carriage operation starts and is to end outside the Community, the customs offices which are to act as the office of departure and the office of destination shall be those referred to in Article 56 (1) and Article 55 (2) respectively.

2. No formalities need be carried out at the offices of departure or of destination.

Customs status of goods from third countries or in transit

Article 58

Goods which are carried under Articles 56 (1) or 57 (1) shall be considered as moving under the external Community transit procedure unless an internal Community transit document T 2 L establishing the Community status of the goods concerned is submitted in respect thereof.

Statistical provisions

Article 59

1. The railway authorities shall, for the purpose of compiling transit statistics, supply the department responsible for the external trade statistics in the Member State of departure with the necessary information regarding each Community transit operation in respect of which they have acted as principals by virtue of Articles 32 and 48.

2. Until such time as a Community procedure has been introduced for the purposes of the implementation of paragraph 1 and transmissions of the information to the departments responsible for external trade statistics in the Member States, other than the Member State of departure, whose territory is crossed during any Community transit operation, each Member State shall determine the method whereby the national railway authorities are to supply the necessary information to the responsible national department.

3. In the case of carriage operations effected by means of large containers as referred to in Articles 44 to 58, each Member State may stipulate that the information provided by virtue of paragraphs 1 and 2 shall relate also to carriage by road within the said Member State, to the station of departure or from the station of destination; such information should include mention of any transshipments carried out in connection with such carriage operations.

4. The railway authorities may not, for the purpose of applying paragraphs 1, 2 and 3, require the consignor to supply any further information in addition to the information shown on the International Consignment Note,

the International Express Parcels Consignment Note or the Community Transit Transfer Note except for the names of the countries of dispatch/export and of destination of the goods carried.

Other provisions

Provisions of Regulation (EEC) No 222/77 not applicable

Article 60

The provisions of Titles II and III of Regulation (EEC) No 222/77 rendered negatory by this Chapter, in particular Article 12 (3) to (6), Articles 17 and 23, Article 26 (1) and Article 41 thereof, shall not apply.

Scope of the normal procedure and of the simplified procedures

Article 61

1. The provisions of Articles 29 to 43 shall not preclude the use of the procedure provided for in Regulation (EEC) No 222/77, in which case Articles 31 and 33 shall nevertheless apply.

'In the case referred to in paragraph 1, a reference to 2. the Community transit document or documents used shall be clearly entered in the box reserved for particulars of accompanying documents at the time when the International consignment note or the International express parcels consignment note is filled in. That reference shall specify the type, office of issue, date and registration number of each document used.'

In addition, sheet 2 of the International Consignment Note or of the International Express Parcels Consignment Note shall be stamped by the railway authority responsible for the last railway station involved in the Community transit operation. The authority shall stamp the document after ascertaining that carriage of the goods is covered by the Community transit document or documents referred to.

3. When Articles 44 to 58 are applied, the procedure laid down in Regulation (EEC) No 222/77 may not be used.

'4. Where a Community transit operation is effected under cover of a Community transit transfer note in accordance with Articles 44 to 58, the International consignment note used for the operation shall be excluded from the scope of Articles 29 to 43, 59, 60 and 61 (1) and (2). The International consignment note shall bear a clear reference to the Community transit transfer note in the box reserved for particulars of accompanying documents. That reference shall include the words "Transfer note" followed by the serial number.'

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CHAPTER II

Content of the authorization

SIMPLIFICATION OF FORMALITIES TO BE CARRIED OUT AT OFFICES OF DEPARTURE AND DESTINATION

Article 65

General

Article 62

Each Member State may simplify the formalities relating to Community transit procedures to be carried out at offices of departure and destination within its territory in accordance with the following provisions.

This Chapter shall not, however, apply to goods to which Title III applies.

Formalities at the office of departure

The authorized consignor

Article 63

The customs authorities of each Member State may authorize any person who fulfils the conditions laid down in Article 63 and who intends to carry out Community transit operations (hereinafter referred as 'the authorized consignor') not to produce at the office of departure either the goods concerned or the Community transit declaration in respect thereof.

Conditions of the authorization

Article 64

1. The authorization provided for in Article 63 shall be granted only to persons:

- (a) who frequently consign goods;
- (b) whose records enable the customs authorities to verify their operations; and
- (c) who, when a guarantee is required under Community transit procedure, provide a comprehensive guarantee.

2. Customs authorities may withhold authorization from persons unable to offer the safeguards they consider necessary.

3. The authorities may withdraw the authorization in particular when an authorized consignor no longer fulfils the conditions of paragraph 1 or is no longer able to offer the safeguards referred to in paragraph 2.

The authorization issued by the customs authorities shall specify in particular:

- (a) the customs office or offices which are authorized offices of departure for consignments;
- (b) the period within which, and the procedure by which, the authorized consignor is to inform the office of departure of the consignments to be sent, in order that the office may carry out any necessary controls before the departure of the goods;
- (c) the period within which goods must be produced at the office of destination; and
- (d) the identification measures to be taken. To this end the customs authorities may prescribe that the means of transport or the package or packages shall bear special seals, accepted by the customs authorities and affixed by the authorized consignor.

Authentication in advance

Article 66

1. The authorization shall stipulate that the box reserved for the office of departure on the front of the Community transit declaration form:

- (a) be stamped in advance with the stamp of the office of departure and be signed by an official of that office;
- or
- (b) be stamped by the approved consignor with a special metal stamp approved by the customs authorities and conforming to the specimen in Annex IX. The imprint of the stamp may be preprinted on the forms where the printing is entrusted to a printer approved for that purpose.

The authorized consignor shall complete that box by indicating the date of consignment of the goods and shall allocate to the declaration a number in accordance with the rules laid down to that effect in the authorization.

2. Customs authorities may prescribe the use of forms bearing a distinctive mark as a means of identification.

Formalities upon departure of goods

Article 67

1. The authorized consignor shall, not later than the time of dispatching the goods, enter on the front of copies 1, 4 of the duly completed Community transit declaration in the box 'Control by office of departure' particulars of the period

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within which the goods must be produced at the office of destination and of the identification measures applied and one of the following endorsements:

- Procedimiento simplificado
- Forenklet procedure
- Vereinfachtes Verfahren
- Απλουστευμένη διαδικασία
- Simplified procedure
- Procédure simplifiée
- Procedura semplificata
- Vereenvoudigde regeling
- Procedimento simplificado

2. After dispatch of the goods, copy 1 shall be sent without delay to the office of departure. The customs authorities may provide, in the authorization, that copy 1 be sent to the office of departure as soon as the Community transit declaration is completed. The other copies shall accompany the goods in accordance with the provisions of Regulation (EEC) No 222/77.

3. Where the customs authorities of the Member State of departure carry out a control on the departure of a consignment, they shall record the fact in the box 'Control by office of departure' on the front of copies 1, 4 and 5 of the Community transit declaration.

The principal

Article 68

The Community transit declaration, duly completed and endorsed as specified in Article 67 (1), shall be treated as equivalent to an external Community transit document or an internal Community transit document as the case may be, and the authorized consignor who signed the declaration shall be the principal.

Waiver of signature

Article 69

1. The customs authorities may authorize the authorized consignor not to sign Community transit declarations bearing the special stamp referred to in Annex IX and drawn up by an electronic or automatic data-processing system. Such authorization shall be subject to the conditions that the authorized consignor has previously given those authorities a written undertaking acknowledging that he is the principal for all Community transit operations effected under cover of Community transit documents bearing the special stamp.

2. Community transit documents drawn up in accordance with paragraph 1 shall contain in the box reserved for the principal's signature one of the following forms of wording:

- Dispensa de firma
- Fritaget for underskrift
- Freistellung von der Unterschriftsleistung
- Δεν απαιτείται υπογραφή
- Signature waived
- Dispense de signature
- Dispensa dalla firma
- Van ondertekening vrijgesteld
- Dispensada a assinatura

Liability of the authorized consignor

Article 70

1. The authorized consignor shall:

- (a) comply with the provisions of this Chapter and of the conditions of the authorization; and
- (b) take all necessary measures to ensure the safekeeping of the special stamp or of the forms bearing the imprint of the stamp of the office of departure or the imprint of the special stamp.

2. In the event of the misuse by any person of forms stamped in advance with the stamp of the responsible customs office or with the special stamp, the authorized consignor shall be liable, without prejudice to any criminal proceedings, for the payment of duties and other charges payable in a particular Member State in respect of goods carried under cover of such forms unless he can satisfy the customs authorities by whom he was authorized that he took the measures required of him under paragraph 1 (b).

Formalities at the office for destination

The authorized consignee

Article 71

1. The customs authorities of each Member State may dispense with production at the office of destination of goods transported under a Community transit procedure when goods are intended for a person who fulfils the conditions laid down in Article 72 (hereinafter referred to as 'the authorized consignee') previously authorized by the customs authorities of the Member State responsible for the office of destination.

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2. In the case referred to in paragraph 1, the principal shall have fulfilled his obligations under the provisions of Article 13 (a) of Regulation (EEC) No 222/77 when the copies of the Community transit document which accompanied the consignment, together with the goods intact, have been delivered within the prescribed period to the authorized consignee at his premises or at the places specified in the authorization, the identification measures having been duly observed.

3. The authorized consignee shall at the request of the carrier issue a receipt in respect of each consignment delivered under the conditions of paragraph 2 stating that the document and the goods have been delivered.

Conditions of the authorization

Article 72

1. The authorization referred to in Article 71 shall be granted only to persons:

- (a) who frequently receive consignments subject to customs control;
- and
- (b) whose records enable the customs authorities to verify the operations.

2. The customs authorities may withhold authorization from persons unable to offer the safeguards they consider necessary.

3. The authorization may be withdrawn, in particular when an authorized consignee no longer fulfils the conditions of paragraph 1 or is no longer able to offer the safeguards referred to in paragraph 2.

4. The authorized consignee must comply with all the conditions provided for in this Chapter and in the authorization.

Contents of the authorization

Article 73

1. The authorization issued by the customs authorities shall specify in particular:

- (a) the customs office or offices which are authorized offices of destination for consignments which the authorized consignee receives; and
- (b) the period within which, and the procedures by which, the authorized consignee is to inform the office of destination of the arrival of the goods, so that that office may carry out any necessary controls upon arrival of the goods.

2. Without prejudice to Article 76, customs authorities shall specify in the authorization whether any action by the office of destination is required before the authorized consignee may dispose of goods received.

Obligations of the authorized consignee

Article 74

1. The authorized consignee shall in respect of consignments arriving at his premises or at the places specified in the authorization:

- (a) immediately inform the office of destination in accordance with the procedure laid down in the authorization of any excess quantities, shortages, substitutions or other irregularities such as broken seals; and
- (b) send without delay to the office of destination the copies of the Community transit document which accompanied the consignment, indicating the date of arrival and the condition of any seals affixed.

2. The office of destination shall annotate appropriately such copies of the Community transit document.

Other provisions

Controls

Article 75

Customs authorities may carry out upon authorized consignors and authorized consignees any controls they consider necessary. The said consignors and consignees shall provide all the necessary information and facilities for this purpose.

Exclusion of certain goods

Article 76

The customs authorities of the Member State of departure or destination may exclude certain categories of goods from the facilities provided for in Articles 63 and 71.

Special case of consignments by rail

Article 77

1. When production of the Community transit declaration at the office of departure is not required in respect of goods referred to in Article 1 (2) of Regulation (EEC) No 222/77 which are to be dispatched under cover of an International Consignment Note, an International Express Parcels Consignment Note, or a Community Transit Transfer Note, in accordance with Articles 29 to 61, the customs authorities shall take the necessary measures to ensure that sheets 1, 2 and 3 of the International Consignment Note, sheets 2, 3 and 4 of the International Express Parcels Consignment Note or sheets 2, 3A and 3B of the Community Transit Transfer Note bear the symbol 'T 1'.

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2. When goods carried under Articles 29 to 61 are intended for an authorized consignee, the customs authorities may provide that, by way of derogation from Article 71 (2) and Article 74 (1) (b), sheets 2 and 3 of the International Consignment Note, sheets 2 and 4 of the International Express Parcels Consignment Note or sheets 1, 2 and 3A of the Community Transit Transfer Note are to be delivered direct by the railway authorities or by the transport undertaking to the office of destination.

CHAPTER III

SIMPLIFICATION OF FORMALITIES APPLICABLE TO CERTAIN GOODS

Provisions relating to motorized road vehicles

Proof of Community status

Article 78

Without prejudice to the provisions applicable to temporary import of road vehicles, the provisions of the Treaty regarding the free movement of goods shall apply to all motorized road vehicles registered in a Member State of the Community:

- (a) provided that they are accompanied by their registration plates and documents and that the registration particulars shown on the registration documents and plates clearly establish the Community status of the goods;
- (b) in other cases, if an internal Community transit document is produced.

Community transit procedure not compulsory

Article 79

The formalities of the Community transit procedure shall not be compulsory for the dispatch of a motorized road vehicle registered in a Member State of the Community which is returned to this Member State by means other than its own

power provided that it satisfies the conditions laid down in subparagraph (a) of Article 78.

Provisions relating to certain packings

Article 80

1. The formalities of the Community transit procedure shall not be compulsory for the dispatch of the packings defined in paragraph 3 which can be identified as belonging to a person established in a Member State and which are being returned empty after use from another Member State, provided that they are declared as Community goods and that there is no doubt as to the accuracy of that declaration.

2. The provisions of the Treaty establishing the European Economic Community relating to the free movement of goods shall apply to packings which, pursuant to paragraph 1, are carried without the formalities of the Community transit procedure.

3. The simplification provided for in paragraph 1 shall be granted for receptacles, packings, pallets and other similar equipment used for the carriage of goods consigned within the Community, excluding those containers which are defined in Article 1 (b) of the Geneva Customs Convention on Containers of 18 May 1956.

Provisions relating to railway wagons

Article 81

Without prejudice to the provisions applicable to the temporary import of railway wagons, the provisions of the Treaty regarding the free movement of goods shall apply to all goods wagons belonging to a railway company of a Member State of the Community:

- (a) provided that the code number and ownership mark (distinguishing letters) displayed on them establish their Community status beyond all doubt; or
- (b) in other cases, if an internal Community transit document is produced.

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TITLE V

PROVISIONS RELATING TO THE DOCUMENT CERTIFYING THE COMMUNITY STATUS OF GOODS NOT MOVING UNDER THE INTERNAL COMMUNITY TRANSIT PROCEDURE (T 2 L DOCUMENT)

CHAPTER 1

ISSUE AND USE OF THE DOCUMENT

Scope

Article 82

Document T 2 L shall be issued for goods falling within Article 1 (3) (a) and (b) of Regulation (EEC) No 222/77, except for goods:

- (a) which are intended for export outside the Community; or
- (b) in respect of which customs export formalities have been carried out with a view to the granting of refunds on exportation to third countries under the common agricultural policy; or
- (c) in packagings which do not fall within any of the categories specified in Article 1 (3) (a) and (b) of Regulation (EEC) No 222/77.

Condition of direct carriage

Article 83

Document T 2 L may be used for the purpose of certifying the Community status of the goods to which it refers only if such goods are directly transported from one Member State to another.

The following shall be regarded as directly transported from one Member State to another:

- (a) goods transported without passing through the territory of a non-member country;
- (b) goods transported through the territory of one or more non-member countries provided that carriage through such countries is covered by a single transport document made out in a Member State.

Conditions of issue; retroactive issue

Article 84

1. Document T 2 L shall, save as provided in Articles 88 and 93, be made out in a single copy.

2. Document T 2 L and, where necessary document(s) T 2 L bis shall be authenticated by the customs authorities of the Member State of departure in box C (Office of departure) on these documents, on application by the person concerned. The documents shall be returned to the person concerned as soon as the customs formalities connected with the dispatch of the goods to the Member State of destination have been completed.

3. When document T 2 L is issued retroactively there shall be entered upon it in red one of the following phrases:

- Expedido a posteriori
- Udstedt efterfølgende
- Nachträglich ausgestellt
- Εκδοθέν εκ των υστέρων
- Issued retroactively
- Delivré a posteriori
- Rilasciato a posteriori
- Achteraf afgegeven
- Emitido a posteriori

Use of loading lists

Article 85

1. Where a T 2 L document is to be drawn up in respect of a consignment comprising two or more kinds of goods, the particulars relating to those goods may be entered on one or more loading lists within the meaning of Article 5 (2), instead of in boxes 31 'Packages and description of goods', 32 'Item No', 33 'Commodity code', 35 'Gross mass (kg)', 38 'Net mass (kg)' and, where applicable, 44 'Additional information/Documents produced/Certificates and authorizations' of the form needed to draw up the T 2 L document.

Where loading lists are used, the boxes in question on the T 2 L document shall be barred.

2. The upper part of the box referred to in Article 6 (b) is intended for the symbol T 2 L; the lower part of that box is intended for the customs stamp.

The column 'Country of dispatch/export' of the loading list is not to be completed.

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3. The loading list shall be produced in the same number of copies as the T 2 L document to which it relates;

4. Where two or more loading lists are attached to one T 2 L document, such loading lists shall bear a serial number assigned by the person concerned; the number of loading lists attached shall be entered in box 4 'loading lists', of the form used to draw up the T 2 L document.

Production of document T 2 L at destination

Article 86

1. Document T 2 L shall be produced at the customs office in the Member State of destination where the goods are to be placed under a customs procedure other than that under which they were carried.

2. When the goods have been transported by sea, air or pipeline document T 2 L shall be produced at the customs office at which the goods are placed under a customs procedure.

Control of document T 2 L

Article 87

Member States shall render one another mutual assistance in checking the authenticity of documents T 2 L and the accuracy of the information which they contain.

Document T 2 L in triplicate

Article 88

1. Document T 2 L shall be made out in triplicate in respect of goods eligible for a refund on exportation to third countries under the common agricultural policy which are routed to the Member State of destination, otherwise than by air, in such a way that part of the journey is outside the customs territory of the Community. The original and one copy shall be returned to the person concerned and the second copy shall be retained by the issuing office.

A customs office issuing a T 2 L document in triplicate shall enter on each copy one of the following forms of wording:

- Expedido por triplicado
- Udstedt i tre eksemplarer
- In drei Exemplaren ausgestellt
- Εκδιδόμενο σε τρία αντίτυπα
- Issued in triplicate

- Délivré en trois exemplaires
- Rilasciato in tre esemplari
- Afgegeven in drie exemplaren
- Emitido em três exemplares

For the purposes of the first subparagraph, goods loaded in a seaport of a Member State for unloading in a seaport of another Member State shall be deemed not to have left the customs territory of the Community provided that sea crossing is covered by a single transport document.

2. The original and the copy returned to the person concerned shall be produced to the office referred to in Article 86. This office shall stamp the copy and return it to the issuing office for verification purposes; it shall be informed of the result thereof only if an irregularity is established.

CHAPTER II

SIMPLIFIED PROCEDURE FOR THE ISSUE OF THE DOCUMENT

The authorized consignor

Article 89

The Customs authorities of each Member State may authorize any person, hereinafter referred to as 'the authorized consignor', who meets the conditions set out in Article 90 and who intends dispatching goods under a T 2 L document, to use this document without observing the provisions of Article 84 (2).

Conditions of the authorization

Article 90

1. The authorization provided for in Article 89 shall be granted only to persons:

- (a) who frequently consign goods;
- (b) whose records enable the customs authorities to verify their operations;

2. Customs authorities may withhold authorization from persons unable to offer the safeguards they consider necessary.

3. The authorities may withdraw the authorization, in particular when an authorized consignor no longer fulfils the conditions of paragraph 1 or is no longer able to offer the safeguards referred to in paragraph 2.

COMMISSION REGULATION (EEC) No 1062/87 OF 27 MARCH 1987 - PROVISIONS FOR THE IMPLEMENTATION OF THE COMMUNITY TRANSIT PROCEDURE AND FOR CERTAIN SIMPLIFICATIONS OF THAT PROCEDURE

Contents of the authorization

Article 91

1. The authorization issued by the customs authorities shall specify in particular:

- (a) the customs office assigned to pre-authenticate the forms used in drawing up T 2 L documents as prescribed in Article 92 (1) (a); and
- (b) the manner in which the authorized consignor shall establish that those forms have been properly used.

2. The customs authorities shall specify the period within which and the manner in which the authorized consignor shall notify the responsible customs office so that such office may carry out any necessary controls before departure of the goods.

Authentication in advance and formalities upon departure

Article 92

1. The authorization shall stipulate that box C (Office of departure) on the front of the forms used in drawing up the T 2 L document and, if applicable, document(s) T 2 L bis must:

- (a) be stamped in advance with the stamp of the customs office referred to in subparagraph (a) of Article 91 (1) and be signed by an official of that office;

or

- (b) be stamped by the authorized consignor with a special metal stamp approved by the customs authorities and conforming to the specimen in Annex IX. The imprint of the stamp may be preprinted on the forms if the printing is entrusted to a printing works approved for that purpose.

2. Not later than on consignment of the goods, the authorized consignor shall complete and sign the form. In addition, he shall enter in the box reserved for control by the office of departure the name of the responsible customs office, the date of completion of the document, such particulars of export documentation as are required by the Member State of departure and one of the following endorsements:

- Procedimiento simplificado
- Forenklet procedure
- Vereinfachtes Verfahren
- Απλουστευμένη διαδικασία
- Simplified procedure
- Procédure simplifiée
- Procedura semplificata

— Vereenvoudigde regeling

— Procedimento simplificado

3. The form, properly completed and endorsed as specified in paragraph 2 and signed by the authorized consignor, shall be treated as equivalent to a document certifying the Community status of the goods.

Obligation to make a copy

Article 93

The authorized consignor shall make a copy of each document T 2 L issued under this chapter. The customs authorities shall specify the conditions under which the copy document shall be produced for purposes of control and retained for not less than two years.

Controls upon the authorized consignor

Article 94

Customs authorities may carry out upon authorized consignors any controls they consider necessary. The said consignors shall furnish all the necessary information and facilities for this purpose.

Liability of the authorized consignor

Article 95

1. The authorized consignor shall:

- (a) comply with the provisions of this Chapter and of the authorization; and
- (b) take all necessary measures to ensure the safekeeping of the special stamp or of the forms bearing the imprint of the stamp of the authenticating offices, as referred to in subparagraph (a) of Article 91 (1), or of the special stamp.

2. In the event of the misuse by any person of forms which are intended for use in drawing up T 2 L documents and which bear the imprint of the stamp of the customs office referred to in subparagraph (a) of Article 91 (1) or of the special stamp, then, without prejudice to any criminal proceedings, and unless he can satisfy the customs authorities by whom he was authorized that he took the measures required of him under paragraph 1 (b), the authorized consignor shall be liable for the amount payable in respect of duties and other charges which are unpaid in any Member State in consequence of such misuse.

Exclusion of certain goods

Article 96

The customs authorities of the exporting Member State may exclude certain categories of goods and types of traffic from the facilities provided for in this Chapter.

COMMISSION REGULATION (EEC) No 1062/87 OF 27 MARCH 1987 - PROVISIONS FOR THE IMPLEMENTATION OF THE COMMUNITY TRANSIT PROCEDURE AND FOR CERTAIN SIMPLIFICATIONS OF THAT PROCEDURE

TITLE VI

FINAL PROVISIONS

Repeal of certain provisions of Regulation (EEC) No 223/77; table of equivalence

Article 97

1. Regulation (EEC) No 223/77 is hereby repealed with the exception of Article 1 (3), Article 2 (1), (5) (a) and (d), (6), (9) and (10), Article 2a, Articles 10 to 14, Article 15 (2), Articles 56 and 57, Articles 61 to 61f and Annexes VI, VI A and VI B.

2. References to the provisions repealed shall be construed as references to this Regulation.

References to the Articles of Regulation (EEC) No 223/77 shall be interpreted in accordance with the table of equivalence in Annex X.

Transitional measures*Article 98*

Procedures begun, in accordance with the provisions of Regulation (EEC) No 223/77, on 31 December 1987 at the latest will be continued after that date under the conditions laid down in that Regulation.

Article 99

1. Guarantors who, by application of the second subparagraph of Article 17 (1), issue flat-rate guarantee vouchers with limited validity and who at the date of entry into force of this Regulation are in possession of vouchers of this type bearing the indication provided for before that date, may continue to issue these vouchers while stocks last.

2. Interested parties who, at the date of entry into force of this Regulation, use the transit advice note and the receipt of

the specimens in force before that date may continue to use these forms while stocks last.

3. Guarantors who, at the date of entry into force of this Regulation issue flat-rate guarantee vouchers of the specimen which was in force before that date, may continue to issue these vouchers while stocks last.

4. Authorized consignors who, at the date of entry into force of this Regulation, use the special stamp of the specimen which was in force before that date, may continue to use this special stamp until 31 December 1992.

Amendments*Article 100*

1. Regulation (EEC) No 679/85, as amended by Regulation (EEC) No 2791/86, is hereby amended as follows: in copy 4 of the specimen single document form contained in Annex I and in copy 4/5 of the specimen single document form given in Annex II, in the 'Important Note' which appears under boxes 5 and 6, the figure 4 should be inserted after the words 'where appropriate' in the list of boxes required to be completed.

2. Regulation (EEC) No 2855/85, as amended by Regulation (EEC) No 2792/86, is hereby amended as follows: in Annex III, Title I, B, fourth indent, the figure 4 should be inserted in the appropriate place in numerical order in the list of boxes which may be completed.

Entry into force*Article 101*

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, 27 March 1987.

For the Commission
COCKFIELD
Vice-President

LOADING LIST

Item No	Marks, numbers, number and kind of packages; description of goods	Country of dispatch/ export	Gross mass (kg.)	Reserved for customs

(Signature)

COMMISSION REGULATION (EEC) No 1062/87 OF 27 MARCH 1987 - PROVISIONS FOR THE IMPLEMENTATION
OF THE COMMUNITY TRANSIT PROCEDURE AND FOR CERTAIN SIMPLIFICATIONS OF THAT PROCEDURE

ANNEX II

COMMUNITY TRANSIT		AVIS DE PASSAGE AVVISO DI PASSAGGIO KENNISGEVING VAN DOORGANG AVISO DE PASSAGEM
AVISO DE PASO GRÆNSEOVERGANGSATTEST GRENZÜBERGANGSSCHEIN ΔΕΛΤΙΟ ΔΙΕΛΘΕΥΣΕΩΣ TRANSIT ADVICE NOTE		
Identification of means of transport:		
TRANSIT DOCUMENT		OFFICE OF TRANSIT INTENDED (AND COUNTRY):
Type (T 1, T 2, T 2 ES T 2 PT) and number	Office of departure	
		FOR OFFICIAL USE Date of transit: Signature Official stamp

COMMISSION REGULATION (EEC) No 1062/87 OF 27 MARCH 1987 - PROVISIONS FOR THE IMPLEMENTATION OF THE COMMUNITY TRANSIT PROCEDURE AND FOR CERTAIN SIMPLIFICATIONS OF THAT PROCEDURE

ANNEX III

COMMUNITY TRANSIT

RECIBO
ANKOMSTBEVIS
EINGANGSBESCHEINIGUNG
ΑΠΟΔΕΙΞΗ ΠΑΡΑΛΑΒΗΣ
RECEIPT

RÉCÉPISSÉ
RICEVUTA
ONTVANGSTBEWIJS
RECIBO

The customs office at
hereby certifies that document T 1, T 2, T 2 ES, T 2 PT ⁽¹⁾
Control Copy T No 5 ⁽¹⁾
registered on under No
by the office at
has been lodged and that no irregularity has been observed to date concerning the consignment to which
this document refers.

Official
stamp

At on 19.....
(Place) (Date)

.....
(Signature)

⁽¹⁾ Delete as necessary.

COMMUNITY TRANSIT

(recto)

NB: This certificate must be returned without delay to the guarantee office on cancellation of the guarantee.

1. Valid until	Day	Month	Year	2. No						
3. Principal (Surname and forename, or name of company, and complete address and country)										
4. Guarantor (Surname and forename, or name of company, and complete address and country)										
5. Guarantee office (Complete address and country)										
6. Guarantee cover (in national currency)		(in figures)		(in words)						
7. The guarantee office certifies that the above-named principal is authorized to carry out Community transit operations in the following countries (except where deleted):										
BELGIUM	DENMARK	GERMANY	GREECE	SPAIN						
IRELAND	ITALY	LUXEMBOURG	NETHERLANDS	PORTUGAL						
				FRANCE UNITED KINGDOM						
8. Validity extended until			At							
<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center;">Day</td> <td style="width: 20px; text-align: center;">Month</td> <td style="width: 20px; text-align: center;">Year</td> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> </table> inclusive			Day	Month	Year				on (Place of signature) (Date)	
Day	Month	Year								
At			At							
(Place of signature)			(Date)							
(Signature and stamp)			(Signature and stamp)							

9. Persons authorized to sign Community transit declarations on behalf of the principal

(verso)

(*) If the principal is a company, the person who signs in box 11 must give his surname, forename and status in the company.

10. Surname, forename and specimen signature of authorized person	11. Signature of principal (*)	10. Surname, forename and specimen signature of authorized person	11. Signature of principal (*)

COMMISSION REGULATION (EEC) No 1062/87 OF 27 MARCH 1987 - PROVISIONS FOR THE IMPLEMENTATION OF THE COMMUNITY TRANSIT PROCEDURE AND FOR CERTAIN SIMPLIFICATIONS OF THAT PROCEDURE

ANNEX V

(recto)

COMMUNITY TRANSIT	A 000 000
FLAT-RATE GUARANTEE VOUCHER	
Issued by:	
(Name and address of individual or firm)	
(Undertaking of the guarantor accepted on	
by the office of guarantee of).	
This voucher is valid for an amount of up to 7 000 ECU for one Community transit operation beginning not later than	
and in respect of which the principal is	
(Name and address of individual or firm)	
..... (Signature of principal (1))	..... (Signature and stamp of guarantor)
(1) Signature optional.	

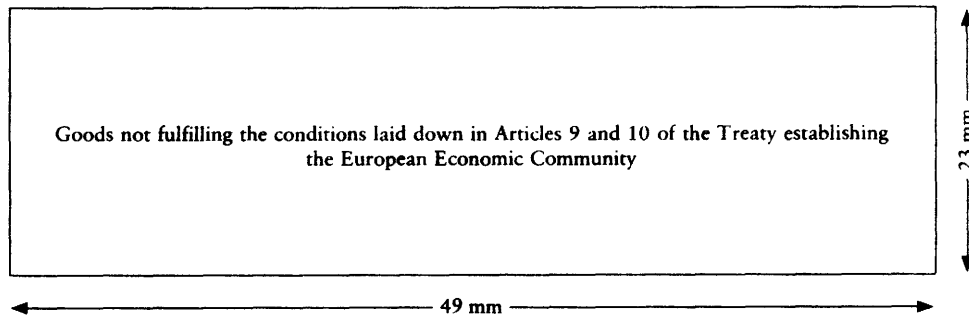
(verso)

To be completed by office of departure	
Community transit operation effected under document T 1/T 2/T 2 ES/T 2 PT, registered on	
..... under No by the	
office at	
..... (Official stamp)	..... (Signature)

COMMISSION REGULATION (EEC) No 1062/87 OF 27 MARCH 1987 - PROVISIONS FOR THE IMPLEMENTATION OF THE COMMUNITY TRANSIT PROCEDURE AND FOR CERTAIN SIMPLIFICATIONS OF THAT PROCEDURE

ANNEX VI

YELLOW LABEL



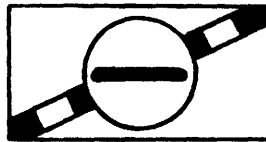
COMMISSION REGULATION (EEC) No 1062/87 OF 27 MARCH 1987 - PROVISIONS FOR THE IMPLEMENTATION OF THE COMMUNITY TRANSIT PROCEDURE AND FOR CERTAIN SIMPLIFICATIONS OF THAT PROCEDURE

ANNEX VII

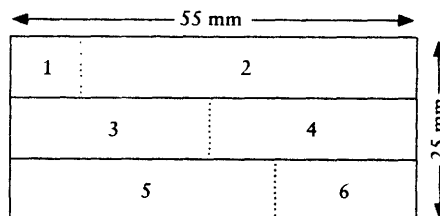
LIST OF GOODS WHICH WHEN TRANSPORTED GIVE RISE TO AN INCREASE IN THE FLAT-RATE GUARANTEE

1	2	3
Harmonized system heading No	Description	Quantity corresponding to the standard amount of 7 000 ECU
02.01	Meat of bovine animals, fresh or chilled	3 000 kg
02.02	Meat of bovine animals, frozen	3 000 kg
ex 02.10	Meat of bovine animals, salted, in brine, dried or smoked	3 000 kg
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter	5 000 kg
04.05	Butter and other fats and oils derived from milk	3 000 kg
04.06	Cheese and curd	3 500 kg
ex 09.01	Coffee, not roasted, whether or not decaffeinated	3 000 kg
ex 09.01	Coffee, roasted, whether or not decaffeinated	2 000 kg
09.02	Tea	3 000 kg
ex 16.01	Sausages and similar products of meat, meat offal or blood, of domestic swine	4 000 kg
ex 16.02	Other prepared or preserved meat, meat offal or blood, of domestic swine	4 000 kg
ex 16.02	Other prepared or preserved meat, meat offal or blood, of bovine animals	3 000 kg
ex 21.01	Extracts, essence and concentrates, of coffee	1 000 kg'
ex 21.01	Extracts, essences and concentrates, of tea	1 000 kg
ex 21.06	Food preparations not elsewhere specified or included, containing 18 % or more by weight of milkfats	3 000 kg
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading No 20.09	15 hl
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	15 hl
ex 22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	3 hl
ex 22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol	3 hl
ex 22.08	Spirits, liqueurs and other spirituous beverages	5 hl
ex 24.02	Cigarettes	70 000 items
ex 24.02	Cigarillos	60 000 items
ex 24.02	Cigars	25 000 items
ex 24.03	Smoking tobacco	100 kg
ex 27.10	Light and medium petroleum oils and gas oils	200 hl
33.03	Perfumes and toilet waters	5 hl

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ANNEX VIII**LABEL (Articles 33 and 50)**

Colour: black on green.

ANNEX IX**SPECIAL STAMP**

'1. Coat of arms or any other signs or letters characterizing the Member State.'

2. Customs office
3. Number of document
4. Date
5. Authorized consignor
6. Authorization

COMMISSION REGULATION (EEC) No 1062/87 OF 27 MARCH 1987 - PROVISIONS FOR THE IMPLEMENTATION OF THE COMMUNITY TRANSIT PROCEDURE AND FOR CERTAIN SIMPLIFICATIONS OF THAT PROCEDURE

ANNEX X

TABLE OF EQUIVALENCE

Regulation (EEC) No 223/77	This Regulation
<i>Article</i>	<i>Article</i>
1	1
2	2
3	3
4	4
5	5
6	6
7	7
8	8
9	9
15	10
16	11
18	12
19	13
20	14
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45	38
46	39
47	40
48	41
49	42
50	43
50a	44
50b	45
50c	46
50d	47
50e	48
50f	49
50g	50
50h	51
50i	52
50j	53
50k	54
50l	55
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COMMISSION REGULATION (EEC) No 1062/87 OF 27 MARCH 1987 - PROVISIONS FOR THE IMPLEMENTATION OF THE COMMUNITY TRANSIT PROCEDURE AND FOR CERTAIN SIMPLIFICATIONS OF THAT PROCEDURE

Regulation (EEC) No 223/77	This Regulation
50n	57
50o	58
51	59
52	60
53	61
54	62
55	63
56	64
57	65
58	66
59	67
60	68
60a	69
61	70
62	71
63	72
64	73
65	74
66	75
67	76
68	77
68a	78
68b	79
68c	80
68d	81
69	82
70	83
71	84
—	85
72	86
73	87
74	88
75	89
—	90
76	91
77	92
78	93
79	94
80	95
81	96
82	97
—	98
—	99
—	100
84	101
<i>Annex</i>	<i>Annex</i>
V	I
VII	II
VIII	III
IX	IV
X	V
XII	VI
XIII	VII
XIV	VIII
XV	IX

COMMISSION REGULATION (EEC) No 1062/87 OF 27 MARCH 1987 - PROVISIONS FOR THE IMPLEMENTATION OF THE COMMUNITY TRANSIT PROCEDURE AND FOR CERTAIN SIMPLIFICATIONS OF THAT PROCEDURE*ANNEX XI***GUARANTEE WAIVER — UNDERTAKING BY THE PERSON CONCERNED**

(Article 19a)

For the purposes of obtaining the guarantee waiver for internal Community transit operations which he/she carries out in his/her capacity as principal, the undersigned undertakes, with regard to the Community transit operations in respect of which he/she is in fact granted the guarantee waiver provided for in Article 40a of Regulation (EEC) No 222/77, to pay, upon the first application in writing by the competent authorities of the Member States and without being able to defer payment beyond a period of 30 days from the date of application, any sums requested by reason of infringements or irregularities committed in the course of or in connection with such Community transit operations, including duties, taxes, agricultural levies and other charges as regards principal or further liabilities, expenses and incidental charges, unless he/she or any other person concerned establishes, before the expiry of that period, to the satisfaction of the competent authorities, that the Community transit operation was conducted without any infringement or irregularity as referred to above.

The competent authorities may, upon request of the undersigned, and for any reasons recognized to be valid, defer the period within which the undersigned is obliged to pay the requested sums beyond a period of 30 days from the date of application for payment. The expenses incurred, from granting this additional period, and in particular any interest, must be calculated in such a way that the amount is equivalent to that which would be charged to that end on the money market or financial market in the State concerned.

Done in duplicate at, on

.....
Signature of the person concerned

ACCEPTANCE BY CUSTOMS

Signature and stamp

COMMISSION REGULATION (EEC) No 1062/87 OF 27 MARCH 1987 - PROVISIONS FOR THE IMPLEMENTATION OF THE COMMUNITY TRANSIT PROCEDURE AND FOR CERTAIN SIMPLIFICATIONS OF THAT PROCEDURE

ANNEX XII

COMMUNITY TRANSIT - GUARANTEE WAIVER CERTIFICATE

1. Valid until	Day Month Year	2. Number			
3. Principal (Surname and forename, or name of company, full address and country)					
4. Customs authorities granting the guarantee waiver (Name, full address and country)					
<p>5. It is hereby certified that the above-named principal has been granted a guarantee waiver for the internal Community transit operations which he/she carries out from any Member State of departure.</p> <p>The guarantee waiver does not apply to Community transit operations involving goods</p> <p>a) the total value of which exceeds 50000 ECUs, or b) which are listed in Annex VII to Regulation (EEC) N° 1062/87.</p>					
<p>6. Period of validity extended until</p> <table border="1" data-bbox="236 1084 459 1152"> <tr> <td>Day</td> <td>Month</td> <td>Year</td> </tr> </table> <p>inclusive.</p> <p>Place and date:</p> <p>Signature and stamp of Customs:</p>	Day	Month	Year	<p>Place and date:</p> <p>Signature and stamp of Customs:</p>	
Day	Month	Year			

N. B.: This certificate must be returned without delay to the authorities granting the waiver on revocation of the guarantee waiver

COMMISSION REGULATION (EEC) No 1062/87 of 27 MARCH 1987 - PROVISIONS FOR THE IMPLEMENTATION OF THE COMMUNITY TRANSIT PROCEDURE AND FOR CERTAIN SIMPLIFICATIONS OF THAT PROCEDURE

7. Persons authorized to sign internal Community transit declarations on behalf of the principal.

8. Surname, forename and specimen signature of authorized person	8. Signature of principal (*)	8. Surname, forename and specimen signature of authorized person	9. Signature of principal (*)

(*) If the principal is a company, the person who signs in box 9 must give his surname, forename and status in the company.

COMMISSION REGULATION (EEC) No 2823/87: DOCUMENTS TO BE USED FOR THE PURPOSE OF IMPLEMENTING
COMMUNITY MEASURES ENTAILING VERIFICATION OF THE USE AND/OR DESTINATION OF GOODS

**COMMISSION REGULATION (EEC) No 2823/87
of 18 September 1987**

**on the documents to be used for the purpose of implementing Community
measures entailing verification of the use and/or destination of goods**

- O.J. No L 270 of 23 September 1987, p. 1 -

COMMISSION REGULATION (EEC) No 2823/87: DOCUMENTS TO BE USED FOR THE PURPOSE OF IMPLEMENTING COMMUNITY MEASURES ENTAILING VERIFICATION OF THE USE AND/OR DESTINATION OF GOODS

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 222/77 of 13 December 1976 on Community transit ⁽¹⁾, as last amended by Regulation (EEC) No 1674/87 ⁽²⁾, and in particular Article 57 thereof,

Whereas 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 ⁽³⁾, as last amended by Regulation (EEC) No 3399/85 ⁽⁴⁾, introduced a special copy of the Community transit document referred to as 'Control Copy T 5' which, when duly endorsed by the customs authorities, furnishes proof that the conditions provided for or prescribed as to the use and/or destination of goods have been complied with ;

Whereas the provisions of Regulation (EEC) No 223/77 on Control Copy T 5 have been supplemented several times ;

Whereas, in the context of the consolidation of the provisions for the implementation of the Community transit procedure and certain simplifications of that procedure, the provisions of Regulation (EEC) No 223/77 with the exception of those concerning the Control Copy T 5 have been repealed by Commission Regulation (EEC) No 1062/87 ⁽⁵⁾ ;

Whereas, in view of their specific nature, it has proved necessary to incorporate the provisions relating to Control Copy T 5 in a Regulation separate from the consolidating Regulation ;

Whereas the abovementioned Regulation (EEC) No 222/77 was amended by Council Regulation (EEC) No

1901/85 ⁽⁶⁾ so as to provide for the use both in external and internal Community transit procedures of the single document form introduced by Council Regulations (EEC) No 678/85 ⁽⁷⁾ and (EEC) No 679/85 ⁽⁸⁾, as amended by Commission Regulation (EEC) No 2791/86 ⁽⁹⁾ ;

Whereas the Control Copy T 5 form should be aligned as closely as possible on the specimen single document form ;

Whereas it is therefore appropriate, in view of the present Regulation, to repeal the provisions of Regulation (EEC) No 223/77 which remain applicable ;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee on the Movement of Goods,

HAS ADOPTED THIS REGULATION :

Article 1

Where implementation of a Community measure is subject to proof that the conditions prescribed by that measure as to the use and/or destination of goods imported into, exported from, or moving within the Community have been complied with, such proof shall be furnished by production of Control Copy T 5. A Control Copy T 5 is a completed form T 5, accompanied, where appropriate, by one or more forms T 5 bis, in the circumstances referred to in Article 7, or by one or more loading lists T 5, in the circumstances referred to in Article 8 and 9.

2. Any person who signs a Control Copy T 5 within the meaning of paragraph 1 shall be required to put the goods described in that document to the declared use and/or dispatch the goods to the declared destination.

⁽¹⁾ OJ No L 38, 9. 2. 1977, p. 1.

⁽²⁾ OJ No L 157, 17. 6. 1987, p. 1.

⁽³⁾ OJ No L 38, 9. 2. 1977, p. 20.

⁽⁴⁾ OJ No L 322, 3. 12. 1985, p. 10.

⁽⁵⁾ OJ No L 107, 22. 4. 1987, p. 1.

⁽⁶⁾ OJ No L 179, 11. 7. 1985, p. 6.

⁽⁷⁾ OJ No L 79, 21. 3. 1985, p. 1.

⁽⁸⁾ OJ No L 79, 21. 3. 1985, p. 7.

⁽⁹⁾ OJ No L 263, 15. 9. 1986, p. 3.

COMMISSION REGULATION (EEC) No 2823/87: DOCUMENTS TO BE USED FOR THE PURPOSE OF IMPLEMENTING COMMUNITY MEASURES ENTAILING VERIFICATION OF THE USE AND/OR DESTINATION OF GOODS

Article 2

The forms on which Control Copy T 5 is drawn up shall correspond to the specimens contained in Annexes I, II and III.

Control Copy T 5 shall be issued and used in accordance with the provisions of Articles 5 to 14.

Article 3

1. The paper used shall be pale blue, dressed for writing purposes and weight at least 40 g/m². It shall be sufficiently opaque for the information on one side not to affect the legibility of the information on the other side. Its strength shall be such that in normal use it does not easily tear or crease.

2. The sizes of the forms shall be :

- (a) 210 × 297 mm for form T 5 (Annex I) and form T 5 bis (Annex II), a tolerance in the length of - 5 or + 8 mm being allowed.
- (b) 297 × 420 mm for loading lists T 5 (Annex III), a tolerance in the length of - 5 or + 8 mm being allowed.

Article 4

The Member States may require that Control Copy T 5 forms show the name and address of the printer, or a symbol enabling the printer to be identified.

Article 5

Control Copy T 5 shall be drawn up in one of the official languages of the Community which is acceptable to the competent authorities of the Member State of departure.

The competent authorities of another Member State in which such a document is presented may, as necessary, require a translation into the official language, or one of the official languages, of that Member State.

Article 6

1. Control Copy T 5 shall be completed by typewriter or by a mechanographical or similar process. It may also be filled in legibly by hand, in ink and in block capitals.

The form shall contain no erasures or overwriting. Any alterations shall be made by crossing out the incorrect particulars and, where appropriate, adding those required. Any alterations made in this way shall be initialled by the person making them and expressly authenticated by the competent authorities.

2. In addition, Control Copy T 5 may be completed using an automatic reproduction process instead of any of the processes referred to in paragraph 1. It may also be

produced and completed simultaneously by this means provided that the provisions as regards the specimens, the paper, the size, the language used, the legibility, the prohibition of erasures and overwriting and as regards amendments are strictly observed.

Article 7

1. The competent customs authorities of each Member State may allow undertakings established in their territory to supplement a Control Copy T 5 with one or more continuation sheets T 5 bis in cases where all the forms relate to a single consignment of goods, which are loaded on one single means of transport, and are destined for a single consignee and a single use and/or destination.

2. The number of continuation sheets T 5 bis used shall be shown in box 3 of the Control Copy T 5 which they accompany. The registration number of the Control Copy T 5 shall be shown in the box for registration particulars of each continuation sheet T 5 bis. The total number of packages covered by the Control Copy T 5 and the T 5 bis continuation sheets shall be shown in box 6 of the Control Copy T 5.

Article 8

1. The competent customs authorities of each Member State may allow undertakings established in their territory to supplement a Control Copy T 5 with one or more loading lists T 5 giving the particulars normally shown in boxes 31, 33, 35, 38, 100, 103 and 105 of form T 5, provided that all the forms relate to a single consignment of goods which are loaded on a single means of transport and are destined for a single consignee and a single use and/or destination.

2. Only the front of the loading list T 5 form may be used. Each item shown on loading list T 5 shall be preceded by a serial number and all the particulars indicated in the column headings shall be supplied.

A horizontal line shall be drawn after the last entry and the remaining unused spaces crossed through so that no subsequent additions can be made. The total number of packages containing the goods listed and the total gross and net mass of those goods shall be shown at the foot of the appropriate columns.

3. Where loading lists T 5 are used, boxes 31, 33, 35, 38, 100, 103 and 105 of the Control Copy T 5 to which they refer shall be crossed through and the Control Copy may not be accompanied by a form T 5 bis.

4. The number of loading lists T 5 used shall be shown in box 4 of Control Copy T 5. The registration number of the Control Copy T 5 shall be shown in the box for registration particulars of each loading list T 5. The total number of packages covered by the various loading lists shall be shown in box 6 of the Control Copy T 5.

COMMISSION REGULATION (EEC) No 2823/87: DOCUMENTS TO BE USED FOR THE PURPOSE OF IMPLEMENTING COMMUNITY MEASURES ENTAILING VERIFICATION OF THE USE AND/OR DESTINATION OF GOODS*Article 9*

1. The authorization referred to in Article 8 (1) may allow undertakings whose records are based on an electronic or automatic data-processing system to use loading lists T 5 completed by such data-processing system which, although they include all the particulars provided for in the list as printed in Annex III, do not comply with all the conditions of Articles 2, 3, 4 and 6 and that of Article 8 (2) as regards the requirement that each item shown on the list must be preceded by a serial number.

These lists must, however, be designed and completed in such a way that they can be used without difficulty by the customs and other authorities in question.

2. The authorization shall be granted only to those undertakings which offer the safeguards considered appropriate by the customs authorities.

The undertaking to which the authorization is given shall be liable in the event of any fraudulent use by any person of loading lists which it draws up.

Article 10

1. Control Copy T 5 and, where appropriate, continuation sheets T 5 bis or loading lists T 5 shall be made out by the person concerned in one original and at least one copy, each of which must bear the original signature of the person concerned.

2. Control Copy T 5 and, where appropriate, continuation sheets T 5 bis or loading lists T 5 shall, as regards the description of goods and any additional information, show all the particulars required by the provisions relating to the Community measure imposing the control.

3. When goods are not entered under a Community transit procedure, the Control Copy T 5 must bear a reference to the document relating to the procedure used.

4. The Community transit document or the document relating to the procedure used must bear a reference to the Control Copy or Copies T 5 issued.

Article 11

1. When the Community transit procedure is used, the Control Copy T 5 shall be issued by the office of departure. The competent customs office of the Member State of destination shall carry out, or cause to be carried out under its responsibility, the control as to the use and/or destination provided for or prescribed.

2. The office of departure shall keep a copy of Control Copy T 5.

3. The original of Control Copy T 5 shall accompany the goods under the same conditions as the documents relating to the procedure used.

4. Without prejudice to the application of the provisions of Article 26 of Regulation (EEC) No 222/77, the original of Control Copy T 5 shall, after appropriate endorsement by the competent customs office in the Member State of destination, be sent forthwith to the address shown under the heading 'Return to'.

Article 12

Where goods subject to control as to use and/or destination are not placed under a Community transit procedure, a Control Copy T 5 shall be prepared in respect of such goods in addition to the document relating to the procedure used. The control copy shall be issued and used subject to the conditions laid down in Article 11.

Article 13

Any person who delivers a Control Copy T 5 and the consignment to which that document related to the competent customs office of the Member State of destination may, on request, obtain a receipt drawn up on a form corresponding to the specimen provided for in Article 1 (4) of Regulation (EEC) No 1062/87.

The receipt may not replace Control Copy T 5.

Article 14

1. In the case of a consignment of goods accompanied by a Control Copy T 5, the customs authorities of the Member States may, as an exceptional measure, permit such consignment and the Control Copy T 5 to be divided before completion of the procedure for which the form was issued. Consignments resulting from such division may not themselves be further divided.

2. The provisions of paragraph 1 shall be without prejudice to the application of Community measures to products from intervention which are to be subjected to control of use and/or destination and which are processed in another Member State before being put to their final use or reaching their final destination.

3. The division referred to in paragraph 1 shall be carried out under the conditions set out in paragraphs 4 to 7 below. Member States need not apply these conditions in cases where all the consignments which result from the division are to be put to their final use or are to reach their final destination in the Member State where the division takes place.

4. The office at which the division takes place shall issue, in accordance with the provisions of Article 10, an extract Control Copy T 5 for each part of the divided consignment, using for this purpose a Control Copy T 5.

COMMISSION REGULATION (EEC) No 2823/87: DOCUMENTS TO BE USED FOR THE PURPOSE OF IMPLEMENTING COMMUNITY MEASURES ENTAILING VERIFICATION OF THE USE AND/OR DESTINATION OF GOODS

Each extract shall contain the additional information shown on the initial Control Copy T 5 and give, amongst those particulars, the net mass of the goods to which that extract applies. Each extract shall show in box 106 the registration number, date and office and country of issue of the initial Control Copy T 5, using one of the following forms of wording:

- Extracto del ejemplar de control:
.....
(número, fecha, aduana y país de expedición)
- Udskrift af kontrol eksemp lar:
.....
(nummer, dato, udstedende toldsted og land)
- Auszug aus dem Kontroll exemplar:
.....
(Nummer, Datum, ausstellende Zollstelle und Land)
- Απόσπασμα του αντιτύπου ελέγχου:
.....
(αριθμός, ημερομηνία, τελωνείο και χώρα εκδόσεως)
- Extract of control copy:
.....
(Number, date, office and country of issue)
- Extrait de l'exemplaire de contrôle:
.....
(numéro, date, bureau et pays de délivrance)
- Estratto dell'esemplare di controllo:
.....
(numero, data, ufficio e paese di emissione)
- Uittreksel uit controle-exemplaar:
.....
(nummer, datum, kantoor en land van afgifte)
- Extracto do exemplar de controlo:
.....
(número, data, estância aduaneira, país de emissão)

5. The office where the division takes place shall state on the initial Control Copy T 5 that the form has been divided. It shall do this by entering one of the following statements in the 'control of use and/or destination' box:

- ... (número) extractos expedidos — copias adjuntas
- ... (antal) udstedte udskrifter — kopier vedføjjet
- ... (Anzahl) Auszüge ausgestellt — Durchschriften liegen bei
- ... (αριθμός) εκδοθέντα αποσπάσματα — συνημμένα αντίγραφα
- ... (number) extracts issued — copies attached
- ... (nombre) extraits délivrés — copies ci-jointes
- ... (numero) estratti rilasciati — copie allegate
- ... (aantal) uittreksels afgegeven — kopieën bijgevoegd
- ... (quantidade) extractos emitidos — cópias juntas

The initial Control Copy T 5 shall be returned without delay to the address shown under the heading 'Return to', accompanied by the copies of the extracts issued.

6. The originals of the extract Control Copies T 5 shall, together with the documents relating to the procedure used, accompany each part of the divided consignment.

7. The competent customs office in the Member State of destination of the parts of the divided consignment shall carry out, or cause to be carried out under its responsibility, the control as to the use and/or destination provided for or prescribed. It shall return the extracts endorsed in accordance with Article 11 (4) to the address shown under the heading 'Return to'.

Article 15

1. Control Copy T 5 may be issued retroactively on condition that:

- the person concerned is not responsible for the failure to apply for or to issue that document when the goods were dispatched,
- the person concerned furnished proof that the Control Copy T 5 relates to the goods in respect of which the dispatch or export formalities were completed,
- the person concerned produced the documents required for the issue of the Control Copy T 5,
- it is established to the satisfaction of the competent customs authorities that the retroactive issue of Control Copy T 5 cannot give rise to the securing of financial benefits which would not be due considering the transit procedure which may have been used, the customs status of the goods and their use and/or destination.

2. Where Control Copy T 5 is issued retroactively, it shall bear in red one of the following forms of wording:

- Expedido a posteriori
- Udstedt efterfølgende
- Nachträglich ausgestellt
- Εκδοθέν εκ των υστέρων
- Issued retroactively
- Délivré a posteriori
- Rilasciato a posteriori
- Achteraf afgegeven
- Emitido a posteriori

Moreover, the person concerned shall enter on such Control Copy T 5 the identity of the means of transport by which the goods were dispatched, the date of departure and, if appropriate, the date on which the goods were produced at the office of destination.

3. A Control Copy T 5 issued retroactively may be endorsed by the competent customs office of the Member State of destination only where that office establishes that the goods covered by the document in question have been used for the purpose and/or have reached the destination provided for or prescribed by the Community measure on the importation, exportation or movement within the Community of those goods.

COMMISSION REGULATION (EEC) No 2823/87: DOCUMENTS TO BE USED FOR THE PURPOSE OF IMPLEMENTING COMMUNITY MEASURES ENTAILING VERIFICATION OF THE USE AND/OR DESTINATION OF GOODS

Article 16

By way of derogation from Article 1 and unless otherwise stipulated in the provisions relating to the relevant Community measure, each Member State shall have the right to require that proof that the goods have been used for the purpose and/or have reached the destination provided for or prescribed be furnished in accordance with a national procedure provided that the goods do not leave its territory before they have been used as, and/or have reached the destination, prescribed.

Article 17

The customs authorities of each Member State may authorize persons complying with the conditions laid down in Article 19, hereinafter referred to as 'authorized consignors' who intend to consign goods in respect of which a Control Copy T 5 must be made out, not to produce at the office of departure either the goods concerned or the Control Copy T 5 in respect thereof.

Article 18

The authorized consignor shall bear all the consequences, in particular the financial consequences, of any errors, omissions or other faults in the Control Copies T 5 which he draws up and in the performance of the procedures incumbent upon him under the authorization provided for in Article 17.

Article 19

1. The authorization provided for in Article 17 shall be granted only to persons:

- (a) who frequently consign goods; and
- (b) whose records enable the customs authorities to verify their operations.

2. Customs authorities may withhold authorization from persons unable to offer the safeguards they consider necessary.

3. The authorities may withdraw the authorization, in particular, when an authorized consignor no longer fulfils the conditions laid down in paragraph 1 or is no longer able to offer the safeguards referred to in paragraph 2.

4. Where the issue of Control Copy T 5 is conditional upon a guarantee being provided, Member States shall take appropriate measures to ensure that such guarantee is provided.

Article 20

The authorization issued by the customs authorities shall specify in particular:

- (a) the customs office or offices which are authorized offices of departure for consignments;
- (b) the period within which, and the procedure by which, the authorized consignor is to inform the office of

departure of the consignments to be sent, in order that the office may carry out any necessary controls before the departure of the goods;

- (c) the period within which goods must be produced at the office of destination; and
- (d) the identification measures to be taken. To this end the customs authorities may prescribe that the means of transport or the packages shall bear special seals, accepted by the customs authorities and affixed by the authorized consignor.

Article 21

1. In addition to the particulars specified in Article 20, the authorization referred to in Article 17 shall stipulate that the box reserved for the use of the office of departure on the front of Control Copy T 5 shall:

- (a) be stamped in advance with the stamp of the office of departure and be signed by an official of that office; or
- (b) be stamped by the authorized consignor with a special metal stamp approved by the customs authorities and corresponding to the specimen shown in Annex IV; the imprint of the stamp may be pre-printed on the forms where the printing is entrusted to a printing works approved for that purpose.

The authorized consignor shall complete the said box by stating the date of consignment of the goods.

2. Customs authorities may prescribe the use of forms bearing a distinctive mark as a means of identification.

Article 22

1. The authorized consignor shall, not later than the time of consigning the goods, enter on the front of the duly completed Control Copy T 5, in the box headed 'Control by office of departure', the identification measures applied and the references to the export document as required by the Member State of consignment, together with, in so far as is necessary, particulars of the time limit for production of the goods at the competent customs office in the Member State of destination, and one of the following endorsements:

- Procedimiento simplificado
- Forenklet procedure
- Vereinfachtes Verfahren
- Απλουστευμένη διαδικασία
- Simplified procedure
- Procédure simplifiée
- Procedura simplificata
- Vereenvoudigde regeling
- Procedimento simplificado.

2. After consignment, the authorized consignor shall forthwith send a copy of Control Copy T 5, together with any special document on the basis of which Control Copy T 5 was drawn up, to the office of departure.

COMMISSION REGULATION (EEC) No 2823/87: DOCUMENTS TO BE USED FOR THE PURPOSE OF IMPLEMENTING COMMUNITY MEASURES ENTAILING VERIFICATION OF THE USE AND/OR DESTINATION OF GOODS

3. When the customs authorities of the Member State of departure carry out a control on the departure of a consignment, they shall endorse the 'Control by office of departure' box on the front of the Control Copy T 5.

4. A Control Copy T 5 duly completed and containing the particulars specified in paragraph 1 and signed by the authorized consignor shall be deemed to have been issued by the office of departure which carried out the prior authentication of the form in accordance with Article 21 (1) (a), or which is named in the imprint of the special stamp referred to in Article 21 (1) (b), for the purpose of providing proof that the goods referred to therein have been used for the purpose specified and/or reached the destination prescribed.

Article 23

1. The authorization consignor shall:

- (a) comply with the conditions laid down in this Regulation and the authorization; and
- (b) take all necessary measures to ensure the safekeeping of the special stamp or of the forms bearing the imprint of the stamp of the office of departure or the imprint of the special stamp.

2. In the event of misuse by any person of Control Copy T 5 forms stamped in advance with the stamp of the office of departure or with the special stamp, the authorized consignor shall be liable, without prejudice to any criminal proceedings, for the payment of duties and other charges which have not been paid and for the repayment of any financial benefits which have been wrongly obtained following such misuse unless he can satisfy the customs authorities by whom he was authorized that he took the measures required of him under paragraph 1 (b).

Article 24

1. The customs authorities may authorize the authorized consignor not to sign Control Copy T 5 forms bearing the imprint of the special stamp referred to in Article 21 (1) (b) which have been drawn up by an electronic or automatic data-processing system. This authorization shall be subject to the condition that the authorized consignor has previously given those authorities a written undertaking acknowledging that he is liable, without prejudice to any criminal proceedings, for the payment of any duties and other charges which have not been paid and for the repayment of any financial benefits which have been wrongly obtained following the use of Control Copy T 5 forms bearing the imprint of the special stamp.

2. Control Copy T 5 forms drawn up in accordance with paragraph 1 shall contain, in the box reserved for the signature of the declarant, one of the following statements:

- Dispensa de firma
- Fritaget for underskrift
- Freistellung von der Unterschriftsleistung
- Δεν απαιτείται υπογραφή
- Signature waived
- Dispense de signature

- Dispensa della firma
- Van ondertekening vrijgesteld
- Dispensada a assinatura

Article 25

A table of equivalence between the Articles and Annexes of this Regulation and those of repealed Regulation (EEC) No 223/77 is given in Annex V.

In all Community instruments in which reference is made to the relevant Articles or Annexes of Regulation (EEC) No 223/77, such references shall be deemed to be references to the corresponding Articles or Annexes of this Regulation.

Article 26

Authorized consignors using a special stamp of the type referred to in Annex XV to Regulation (EEC) No 223/77 at the time when this Regulation comes into force may continue to use that special stamp until 31 December 1992.

Article 27

Control Copies T 5 issued in conformity with the provisions of Regulation (EEC) No 223/77 on or before 31 December 1987 shall continue to be effective after that date.

Article 28

Regulation (EEC) No 1062/87 is hereby amended as follows:

1. Article 22 (1) is replaced by the following:

'1. When the goods referred to in Article 20 (1) are not placed under a Community transit procedure, the customs office at which the formalities required for dispatching them were completed shall require the Control Copy T 5 provided for in Article 1 of Regulation (EEC) No 2823/87 to be drawn up. The person concerned shall enter in box 104 of that copy one of the statements provided for in Article 21, depending on the case.'

(¹) OJ No L 270, 23. 9. 1987, p. 1'

2. The second subparagraph of Article 25 (1) is replaced by the following:

'By way of derogation from the provisions of Article 11 of Regulation (EEC) No 2823/87, the original of the Control Copy T 5 shall accompany the goods to the competent office of the Member State of destination.'

3. Article 28 (a) is replaced by the following:

'(a) shall be without prejudice to the application of the provisions of Articles 1 to 16 of Regulation (EEC) No 2823/87;'

COMMISSION REGULATION (EEC) No 2823/87: DOCUMENTS TO BE USED FOR THE PURPOSE OF IMPLEMENTING COMMUNITY MEASURES ENTAILING VERIFICATION OF THE USE AND/OR DESTINATION OF GOODS

4. Article 97 is replaced by the following:

'Repeal of Regulation (EEC) No 223/77 ; table of equivalence

Article 97

1. Regulation (EEC) No 223/77 is hereby repealed.
2. References to the repealed Regulation shall be construed as references to this Regulation or to Regulation (EEC) No 2823/87

References to the Articles of Regulation (EEC) No 223/77 shall be interpreted in accordance with the tables of equivalence in Annex X hereto and in Annex V to Regulation (EEC) No 2823/87'.

Article 29

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, 18 September 1987.

For the Commission

COCKFIELD

Vice-President

EUROPEAN COMMUNITY

T 5

See Notice before completing this form
ORIGINAL OF CONTROL COPY

2 Consignor/Exporter No

3 Forms **4** Loading lists

5 Items **6** Total packages **7** Reference number

8 Consignee

NOTES CONCERNING
Box 104: Enter where applicable
Box 105: Enter type, serial number, date of issue and name of issuing authority.
Box 109: Enter type, number, date of registration and name of Customs office

14 Declarant/Representative No

15 Country of dispatch/export

17 Country of destination

IMPORTANT NOTE
This original must accompany the goods and be lodged
- in the case of goods to be exported, with the Customs office of exit from the customs territory of the Community,
- in other cases, with the competent Customs office in the Member State of destination.

Tilbagesendes til
έπιστρέφω εις:
Renvoyer à:
Teruzgenden aan

Zurucksenden an.
Return to
Rinvviare a:
Devolver a:

31 Packages and description of goods

Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

35 Gross mass (kg)

38 Net mass (kg)

40 Previous document

41 Supplementary units

ADDITIONAL INFORMATION

100 (For national use)

103 Net quantity (kg or litres) in words

104 USE AND/OR DESTINATION
 Exit from the customs territory of the Community
 Supply to the following international organisation:
 Other (specify):

Supply for victualling
 Supply to the _____ (nation)
forces in _____ (Member)

105 Licences

106 Further particulars

107 Legislation applicable

108 Attached documents

109 Administrative or customs document

D CONTROL BY OFFICE OF DEPARTURE
Result:
Seals affixed: Number:
identity:
Time limit (date):
Signature:

Stamp:

110 Place and date
Signature and name of declarant/representative.

E FOR USE BY MEMBER STATE OF DEPARTURE

J CONTROL OF USE AND/OR DESTINATION

The goods described in this declaration (enter where applicable)

have received the use and/or destination declared overleaf on
(date)

have not received the use and/or destination declared overleaf.

have received the use and/or destination declared overleaf only as regards the quantities entered below:

Remarks:

Place and date:

Signature:

Returned after registration under
No

Stamp:

EUROPEAN COMMUNITY

A OFFICE OF DEPARTURE

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T 5

COPY OF CONTROL COPY

2 Consignor/Exporter No

3 Forms

4 Loading lists

5 Items

6 Total packages

7 Reference number

8 Consignee

NOTES CONCERNING

Box 104: Enter where applicable.

Box 105: Enter type, serial number, date of issue and name of issuing authority.

Box 109: Enter type, number, date of registration and name of Customs office.

14 Declarant/Representative No

15 Country of dispatch/export

17 Country of destination

31 Packages and description of goods

Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

35 Gross mass (kg)

38 Net mass (kg)

40 Previous document

41 Supplementary units

ADDITIONAL INFORMATION

100 (For national use)

103 Net quantity (kg or litres) in words

104 USE AND/OR DESTINATION

Exit from the customs territory of the Community

Supply to the following international organisation:

Other (specify):

Supply for victualling

Supply to the _____ (nationality) forces in _____ (Member State)

105 Licences

106 Further particulars

107 Legislation applicable

108 Attached documents

109 Administrative or customs document

D CONTROL BY OFFICE OF DEPARTURE

Stamp:

110 Place and date:

Result:
Seals affixed: Number:
identity:
Time limit (date):
Signature:

Signature and name of declarant/representative:


E FOR USE BY MEMBER STATE OF DEPARTURE

EUROPEAN COMMUNITY

2 Consignor/Exporter No

IMPORTANT NOTE
The goods shown on this form must receive the use an/or destination declared in box 104 of the form T 5 to which this form must be attached.


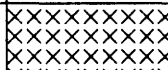

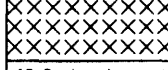


T 5 BIS

3 Forms 

ORIGINAL OF CONTROL COPY

NOTE CONCERNING BOX 105

Enter type, serial number, date of issue and name of issuing authority


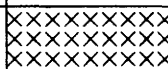



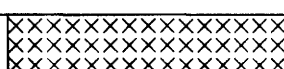
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code	
			35 Gross mass (kg)	
			38 Net mass (kg)	
		40 Previous document		
41 Supplementary units				

ADDITIONAL INFORMATION

100 (For national use)

103 Net quantity (kg or litres) in words

105 Licences




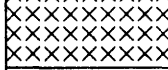

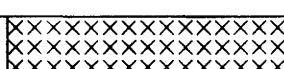
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code	
			35 Gross mass (kg)	
			38 Net mass (kg)	
		40 Previous document		
41 Supplementary units				

ADDITIONAL INFORMATION

100 (For national use)

103 Net quantity (kg or litres) in words

105 Licences

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code	
			35 Gross mass (kg)	
			38 Net mass (kg)	
		40 Previous document		
41 Supplementary units				

ADDITIONAL INFORMATION

100 (For national use)

103 Net quantity (kg or litres) in words

105 Licences

110 Place and date

Signature and name of declarant/representative:



EUROPEAN COMMUNITY

A OFFICE OF DEPARTURE

2 Consignor/Exporter	No
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T 5 BIS

3 Forms	
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IMPORTANT NOTE
 The goods shown on this form must receive the use an/or destination declared in box 104 of the form T 5 to which this form must be attached.

COPY OF CONTROL COPY

NOTE CONCERNING BOX 105
 Enter type, serial number, date of issue and name of issuing authority.

31 Packages and description of goods

Marks and numbers - Container No(s) - Number and kind

32 Item No	33 Commodity Code			
		35 Gross mass (kg)		
		38 Net mass (kg)		
40 Previous document				
41 Supplementary units				

ADDITIONAL INFORMATION

100 (For national use)

103 Net quantity (kg or litres) in words

105 Licences

31 Packages and description of goods

Marks and numbers - Container No(s) - Number and kind

32 Item No	33 Commodity Code			
		35 Gross mass (kg)		
		38 Net mass (kg)		
40 Previous document				
41 Supplementary units				

ADDITIONAL INFORMATION

100 (For national use)

103 Net quantity (kg or litres) in words

105 Licences

31 Packages and description of goods

Marks and numbers - Container No(s) - Number and kind

32 Item No	33 Commodity Code			
		35 Gross mass (kg)		
		38 Net mass (kg)		
40 Previous document				
41 Supplementary units				

ADDITIONAL INFORMATION

100 (For national use)

103 Net quantity (kg or litres) in words

105 Licences

110 Place and date

Signature and name of declarant/representative:

EUROPEAN COMMUNITY

ANNEX III

LOADING LIST

OFFICE OF DEPARTURE

IMPORTANT NOTES

1. A loading list may be used only when the goods to which it relates are for the same use an/or destination which is to be shown in box 104 of the Control Copy T 5 to which it is attached.
2. Agricultural products for exportation must be described in accordance with the nomenclature used for refund purposes.
3. Details of licences or advance fixing certificates instead of being shown in box 105 of Control Copy T 5 must be shown on the loading list following the description of goods to which they relate.

T 5 ORIGINAL

attached to Control Copy T 5 bearing the registration number shown opposite.

Item number	Marks and numbers - Number and kind of packages - Description of goods and, where appropriate, particulars of their composition	Commodity Code	Gross mass (kg)	Net mass (kg)	Net quantity (kg or litres) in words	RESERVED FOR CUSTOMS

	Place and date:
	Total (kg)
	Total (kg)

Signature of declarant/representative:

Total number of packages (in figures)

EUROPEAN COMMUNITY

IMPORTANT NOTES

1. A loading list may be used only when the goods to which it relates are for the same use an/or destination which is to be shown in box 104 of the Control Copy T 5 to which it is attached.
2. Agricultural products for exportation must be described in accordance with the nomenclature used for refund purposes.
3. Details of licences or advance fixing certificates instead of being shown in box 105 of Control Copy T 5 must be shown on the loading list following the description of goods to which they relate.

LOADING LIST

T 5 COPY

attached to Control Copy T 5 bearing the registration number shown opposite.

OFFICE OF DEPARTURE

Item number	Marks and numbers - Number and kind of packages - Description of goods and, where appropriate, particulars of their composition	Commodity Code	Gross mass (kg)	Net mass (kg)	Net quantity (kg or litres) in words	RESERVED FOR CUSTOMS

	Place and date:
	Total (kg)
	Total (kg)

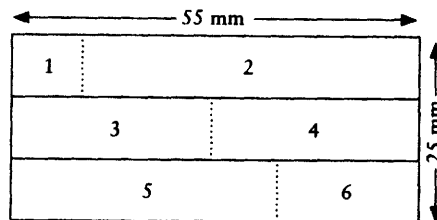
Signature of declarant/representative:

Total number of packages (in figures)

COMMISSION REGULATION (EEC) No 2823/87: DOCUMENTS TO BE USED FOR THE PURPOSE OF IMPLEMENTING COMMUNITY MEASURES ENTAILING VERIFICATION OF THE USE AND/OR DESTINATION OF GOODS

ANNEX IV

SPECIAL STAMP



1. Member State's coat of arms
2. Customs office
3. Number of document
4. Date
5. Authorized consignor
6. Authorization

COMMISSION REGULATION (EEC) No 2823/87: DOCUMENTS TO BE USED FOR THE PURPOSE OF IMPLEMENTING
COMMUNITY MEASURES ENTAILING VERIFICATION OF THE USE AND/OR DESTINATION OF GOODS

ANNEX V

TABLE OF EQUIVALENCE

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22	61c
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COUNCIL DECISION NO 87/415/EEC OF 15 JUNE 1987:
CONVENTION ON A COMMON TRANSIT PROCEDURE

COUNCIL

COUNCIL DECISION

of 15 June 1987

concerning the conclusion of a Convention between the European Community, 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 a common transit procedure

(87/415/EEC)

- O.J. No L 226 of 13 August 1987, p. 1 -

MODIFICATIONS

1. Council Regulation (EEC) No 1811/88 of 23 June 1988
(O.J. No L 162 of 29.6.1988, p. 4)

COUNCIL DECISION NO 87/415/EEC OF 15 JUNE 1987:
CONVENTION ON A COMMON TRANSIT PROCEDURE

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,

Whereas the conclusion of a Convention with Austria, Finland, Iceland, Norway, Sweden and Switzerland with a view to introducing a common transit procedure in trade between the Community and those countries, as well as between those countries themselves, must enable the carriage of goods in the context of such trade to be simplified; whereas it is therefore appropriate to approve such a Convention;

Whereas this Convention falls within the framework of follow-up action to the Joint Declaration made in Luxembourg on 9 April 1984 by the Ministers of the Member States of the Community, the European Free Trade Association (EFTA) and the Commission expressing their political will to extend cooperation between the Community and those countries 'with the aim of creating a dynamic European economic space of benefit to their countries',

HAS DECIDED AS FOLLOWS:

Article 1

The Convention between the European Economic Community, 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 a common transit procedure is hereby approved on behalf of the Community.

The text of the Convention is attached to this Decision.

Article 2

The Community shall be represented in the joint committee provided for in Article 14 of the Convention by the Commission, assisted by the representatives of the Member States.

Article 3

The President of the Council is hereby authorized to deposit the instrument of acceptance provided for in Article 22 of the Convention.

Done at Luxembourg, 15 June 1987.

For the Council

The President

P. DE KEERSMAEKER

COUNCIL DECISION NO 87/415/EEC OF 15 JUNE 1987:
CONVENTION ON A COMMON TRANSIT PROCEDURE

CONVENTION ON A COMMON TRANSIT PROCEDURE

THE REPUBLIC OF AUSTRIA, THE REPUBLIC OF FINLAND, THE REPUBLIC OF ICELAND, THE KINGDOM OF NORWAY, THE KINGDOM OF SWEDEN, THE SWISS CONFEDERATION,

hereinafter called the EFTA countries,

THE EUROPEAN ECONOMIC COMMUNITY,

hereinafter called the Community,

CONSIDERING the Free Trade Agreements between the Community and each of the EFTA countries,

CONSIDERING the Joint Declaration calling for the creation of a European economic space, adopted by Ministers of the EFTA countries and the Member States of the Community and the Commission of the European Communities in Luxembourg on 9 April 1984, especially with regard to simplification of border formalities and rules of origin,

CONSIDERING the Convention on the simplification of formalities in trade in goods, concluded between the EFTA countries and the Community, introducing a single administrative document for use in such trade,

CONSIDERING that the use of this single document within the framework of a common transit procedure for the carriage of goods between the Community and the EFTA countries and between the EFTA countries themselves would lead to simplification,

CONSIDERING that the most appropriate way of achieving this aim would be to extend to those EFTA countries which do not apply it the transit procedure which currently applies to the carriage of goods within the Community, between the Community and Austria and Switzerland, and between Austria and Switzerland,

CONSIDERING also the Nordic transit order applied between Finland, Norway and Sweden,

HAVE DECIDED to conclude the following Convention:

General provisions

Article 2

Article 1

1. This Convention lays down measures for the carriage of goods in transit between the Community and the EFTA countries as well as between the EFTA countries themselves, including, where applicable, goods transhipped, reconsigned or warehoused, by introducing a common transit procedure regardless of the kind and origin of the goods.

2. Without prejudice to the provisions of this Convention and in particular those concerning guarantees, goods circulating within the Community are deemed to be placed under the Community transit procedure.

3. Subject to the provisions of Articles 7 to 12 below, the rules governing the common transit procedure are set out in Appendices I and II to this Convention.

4. Transit declarations and transit documents for the purposes of the common transit procedure shall conform to and be made out in accordance with Appendix III.

1. The common transit procedure shall hereinafter be described as the T 1 procedure or the T 2 procedure, as the case may be.

2. The T 1 procedure may be applied to any goods carried in accordance with Article 1, paragraph 1.

3. The T 2 procedure shall apply to goods carried in accordance with Article 1, paragraph 1:

(a) in the Community, only when the goods satisfy the conditions laid down in Articles 9 and 10 of the Treaty establishing the European Economic Community and have not been subject to customs export formalities for the grant of refunds for export to countries, not Member States of the Community, pursuant to the common agricultural policy or when the goods come under the Treaty establishing the European Coal and Steel Community and are, under the terms of that Treaty, in free circulation within the Community (Community goods);

**COUNCIL DECISION NO 87/415/EEC OF 15 JUNE 1987:
CONVENTION ON A COMMON TRANSIT PROCEDURE**

- (b) in an EFTA country, only when the goods have arrived in that EFTA country under the T2 procedure and are reconsigned under the special conditions laid down in Article 9 below.

4. The special conditions laid down in this Convention in respect of placing goods under the T2 procedure shall apply also to the issue of T2L documents certifying the Community status of goods and goods covered by a T2L document shall be treated in the same way as goods carried under the T2 procedure, except that the T2L document need not accompany the goods.

Article 3

1. For the purposes of this Convention, the term:
 - (a) 'transit' shall mean a customs procedure under which goods are carried, under customs control, from a customs office in one country to a customs office in the same or another country over at least one frontier;
 - (b) 'country', shall mean any EFTA country and any Member State of the Community;
 - (c) 'third country' shall mean any State which is neither an EFTA country nor a Member State of the Community.
2. In the application of the rules laid down in this Convention for the T1 or T2 procedure, the EFTA countries, and the Community and its Member States, shall have the same rights and obligations.

Article 4

1. This Convention shall be without prejudice to the application of any other international agreement concerning a transit procedure, in particular the TIR procedure or the Rhine manifest, subject to any limitations to such application in respect of the carriage of goods from one point in the Community to another point in the Community and to any limitations to the issue of T2L documents certifying the Community status of goods.
2. This Convention shall be without prejudice also to:
 - (a) movements of goods under a temporary admission procedure; and
 - (b) agreements concerning frontier traffic.

Article 5

In the absence of an agreement between the Contracting Parties and a third country whereby goods moving between the Contracting Parties may be carried across that third country under the T1 or T2 procedure, such a procedure shall apply to goods carried across that third country only if

the carriage across that country is effected under cover of a single transport document drawn up in the territory of a Contracting Party and the operation of that procedure is suspended in the territory of the third country.

Article 6

Provided that the implementation of any measures applicable to the goods is ensured, countries may, within the T1 or T2 procedure, introduce simplified procedures for certain types of traffic by means of bilateral or multilateral agreements. Such agreements shall be notified to the Commission of the European Communities which shall inform the other countries.

Implementation of the transit procedure

Article 7

1. Subject to any special provisions of this Convention, the competent customs offices of the EFTA countries are empowered to assume the functions of offices of departure, offices of transit, offices of destination and offices of guarantee.
2. The competent customs offices of the Member States of the Community shall be empowered to issue T1 or T2 documents for transit to an office of destination situated in an EFTA country. Subject to any special provisions of this Convention, they shall also be empowered to issue T2L documents for goods consigned to an EFTA country.
3. Where several consignments of goods are grouped together and loaded on a single means of transport, within the meaning of Article 16, paragraph 2, of Appendix I, and are dispatched as a groupage load by one principal in a single T1 or T2 operation, from one office of departure to one office of destination for delivery to one consignee, a Contracting Party may require that those consignments shall, save in exceptional, duly justified cases, be included in one single T1 or T2 declaration with the corresponding loading lists.
4. Notwithstanding the requirement for the Community status of goods to be certified where applicable, a person completing export formalities at the frontier customs office of a Contracting Party shall not be required to place the goods consigned under the T1 or the T2 procedure, irrespective of the customs procedure under which the goods will be placed at the neighbouring frontier customs office.
5. Notwithstanding the requirement for the Community status of goods to be certified where applicable, the frontier customs office of the Contracting Party where export

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formalities are completed may refuse to place the goods under the T1 or T2 procedure if that procedure is to end at the neighbouring frontier customs office.

Article 8

No addition, removal or substitution may be made in the case of goods forwarded under cover of a T1 or T2 document, in particular when consignments are split up, transhipped or bulked.

Article 9

1. Goods which are brought into an EFTA country under the T2 procedure and may be reconsigned under that procedure shall remain at all times under the control of the customs authorities of that country to ensure that there is no change in their identity or state.

2. Where such goods are reconsigned from an EFTA country after having been placed, in that EFTA country, under a customs procedure other than a transit or a warehousing procedure, no T2 procedure may be applied.

This provision shall, however, not apply to goods which are admitted temporarily to be shown at an exhibition, fair or similar public display and which have received no treatment other than that needed for their preservation in their original state or for splitting up consignments.

3. Where goods are reconsigned from an EFTA country after storage under a warehousing procedure, the T2 procedure may be applied only on the following conditions:

- that the goods have not been warehoused over a period exceeding five years; however, as regards goods falling within Chapters 1 to 24 of the Nomenclature for the Classification of Goods in Customs Tariffs (International Convention on the Harmonized Commodity Description and Coding System of 14 June 1983), that period shall be limited to six months,
- that the goods have been stored in special spaces and have received no treatment other than that needed for their preservation in their original state, or for splitting up consignments without replacing the packaging.
- that any treatment has taken place under customs supervision.

4. Any T2 or T2L document issued by a customs office of an EFTA country shall bear a reference to the corresponding T2 or T2L document under which the goods arrived in that EFTA country and shall include all special endorsements appearing thereon.

Article 10

1. Except where otherwise provided for in paragraph 2 below or in the Appendices, any T1 or T2 operation shall be covered by a guarantee valid for all countries involved in that operation.

2. The provisions of paragraph 1 shall not prejudice the right:

- (a) of Contracting Parties to agree among themselves that the guarantee shall be waived for T1 or T2 operations involving only their territories;
- (b) of a Contracting Party not to require a guarantee for the part of a T1 or T2 operation between the office of departure and the first office of transit.

3. For the purposes of the flat-rate guarantee as provided for in Appendices I and II to this Convention, the ECU means the total of the following amounts:

0,719	German mark,
0,0878	Pound sterling,
1,31	French franc,
140	Italian lire,
0,256	Dutch guilder,
3,71	Belgian franc,
0,14	Luxembourg franc,
0,219	Danish krone,
0,00871	Irish pound,
1,15	Greek drachma.

The value of the ECU in a given currency shall be equal to the sum of the exchange values in that currency of the amounts set out above.

Article 11

1. As a general rule, identification of the goods shall be ensured by sealing.

2. The following shall be sealed:

- (a) the space containing the goods, when the means of transport has already been approved under other customs regulations or recognized by the office of departure as suitable for sealing;
- (b) each individual package in other cases.

3. Means of transport may be recognized as suitable for sealing on condition that:

- (a) seals can be simply and effectively affixed to them;
- (b) they are so constructed that no goods can be removed or introduced without leaving visible traces of tampering or without breaking the seals;

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- (c) they contain no concealed spaces where goods may be hidden;
 - (d) the spaces reserved for the load are readily accessible for customs inspection.
4. The office of departure may dispense with sealing if, having regard to other possible measures for identification, the description of the goods in the T 1 or T 2 declaration or in the supplementary documents makes them readily identifiable.

Article 12

1. Until a procedure has been agreed for the exchange of statistical information to ensure that the EFTA countries and the Member States of the Community have the data necessary for the preparation of their transit statistics, an additional copy of the copy No 4 of the T 1 and T 2 documents shall be supplied for statistical purposes unless not required by a Contracting Party:

- (a) to the first office of transit in each EFTA country;
- (b) to the first office of transit in the Community in the case of goods which are the subject of a T 1 or T 2 operation commencing in an EFTA country.

2. However, the additional copy referred to above shall not be required when the goods are carried under the conditions laid down in Chapter I of Title IV of Appendix II.

3. The principal or his authorized representative shall, at the request of the national departments responsible for transit statistics, provide any information relating to T 1 or T 2 documents necessary for the compilation of statistics.

Administrative assistance

Article 13

1. The customs authorities of the countries concerned shall furnish each other with any information at their disposal which is of importance in order to verify the proper application of this Convention.

2. Where necessary, the customs authorities of the countries concerned shall communicate to one another all findings, documents, reports, records of proceedings and information relating to transport operations carried out under the T 1 or T 2 procedure as well as to irregularities or infringements in connection with such operations.

Furthermore, where necessary, they shall communicate to one another all findings relating to goods in respect of which mutual assistance is provided for and which have been subject to a customs warehousing procedure.

3. Where irregularities or infringements are suspected in connection with goods which have been brought into one country from another country or have passed through a country or have been stored under a warehousing procedure, the customs authorities of the countries concerned shall on request communicate to one another all information concerning:

- a) the conditions under which those goods were carried:
 - whatever the way in which they were reconsigned, where they arrived under cover of a T 1, T 2 or T 2L document in the country to which the request is addressed, or
 - whatever the way in which they arrived, where they were reconsigned under cover of a T 1, T 2 or T 2L document from the country to which the request is addressed:
- b) the conditions of any warehousing of those goods where they arrived in the country to which the request is addressed under cover of a T 2 or T 2L document or where they were reconsigned from that country under cover of a T 2 or T 2L document.

4. Any request made under paragraphs 1 to 3 shall specify the case or cases to which it refers.

5. If the customs authority of a country requests assistance which it would not be able to give if requested, it will draw attention to that fact in the request. Compliance with such a request will be within the discretion of the customs authority to whom the request is made.

6. Information obtained in accordance with paragraphs 1 to 3 shall be used solely for the purposes of this Convention and shall be accorded the same protection by a receiving country as is afforded to information of like nature under the national law of that country. Such information may be used for other purposes only with the written consent of the customs authority which furnished it and subject to any restrictions laid down by that authority.

The Joint Committee

Article 14

1. A Joint Committee is hereby established in which each Contracting Party to this Convention shall be represented.

2. The Joint Committee shall act by mutual agreement.

3. The Joint Committee shall meet whenever necessary but at least once a year. Any Contracting Party may request that a meeting be held.

4. The Joint Committee shall adopt its own rules of procedure which shall, *inter alia*, contain provisions for convening meetings and for the designation of the chairman and his term of office.

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5. The Joint Committee may decide to set up any sub-committee or working party that can assist it in carrying out its duties.

Article 15

1. It shall be the responsibility of the Joint Committee to administer this Convention and ensure its proper implementation. For this purpose, it shall be regularly informed by the Contracting Parties on the experiences of the application of this Convention and make recommendations, and in the cases provided for in paragraph 3, it shall take decisions.

2. In particular it shall recommend:

- (a) amendments to this Convention, other than those referred to in paragraph 3;
- (b) any other measure required for its application.

3. It shall adopt by decision:

- (a) amendments to the Appendices;
- (b) amendments of the definition of the ECU as set out in Article 10 (3);
- (c) other amendments to this Convention made necessary by amendments to the Appendices;
- (d) measures to be taken under Article 28 (2) of Appendix I;
- (e) transitional measures required in the case of the accession of new Member States to the Community.

Such decisions shall be put into effect by the Contracting Parties in accordance with their own legislation.

4. If, in the Joint Committee, a representative of a Contracting Party has accepted a decision subject to the fulfilment of constitutional requirements, the decision shall enter into force, if no date is contained therein, on the first day of the second month after the lifting of the reservation is notified.

Miscellaneous and final provisions

Article 16

Each Contracting Party shall take appropriate measures to ensure that the provisions of this Convention are effectively and harmoniously applied, taking into account the need to reduce as far as possible the formalities imposed on operators and the need to achieve mutually satisfactory solutions of any difficulties arising out of the operation of those provisions.

Article 17

The Contracting Parties shall keep each other informed of the provisions which they adopt for the implementation of this Convention.

Article 18

The provisions of this Convention shall not preclude prohibitions or restrictions on the importation, exportation or transit of goods enacted by the Contracting Parties or by Member States of the Community and 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, historical or archaeological value, or the protection of industrial or commercial property.

Article 19

The Appendices and the Additional Protocol to this Convention shall form an integral part thereof.

Article 20

1. This Convention shall apply, on the one hand, to the territories in which the Treaty establishing the European Economic Community is applied and under the conditions laid down in that Treaty and, on the other hand, to the territories of the EFTA countries.

2. This Convention shall also apply to the Principality of Liechtenstein for as long as that Principality remains bound to the Swiss Confederation by a customs union treaty.

Article 21

Any Contracting Party may withdraw from this Convention provided it gives 12 months' notice in writing to the depositary, which shall notify all other Contracting Parties.

Article 22

1. This Convention shall enter into force on 1 January 1988, provided that the Contracting Parties, before 1 November 1987, have deposited their instruments of acceptance with the Secretariat of the Council of the European Communities, which shall act as depositary.

2. If this Convention does not enter into force on 1 January 1988, it shall enter into force on the first day of the second month following the deposit of the last instrument of acceptance.

3. The depositary shall notify the date of the deposit of the instrument of acceptance of each Contracting Party and the date of the entry into force of this Convention.

Article 23

1. With the entry into force of this Convention, the Agreements of 30 November 1972 and 23 November 1972 on the application of the rules on Community transit, concluded by Austria and Switzerland respectively with the

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Community, as well as the Agreement of 12 July 1977 on the extension of the application of the rules on Community transit concluded by these countries and the Community, shall cease to apply.

2. The Agreements mentioned in paragraph 1 shall, however, continue to apply to T1 or T2 operations started before the entry into force of this Convention.

3. The Nordic transit order applied between Finland, Norway and Sweden will be terminated as from the date of the entry into force of this Convention.

Article 24

This Convention, which is drawn up in a single copy in the Danish, Dutch, English, French, German, Greek, Italian, Portuguese, Spanish, Finnish, Icelandic, Norwegian and Swedish languages, all texts being equally authentic, shall be deposited in the archives of the Secretariat of the Council of the European Communities, which shall deliver a certified copy thereof to each Contracting Party.

Done at Interlaken, 20 May 1987.

COUNCIL DECISION NO 87/415/EEC OF 15 JUNE 1987:
CONVENTION ON A COMMON TRANSIT PROCEDURE

APPENDIX I

TITLE I

GENERAL PROVISIONS

Article 1

1. The transit procedure laid down in this Convention shall be applicable to the carriage of goods in accordance with Article 1 (1), of the Convention.
2. It shall be the T 1 or T 2 procedure subject to Article 2 of the Convention.

Articles 2 to 10

(This Appendix does not contain Articles 2 to 10.)

Article 11

For the purposes of this Convention

- (a) 'principal' means:
the person who, in person or through an authorized representative, requests permission, in a declaration in accordance with the required customs formalities, to carry out a transit operation and thereby makes himself responsible to the competent authorities for the execution of the operation in accordance with the rules;
- (b) 'means of transport' means, in particular:
- any road vehicle, trailer, semi-trailer,
 - any railway car or wagon,
 - any boat or ship,
 - any aircraft,
 - any container within the meaning of the Customs Convention on containers;
- (c) 'office of departure' means the customs office where the transit operation begins;
- (d) 'office of transit' means:
- the customs office at the point of entry into a country other than the country of departure,
 - also the customs office at the point of exit from a Contracting Party when the consignment is leaving the customs territory of that Contracting Party in the course of a transit operation via a frontier between a Contracting Party and a third country;
- (e) 'office of destination'
means the customs office where the goods must be produced to complete the transit operation;
- (f) 'office of guarantee'
means the customs office where a comprehensive guarantee is lodged;

(g) 'internal frontier'

means a frontier common to two Contracting Parties.

Goods loaded in a seaport of a Contracting Party and unloaded in a seaport of another Contracting Party shall be deemed to have crossed an internal frontier provided that the sea crossing is covered by a single transport document.

Goods coming from a third country by sea and transhipped in a seaport of a Contracting Party with a view to unloading in a seaport of another Contracting Party shall be deemed not to have crossed an internal frontier.

TITLE II

T 1 PROCEDURE

Article 12

1. Any goods that are to be carried under the T 1 procedure shall be the subject, in accordance with the conditions laid down in this Convention, of a T 1 declaration. A T 1 declaration means a declaration on a form corresponding to the specimen forms contained in Appendix III.
2. The T 1 form referred to in paragraph 1 may be supplemented, where appropriate, by one or more supplementary T 1 bis forms corresponding to the specimen supplementary forms contained in Appendix III.
3. The T 1 and T 1 bis forms shall be printed and completed in one of the official languages of the Contracting Parties which is acceptable to the competent authorities of the country of departure. Where necessary, the competent authorities of the country concerned in the T 1 operation may require translation into the official language or one of the official languages of that country.
4. The T 1 declaration shall be signed by the person who requests permission to effect a T 1 operation or by his authorized representative and at least three copies of it shall be produced at the office of departure.
5. The supplementary documents appended to the T 1 declaration shall form an integral part thereof.
6. The T 1 declaration shall be accompanied by the transport document.

The office of departure may dispense with production of this document at the time of completion of the customs formalities. However, the transport document must be produced whenever required by the customs authorities in the course of carriage.

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7. Where the T1 procedure in the country of departure succeeds another customs procedure, reference shall be made on the T1 declaration to that procedure or to the corresponding customs documents.

Article 13

The principal shall be responsible for:

- (a) the production of the goods intact at the office of destination within the prescribed time limit and with due observance of the measures adopted by the competent authorities to ensure identification;
- (b) the observance of the provisions relating to the T1 procedure and to transit in each of the countries in the territory of which carriage of the goods is effected.

Article 14

1. Each country may, subject to conditions which it may prescribe, provide for the use of the T1 document for national procedures.
2. The supplementary details included on the T1 document for that purpose by a person other than the principal shall be the responsibility of the former, in accordance with the national provisions laid down by law, regulation or administrative action.

Article 15

(This Appendix does not contain an Article 15.)

Article 16

1. The same means of transport may be used for the loading of goods at more than one office of departure and for unloading at more than one office of destination.
2. Each T1 declaration shall include only the goods loaded or to be loaded on a single means of transport for carriage from one office of departure to one office of destination.

For the purposes of the preceding subparagraph the following shall be regarded as constituting a single means of transport, on condition that the goods carried are to be dispatched together:

- (a) a road vehicle accompanied by its trailer(s) or semi-trailer(s);
- (b) a line of coupled railway carriages or wagons;
- (c) boats constituting a single chain;
- (d) containers loaded on a means of transport within the meaning of this Article.

Article 17

1. The office of departure shall register the T1 declaration, prescribe the period within which the goods must be produced at the office of destination, and take such measures for identification as it considers necessary.
2. Having entered the necessary particulars on the T1 declaration, the office of departure shall retain its copy and return the others to the principal or his representative.

Article 18

(This Appendix does not contain an Article 18.)

Article 19

1. The copies of the T1 document delivered to the principal or to his representative by the office of departure must accompany the goods.
2. Goods shall be carried via the offices of transit mentioned in the T1 document. If circumstances justify it, other offices of transit may be used.
3. For supervision purposes, each country may prescribe transit routes within its territory.
4. Each country shall provide the Commission of the European Communities with a list of customs offices authorized to deal with T1 operations, stating at what hours they are open.

The Commission shall communicate this information to the other countries.

Article 20

Copies of the T1 document shall be produced in each country as required by the customs authorities, who may satisfy themselves that the seals are unbroken. The goods shall not be inspected unless some irregularity is suspected which could result in abuse.

Article 21

The consignment as well as the copies of the T1 document shall be produced at each office of transit.

Article 22

1. The carrier shall give each office of transit a transit advice note. The design of the transit advice note is laid down in Appendix II.

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2. The offices of transit shall not inspect the goods unless some irregularity is suspected which could result in abuse.

3. If, in accordance with the provisions of Article 19 (2), goods are carried via an office of transit other than that mentioned in the T1 document, that office shall without delay send the transit advice note to the office mentioned in that document.

Article 23

Where goods are loaded or unloaded at any intermediate office, copies of the T1 document issued by the office(s) of departure must be produced.

Article 24

1. The goods described on a T1 document may, without renewal of the declaration, be transferred to another means of transport under the supervision of the customs authorities of the country in whose territory the transfer is made. In such a case, the customs authorities shall record the relevant details on the T1 document.

2. The customs authorities may, subject to such conditions as they shall determine, authorize such transfer without supervision. In such a case the carrier shall record the relevant details on the T1 document and inform the next customs office at which the goods must be presented, so that the transfer is officially certified by the customs authorities.

Article 25

1. If seals are broken in the course of carriage without the carrier so intending, he shall, as soon as possible, request that a certified report be drawn up in the country in which the means of transport is located, by the customs authority if there is one nearby or, if not, by any other competent authority. The authority concerned shall, if possible, affix new seals.

2. In the event of an accident necessitating transfer to another means of transport the provisions of Article 24 shall apply.

If there is no customs authority nearby, any other approved authority may act in its place under the conditions laid down in Article 24 (1).

3. In the event of imminent danger necessitating immediate unloading of the whole or part of the load, the carrier may take action on his own initiative. He shall record such action on the T1 document. The provisions of paragraph 1 shall apply in such case.

4. If, as a result of accidents or other incidents arising in the course of carriage, the carrier is not in a position to observe the time limit referred to in Article 17, he shall

inform the competent authority referred to in paragraph 1 as soon as possible. That authority shall then record the relevant details on the T1 document.

Article 26

1. The office of destination shall record on the copies of the T1 document the details of controls and shall without delay send a copy to the office of departure and retain the other copy.

2. (This Article does not contain paragraph 2.)

3. Where the goods are produced at the office of destination after expiry of the time limit prescribed by the office of departure and where this failure to comply with the time limit is due to circumstances which are explained to the satisfaction of the office of destination and which are beyond the control of the carrier or the principal, the latter shall be deemed to have complied with the time limit prescribed.

4. Without prejudice to Articles 34 and 51 of Appendix II a T1 operation may be terminated at an office other than that specified in the T1 document, provided that both offices belong to the same Contracting Party. That office shall then become the office of destination.

If, exceptionally, it should prove necessary to produce the goods with the intention of terminating their transport at an office other than that specified in the T1 document and the two offices belong to different Contracting Parties, the customs authorities at the office where the goods are produced may authorize the change in office of destination. The new office of destination shall enter in the 'Control by office of destination' box of the return copy of the T1 document, in addition to the usual statements which it is obliged to enter, one of the following statements:

- Diferencias: mercancías presentadas en la aduana
(nombre y país)
- Forskelle: det toldsted, hvor varerne blev frembudt
(navn og land)
- Unstimmigkeiten: Zollstelle der Gestellung
(Name und Land)
- Διαφορές: εμπορεύματα προσκομισθέντα στο τελωνείο . . . (όνομα και χώρα)
- Differences: office where goods were presented
(name and country)
- Différences: marchandises présentées au bureau
(nom et pays)
- Differenze: ufficio al quale sono state presentate le merci (nome e paese)
- Verschillen: kantoor waar de goederen zijn aangebracht
(naam en land)
- Diferenças: mercadorias apresentadas na estância
(nome e país)

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- Muutos: toimipaikka, jossa tavarat esitetty
(nimi ja maa)
- Breying: Tollstjórnaskrifstofa þar sem vörum var framvisad (Nafn og land)
- Forskjell: det tollsted hvor varene ble fremlagt
(navn og land)
- Avvikelse: tullanstalt där varorna anmäldes
(namn och land)

However, no such change of office of destination shall be authorized in respect of a T 1 document bearing one of the following endorsements:

- Salida de la Comunidad sometida a restricciones
- Udførsel fra Fællesskabet undergivet restriktioner
- Ausgang aus der Gemeinschaft Beschränkungen unterworfen
- Έξοδος από την Κοινότητα υποκείμενη σε περιορισμούς
- Export from the Community subject to restrictions
- Sortie de la Communauté soumise à des restrictions
- Uscita dalla Comunità assoggettata a restrizioni
- Verlaten van de Gemeenschap aan beperkingen onderworpen
- Saída da Comunidade sujeita a restrições
- Salida de la Comunidad sujeta a pago de derechos
- Udførsel fra Fællesskabet betinget af afgiftsbetaling
- Ausgang aus der Gemeinschaft Abgabenerhebung unterworfen
- Έξοδος από την Κοινότητα υποκείμενη σε επιβάρυνση
- Export from the Community subject to duty
- Sortie de la Communauté soumise à imposition
- Uscita dalla Comunità assoggettata a tassazione
- Verlaten van de Gemeenschap aan belastingheffing onderworpen
- Saída da Comunidade sujeita a pagamento de imposições

The office of departure shall not discharge the T 1 document until all the obligations arising from the change in office of destination have been complied with. Where appropriate, it shall inform the guarantor of the non-discharge.

Article 27

1. In order to ensure collection of the duties and other charges which each country is authorized to charge in respect

of goods passing through its territory in the course of a T 1 operation the principal shall furnish a guarantee, except as otherwise provided in this Appendix.

2. The guarantee may be comprehensive, covering a number of T 1 operations, or individual, covering a single T 1 operation.

3. Subject to the provisions of Article 33 (2), the guarantee shall consist of the joint and several guarantee of a natural or legal third person established in the country in which the guarantee is provided who is approved as guarantor by that country.

Article 28

1. The person standing as guarantor under the conditions referred to in Article 27 shall be responsible for designating, in each of the countries through which the goods will be carried in the course of a T 1 operation, a natural or legal third person who also will stand as guarantor for the principal.

Such guarantor must be established in the country in question and must undertake, jointly and severally with the principal, to pay the duties and other charges chargeable in that country.

2. The application of paragraph 1 shall be subject to a decision by the Joint Committee as a result of an examination of the conditions under which the Contracting Parties have been able to exercise their right of recovery in accordance with Article 36.

Article 29

1. The guarantee referred to in Article 27 (3), shall be in the form of one of the specimen guarantees shown as Specimen I or II annexed to this Appendix, as appropriate.

2. When the provisions laid down by national law, regulation or administrative action, or common practice so require, each country may allow the guarantee to be in a different form, on condition that it has the same legal effects as the documents shown as specimens.

Article 30

1. A comprehensive guarantee shall be lodged with an office of guarantee.

2. The office of guarantee shall determine the amount of the guarantee, accept the guarantor's undertaking and issue an authorization allowing the principal to carry out, within the limits of the guarantee, any T 1 operation irrespective of the office of departure.

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3. Each person who has obtained authorization shall, subject to the conditions laid down by the competent authorities of the countries concerned, be issued with one or more copies of a certificate of guarantee. The design of the certificate of guarantee is laid down in Appendix II.

4. Reference to this certificate shall be made in each T1 declaration.

Article 31

1. The office of guarantee may revoke the authorization if the conditions under which it was issued no longer exist.

2. Each country shall notify the Commission of the European Communities of any revocation of authorization.

The Commission shall communicate this information to the other countries.

Article 32

1. Each country may accept that the natural or legal third person standing as guarantor under the conditions laid down in Articles 27 and 28 guarantees, by a single guarantee and for a flat-rate amount of 7 000 ECU in respect of each declaration, payment of duties and other charges which may become chargeable in the course of a T1 operation carried out under his responsibility, whoever the principal may be. If carriage of the goods presents increased risks, having regard in particular to the amount of duties and other charges to which they are liable in one or more countries, the flat-rate shall be fixed by the office of departure at a higher level.

The guarantee referred to in the first subparagraph shall conform to Specimen III annexed to this Appendix.

2. The exchange values in national currencies of the ECU to be applied under this Convention shall be calculated once a year.

3. The following is laid down in Appendix II:

- (a) movements of goods which may give rise to an increase in the flat-rate amount, and the conditions under which such an increase shall apply;
- (b) the conditions under which the guarantee referred to in paragraph 1 shall apply to any particular T1 operation;
- (c) the detailed rules for applying the exchange values in national currencies of the ECU.

Article 33

1. An individual guarantee furnished for a single T1 operation shall be lodged at the office of departure.

2. The guarantee may be a cash deposit. In such a case, the amount shall be fixed by the competent authorities of the countries concerned and the guarantee must be renewed at each office of transit within the meaning of the first indent of Article 11 (d).

Article 34

Without prejudice to national provisions prescribing other cases of exemption, the principal shall be exempted by the competent authorities of the countries concerned from payment of duties and other charges in the case of:

- (a) goods which have been destroyed as a result of *force majeure* or unavoidable accident duly proven; or
- (b) officially recognized shortages arising from the nature of the goods.

Article 35

The guarantor shall be released from his obligations towards the country through which goods were carried in the course of a T1 operation when the T1 document has been discharged at the office of departure.

When the guarantor has not been notified by the competent customs authorities of the country of departure of the non-discharge of the T1 document, he shall likewise be released from his obligations upon expiry of a period of 12 months from the date of registration of the T1 declaration.

Where, within the period provided for in the second subparagraph, the guarantor has been notified by the competent customs authorities of the non-discharge of the T1 document, he must, in addition, be informed that he is or may be liable to pay the amounts for which he is liable in respect of the T1 operation in question. This notification must reach the guarantor not later than three years after the date of registration of the T1 declaration. Where no such notification has been made before the expiry of the aforementioned time limit, the guarantor shall likewise be released from his obligations.

Article 36

1. When it is found that, in the course of a T1 operation, an offence or irregularity has been committed in a particular country, the recovery of duties or other charges which may be chargeable shall be effected by that country in accordance with its provisions laid down by law, regulation or administrative action, without prejudice to the institution of criminal proceedings.

2. If the place of the offence or irregularity cannot be determined, it shall be deemed to have been committed:

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- (a) when, in the course of a T1 operation, the offence or irregularity is detected at an office of transit situated at an internal frontier: in the country which the means of transport or the goods have just left;
- (b) when, in the course of a T1 operation, the offence or irregularity is detected at an office of transit within the meaning of the second indent of Article 11 (d): in the country to which that office belongs;
- (c) when, in the course of a T1 operation, the offence or irregularity is detected in the territory of a country elsewhere than at an office of transit: in the country in which it is detected;
- (d) when the consignment has not been produced at the office of destination: in the last country which the means of transport or the goods are shown by the transit advice note to have entered;
- (e) when the offence or irregularity is detected after the T1 operation has been concluded: in the country in which it is detected.

Article 37

1. The T1 documents issued in accordance with the rules, and the identification measures taken by the customs authorities of one country, shall have the same legal effects in other countries as the T1 documents issued in accordance with the rules and the identification measures taken by the customs authorities of each of those countries.

2. The findings of the competent authorities of a country made when inspections are carried out under the T1 procedure shall have the same force in other countries as findings of the competent authorities of each of those countries.

Article 38

(This Appendix does not contain an Article 38.)

TITLE III

T2 PROCEDURE

Article 39

1. Any goods that are to be carried under the T2 procedure shall be the subject, in accordance with the conditions laid down in this Convention, of a T2 declaration to be entered on a form corresponding to the specimen forms contained in Appendix III.

The declaration referred to in subparagraph 1 shall bear the symbol 'T2'. In the event of use of supplementary forms, the symbol 'T2 bis' must be indicated on those forms.

2. The provisions of Title II shall apply *mutatis mutandis* to the T2 procedure.

Articles 40, 40a and 41

(This Appendix does not contain Articles 40, 40a and 41.)

TITLE IV

SPECIAL PROVISIONS APPLYING TO CERTAIN MODES OF TRANSPORT

Article 42

1. The railway authorities of the countries concerned shall be exempt from the requirement to furnish a guarantee.

2. The provisions of Articles 19 (2) and (3), Articles 21 and 22 shall not apply to the carriage of goods by rail.

3. For the purposes of applying Article 36 (2) (d), the records kept by the railway authorities shall be substituted for transit advice notes.

Article 43

1. No guarantee need be furnished for the carriage of goods on the Rhine and the Rhine waterways.

2. Each country may dispense with the furnishing of a guarantee in respect of the carriage of goods on other waterways situated in its territory. It shall forward details of the measures taken to that effect to the Commission of the European Communities which shall inform the other countries.

Article 44

1. Goods, the transport of which involves crossing an internal frontier within the meaning of the second subparagraph of Article 11 (g), need not be placed under the T1 or T2 procedure before crossing the said frontier.

2. Paragraph 1 shall not apply when the carriage of goods by sea, under a single contract of carriage, is to be followed, beyond the port of unloading, by carriage by land or inland waterway under a transit procedure except when carriage beyond that port is to be effected under the Rhine Manifest procedure.

3. When goods have been placed under the T1 or T2 procedure before crossing the internal frontier, the effect of that procedure shall be suspended during the crossing of the high seas.

4. No guarantee need be furnished for the carriage of goods by sea.

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Article 45

1. The T1 or T2 procedure shall not be compulsory for the carriage of goods by air unless they are subject to measures entailing control of their use or destination.

2. In cases where a T1 or T2 procedure is used for carriage effected wholly or partly by air, no guarantee need be furnished to cover the air portion of the journey of goods carried by undertakings authorized to undertake such carriage by scheduled or non-scheduled services in countries concerned.

Article 46

1. The T1 or T2 procedure shall not be compulsory for the carriage of goods by pipeline.

2. In cases where such procedure is used for the carriage of goods by pipeline no guarantee need be furnished.

Article 47

(This Appendix does not contain an Article 47.)

TITLE V

SPECIAL PROVISIONS APPLYING TO POSTAL
CONSIGNMENTS*Article 48*

1. In derogation from the provisions of Article 1 the T1 or T2 procedure shall not apply to postal consignments (including postal packages).

2. (This Article does not contain paragraph 2.)

TITLE VI

SPECIAL PROVISIONS APPLYING TO GOODS CARRIED BY
TRAVELLERS OR CONTAINED IN THEIR LUGGAGE*Article 49*

1. The T1 or T2 procedure shall not be compulsory for the carriage of goods accompanying travellers or contained in their luggage, if the goods concerned are not intended for commercial use.

2. (This Article does not contain paragraph 2.)

Articles 50 to 61

(This Appendix does not contain Articles 50 to 61.)

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ANNEX

This Annex contains the specimens for the different guarantee systems applicable under the Common Transit Procedure and the Community Transit

SPECIMEN I

**COMMON TRANSIT PROCEDURE/COMMUNITY TRANSIT
COMPREHENSIVE GUARANTEE**

(Comprehensive guarantee covering several transit operations under the Convention on a Common Transit Procedure/several Community transit operations under the relevant Community Regulations)

I. Undertaking by the Guarantor

1. The undersigned ⁽¹⁾

resident at ⁽²⁾

hereby jointly and severally guarantees, at the office of guarantee of
up to a maximum amount of

in favour of the Kingdom of Belgium, the Kingdom of Denmark, the Federal Republic of Germany, the Hellenic Republic, the Kingdom of Spain, the French Republic, Ireland, the Italian Republic, the Grand Duchy of Luxembourg, the Kingdom of the Netherlands, the Portuguese Republic, the United Kingdom of Great Britain and Northern Ireland, the Republic of Austria, the Republic of Finland, the Republic of Iceland, the Kingdom of Norway, the Kingdom of Sweden and the Swiss Confederation ⁽³⁾, any amount for which a principal ⁽⁴⁾

may be or become liable to the abovementioned States by reason of infringements or irregularities committed in the course of a transit operation under the Convention on a Common Transit Procedure/Community transit carried out by that person, including duties, taxes, agricultural levies and other charges — with the exception of pecuniary penalties — as regards principal or further liabilities, expenses and incidentals.

2. The undersigned undertakes to pay upon the first application in writing by the competent authorities of the States referred to in paragraph 1 and without being able to defer payment beyond a period of 30 days from the date of application the sums requested up to the limit of the abovementioned maximum amount, unless he or she or any other person concerned establishes before the expiry of that period, to the satisfaction of the competent authorities, that the transit operation under the Convention on a Common Transit Procedure/Community transit was conducted without any infringement or irregularity within the meaning of paragraph 1.

The competent authorities may, upon request of the undersigned and for any reasons recognized to be valid, defer the period within which the undersigned is obliged to pay the requested sums beyond a period of 30 days from the date of application for payment. The expenses incurred, from granting this additional period, and in particular any interest, must be calculated in such a way that the amount is equivalent to that which would be charged to that end on the money market or financial market in the State concerned.

This amount may not be reduced by the sums already paid in pursuance of this undertaking unless recourse is had to the undersigned in respect of a transit operation under the Convention on a Common Transit Procedure/Community transit which began before the receipt of the earlier application for payment or during the 30 days following that receipt.

⁽¹⁾ Surname and forenames, or name of firm.

⁽²⁾ Full address.

⁽³⁾ Delete the name of any State or States of which the territory will not be used.

⁽⁴⁾ Surname and forenames, or name of firm, and full address of the principal.

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SPECIMEN II

COMMON TRANSIT PROCEDURE/COMMUNITY TRANSIT
GUARANTEE FOR A SINGLE OPERATION

(Guarantee covering a single transit operation under the Convention on a Common Transit Procedure/a single Community transit operation under the relevant Community Regulations)

I. Undertaking by the guarantor

1. The undersigned ⁽¹⁾

resident at ⁽²⁾

hereby jointly and severally guarantees, at the office of departure of

in favour of the Kingdom of Belgium, the Kingdom of Denmark, the Federal Republic of Germany, the Hellenic Republic, The Kingdom of Spain, the French Republic, Ireland, the Italian Republic, the Grand Duchy of Luxembourg, the Kingdom of the Netherlands, the Portuguese Republic, the United Kingdom of Great Britain and Northern Ireland, the Republic of Austria, the Republic of Finland, the Republic of Iceland, the Kingdom of Norway, the Kingdom of Sweden and the Swiss Confederation ⁽³⁾, any amount for which a principal ⁽⁴⁾

may be or become liable to the abovementioned States by reason of infringements or irregularities committed in the course of a transit operation under the Convention on a Common Transit Procedure/Community transit carried out by that person from the office of departure of

to the office of destination of

in respect of the goods designated hereinafter, including duties, agricultural levies and other charges — with the exception of pecuniary penalties — as regards principal or further liabilities, expenses and incidentals.

2. The undersigned undertakes to pay upon the first application in writing by the competent authorities of the States referred to in paragraph 1 and without being able to defer payment beyond a period of 30 days from the date of application the sums requested unless he or she or any other person concerned establishes before the expiry of that period, to the satisfaction of the competent authorities, that the transit operation under the Convention on a Common Transit Procedure/Community transit was conducted without any infringement or irregularity within the meaning of paragraph 1.

The competent authorities may, upon request of the undersigned and for any reasons recognized to be valid defer the period within which the undersigned is obliged to pay the requested sums beyond a period of 30 days from the date of application for payment. The expenses incurred, from granting this additional period, and in particular any interest, must be calculated in such a way that the amount is equivalent to that which would be charged to that end on the money market or financial market in the State concerned.

3. This undertaking shall be valid from the day of its acceptance by the office of departure.

⁽¹⁾ Surname and forenames, or name of firm.

⁽²⁾ Full address.

⁽³⁾ Delete the name of any State or States of which the territory will not be used.

⁽⁴⁾ Surname and forenames, or name of firm, and full address of the principal.

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4. For the purposes of this undertaking, the undersigned gives his address for service ⁽¹⁾ as ⁽²⁾

and, in each of the other States referred to in paragraph 1, as care of:

State	Surname and forenames, or name of firm, and full address
.....
.....
.....
.....
.....
.....
.....
.....

The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his addresses for service shall be accepted as duly delivered to him.

The undersigned acknowledges the jurisdiction of the courts of the places where he has an address for service.

The undersigned undertakes to maintain his addresses for service or, if he has to alter one or more of those addresses, to inform the office of guarantee in advance.

Done at on

(Signature) ⁽³⁾

II. Acceptance by the office of departure

Office of departure

Guarantor's undertaking accepted on to cover the T1/T2 ⁽⁴⁾ transit operation, issued on

under No

(Stamp and signature)

⁽¹⁾ If, in the law of the State, there is no provision for address for service the guarantor shall appoint, in each of the States referred to in paragraph 1, an agent authorized to receive any communications addressed to him. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee. The acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of paragraph 4 must be made to correspond.

⁽²⁾ Full address.

⁽³⁾ The signature must be preceded by the following in the signatory's own handwriting: 'Guarantee'.

⁽⁴⁾ Delete as appropriate.

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SPECIMEN II

COMMON TRANSIT PROCEDURE/COMMUNITY TRANSIT
GUARANTEE FOR A SINGLE OPERATION

(Guarantee covering a single transit operation under the Convention on a Common Transit Procedure/a single Community transit operation under the relevant Community Regulations)

I. Undertaking by the guarantor

1. The undersigned ⁽¹⁾

resident at ⁽²⁾

hereby jointly and severally guarantees, at the office of departure of

in favour of the Kingdom of Belgium, the Kingdom of Denmark, the Federal Republic of Germany, the Hellenic Republic, The Kingdom of Spain, the French Republic, Ireland, the Italian Republic, the Grand Duchy of Luxembourg, the Kingdom of the Netherlands, the Portuguese Republic, the United Kingdom of Great Britain and Northern Ireland, the Republic of Austria, the Republic of Finland, the Republic of Iceland, the Kingdom of Norway, the Kingdom of Sweden and the Swiss Confederation ⁽³⁾, any amount for which a principal ⁽⁴⁾

may be or become liable to the abovementioned States by reason of infringements or irregularities committed in the course of a transit operation under the Convention on a Common Transit Procedure/Community transit carried out by that person from the office of departure of

to the office of destination of

in respect of the goods designated hereinafter, including duties, agricultural levies and other charges — with the exception of pecuniary penalties — as regards principal or further liabilities, expenses and incidentals.

2. The undersigned undertakes to pay upon the first application in writing by the competent authorities of the States referred to in paragraph 1 and without being able to defer payment beyond a period of 30 days from the date of application the sums requested unless he or she or any other person concerned establishes before the expiry of that period, to the satisfaction of the competent authorities, that the transit operation under the Convention on a Common Transit Procedure/Community transit was conducted without any infringement or irregularity within the meaning of paragraph 1.

The competent authorities may, upon request of the undersigned and for any reasons recognized to be valid defer the period within which the undersigned is obliged to pay the requested sums beyond a period of 30 days from the date of application for payment. The expenses incurred, from granting this additional period, and in particular any interest, must be calculated in such a way that the amount is equivalent to that which would be charged to that end on the money market or financial market in the State concerned.

3. This undertaking shall be valid from the day of its acceptance by the office of departure.

⁽¹⁾ Surname and forenames, or name of firm.

⁽²⁾ Full address.

⁽³⁾ Delete the name of any State or States of which the territory will not be used.

⁽⁴⁾ Surname and forenames, or name of firm, and full address of the principal.

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4. For the purposes of this undertaking, the undersigned gives his address for service ⁽¹⁾ as ⁽²⁾

and, in each of the other States referred to in paragraph 1, as care of:

State	Surname and forenames, or name of firm, and full address
.....
.....
.....
.....
.....
.....
.....
.....

The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his addresses for service shall be accepted as duly delivered to him.

The undersigned acknowledges the jurisdiction of the courts of the places where he has an address for service.

The undersigned undertakes to maintain his addresses for service or, if he has to alter one or more of those addresses, to inform the office of guarantee in advance.

Done at on

(Signature) ⁽³⁾

II. Acceptance by the office of departure

Office of departure

Guarantor's undertaking accepted on to cover the T 1/T 2 ⁽⁴⁾ transit operation, issued on

under No

(Stamp and signature)

⁽¹⁾ If, in the law of the State, there is no provision for address for service the guarantor shall appoint, in each of the States referred to in paragraph 1, an agent authorized to receive any communications addressed to him. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee. The acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of paragraph 4 must be made to correspond.

⁽²⁾ Full address.

⁽³⁾ The signature must be preceded by the following in the signatory's own handwriting: 'Guarantee'.

⁽⁴⁾ Delete as appropriate.

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SPECIMEN III

COMMON TRANSIT PROCEDURE/COMMUNITY TRANSIT

FLAT-RATE GUARANTEE

(Flat-rate guarantee system)

I. Undertaking by the guarantor

1. The undersigned ⁽¹⁾resident at ⁽²⁾

hereby jointly and severally guarantees, at the office of guarantee of

in favour of the Kingdom of Belgium, the Kingdom of Denmark, the Federal Republic of Germany, the Hellenic Republic, the Kingdom of Spain, the French Republic, Ireland, the Italian Republic, the Grand Duchy of Luxembourg, the Kingdom of the Netherlands, the Portuguese Republic, the United Kingdom of Great Britain and Northern Ireland, the Republic of Austria, the Republic of Finland, the Republic of Iceland, the Kingdom of Norway, the Kingdom of Sweden and the Swiss Confederation, any amount for which a principal may become liable to the abovementioned States by reason of infringements or irregularities committed in the course of a transit operation under the Convention on a Common Transit Procedure/Community transit operation including duties, taxes, agricultural levies and other charges — with the exception of pecuniary penalties — as regards principal or further liabilities, expenses and incidental charges with regard to which the undersigned has agreed to be responsible by the issue of guarantee vouchers up to a maximum amount of 7 000 ECU per guarantee voucher.

2. The undersigned undertakes to pay upon the first application in writing by the competent authorities of the States referred to in paragraph 1 and without being able to defer payment beyond a period of 30 days from the date of application the sums requested up to 7 000 ECU per guarantee voucher, unless he or she or any other person concerned establishes before the expiry of that period, to the satisfaction of the competent authorities, that the transit operation under the Convention on a Common Transit Procedure/Community transit was conducted without any infringement or irregularity within the meaning of paragraph 1.

The competent authorities may upon request of the undersigned and for any reasons recognized to be valid, defer the period within which the undersigned should pay the requested sums beyond a period of 30 days from the date of application for payment. The expenses incurred, from granting this additional period, and in particular any interest, must be calculated in such a way that the amount is equivalent to that which would be charged to that end on the money market or financial market in the State concerned.

3. This undertaking shall be valid from the day of its acceptance by the office of guarantee.

This guarantee may be cancelled at any time by the undersigned, or by the State in the territory of which the office of guarantee is situated.

The cancellation shall take effect on the 16th day after notification thereof to the other party.

The undersigned shall remain responsible for payment of the sums which become payable in respect of transit operations under the Convention on a Common Transit Procedure/Community transit covered by this undertaking which began before the date on which the cancellation took effect, even if the demand for payment is made after that date.

⁽¹⁾ Surname and forenames, or name of firm.

⁽²⁾ Full address.

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4. For the purposes of this undertaking, the undersigned gives his address for service ⁽¹⁾, as ⁽²⁾

and, in each of the other States referred to in paragraph 1, as care of:

State	Surname and forenames, or name of firm, and full address
.....
.....
.....
.....
.....
.....
.....

The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his addresses for service shall be accepted as duly delivered to him.

The undersigned acknowledges the jurisdiction of the courts of the places where he has an address for service.

The undersigned undertakes to maintain his addresses for service or, if he has to alter one or more of those addresses, to inform the office of guarantee in advance.

Done at on

.....
(Signature) ⁽³⁾

II. Acceptance by the office of guarantee

Office of guarantee

Guarantor's undertaking accepted on

.....
(Stamp and signature)

⁽¹⁾ If, in the law of the State, there is no provision for giving addresses for service, the guarantor shall appoint, in each of the States referred to in paragraph 1, an agent authorized to receive any communications addressed to him. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee. The acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of paragraph 4 must be made to correspond.

⁽²⁾ Full address.

⁽³⁾ The signature must be preceded by the following in the signatory's own handwriting: 'Guarantee'.

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APPENDIX II

TITLE I

PROVISION RELATING TO FORMS AND THEIR USE IN PROCEDURE

CHAPTER I

FORMS

Enumeration of the forms

Article 1

1. The forms on which T 1 or T 2 declarations are made shall conform to the specimens in Annexes I to IV to Appendix III.

Such declarations shall be drawn up in accordance with the rules laid down in this Convention.

2. Loading lists based on the specimen in Annex I to this Appendix may, subject to the conditions laid down in Articles 5 to 9 and Article 85, be used as the descriptive part of transit declarations. The use thereof shall be without prejudice to formalities for dispatch, export or for placing the goods under any procedure in the country of destination and the forms used for such formalities.

3. The form to be completed as the transit advice note for the purposes of Article 22 of Appendix I shall conform to the specimen in Annex II to this Appendix.

4. The form to be completed as the receipt, to certify that the T 1 or T 2 document and the relevant consignment have been produced at the office of destination, shall conform to the specimen in Annex III to this Appendix. However, as regards the T 1 or T 2 document, the receipt on the back of the copy for return thereof may be used. The receipt shall be issued and used in accordance with Article 10.

5. The certificate of guarantee for which provision is made under Article 30 (3), of Appendix I shall conform to the specimen in Annex IV to this Appendix. The certificate shall be issued and used in accordance with Articles 12 to 15.

'5a. (This Article does not contain paragraph 5a.)'

6. The flat-rate guarantee voucher shall conform to the specimen in Annex V to this Appendix. The entries on the back of this form may, however, be shown on the front above the particulars of the individual or firm issuing the voucher, the following entries remaining unchanged. The flat-rate guarantee voucher shall be issued and used in accordance with Articles 16 to 19.

7. The document certifying the Community status of the goods — called 'T 2 L document' — shall be drawn up on a

form which conforms to copy 4 of the specimen contained in Annex I to Appendix III or to copy 4/5 of the specimen contained in Annex II to that Appendix.

That form shall be supplemented, where necessary by one or more forms which conform to copy 4 or to copy 4/5 of the specimen contained in Annexes III and IV respectively to Appendix III.

When, in the event of use of a computerized system for processing declarations which issues such declarations, the forms contained in Annexes III and IV respectively to Appendix III are not used as supplementary forms, the T 2 L document shall be supplemented by one or more forms which conform to copy 4 or to copy 4/5 of the specimen contained in Annexes I and II respectively to Appendix III.

The person concerned shall enter the symbol 'T 2 L', in the right-hand section in box 1 of the form conforming to copy 4 or to copy 4/5 of the specimen contained in Annexes I and II respectively to Appendix III. If supplementary forms are used, the person concerned shall enter the symbol 'T 2 L' in the right-hand section of box 1 of the form conforming to copy 4 or to copy 4/5 of the specimen contained in Annexes I and III or II and IV, respectively, to Appendix III.

For the purposes of this Convention such document shall be referred to as a 'T 2 L document'; it shall be issued and used in accordance with Title V of this Appendix.

Printing of the forms and their completion

Article 2

1. The paper used for the forms for loading lists, transit advice notes and receipts shall be dressed for writing purposes and weigh at least 40 g/m²; its strength shall be such that in normal use it does not easily tear or crease.

2. The paper used for the flat-rate guarantee voucher shall be free of mechanical pulp, dressed for writing purposes and weigh at least 55 g/m². The paper shall have a red printed guilloche pattern background so as to reveal any falsification by mechanical or chemical means.

3. The paper used for the guarantee certificate form shall be free of mechanical pulp and weigh not less than 100 g/m².

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It shall have a guilloche pattern background, printed in green on both sides, so as to reveal any falsification by mechanical or chemical means.

4. The paper referred to in paragraphs 1, 2 and 3 shall be white, except for the loading lists referred to in Article 1 (2), for which the colour of the paper may be left to the choice of the user.

5. The sizes of the forms shall be:

- (a) 210 × 297 mm for the loading list, a tolerance in the length of - 5 or + 8 mm being allowed;
- (b) 210 × 148 mm for the transit advice note and the guarantee certificate;
- (c) 148 × 105 mm for the receipt and flat-rate guarantee voucher;

6. The declarations and documents shall be drawn up in one of the official languages of the Contracting Parties which is acceptable to the competent authorities of the country of departure. This provision shall not apply to flat-rate guarantee vouchers.

The competent authorities of another country in which the declarations and the documents must be presented may, as necessary, require a translation into the language, or one of the official languages, of that country.

The language to be used for the guarantee certificate shall be designated by the competent authorities of the country responsible for the office of guarantee.

7. The flat-rate guarantee vouchers shall show the name and address of the printer or a mark enabling the printer to be identified. The flat-rate guarantee vouchers shall be serially numbered as a means of identification.

8. The Contracting Parties shall be responsible for the printing of the forms of the certificate of guarantee. Each certificate must be numbered for purposes of identification.

9. The forms of the certificate of guarantee and flat-rate guarantee vouchers shall be completed using a typewriter or a mechanical or similar process.

Loading lists, transit advice notes and receipts may be completed using a typewriter or a mechanical or similar process, or legibly in manuscript; in the latter case they shall be completed in ink and in block letters.

No erasures or alterations shall be made. Amendments shall be made by striking out the incorrect particulars and, where appropriate, adding those required. Any such amendments shall be initialled by the person making the amendment and authenticated by the competent authorities.

CHAPTER II

USE OF FORMS

T1 and T2 declarations

Description and use

Mixed consignments

Article 3

1. The copies constituting the forms on which T1 or T2 declarations are made are described in the explanatory note contained in Annex VII to Appendix III, and shall be completed in accordance with that explanatory note.

Where any of the particulars to be given in those forms must appear in code form, the codes in question shall comply with the details given in Annex IX to Appendix III.

2. Where goods are to move under the T1 procedure, the principal shall enter the symbol 'T1' in the right-hand section of box 1 of a form which conforms to the specimen contained in Annexes I and II to Appendix III. Where supplementary forms are used, the principal shall enter the symbol 'T1 bis' in the right-hand section of box 1 of one or more forms conforming to the specimen contained in Annexes III and IV to Appendix III.

When, in the event of use of a computerized system for processing declarations which issues such declarations, the supplementary forms used conform to the specimen contained in Annexes I or II to Appendix III the symbol 'T1 bis' shall be entered in the right-hand section of box 1 of the said forms.

Where goods are to move under the T2 procedure, the principal shall enter the symbol 'T2' in the right-hand section of box 1 of a form which conforms to the specimen contained in Annexes I and II to Appendix III. Where supplementary forms are used, the principal shall enter the symbol 'T2 bis' in the right-hand section of box 1 of one or more forms conforming to the specimen contained in Annexes III and IV to Appendix III.

When, in the event of use of a computerized system for processing declarations which issues such declarations, the supplementary forms used conform to the specimen contained in Annexes I or II to Appendix III, the symbol 'T2 bis' shall be entered in the right-hand section of box 1 of the said forms.

3. In the case of consignments containing at the same time goods moving under the T1 procedure and goods moving under the T2 procedure, supplementary documents which conform to the specimen contained in Annexes III and IV or, where appropriate, Annexes I and II to Appendix III and which bear the symbols 'T1 bis' or 'T2 bis', respectively, may be attached to a single form which conforms to the

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specimen contained in Annexes I and II to Appendix III. In this case, the symbol 'T' shall be entered in the right-hand section in box 1 of the said form; the blank space following the symbol 'T' should be crossed out; in addition, the boxes 32 'Item No', 33 'Commodity code', 35 'Gross mass (kg)', 38 'Net mass (kg)' and 44 'Additional information/Documents produced/Certificates and authorizations' shall be barred. A reference to the serial numbers of the supplementary documents bearing the symbol 'T1 bis' and the supplementary documents bearing the symbol 'T2 bis' shall be entered in the box 31 'Packages and description of goods' of the form conforming to the specimen contained in Annexes I and II to Appendix III.

4. When one of the symbols referred to in paragraph 2 has been omitted from the right-hand section in box 1 of the form used or when, in the case of consignments containing at the same time goods moving under the T1 procedure and goods moving under the T2 procedure, the provisions of paragraph 3 and of Article 5, paragraph 7, have not been complied with, goods under cover of such documents shall be deemed to be moving under the T1 procedure.

Production of the dispatch or export declaration with the transit declaration

Article 4

Without prejudice to any measures of simplification applicable, the customs document for the dispatch or redispach of goods or the customs document for the exportation or re-exportation of goods or any document having equivalent effect shall be presented to the office of departure together with the transit declaration to which it relates.

For the purposes of the preceding subparagraph and without prejudice to Article 7 (3), of the Convention, the declaration of dispatch or redispach or the export or re-export declaration on the one hand, and the transit declaration on the other, may be combined on a single form.

Loading Lists

Use of loading lists

Mixed consignments

Article 5

1. Where the principal uses loading lists for a consignment comprising two or more types of goods, the boxes 15 'Country of dispatch/export', 32 'Item No', 33 'Commodity code', 35 'Gross mass (kg)', 38 'Net mass (kg)' and where necessary, 44 'Additional information/Documents produced/Certificates and

authorizations' of the form used for the purposes of transit shall be barred and the box 31 'Packages and description of goods' of that form shall not be used to show the marks and numbers, number and kind of the packages and description of goods. In this case, supplementary forms must not be used.

2. The loading list referred to in Article 1 (2) means any commercial document which complies with the conditions laid down in Article 2 (1), (5) (a), (6), first and second subparagraphs, (9), second and third subparagraphs and Articles 6 and 7.

3. The loading list shall be produced in the same number of copies as the form used for transit purposes to which it relates.

4. When the declaration is registered, the loading list must bear the same registration number as the form used for transit purposes to which it related. That number must be printed either by means of a stamp incorporating the name of the office of departure or by hand. In the latter case it must be accompanied by the office stamp.

The signature of an official of the office of departure shall be optional.

5. Where two or more loading lists accompany a single form used for transit purposes, each must bear a serial number allotted by the principal; the number of accompanying loading lists shall be shown in the box 'Loading lists' of the said form.

6. A declaration on a form which conforms to the specimen in Annexes I and II to Appendix III, bearing the symbol 'T1' or 'T2' in the right-hand space of box 1 and accompanied by one or more loading lists complying with the conditions laid down in Articles 6 to 9 shall, as appropriate, be treated as equivalent to a T1 declaration or a T2 declaration for the purposes of Article 12 or Article 39 of Appendix I.

7. In case of consignments contained at the same time goods moving under the T1 procedure and goods moving under the T2 procedure, separate loading lists must be completed and may be attached to a single form conforming to the specimen in Annexes I or II to Appendix III.

In that case, the symbol 'T' shall be entered in the right-hand space of box 1 of the said form. The blank space behind the symbol 'T' should be crossed out; in addition, the boxes 15 'Country of dispatch/export', 32 'Item No', 33 'Commodity code', 35 'Gross mass (kg)', 38 'Net mass (kg)', and where necessary, 44 'Additional information/Documents produced/Certificates and authorizations' shall be barred. A reference to the serial numbers of the loading lists relating to each of the two types of goods shall be entered in box 31 'Packages and description of goods' of the form used.

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Forms of loading lists

Article 6

The loading list shall include:

- (a) the heading 'Loading list';
- (b) a box, 70 × 55 mm, divided into a top part 70 × 15 mm for the insertion of the symbol 'T' followed by one of the endorsements referred to in Article 3, paragraph 2, and a lower part 70 × 40 mm for the references referred to in Article 5, paragraph 4;
- (c) columns, in the following order and headed as shown:
 - Item No;
 - Marks, numbers, number and kind of package; description of goods;
 - Country of dispatch/export;
 - Gross mass (in kilograms);
 - Reserved for customs.

The width of the columns may be adapted as necessary, except that the width of the column headed 'Reserved for customs' shall be not less than 30 mm. Spaces not reserved for a particular purpose under subparagraphs (a) to (c) above may also be used.

Completion

Article 7

1. Only the front of the form may be used as a loading list.
2. Each item shown on the loading list must be preceded by a serial number.
3. (This Article does not contain paragraph 3.)
4. A horizontal line must be drawn after the last entry and the remaining unused spaces barred so that any subsequent addition is impossible.

Simplified procedures

Article 8

1. The customs authorities of each country may allow firms established in their country whose records are based on an electronic or automatic data-processing system to use loading lists as referred to in Article 1 (2), which, although not complying with all the conditions of Article 2 (1), (5) (a) and (9), last two subparagraphs, and of Article 6, are

designed and completed in such a way that they can be used without difficulty by the customs and statistical authorities in question.

2. For each item such loading lists must always include the number, kind and marks and numbers of packages, the description of goods, gross mass in kilograms and the country of dispatch/export.

Consignment by rail

Article 9

1. Where Articles 29 to 61 operate, Article 5 (2), and Articles 6 to 8 shall apply to loading lists which accompany the International Consignment Note or TR Transfer Note. The number of such lists shall be shown in the box reserved for particulars of accompanying documents of either the International Consignment Note or the TR Transfer Note, whichever is produced.

In addition, the loading list shall include the wagon number to which the International Consignment Note refers or, where appropriate, the number of the container containing the goods.

2. For transports beginning within the territory of the Contracting Parties comprising at the same time goods moving under the T 1 procedure and goods moving under the T 2 procedure, separate loading lists shall be used; in the case of goods carried in large containers under cover of TR Transfer Notes, such separate lists shall be completed for each large container which contains both categories of goods.

For transports beginning in the Community a reference to the serial numbers of the loading lists relating to the goods moving under the T 1 procedure shall be inserted in the box reserved for the description of the goods of either the International Consignment Note or TR Transfer Note, whichever is produced.

For transports beginning in an EFTA Country, a reference to the serial numbers of the loading lists relating to the goods moving under the T 2 procedure shall be inserted in the box reserved for the description of the goods of either the International Consignment Note or TR Transfer Note, whichever is produced.

3. In the circumstances referred to in paragraphs 1 and 2 and for the purposes of the procedures provided for in Articles 29 to 61, the loading lists accompanying the International Consignment Note or the TR Transfer Note shall form an integral part thereof and shall have the same legal effects.

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The original of such loading lists shall bear the stamp of the station of dispatch.

Time limit for the production of goods

Article 9a

The time limit prescribed by the office of departure by which the goods must be produced at the office of destination shall be binding on the customs authorities of the countries whose territory is entered during the T1 or T2 operation and shall not be altered by those authorities.

Receipt

Use of the receipt

Article 10

1. Any person who delivers to the office of destination a T1 or T2 document together with the consignment to which that document relates may obtain a receipt on request.

2. The receipt shall first be completed by the person concerned and may contain other particulars relating to the consignment, except in the space reserved for customs, but the customs certification shall be valid only in respect of the particulars contained in that space.

Return of the documents

Central offices

Article 11

Each country shall have the right to designate one or more central offices to which documents shall be returned by the competent customs office in the country of destination. Countries shall, after appointing such offices for that purpose, inform the Commission of the European Communities and specify the category of documents to be returned thereto. The Commission shall in turn notify the other countries.

TITLE II

PROVISIONS RELATING TO GUARANTEES

COMPREHENSIVE GUARANTEE

Period of validity; extension

Article 14

Certificate of guarantee

Authorized persons

Article 12

1. The principal shall, on issue of the certificate of guarantee or at any time during the validity thereof, designate on his own responsibility on the reverse of the certificate, the person, or persons, authorized to sign T1 or T2 declarations on his behalf. The particulars shall include the surname and forename of each authorized person followed by the signature of that person. Each nomination of an authorized person must be acknowledged by the signature of the principal. The principal shall be entitled at his discretion to cross through the unused boxes.

2. The principal may at any time delete the name of an authorized person from the reverse of the certificate.

The period of validity of a certificate of guarantee may not exceed two years. However, this period may be extended by the office of guarantee for one further period not exceeding two years.

Cancellation

Article 15

If the guarantee is cancelled the principal shall be responsible for returning to the office of guarantee forthwith all the certificates of guarantee issued to him which are still valid.

Flat-rate guarantee

Authorized agents

Article 13

Any person named on the reverse of a certificate of guarantee presented at an office of departure shall be considered the authorized agent of the principal.

Guarantee document

Article 16

1. When a natural or legal person proposes to stand surety under the conditions referred to in Articles 27 and 28 of and on the terms laid down in Article 32 (1), of

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Appendix I, the guarantee shall be given in the form as shown in Specimen III annexed to Appendix I.

2. Where national law, administrative practice or accepted usage so requires, each country may require the use of a different form of guarantee provided it has the same legal effect as the guarantee referred to in paragraph 1.

Guarantee voucher

Article 17

1. The acceptance of the guarantee referred to in Article 16 by the customs office where it is given (hereinafter referred to as 'the office of guarantee') shall be the guarantor's authority to issue, under the terms of the guarantee, a flat-rate guarantee voucher or vouchers to persons who intend to act as principal in a T1 or T2 operation from an office of departure of their choice.

The guarantor may issue flat-rate guarantee vouchers:

- which are not valid for a T1 or T2 operation in respect of goods which are listed in Annex VII to this Appendix, and
- which may be used in multiples of up to seven vouchers per means of transport as referred to in Article 16 (2), of Appendix I for goods other than those referred to in the previous indent.

For this purpose the guarantor shall mark such flat-rate guarantee vouchers diagonally in capital letters with one of the following statements, adding a reference to this subparagraph:

- VALIDEZ LIMITADA
- BEGRÆNSET GYLDIGHED
- BESCHRÄNKTE GELTUNG
- ΠΕΡΙΟΡΙΣΜΕΝΗ ΙΣΧΥ
- LIMITED VALIDITY
- VALIDITÉ LIMITÉE
- VALIDITÀ LIMITATA
- BEPERKTE GELDIGHEID
- VALIDADE LIMITADA
- VOIMASSA RAJOITETUSTI
- TAKMARKAD GILDISSVID
- BEGRENSET GYLDIGHET
- BEGRÄNSAD GILTIGHET

The cancellation of a guarantee shall be notified forthwith to the other countries by the country in which the relevant office of guarantee is located.

2. The guarantor shall be liable up to an amount of 7 000 ECU in respect of each flat-rate guarantee voucher.

3. Without prejudice to the provisions in the second and third subparagraphs of paragraph 1 and in Article 18, the principal may carry out one T1 or T2 operation under each flat-rate guarantee voucher. The voucher shall be delivered to the office of departure, where it shall be retained.

Increase in the guarantee; conversion
of the ECU

Article 18

1. Except in the cases referred to in paragraphs 2 and 3, the office of departure may not require a guarantee in excess of the flat-rate amount of 7 000 ECU for each T1 or T2 declaration, irrespective of the amount of the duties and other charges to which the goods covered by a particular declaration may be liable.

2. When, because of circumstances peculiar to it, a transport operation involves increased risks and the office of departure therefore considers that the guarantee of 7 000 ECU is clearly insufficient, it may exceptionally require a guarantee of greater amount in multiples of 7 000 ECU.

3. The carriage of goods listed in Annex VII to this Appendix shall give rise to an increase in the amount of the flat-rate guarantee when the quantity of goods carried exceeds the quantity corresponding to the flat-rate amount of 7 000 ECU.

In that case, the flat-rate amount shall be increased to the multiple of 7 000 ECU necessary to guarantee the quantity of goods to be dispatched.

4. The principal shall, in the cases referred to in paragraphs 2 and 3, deliver to the office of departure flat-rate guarantee vouchers corresponding to the required multiple of 7 000 ECU.

5. The exchange value in a national currency of the amounts expressed in ECU referred to in this Appendix shall be calculated by using the exchange rate in force on the first working day of the month of October, and shall be applied from 1 January of the following 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.

The exchange value of the ECU to be used in applying the first subparagraph shall be that which was applicable on the date on which the T1 or T2 declaration covered by the flat-rate guarantee voucher or vouchers was registered.

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Consignment comprising both sensitive and non-sensitive goods

applied as if the two categories of goods were covered by separate declarations.

Article 19

1. When the T1 or T2 declaration includes other goods besides those shown in the list referred to in Article 18, paragraph 3, the flat-rate guarantee provisions shall be

2. By way of derogation from paragraph 1, account shall not be taken of the presence of goods of either category if the quantity or value thereof is relatively insignificant.

Articles 19 a to 19c

(This Appendix does not contain Articles 19a to 19c.)

TITLE III

Articles 20 to 27

(This Appendix does not contain Articles 20 to 27.)

TITLE IV

SIMPLIFIED PROCEDURES

Rules not affected by this Title

Control of records

Article 28

This Title shall be without prejudice to obligations in respect of the formalities for dispatch, export or for placing the goods under any procedure in the country of destination.

Article 31

The railway authorities of each country shall make available to the customs authorities of their country for purposes of control the records held at their accounting offices.

The principal

CHAPTER I

Article 32

TRANSIT PROCEDURE FOR THE CARRIAGE OF GOODS BY RAIL

General provisions relating to carriage by rail

1. The railway authorities which accept the goods for carriage accompanied by an International Consignment Note or International Express Parcels Consignment Note shall be the principal as regards the T1 or T2 procedure concerned.

General

2. The railway authorities of the country through whose territory the goods enter the territory of the Contracting Parties shall be the principal as regards the T1 or T2 procedure in respect of goods accepted for carriage by the railway authorities of a third country.

Article 29

Formalities under the T1 or T2 procedure shall be simplified in accordance with Articles 30 to 43 and 59 to 61 for the carriage of goods by railway authorities under cover of an International Consignment Note (CIM) or International Express Parcels Consignment Note (TIEx).

Label

Legal value of documents used

Article 33

Article 30

The International Consignment Note or the International Express Parcels Consignment Note shall be treated as equivalent to a T1 or a T2 declaration as the case may be.

The railway authorities shall ensure that consignments carried under the T1 or T2 procedure are identified by labels bearing a pictogram, a specimen of which is shown in Annex VIII to this Appendix.

The labels shall be affixed to the International Consignment Note or to the International Express Parcels Consignment

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Note and to the relevant railway wagon in the case of a full load or in other cases, to the package or packages.

Modification of the contract of carriage

Article 34

When the contract of carriage is modified so that:

- a carriage operation which was to end outside the territory of a Contracting Party ends within the territory of that Contracting Party,
- a carriage operation which was to end within the territory of a Contracting Party ends outside the territory of that Contracting Party,

the railway authorities shall not carry out the modified contract except with the prior agreement of the office of departure.

When the contract of carriage is modified so that the carriage operation is ended within the country of departure, the modified contract shall be carried out subject to conditions to be determined by the customs authorities of that country.

In all other cases, the railway authorities may carry out the modified contract; they shall forthwith inform the office of departure of the modification made.

Movement of goods between Contracting Parties

Customs status of goods; use of the International Consignment Note

Article 35

1. The International Consignment Note shall be produced at the office of departure in respect of a carriage which starts and is to end within the territory of the Contracting Parties.

2. Goods, the carriage of which begins in the Community, shall be deemed to be moving under the T2 procedure. If, however, the goods are to move under the T1 procedure, the office of departure shall indicate on sheets 1, 2 and 3 of the International Consignment Note that the goods to which that document refers are moving under the T1 procedure; the symbol "T1" shall accordingly be clearly shown in the box reserved for customs. In the case of goods moving under the T2 procedure the symbol "T2" need not be entered on the document.

3. Goods, the carriage of which begins in an EFTA country shall be deemed to be moving under the T1 procedure. If, however, the goods are to move under the T2 procedure in accordance with the provisions of Article 2 (3) (b) of the Convention, the office of

departure shall indicate on sheet 3 of the International Consignment Note that the goods to which the document refers are moving under the T2 procedure; the symbol "T2" shall accordingly be clearly shown in the box reserved for customs, together with the stamp of the customs office of departure and the signature of the responsible official. In the case of goods moving under the T1 procedure the symbol "T1" need not be entered on the document.

4. All copies of the International Consignment Note shall be returned to the party concerned.

5. Each Member State of the Community may provide that goods moving under the T2 procedure may, under the conditions and with the exceptions which it or the Community shall lay down, be placed under the T2 procedure without production at the office of departure of the International Consignment Note in respect of the goods.

Each EFTA country may provide that goods moving under the T1 procedure be carried under the T1 procedure without requiring the International Consignment Note to be presented at the office of departure.

6. The customs office for the station of destination shall act as the office of destination. If, however, the goods are entered for home use or placed under some other customs procedure at an intermediate station, the customs office responsible for that station shall act as the office of destination.

Identification measures

Article 36

As a general rule and having regard to identification measures applied by the railway authorities, the office of departure shall not seal the means of transport or the packages.

Use of sheets of the International Consignment Note

Article 37

1. The railway authorities of the country responsible for the office of destination shall forward to the latter sheets 2 and 3 of the International Consignment Note.

2. The office of destination shall forthwith return sheet 2 to the railway authorities after stamping it and shall retain sheet 3.

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Carriage of goods to or from third countries

Carriage to third countries

Article 38

1. Articles 35 and 36 shall apply to a carriage operation which starts within the territory of the Contracting Parties and is to end outside the territory of the Contracting Parties.
2. The customs office for the frontier station through which the goods in transit leave the territory of the Contracting Parties shall act as office of destination.
3. No formalities need to be carried out at the office of destination.

Carriage from third countries

Article 39

1. The customs office for the frontier station through which the goods enter the territory of the Contracting Parties shall act as office of departure for a carriage operation which starts outside the territory of the Contracting Parties and is to end within the territory of the Contracting Parties.

No formalities need be carried out at the office of departure.

2. The customs office for the station of destination shall act as office of destination. If, however, the goods are entered for home use or placed under another customs procedure at an intermediate station, the customs office for that station shall act as the office of destination.

The formalities prescribed by Article 37 shall be carried out at the office of destination.

Carriage in transit through the territory
of the Contracting Parties

Article 40

1. The customs offices which are to act as office of departure and office of destination for a carriage operation which starts and is to end outside the territory of the Contracting Parties shall be as laid down in Articles 39 (1), and 38 (2), respectively.

2. No formalities need be carried out at the offices of departure or destination.

Customs status of goods from third countries
or in transit

Article 41

Goods which are carried under the provisions of Article 39 (1), or 40 (1), shall be considered as moving under the

T1 procedure unless a T2L document certifying the Community status of the goods concerned is submitted in respect thereof.

Provisions relating to express packages

Provisions applicable

Article 42

Subject to the provisions of Article 43, the provisions of Articles 35 to 41 shall also apply to carriage under cover of an International Express Parcels Consignment Note.

Customs status of goods; use of sheets
of the TIEx document

Article 43

With respect to carriage operations effected under cover of an International Express Parcels Consignment Note:

- (a) the symbols required under:
 - Article 35 (2), shall be entered on sheets 2, 3 and 4 of the International Express Parcels Consignment Note,
 - Article 35 (3), shall be entered on sheet 4 of the International Express Parcels Consignment Note;
- (b) sheets 2 and 4 of the International Express Parcels Consignment Note shall, as laid down in Article 37, be forwarded to the office of destination, which shall forthwith return sheet 2 to the railway authorities after stamping it and shall retain sheet 4.

Provisions relating to goods carried in large containers

General

Article 44

Formalities under the T1 or T2 procedure shall be simplified in accordance with Articles 45 to 60 and Article 61 (3) and (4), for the carriage of goods which the railway administrations effect by means of large containers, using transport undertakings as intermediaries and making use of Transfer Notes of a type specially devised to be used as a transit document and referred to for the purposes of this Appendix as 'TR Transfer Note'. These operations include, as the case may be, the dispatch of consignments by transport undertakings using modes of transport other than rail, in the country of consignment to the railway station of departure in

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that country and in the country of destination from the railway station of arrival in that country and any transport by sea in the course of the movement between these two stations.

Definitions

Article 45

For the purposes of Articles 44 to 60 and Article 61 (3) and (4):

1. 'transport undertaking' means an undertaking constituted by the railway administrations as a corporate entity of which they are members, such undertaking being set up for the purpose of carrying goods by means of large containers under cover of Transfer Notes;
2. 'large container' means a device for the carriage of goods that is:
 - permanent in nature,
 - specially designed to facilitate the carriage of goods, without break of load, by one or more modes of transport,
 - designed for easy attachment and/or handling,
 - designed in such a way that it can be properly sealed when the application of Article 53 requires this,
 - of a size such that the area bounded by the four lower external angles is not less than 7 m².
3. 'TR Transfer Note' means the document which comprises the contract of carriage by which the transport undertaking arranges for one or more large containers to be carried from a consignor to a consignee in international transport. The TR Transfer Note shall be serially numbered in the top right-hand corner so that it can be identified. This number shall be made up of six digits, three of which precede and three of which follow the letters 'TR'.

The TR Transfer Note shall consist of the following sheets, in numerical order:

- 1: — sheet for the head office of the transport undertaking,
- 2: — sheet for the national representative of the transport undertaking at the station of destination,
- 3 A: — sheet for the customs,
- 3 B: — sheet for the consignee,
- 4: — sheet for the head office of the transport undertaking,
- 5: — sheet for the national representative of the transport undertaking at the station of departure,
- 6: — sheet for the consignor.

Each sheet of the TR Transfer Note, with the exception of sheet 3 A, shall have a green band approximately four centimetres wide along its right-hand edge.

4. 'List of large containers', hereinafter referred to as 'list', means the document attached to a TR Transfer Note, of which it forms an integral part which is intended to cover the consignment of several large containers from the same station of departure to the same station of destination, at which stations the customs formalities are carried out.

'The list shall be produced in the same number of copies as the TR Transfer Note to which it relates.'

The number of lists shall be shown in the box used for the description of the documents accompanying the TR Transfer Note. Moreover, the serial number of the appropriate TR Transfer Note shall be entered in the top right-hand corner of each list.

Legal value of document used

Article 46

The TR Transfer Note used by the transport undertaking shall be treated as equivalent to a T 1 or T 2 declaration, as the case may be.

Control of records; information to be supplied

Article 47

1. In each country the transport undertaking shall, for purposes of control, make available to the customs authorities through the medium of its national representative or representatives the records held at its accounting office or offices or at those of its national representative or representatives.
2. At the request of the customs authorities, the transport undertaking or its national representative or representatives shall communicate to them forthwith any documents, accounting records or information relating to carriage operations already completed or still being undertaken of which those authorities consider they should be informed.
3. The transport undertaking or its national representative or representatives shall inform:
 - (a) the customs office of destination of any TR Transfer Note, sheet 1 of which has been sent to it without a customs stamp;
 - (b) the customs office of departure of any TR Transfer Note, sheet 1 of which has not been returned to it and in respect of which it has been unable to ascertain that the consignment has either been correctly presented to the customs office of destination or been exported from the Contracting Parties to a third country under Article 55.

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The principal

Article 48

1. For the carriage of goods as referred to in Article 44 accepted by the transport undertaking in a country, the railway administration of that country shall be the principal.

2. For the carriage of goods as referred to in Article 44 accepted by the transport undertaking in a third country, the railway administration of the country by way of which the goods enter the territory of the Contracting Parties shall be the principal.

Customs formalities during carriage by means
other than rail

Article 49

Where customs formalities have to be carried out during carriage by means other than rail to the station of departure or from the station of destination, only one large container may be covered by each TR Transfer Note.

Label

Article 50

The transport undertaking shall ensure that consignments carried under the transit procedure are identified by labels bearing a pictogram, a specimen of which is shown in annex VIII to this Appendix. The labels shall be affixed to the TR Transfer Note and to the large container or containers concerned.

Modification of the contract of carriage

Article 51

Where a contract of carriage is modified so that:

- a carriage operation which was to end outside the territory of a Contracting Party ends within the territory of that Contracting Party,
- a carriage operation which was to end within the territory of a Contracting Party ends outside the territory of that Contracting Party,

the transport undertaking shall not carry out the modified contract except with the prior agreement of the office of departure.

Where the contract of carriage is modified so that the carriage operation ends within the country of departure, the modified

contract shall be carried out subject to conditions to be determined by the customs authorities of that country.

In all other cases, the transport undertaking may carry out the modified contract; it shall forthwith inform the office of departure of the modification made.

Movement of goods between contracting parties

Customs status of goods; lists; waiver of
requirement to produce Transfer Note at
office of departure

Article 52

1. Where a carriage operation starts and is to end within the territory of the Contracting Parties, the TR Transfer Note shall be produced at the office of departure.

2. Goods, the carriage of which begins in the Community shall be considered as moving under the T 2 procedure. If, however, the goods are to move under the T 1 procedure the office of departure shall indicate on sheets 2, 3 A and 3 B of the TR Transfer Note that the goods to which the document refers are carried under the T 1 procedure; the symbol 'T 1' shall accordingly be clearly shown in the box for customs use of sheets 2, 3 A and 3 B of the TR Transfer Note. In the case of goods moving under the T 2 procedure the symbol 'T 2' need not be entered on the document.

3. Goods, the carriage of which begins in an EFTA country shall be considered as moving under the T 1 procedure. If, however, the goods are to move under the T 2 procedure in accordance with the provisions of Article 2 (3) (b) of the Convention the office of departure shall indicate on sheet 3 A of the TR Transfer Note that the goods to which the document refers are carried under the T 2 procedure; the symbol 'T 2' shall accordingly be clearly shown in the box for customs use of sheet 3 A of the TR Transfer Note together with the stamp of the office of departure and the signature of the responsible official. In the case of goods moving under the T 1 procedure the symbol 'T 1' need not be entered on the document.

4. Where, in the case of a carriage beginning in the Community, one or more of the large containers carried under cover of a TR Transfer Note contain goods moving under the T 1 procedure and the other large container or containers contain only goods moving under the T 2 procedure, a reference to the large container or containers containing the goods moving under the T 1 procedure shall be made by the office of departure in the box reserved for

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customs use of sheets 2, 3 A and 3 B of the TR Transfer Note, opposite the symbol 'T1'.

5. Where in the case of a carriage beginning in an EFTA country one or more of the large containers carried under cover of a TR Transfer Note contain goods moving under the T1 procedure and the other large container or containers contain only goods moving under the T2 procedure in accordance with the provisions of Article 2 (3) (b) of the Convention, a reference to the large container or containers containing the goods moving under the T2 procedure shall be made by the office of departure in the box reserved for customs use of sheet 3 A of the TR Transfer Note, opposite the symbol 'T2', together with the stamp of the office of departure and the signature of the responsible official.

6. Where in the case provided for in paragraphs 4 and 5 lists of large containers are used, separate lists must be completed for containers containing goods moving under the T1 procedure and for containers containing only goods moving under the T2 procedure. These lists must bear a serial number so that they can be identified.

In the case of a carriage beginning in the Community a reference to the serial number(s) of the list(s) of large containers containing goods moving under the T1 procedure is to be entered by the office of departure in the box reserved for customs use on sheets 2, 3 A and 3 B of the TR Transfer Note, opposite the symbol 'T1'.

In the case of a carriage beginning in an EFTA country, a reference to the serial number(s) of the list(s) of large containers containing goods moving under the T2 procedure in accordance with Article 2 (3) (b) of the Convention is to be entered by the office of departure in the box reserved for customs use on sheet 3 A of the TR Transfer Note, opposite the symbol 'T2', together with the stamp of the office of departure and the signature of the responsible official.

7. All sheets of the TR Transfer Note shall be returned to the party concerned.

8. Each Member State of the Community may provide that goods moving under the T2 procedure may, under conditions and with exceptions which it or the Community shall lay down, be placed under the T2 procedure without it being necessary to produce to the office of departure the TR Transfer Note relating to those goods.

Each EFTA country may provide that goods moving under the T1 procedure be carried under the T1 procedure without requiring the TR Transfer Note to be presented at the office of departure.

9. The TR Transfer Note shall be produced to the customs office — hereinafter referred to as the office of destination — at which a declaration is made with a view to the goods in question being entered for home use or placed under some other customs procedure.

Identification measures

Article 53

Identification of goods shall be ensured in accordance with Article 11 of the Convention. However, in cases where, in conformity with the provisions applicable in the Contracting Parties, the TR Transfer Note is not produced to the office of departure, the customs, having regard to the identification measures taken by the railway administrations, shall not normally seal the large containers. If customs seals are affixed, the space reserved for customs use on sheets 3 A and 3 B of the TR Transfer Note shall be endorsed accordingly.

Use of sheets of Transfer Note

Article 54

1. The transport undertaking shall forward to the customs office of destination sheets 1, 2 and 3 A of the TR Transfer Note.

2. The office of destination shall forthwith return sheets 1 and 2 to the transport undertaking after stamping them and shall retain sheet 3 A.

Carriage of goods to or from third countries

Carriage to third countries

Article 55

1. Where a carriage operation starts within the territory of the Contracting Parties and is to end outside the territory of the Contracting Parties, Articles 52 and 53 shall apply.

2. The customs office for the frontier station through which the goods leave the territory of the Contracting Parties shall act as the office of destination.

3. No formalities need be carried out at the office of destination.

Carriage from third countries

Article 56

1. Where a carriage operation starts outside the territory of the Contracting Parties and is to end within the territory of the the Contracting Parties, the customs office for the frontier station through which the goods enter the Contracting Parties shall act as the office of departure. No formalities need be carried out at the office of departure.

2. The customs office to which the goods are presented shall act as the office of destination.

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The formalities provided for in Article 54 shall be carried out at the office of destination.

Carriage in transit through the territory of the Contracting Parties

Article 57

1. Where a carriage operation starts and is to end outside the territory of the Contracting Parties, the customs offices which are to act as the office of departure and the office of destination shall be those referred to in Articles 56 (1) and 55 (2) respectively.

2. No formalities need be carried out at the offices of departure or of destination.

Customs status of goods from third countries or in transit

Article 58

Goods which are carried under Article 56 (1) or 57 (1) shall be considered as moving under the T1 procedure unless a T2L document certifying the Community status of the goods concerned is submitted in respect thereof.

Statistical provisions

Article 59

(This Appendix does not contain an Article 59.)

Other provisions

Provisions of Appendix I not applicable

Article 60

The provisions of Titles II and III of Appendix I to the Convention rendered nugatory by the application of this Chapter in particular Article 12 (3) to (6), Articles 17 and 23, Article 26 (1) and Article 41 thereof, shall not apply.

Scope of the normal procedure and of the simplified procedure

Article 61

1. The provisions of Articles 29 to 43 shall not preclude the use of the procedure provided for in Appendix I, in which case Articles 31 and 33 shall nevertheless apply.

'2. In the case referred to in paragraph 1, a reference to the transit document or documents used shall be clearly entered in the box reserved for particulars of accompanying documents at the time when the International Consignment Note or the International Express Parcels Consignment Note is filled in. That reference shall specify the type, office of issue, date and registration number of each document used.'

In addition, sheet 2 of the International Consignment Note or of the International Express Parcels Consignment Note shall be stamped by the railway authority responsible for the last railway station involved in the transit operation. The authority shall stamp the document after ascertaining that carriage of the goods is covered by the transit document or documents referred to.

Where the transit operations referred to in paragraph 1 and in the first subparagraph of this paragraph end in an EFTA country, that country may stipulate that sheet 2 of the International Consignment Note or of the International Express Parcels Consignment Note shall be produced at the customs office responsible for the last station involved in the transit operation. That customs office shall stamp the sheet after ascertaining that carriage of the goods is covered by the transit document or documents referred to.

3. The procedure laid down in Appendix I may not be used when Articles 44 to 58 are applied.

'4. Where a transit operation is effected under cover of a TR Transfer Note in accordance with Articles 44 to 58, the International Consignment Note used for the operation shall be excluded from the scope of Articles 29 to 43, 59, 60 and 61 (1) and (2). The International Consignment Note shall bear a clear reference to the TR Transfer Note in the box reserved for particulars of accompanying documents. That reference shall comprise the words "Transfer Note" followed by the serial number.'

CHAPTER II

SIMPLIFICATION OF FORMALITIES TO BE CARRIED OUT AT OFFICES OF DEPARTURE AND DESTINATION

General

Article 62

Each country may simplify the formalities relating to transit procedures to be carried out at offices of departure and destination within its territory in accordance with the following provisions.

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Formalities at the office of departure

The authorized consignor

Article 63

The customs authorities of each country may authorize any person who fulfils the conditions laid down in Article 64 and who intends to carry out transit operations (hereinafter referred to as 'the authorized consignor') not to produce at the office of departure either the goods concerned or the transit declaration in respect thereof.

Conditions of the authorization

Article 64

1. The authorization provided for in Article 63 shall be granted to persons:
 - (a) who frequently consign goods;
 - (b) whose records enable the customs authorities to verify their operations; and
 - (c) who, when a guarantee is required under a T1 or T2 procedure, provide a comprehensive guarantee.
2. Customs authorities may withhold authorization from persons unable to offer the safeguards they consider necessary.
3. The authorities may withdraw the authorization in particular when an authorized consignor no longer fulfils the conditions of paragraph 1 or is no longer able to offer the safeguards referred to in paragraph 2.

Contents of the authorization

Article 65

The authorization issued by the customs authorities shall specify in particular:

- (a) the customs office or offices which are authorized offices of departure for consignments;
- (b) the period within which, and the procedure by which, the authorized consignor is to inform the office of departure of the consignments to be sent, in order that the office may carry out any necessary controls before the departure of the goods;
- (c) the period within which goods must be produced at the office of destination; and
- (d) the identification measures to be taken. To this end the customs authorities may prescribe that the means of transport or the package or packages shall bear special seals, accepted by the customs authorities and affixed by the authorized consignor.

Authentication in advance

Article 66

1. The authorization shall stipulate that the box reserved for the office of departure on the front of the T1 or T2 declaration form:

- (a) be stamped in advance with the stamp of the office of departure and be signed by an official of that office; or
- (b) be stamped by the approved consignor with a special metal stamp approved by the customs authorities and conforming to the specimen in Annex IX to this Appendix. The imprint of the stamp may be preprinted on the forms where the printing is entrusted to a printer approved for that purpose.

The authorized consignor shall complete that box by indicating the date of consignment of the goods and shall allocate to the declaration a number in accordance with the rules laid down to that effect in the authorization.

2. Customs authorities may prescribe the use of forms bearing a distinctive mark as a means of identification.

Formalities upon departure of goods

Article 67

1. The authorized consignor shall, not later than the time of dispatching the goods, enter on the front of copies 1, 4 of the duly completed T1 or T2 declaration in the 'Control by office of departure' box particulars of the period within which the goods must be produced at the office of destination and of the identification measures applied and one of the following endorsements:

- Procedimiento simplificado
- Forenklet procedure
- Vereinfachtes Verfahren
- Απλουστευμένη διαδικασία
- Simplified procedure
- Procédure simplifiée
- Procedura simplificata
- Vereenvoudigde regeling
- Procedimento simplificado
- Yksinkertaistettu menettely
- Einföldun afgreidslu
- Forenklet prosedyre
- Förenklat förfarande

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2. After dispatch of the goods, copy 1 shall be sent without delay to the office of departure. The customs authorities may provide, in the authorization, that copy 1 be sent to the office of departure as soon as the T1 or T2 declaration is completed. The other copies shall accompany the goods in accordance with the provisions laid down in Appendix I.

3. Where the customs authorities of the country of departure carry out a control on the departure of a consignment, they shall record the fact in the box 'Control by office of departure' on the front of copies 1, 4 of the T1 or T2 declaration.

The principal

Article 68

The T1 or T2 declaration, duly completed and endorsed as specified in Article 67 (1), shall be treated as equivalent to a T1 document or a T2 document as the case may be, and the authorized consignor who signed the declaration shall be the principal.

Waiver of signature

Article 69

1. The customs authorities may authorize the authorized consignor not to sign T1 or T2 declarations bearing the special stamp referred to in Annex IX to this Appendix when such declarations and stamp are produced by an electronic or automatic data-processing system. Such authorization shall be subject to the conditions that the authorized consignor has previously given those authorities a written undertaking acknowledging that he is the principal for all T1 or T2 operations affected under cover of T1 or T2 documents bearing the special stamp.

2. T1 or T2 documents drawn up in accordance with paragraph 1 shall contain in the box reserved for the principal's signature one of the following forms of wording:

- Dispensa de firma
- Fritaget for underskrift
- Freistellung von der Unterschriftsleistung
- Δεν απαιτείται υπογραφή
- Signature waived
- Dispense de signature
- Dispensa dalla firma
- Van ondertekening vrijgesteld
- Dispensada a assinatura
- Vapautettu allekirjoituksesta

- Frátekid fyrir undirskrift
- Fritatt for underskrift
- Befriad från underskrift.

Liability of the authorized consignor

Article 70

1. The authorized consignor shall:
 - (a) comply with the provisions of this Chapter and of the conditions of the authorization; and
 - (b) take the necessary measures to ensure the safekeeping of the special stamp or of the forms bearing the imprint of the stamp of the office of departure or the imprint of the special stamp.
2. In the event of the misuse by any person of forms stamped in advance with the stamp of the responsible customs office or with the special stamp, the authorized consignor shall be liable, without prejudice to any criminal proceedings, for the payment of duties and other charges payable in a particular country in respect of goods carried under cover of such forms unless he can satisfy the customs authorities by whom he was authorized that he took the measures required of him under paragraph 1 (b).

Formalities at the office of destination

The authorized consignee

Article 71

1. The customs authorities of each country may dispense with production at the office of destination of goods transported under a T1 or T2 procedure when goods are intended for a person who fulfils the conditions laid down in Article 72 (hereinafter referred to as 'the authorized consignee') previously authorized by the customs authorities of the country responsible for the office of destination.
2. In such a case, the principal shall have fulfilled his obligations under the provisions of Article 13 (a) of Appendix I when the copies of the T1 or T2 document which accompanied the consignment, together with the goods intact, have been delivered within the prescribed period to the authorized consignee at his premises or at the places specified in the authorization, the identification measures having been duly observed.
3. The authorized consignee shall at the request of the carrier issue a receipt in respect of each consignment delivered under the conditions of paragraph 2 stating that the document and the goods have been delivered.

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Conditions of the authorization

Article 72

1. The authorization referred to in Article 71 shall be granted only to persons:
 - (a) who frequently receive consignments subject to customs control; and
 - (b) whose records enable the customs authorities to verify the operations.
2. The customs authorities may withhold authorization from persons unable to offer the safeguards they consider necessary.
3. The authorization may be withdrawn, in particular when an authorized consignee no longer fulfils the conditions of paragraph 1 or is no longer able to offer the safeguards referred to in paragraph 2.
4. The authorized consignee must comply with all the conditions provided for in this Chapter and in the authorization.

Contents of the authorization

Article 73

1. The authorization issued by the customs authorities shall specify in particular:
 - (a) the customs office or offices which are authorized offices of destination for consignments which the authorized consignee receives; and
 - (b) the period within which, and the procedures by which, the authorized consignee is to inform the office of destination of the arrival of the goods, so that that office may carry out any necessary controls upon arrival of the goods.
2. Without prejudice to Article 76, customs authorities shall specify in the authorization whether any action by the office of destination is required before the authorized consignee may dispose of arrived goods.

Obligations of the authorized consignee

Article 74

1. The authorized consignee shall in respect of consignments arriving at his premises or at the places specified in the authorization:
 - (a) immediately inform the office of destination in accordance with the procedure laid down in the authorization of any excess quantities, shortages, substitutions or other irregularities such as broken seals; and

- (b) send without delay to the office of destination the copies of the T1 or T2 document which accompanied the consignment, indicating the date of arrival and the condition of any seals affixed.
2. The office of destination shall annotate appropriately such copies of the T1 or T2 document.

Other provisions

Controls

Article 75

Customs authorities may carry out upon authorized consignors and authorized consignees any controls they consider necessary. The said consignors and consignees shall provide all the necessary information and facilities for this purpose.

Exclusion of certain goods

Article 76

The customs authorities of the country of departure or of destination may exclude certain categories of goods from the facilities provided for in Articles 63 and 71.

Special case of consignments by rail

Article 77

1. (This Article does not contain paragraph 1.)
2. When goods carried under Articles 29 to 61 are intended for an authorized consignee, the customs authorities may provide that, by way of derogation from Article 71 (2), and Article 74 (1) (b), sheets 2 and 3 of the International Consignment Note, sheets 2 and 4 of the International Express Parcels Consignment Note or sheets 1, 2 and 3 A of the TR Transfer Note are to be delivered direct by the railway or by the transport undertaking to the office of destination.

CHAPTER III

Articles 78 to 81

(This Appendix does not contain Articles 78 to 81.)

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TITLE V

PROVISIONS RELATING TO THE DOCUMENT CERTIFYING THE COMMUNITY STATUS
OF GOODS NOT MOVING UNDER THE T 2 PROCEDURE

(T 2 L DOCUMENT)

CHAPTER I

ISSUE AND USE OF THE DOCUMENT

Forms — Scope

Article 82

1. The T 2 L document shall be drawn up using the forms referred to in Article 1 (7) of this Appendix.

2. These forms shall be completed in accordance with the explanatory note contained in Annex VIII to Appendix III.

3. The T 2 L document shall be issued for goods having Community status but not moving under the T 2 procedure except for goods:

- (a) which are intended for export outside the territory of the Contracting Parties; or
- (b) in packagings which are not of Community status; or
- (c) carried under the procedure for the international transport of goods under cover of TIR carnets unless:
 - goods to be unloaded in the territory of one Contracting Party are carried together with goods to be unloaded in a third country; or
 - goods are carried from the territory of one Contracting Party to another via a third country.

4. The T 2 L document may also be issued in respect of:

- postal consignments (including postal packages) which are sent from a post office of one Contracting Party to a post office of another Contracting Party,
- goods, which in view of Article 49 of Appendix I, are not carried under the T 2 procedure.

Condition of direct carriage

Article 83

The T 2 L document may be used for the purpose of certifying the Community status of the goods to which it refers only if such goods are carried direct from one country to another.

The following shall be regarded as carried direct from one country to another:

- (a) goods transported without passing through the territory of a third country;
- (b) goods transported through the territory of one or more third countries provided that carriage through such countries is covered by a single transport document made out in a Contracting Party.

Conditions of issue; retroactive issue

Article 84

1. The T 2 L document shall, save as provided in Article 92, be made out in a single copy.

2. The T 2 L document and, where necessary, T 2 L bis document(s) shall be authenticated in box C 'Office of departure' of these documents by the customs authorities of the country of departure on application by the person concerned. The documents shall be returned to the person concerned as soon as the customs formalities connected with the dispatch of the goods to the country of destination have been completed.

3. For any valid reason the person concerned may have a T 2 L document from the competent authorities of the country of departure issued retroactively; in such a case there shall be entered upon it in red one of the following phrases:

- Expedido a posteriori
- Udstedt efterfølgende
- Nachträglich ausgestellt
- Εκδοθέν εκ των υστέρων
- Issued retroactively
- Délivré a posteriori
- Rilasciato a posteriori
- Achteraf afgegeven
- Emitido a posteriori
- Annettu jälkikäteen
- Útgefid eftirá
- Utstedt i etterhånd
- Utfärdat i efterhand

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Use of loading lists

Article 85

1. Where a T2L document is to be drawn up in respect of a consignment comprising two or more kinds of goods, the particulars relating to those goods may be entered on one or more loading lists within the meaning of Article 5 (2), instead of in boxes 31 'Packages and description of goods', 32 'Item No', 33 'Commodity code', 35 'Gross mass (kg)', 38 'Net mass (kg)', and, where applicable, 44 'Additional information/Documents produced/Certificates and authorizations' of the forms needed to draw up the T2L document.

Where loading lists are used, the boxes in question on the T2L document shall be barred.

2. The upper part of the box referred to in Article 6 (b) is intended for the symbol 'T2L'; the lower part of that box is intended for the customs stamp.

The column 'Country of dispatch/export' of the loading list is not to be completed.

3. The loading list shall be produced in the same number of copies as the T2L document to which it relates,

4. Where two or more loading lists are attached to one T2L document, such loading lists shall bear a serial number assigned by the person concerned; the number of loading lists attached shall be entered in the 'loading lists' box of the form used to draw up the T2L document.

Production of T2L documents at destination

Article 86

1. T2L documents shall be produced at the customs office where the goods are to be placed under a customs procedure other than that under which they were carried.

2. When the goods have been transported by sea, air or pipeline T2L documents shall be produced at the customs office at which the goods are placed under a customs procedure.

Control of T2L documents

Article 87

The countries shall render one another mutual assistance in checking the authenticity of T2L documents and the accuracy of the information which they contain.

T2L documents in triplicate

Article 88

(This Appendix does not contain an Article 88.)

CHAPTER II

SIMPLIFIED PROCEDURE FOR THE ISSUE OF THE T2L DOCUMENT

The authorized consignor

Article 89

The customs authorities of each country may authorize any person hereinafter referred to as 'the authorized consignor', who meets the conditions set out in Article 90 and who intends dispatching goods under a T2L document, to use this document without observing the provisions of Article 84 (2).

Conditions of the authorization

Article 90

1. The authorization provided for in Article 89 shall be granted only to persons:

- (a) who frequently consign goods;
- (b) whose records enable the customs authorities to verify their operations.

2. Customs authorities may withhold authorization from persons unable to offer the safeguards they consider necessary.

3. The authorities may withdraw the authorization, in particular when an authorized consignor no longer fulfils the conditions of paragraph 1 or is no longer able to offer the safeguards referred to in paragraph 2.

Contents of the authorization

Article 91

1. The authorization issued by the customs authorities shall specify in particular:

- (a) the customs office assigned to pre-authenticate the forms used in drawing up T2L documents as prescribed in Article 92 (1) (a); and
- (b) the manner in which the authorized consignor shall establish that those forms have been properly used.

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2. The customs authorities shall specify the period within which and the manner in which the authorized consignor shall notify the responsible customs office so that such office may carry out any necessary controls before departure of the goods.

Authentication in advance and formalities upon departure

Article 92

1. The authorization shall stipulate that box C 'Office of departure' on the front of the form used in drawing up the T2L document and, where necessary, T2L bis document(s):

- (a) be stamped in advance with the stamp of the customs office referred to in Article 91 (1) (a), and be signed by an official of that office; or
- (b) be stamped by the authorized consignor with a special metal stamp approved by the customs authorities and conforming to the specimen in Annex IX to this Appendix. The imprint of the stamp may be preprinted on the forms if the printing is entrusted to a printer approved for that purpose.

2. Not later than on consignment of the goods, the authorized consignor shall complete the form and sign it. In addition, he shall enter in the box reserved for control by the office of departure the name of the responsible customs office the date of completion of the document, such particulars of export documentation as are required by the country of departure and one of the following endorsements:

- Procedimiento simplificado
- Forenklet procedure
- Vereinfachtes Verfahren
- Απλουστευμένη διαδικασία
- Simplified procedure
- Procédure simplifiée
- Procedura simplificata
- Vereenvoudigde regeling
- Procedimento simplificado
- Yksinkertaistettu menettely
- Einföldun afgreidslu
- Forenklet prosedyre
- Förenklat förfarande

3. The form, properly completed and endorsed as specified in paragraph 2 and signed by the authorized

consignor, shall be treated as equivalent to a document certifying the Community status of the goods.

Obligation to make a copy

Article 93

The authorized consignor shall make a copy of each T2L document issued under this chapter. The customs authorities shall specify the conditions under which the copy document shall be produced for purposes of control and retained for not less than two years.

Controls upon the authorized consignor

Article 94

Customs authorities may carry out upon authorized consignors any controls they consider necessary. The said consignors shall furnish all the necessary information and facilities for this purpose.

Liability of the authorized consignor

Article 95

1. The authorized consignor shall:
 - (a) comply with the provisions of this chapter and of the authorization; and
 - (b) take all necessary measures to ensure the safekeeping of the special stamp or of the forms bearing the imprint of the stamp of the authenticating offices, as referred to in Article 91 (1) (a), or of the special stamp.
2. In the event of the misuse by any person of forms which are intended for use in drawing up T2L documents and which bear the imprint of the stamp of the customs office referred to in Article 91 (1) (a) or of the special stamp, then, without prejudice to any criminal proceedings, and unless he can satisfy the customs authorities by whom he was authorized that he took the measures required of him under paragraph 1 (b), the authorized consignor shall be liable for the amount payable in respect of duties and other charges which are unpaid in any country in consequence of such misuse.

Exclusion of certain goods

Article 96

The customs authorities of the exporting country may exclude certain categories of goods and types of traffic from the facilities provided for in this chapter.

LOADING LIST

Item No	Marks, numbers, number and kind of packages; description of goods	Country of dispatch/ export	Gross mass (kg)	Reserved for customs

(Signature)

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ANNEX II

COMMON TRANSIT/COMMUNITY TRANSIT		OFFICE OF TRANSIT INTENDED (AND COUNTRY):
AVISO DE PASO GRÆNSEOVERGANGSATTEST GRENZÜBERGANGSSCHEIN ΔΕΛΤΙΟ ΔΙΕΛΘΕΥΣΕΩΣ TRANSIT ADVICE NOTE		AVIS DE PASSAGE AVVISO DI PASSAGGIO KENNISGEVING VAN DOORGANG AVISO DE PASSAGEM (*)
Identification of means of transport:		
TRANSIT DOCUMENT		FOR OFFICIAL USE
Type (T1, T2, T2 ES T2PT) and number	Office of departure	
		Date of transit: Signature <div style="border: 1px dashed black; width: 80px; height: 40px; margin: 0 auto; text-align: center;"> Official stamp </div>

(*) Corresponding expressions in Finnish, Icelandic, Norwegian and Swedish to be inserted.

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ANNEX III

COMMON TRANSIT/COMMUNITY TRANSIT

RECIBO
ANKOMSTBEVIS
EINGANGSBESCHEINIGUNG
ΑΠΟΔΕΙΞΗ ΠΑΡΑΛΑΒΗΣ
RECEIPT

RÉCÉPISSÉ
RICEVUTA
ONTVANGSTBEWIJS
RECIBO
(*)

The customs office at
hereby certifies that document T1, T2, T2ES, T2PT⁽¹⁾
Control Copy T No 5⁽¹⁾
registered on under No
by the office at
has been lodged and that no irregularity has been observed to date concerning the consignment to which
this document refers.

Official
stamp

At, on 19.....
(Place) (Date)

.....
(Signature)

⁽¹⁾ Delete as necessary.

(*) Corresponding expressions in Finnish, Icelandic, Norwegian and Swedish to be inserted.

COMMON TRANSIT/
COMMUNITY TRANSIT

NB: This certificate must be returned without delay to the guarantee office on cancellation of the guarantee.

1. Valid until	Day	Month	Year		2. No
3. Principal (Surname and forename, or name of company, and complete address and country)					
4. Guarantor (Surname and forename, or name of company, and complete address and country)					
5. Guarantee office (Complete address and country)					
6. Guarantee cover (in national currency)		(in figures):		(in words):	
7. The guarantee office certifies that the above-named principal is authorized to carry out T 1 or T 2 operations in the following countries (except where deleted):					
BELGIUM		DENMARK		GERMANY	
LUXEMBOURG		NETHERLANDS		PORTUGAL	
FINLAND		ICELAND		NORWAY	
				GREECE	
				UNITED KINGDOM	
				AUSTRIA	
				SPAIN	
				FRANCE	
				SWEDEN	
				SWITZERLAND	
8. Validity extended until				At	
| Day |	| Month |	| Year |	on		
| | | inclusive			(Place of signature) Date		
At				on	
(Place of signature)				(Date)	
(Signature and stamp)				(Signature and stamp)	

9. Persons authorized to sign T 1 or T 2 declarations on behalf of the principal

(verso)

(1) If the principal is a company, the person who signs in box 11 must give his surname, forename and status in the company.

10. Surname, forename and specimen signature of authorized person	11. Signature of principal (1)	10. Surname, forename and specimen signature of authorized person	11. Signature of principal (1)

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ANNEX V

(recto)

COMMON TRANSIT/
COMMUNITY TRANSIT

A 000 000

FLAT-RATE GUARANTEE VOUCHER

Issued by:

.....
(Name and address of individual or firm)

(Undertaking of the guarantor accepted on

by the office of guarantee of).

This voucher is valid for an amount of up to 7 000 ECU for one T1 or T2 operation beginning
not later than

and in respect of which the principal is

.....
(Name and address of individual or firm)

.....
(Signature of principal ⁽¹⁾)

.....
(Signature and stamp of guarantor)

(¹) Signature optional.

(verso)

To be completed by office of departure

Transit operation effected under document T1/T2/T2ES/T2PT registered on
..... under No by the
office at

.....
(Official stamp)

.....
(Signature)

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ANNEX VI

(This Appendix does not contain an Annex VI.)

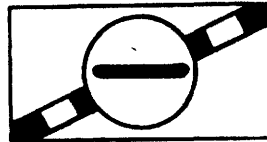
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ANNEX VII

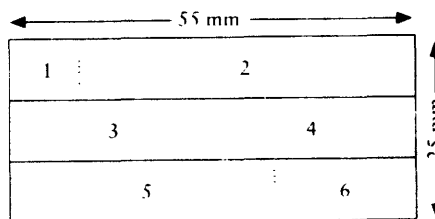
LIST OF GOODS WHICH WHEN TRANSPORTED GIVE RISE TO AN INCREASE IN THE FLAT-RATE
GUARANTEE

1	2	3
Harmonized system heading No	Description	Quantity corresponding to the standard amount of 7 000 ECU
02.01	Meat of bovine animals, fresh or chilled	3 000 kg
02.02	Meat of bovine animals, frozen	3 000 kg
ex 02.10	Meat of bovine animals, salted, in brine, dried or smoked	3 000 kg
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter	5 000 kg
04.05	Butter and other fats and oils derived from milk	3 000 kg
04.06	Cheese and curd	3 500 kg
ex 09.01	Coffee, not roasted, whether or not decaffeinated	3 000 kg
ex 09.01	Coffee, roasted, whether or not decaffeinated	2 000 kg
09.02	Tea	3 000 kg
ex 16.01	Sausages and similar products of meat, meat offal or blood, of domestic swine	4 000 kg
ex 16.02	Other prepared or preserved meat, meat offal or blood, of domestic swine	4 000 kg
ex 16.02	Other prepared or preserved meat, meat offal or blood, of bovine animals	3 000 kg
ex 21.01	Extracts, essence and concentrates, of coffee	1 000 kg
ex 21.01	Extracts, essences and concentrates, of tea	1 000 kg
ex 21.06	Food preparations not elsewhere specified or included, containing 18 % or more by weight of milk fats	3 000 kg
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading No 20.09	15 hl
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	15 hl
ex 22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	3 hl
ex 22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol	3 hl
ex 22.08	Spirits, liqueurs and other spirituous beverages	5 hl
ex 24.02	Cigarettes	70 000 items
ex 24.02	Cigarillos	60 000 items
ex 24.02	Cigars	25 000 items
ex 24.03	Smoking tobacco	100 kg
ex 27.10	Light and medium petroleum oils and gas oils	200 hl
33.03	Perfumes and toilet waters	5 hl

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ANNEX VIII**LABEL (Articles 33 and 50)**

Colour: black on green.

ANNEX IX**SPECIAL STAMP**

'1. The coat for arms or any other signs or letters characterizing the country'.

2. Customs office
3. Number of document
4. Date
5. Authorized consignor
6. Authorization

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APPENDIX III

Article 1

1. The forms on which T1 or T2 declarations are made shall conform to Annexes I to IV to this Appendix.
2. The particulars contained in the forms must appear by a self-copying process:
 - (a) in the case of Annexes I and III on the copies given in Annex V;
 - (b) in the case of Annexes II and IV on the copies given in Annex VI.
3. The forms shall be filled in and used:
 - (a) as T1 or T2 declarations in conformity with the explanatory note in Annex VII;
 - (b) as T2L documents in conformity with the explanatory note contained in Annex VIII.

In both cases use should be made, where appropriate, of the notes given in Annex IX.

Article 2

1. Forms shall be printed on self-copying paper dressed for writing purposes and weighing at least 40 grams per square metre. The paper must be sufficiently opaque for the information on one side not to affect the legibility of the information on the other side and its strength should be such that in normal use it does not easily tear or crease. The paper shall be white for all copies. However, on the copies used for transit (1, 4, 5 and 7), boxes Nos 1 (except the middle subdivision), 2, 3, 4, 5, 6, 8, 15, 17, 18, 19, 21, 25, 27, 31, 32, 33 (first subdivision on the left), 35, 38, 40, 44, 50, 51, 52, 53, 55 and 56 shall have a green background. The forms shall be printed in green ink.

2. The format of the forms shall be 210 by 297 millimetres with a maximum tolerance of 5 millimetres less and 8 millimetres more with regard to their length.

3. Contracting Parties may require that the forms must also show the name and address of the printer or a mark enabling the printer to be identified.

4. In the top left-hand corner of the form the Contracting Parties may print an indication identifying the Contracting Party concerned. They may also print the words 'COMMON TRANSIT' in place of the words 'COMMUNITY TRANSIT'. Documents bearing such indication or either expression shall be accepted when presented in another Contracting Party.

Article 3

1. When formalities are completed using public or private computer systems, the competent authorities shall authorize persons who request it to replace the handwritten signature with a comparable technical device, which may, where applicable, be based on the use of codes, and which has the same legal consequences as a handwritten signature. This facility shall be granted only if the technical and administrative conditions laid down by the competent authorities are met.

2. When formalities are completed using public or private computers which also print out the declarations, the competent authorities may provide for direct authentication by those systems of the declarations thus produced, in place of the manual or mechanical application of the customs office stamp and the signature of the competent official.

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ANNEX I

SPECIMEN FORM FOR THE T1 OR T2 DECLARATION

(Please refer to Regulation (EEC) No 679/85, p. IX-F-9)

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ANNEX II

SPECIMEN ALTERNATIVE FORM FOR THE T1 OR T2 DECLARATION

(Please refer to Regulation (EEC) No 679/85, p. IX-F-27)

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ANNEX III

**SPECIMEN CONTINUATION SHEET FORM TO BE USED TOGETHER WITH THE SPECIMEN FORM
CONTAINED IN ANNEX I**

(Please refer to Regulation (EEC) No 679/85, p. IX-F-37)

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ANNEX IV

SPECIMEN CONTINUATION SHEET FORM TO BE USED TOGETHER WITH THE SPECIMEN FORM
CONTAINED IN ANNEX II

(Please refer to Regulation (EEC) No 679/85, p. IX-F-55)

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ANNEX V

INDICATION OF THE COPIES OF THE FORMS GIVEN IN ANNEXES I AND III ON WHICH THE
PARTICULARS CONTAINED THEREIN MUST APPEAR BY A SELF-COPYING PROCESS

(counting copy 1)

Box No	Copies	Box No	Copies
--------	--------	--------	--------

I. BOXES FOR COMMERCIAL OPERATIONS

Box No	Copies	Box No	Copies
1	1 to 8 except middle sub-division:	32	1 to 8
	1 to 3	33	First sub-division on the left
2	1 to 5 ⁽¹⁾		1 to 8
3	1 to 8		remainder:
4	1 to 8		1 to 3
5	1 to 8	35	1 to 8
6	1 to 8	38	1 to 8
8	1 to 5 ⁽¹⁾	40	1 to 5 ⁽¹⁾
15	1 to 8	44	1 to 5 ⁽¹⁾
17	1 to 8	50	1 to 8
18	1 to 5 ⁽¹⁾	51	1 to 8
19	1 to 5 ⁽¹⁾	52	1 to 8
21	1 to 5 ⁽¹⁾	53	1 to 8
25	1 to 5 ⁽¹⁾	54	1 to 4
27	1 to 5 ⁽¹⁾	55	—
31	1 to 8	56	—

II. ADMINISTRATIVE BOXES

Box No	Copies	Box No	Copies
C	1 to 8 ⁽²⁾	G	—
D	1 to 4	H	—
E	—	I	—
F	—		—

⁽¹⁾ In no case may operators be obliged to complete these boxes for transit purposes on copies 5 and 7.
⁽²⁾ The country of export can choose whether these particulars appear on the copies specified.

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ANNEX VI

INDICATION OF THE COPIES OF THE FORMS GIVEN IN ANNEXES II AND IV ON WHICH THE
PARTICULARS CONTAINED THEREIN MUST APPEAR BY A SELF-COPYING PROCESS

(counting copy 1)

Box No	Copies	Box No	Copies
--------	--------	--------	--------

I. BOXES FOR COMMERCIAL OPERATIONS

1	1 to 4	32	1 to 4
	except middle sub-division:	33	First sub-division on the left
2	1 to 3		1 to 4
3	1 to 4		remainder
4	1 to 4		1 to 3
5	1 to 4	35	1 to 4
6	1 to 4	38	1 to 4
8	1 to 4	40	1 to 4
15	1 to 4	44	1 to 4
17	1 to 4	50	1 to 4
18	1 to 4	51	1 to 4
19	1 to 4	52	1 to 4
21	1 to 4	53	1 to 4
25	1 to 4	54	1 to 4
27	1 to 4	55	—
31	1 to 4	56	—

II. ADMINISTRATIVE BOXES

C	1 to 4	G	—
D/J	1 to 4	H	—
E/J	—	I	—
F	—		

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ANNEX VII

EXPLANATORY NOTE ON THE USE OF FORMS FOR MAKING OUT T1 AND T2
DECLARATIONS

TITLE I

General remarks

A. *General description*

The forms referred to in Annexes I to IV to this Appendix are to be used for the movement of goods under the T1 or T2 procedure between the countries concerned (except under the simplified transit procedures for the carriage of goods by certain modes of transport).

In the case of the forms referred to in Annexes I and III to this Appendix, only copies 1, 4, 5 and 7 are to be used:

- copy 1 which is to be retained by the authorities of the country of dispatch/export (dispatch and transit formalities),
- copy 4 which is to be kept by the office of destination (transit formalities and evidence of Community status of the goods),
- copy 5 which is the return copy for the transit procedure,
- copy 7 which is to be used for statistics by the country of destination (for transit and arrival/import formalities).

(Copy 7 may be used for other administrative purposes according to the requirements of the Contracting Parties.)

The forms referred to in Annexes II and IV to this Appendix may also be used, particularly where declarations are processed by a computerized system. Two sets, each comprising at least copies 1/6, 2/7 and 4/5, should be used in such instances, the first set would then correspond, as regards the particulars to be given therein, to copies 1 and 4 above, and the second to copies 5 and 7.

In this case, in each set, the numbers of the copies being used must be shown by deleting the numbers, in the margin of the form, referring to the copies not being used.

Each set thus defined is designed so that the information which has to be reproduced on the various copies will be reproduced by means of a chemical treatment of the paper.

There are situations in which it is essential to provide proof at destination of the Community status of the goods in question although use has not been made of the T1 or T2 procedure. In such cases it will be necessary to use a form which conforms to copy 4 of the specimen contained in Annex I to this Appendix or to copy 4/5 of the specimen contained in Annex II to this Appendix. That form shall be supplemented where necessary, by one or more forms which conform to copy 4 or to copy 4/5 of the specimen contained in Annexes III and IV to this Appendix respectively or of the specimen contained in Annexes I and II to this Appendix respectively, when, in

the event of use of a computerized system for processing declarations which issues such declarations, the forms in Annexes III and IV to this Appendix are not used as supplementary forms.

Traders may also, if they wish, use privately printed sets of the kind corresponding to their choice as long as the form used conforms to the official specimen.

B. *Particulars required*

The forms concerned contain all the details which may be required by the various countries. It is compulsory for certain boxes to be filled in, whereas others have to be filled in only if requested by the country in which the formalities are completed. In this respect the section of this explanatory note dealing with the use of the various boxes should be closely followed.

The maximum/number of boxes which need be filled in are as follows:

boxes 1 (except second sub-division), 2, 3, 4, 5, 6, 8, 15, 17, 18, 19, 21, 25, 27, 31, 32, 33 (first sub-division), 35, 38, 40, 44, 50, 51, 52, 53, 55, 56 (boxes with a green background).

C. *Instructions for use of the form*

The forms shall be completed using a typewriter or a mechanical or similar process. They may also be filled in legibly by hand, in ink and in block capitals. For ease of completion by typewriter the form should be inserted in the machine in such a way that the first letter of the particulars to be entered in box 2 is placed in the position box in the top left-hand corner.

The forms must contain no erasures or overwriting. Any alterations must be made by crossing out the incorrect particulars and, where appropriate, adding those required. Any alterations made in this way must be initialled by the person making them and expressly authenticated by the competent authorities. The latter may where necessary, require a new declaration to be lodged.

In addition, the forms may be completed using an automatic reproduction process instead of any of the procedures mentioned above. They may also be produced and completed by this means provided that the provisions as regards specimens, paper, size, language used, legibility, prohibition of erasures and alterations and as regards amendments are strictly observed.

Only numbered boxes are, where necessary, to be completed. The other boxes, indicated by a capital letter, are reserved exclusively for internal use by the administrations.

The copy which is to remain at the office of departure must bear the original signature of the principal. The signature of the principal or, where applicable, his authorized representative, commits him as regards all of the particulars relating to the transit operation pursuant to Appendix I to the Convention and as described in section B above.

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TITLE II

Particulars to be entered in the different boxes

I. Formalities in the country of departure

Box 1: Declaration

The particulars to be included in the third subdivision of this box are as follows:

- 1) Goods dispatched or redispached under the T 2 procedure from one Member State of the Community to another
T 2
- 2) Goods exported from a Member State of the Community to an EFTA country or reconsigned in an EFTA country, under the T 2 procedure
T 2
- 3) Goods dispatched or exported under the T 1 procedure
T 1
- 4) Mixed consignment of Community and non-Community goods specified in separate additional forms or loading lists for each type of goods
T
- 5) Dispatch or redispach/re-export of goods without use of the T 2 procedure but with proof of the Community status of the goods
T 2L

Box 2: Consignor/Exporter

This box is optional for the Contracting Parties.

Enter the full name and address of the person or company concerned. As far as the identification number is concerned, the notice can be completed by the Contracting Parties (identification number allocated to the person concerned by the competent authorities for fiscal, statistical or other purposes).

In the case of groupage loads, the Contracting Parties may provide that the word 'various' be entered in this box and that the list of consignors be attached to the declaration.

Box 3: Forms

Enter the serial number of the set and the total number of sets of forms and continuation sheets used (for example, if there is one form and two continuation sheets, enter 1/3 on the form, 2/3 on the first continuation sheet and 3/3 on the second continuation sheet).

When the declaration covers only one item (i.e. when only one 'description of the goods' box has to be completed) do not enter anything in box 3 but enter the figure 1 in box 5.

When two sets of 4 copies are used instead of one set of 8 copies, the two sets are to be treated as one.

Box 4: Number of loading lists

Enter in figures the number of any loading lists attached or of any descriptive commercial lists authorized by the competent authority.

Box 5: Items

Enter the total number of items declared by the person concerned in the total number of forms and continuation sheets (or loading lists or commercial lists) used. The number of items must correspond to the number of 'description of the goods' boxes to be completed.

Box 6: Total packages

This box is optional for the Contracting Parties. Enter the total number of packages making up the consignment in question.

Box 8: Consignee

Enter the full name and address of the person(s) or company(ies) to whom the goods are to be delivered.

The identification number need not be shown at this stage.

Box 15: Country of dispatch/export

Enter the name of the country from which the goods are dispatched/exported.

Box 17: Country of destination

Enter the name of the country concerned.

Box 18: Identity and nationality of means of transport at departure

Enter the identity, e.g. registration number(s) or name of the means of transport (lorry, ship, railway wagon, aircraft) on which the goods are directly loaded on presentation at the customs office where the dispatch/export or transit formalities are completed, followed by the nationality code of the means of transport (or that of the vehicle propelling the others if there are several means of transport) in accordance with the codes laid down for this purpose. For example, in the case of use of a tractor and trailer with different licence numbers, enter the registration numbers of both the tractor and the trailer, together with the nationality of the tractor.

In the case of postal consignments or carriage by fixed transport installations, nothing should be entered in this box in respect of the registration number or nationality. In the case of carriage by rail, the nationality should not be entered.

In other cases, declaration of the nationality is optional for the Contracting Parties.

Box 19: Container (Ctr)

This box is optional for the Contracting Parties.

Enter in accordance with the codes laid down in Annex IX to this Appendix the necessary particulars with regard to the presumed situation at the border of the country of dispatch/export, as known at the time of completion of the dispatch/export or transit formalities.

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Box 21: Identity and nationality of the active means of transport crossing the border

This box is optional for the Contracting Parties with regard to the identity.

This box is obligatory as regards the nationality.

However, in the case of postal consignments or carriage by rail or fixed transport installation nothing should be entered in respect of the registration number or nationality.

Enter the type (lorry, ship, railway wagon, aircraft, etc.), followed by the identity, e.g. registration number or name of the active means of transport (i.e. the propelling means of transport) which it is presumed will be used at the frontier crossing point on exit from the country of dispatch/export, followed by the code corresponding to its nationality, as known at the time of completion of the dispatch/export or transit formalities, by using the appropriate code.

In the case of combined transport or if there are several means of transport, the active means of transport is the one which propels the whole combination. For example, if it is a lorry on sea-going vessel, the active means of transport is the ship, if it is a tractor and trailer, the active means of transport is the tractor, etc.

Box 25: Mode of transport at the border

This box is optional for the Contracting Parties.

Enter, according to the codes laid down in Annex IX to this Appendix, the mode of transport corresponding to the active means of transport which it is presumed will be used on exit from the territory of the country of dispatch/export.

Box 27: Place of loading

This box is optional for the Contracting Parties. Enter, if applicable in code form, where provided for, the place of loading of the goods onto the active means of transport on which they are to cross the border of the country of dispatch/export, as known at the time of completion of the dispatch/export or transit formalities.

Box 31: Packages and description of goods — Marks and numbers — Container No(s) — Number and kind

Enter the marks, numbers, quantity and kind of packages or, in the case of unpackaged goods, the number of such goods covered by the declaration, or the word 'bulk', as appropriate, together with the particulars necessary to identify the goods. The description of the goods means the normal trade description expressed in sufficiently precise terms to allow their identification and classification. This box must also show the particulars required by any specific rules (excise duties, etc.). If containers are used, the identifying marks of the container should also be entered in this box.

Box 32: Item number

Enter the serial number of the item in question in relation to the total number of articles declared in the forms used, as defined in the note on box 5.

When the declaration covers only one item, the Contracting Parties need not require this box to be completed, the figure 1 having been entered in box 5.

Box 33: Commodity code

This box is optional for the Contracting Parties. Enter the code provided for in Annex IX.

This box must be completed on T2 declarations made out in an EFTA country only where the preceding T2 document contains an indication of the commodity code; the code number on the preceding T2 document shall be inserted.

Box 35: Gross mass

Enter the gross mass of the goods described in the corresponding box 31, expressed in kilograms. The gross mass is the aggregated mass of the goods with all their packing, excluding containers and other transport equipment.

Box 38: Net mass

This box is optional for the Contracting Parties. Enter the net mass of the goods described in the corresponding box 31, expressed in kilograms. The net mass is the mass of the goods themselves without any packaging.

This box must be completed on T2 declarations made out in an EFTA country only where the preceding T2 document contains an indication of the net mass.

Box 40: Summary declaration/previous document

This box is optional for the Contracting Parties (reference numbers of documents relating to the administrative procedure preceding dispatch/export to another country).

Box 44: Additional information, documents produced, certificates and authorizations

Enter the details required under any specific rules applicable in the country of dispatch/export together with the reference numbers of the documents produced in support of the declaration. (This may include serial Nos of Control Copies (T5; No of export licence/permit; data concerning veterinary and phytosanitary regulations; bill of lading No etc.). In the sub-division 'Additional information (A.1) code', enter as necessary the code number, provided for this purpose for the additional information which may be required for transit purposes. This sub-division must not be used until a computerized system for discharging transit operations comes into effect.

Box 50: Principal and authorized representative, place, date and signature

Enter the full name (person or company) and address of the principal, and the identification number, if any, allocated by the competent authorities. If appropriate, enter the full name (person or company) of the authorized representative signing on behalf of the principal.

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Subject to specific provisions to be adopted with regard to the use of computerized systems, the original of the handwritten signature of the person concerned must be given on the copy which is to remain at the office of departure. When the person concerned is a legal person, the signatory should add after his signature his full name and status.

Box 51: Intended offices of transit (and countries)

Enter the intended office of entry into each country the territory of which it is intended to cross in the course of transport or, when the transport is to cross territory other than that of the Contracting Parties, the office of exit by which the means of transport will leave the territory of the Contracting Parties. The transit offices are listed in the list of customs offices competent for transit operations. After the name of the office, enter the code relating to the country concerned.

Box 52: Guarantee

Enter in accordance with the codes laid down for this purpose the type of guarantee used for the operation concerned followed, if necessary, by the number of the guarantee certificate or voucher concerned and the office of guarantee.

If a comprehensive or individual guarantee is not valid for all the countries or if the principal excludes certain countries from the application of the comprehensive guarantee, add after 'not valid for' the country(ies) concerned in accordance with the codes laid down for this purpose.

Box 53: Office of destination (and country)

Enter the name of the office where the goods are to be presented in order to complete the transit operation. The offices of destination are listed in the 'list of customs offices competent for transit operations'.

After the name of the office, enter the code relating to the country concerned.

II. Formalities en route

Between the time when the goods leave the office of export and/or departure, and the time when they arrive at the office of destination, it is possible that certain details may need to be added on the copies of the transit document which accompany the goods. These details concern the transport operation and must be added to the document by the carrier responsible for the means of transport on which the goods are directly loaded, as and when the transport operations take place. These particulars may be added legibly by hand; in this case, the form should be completed in ink and in block capitals.

These details concern the following boxes (copies 4 and 5 only):

— Transshipment: use box 55

Box 55 (transshipments):

First three lines of this box to be completed by the carrier when in the course of the operation in question the goods are transhipped from one means of transport to another or from one container to another.

It should be noted that when goods are transhipped the carrier must approach the competent authorities, in particular when it proves necessary to affix new seals, in order to have the transit document certified.

When the customs service has authorized transshipment without supervision, the carrier must himself annotate the transit document accordingly and, for certification purposes, inform the next customs office at which the goods must be produced,

— Other incidents: use box 56

Box 56 (other incidents during carriage):

Box to be completed in accordance with existing obligations for transit.

In addition, when the goods were loaded on a semi-trailer and only the tractor vehicle is changed during the journey (without the goods being handled or transhipped) enter in this box the registration number and the nationality of the new tractor. In such cases certification by the competent authorities is not necessary.

TITLE III

Remarks concerning the continuation sheets

A. Continuation sheets should only be used if the declaration covers more than one item (cf. box 5). They must be presented together with a form contained in Annexes I and II.

B. The remarks set out in Titles I and II above apply also to the continuation sheets.

However:

— the symbol 'T1 bis' or 'T2 bis' shall appear in the third subdivision of box 1,

— box 2 and box 8 of the specimen continuation sheet form contained in Annex III and box 2/8 of the specimen continuation sheet form contained in Annex IV are for optional use by the Contracting Parties and should show only the name and identification number, if any, of the person concerned.

C. If continuation sheets are used, the boxes 'description of goods' which have not been used must be crossed through to prevent any subsequent use.

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ANNEX VIII

EXPLANATORY NOTE ON THE USE OF FORMS FOR DRAWING UP DOCUMENTS CERTIFYING THE
COMMUNITY STATUS OF GOODS NOT CARRIED UNDER THE T2 PROCEDURE

(T2L DOCUMENT)

A. General description

1. The T2L document certifying the Community status of the goods to which it refers shall be drawn up in accordance with Article 1 (7), of Appendix II.
2. Only the boxes indicated at the top of the form under the heading 'Important note' should be completed by the declarant.
3. The form must be completed using a typewriter or a mechanical or similar process, or legibly in manuscript; in the latter case it shall be completed in ink and in block letters.
4. No erasures or alterations shall be made. Amendments shall be made by striking out the incorrect particulars and where applicable, adding those required. Any such amendments shall be initialled by the person making the amendments and authenticated by the competent authority. The latter may where necessary, require a new declaration to be lodged.
5. T2L documents must be completed in the language specified by the competent authorities of the country of departure.
6. Any unused spaces in the boxes to be completed by the declarant must be struck through so that no subsequent entries can be made.
7. T2L documents shall be used in accordance with Title V of Appendix II.

B. Details concerning specific boxes

Box 1: Declaration

Enter the symbol 'T2L' in the third subdivision.

If any continuation sheets are used, box 1 of the relevant form(s) must show the symbol 'T2L bis' in the third subdivision.

Box 2: Consignor/Exporter

This box is optional for the Contracting Parties. Enter the full name and address of the person or company concerned. As far as the identification number is concerned, the notice may be completed by the countries concerned (identification number allocated to the person concerned by the competent authorities for fiscal, statistical or other purposes). In the case of groupage loads, the countries may provide that the word 'various' be entered in this box and that the list of consignors be attached to the declaration.

Box 3: Forms

Enter the serial number of the form among the total number of forms used.

Examples: if the T2L document is made out on a single form, enter 1/1; if the T2L document comprises a continuation sheet T2L bis, enter 1/2 on the T2L document and 2/2 on the continuation sheet; if the T2L document comprises two continuation sheets T2L bis, enter 1/3 on the T2L document, 2/3 on the first T2L bis document and 3/3 on the second T2L bis document.

Box 4: Loading lists

Enter the number of loading lists attached to the T2L document.

Box 5: Items

Enter the total number of items declared by the person concerned in all the declaration forms (T2L and supplementary forms or loading lists) used. The number of items must correspond to the number of 'description of the goods' boxes to be completed.

Box 14: Declarant Representative

Enter the full name and address of the person or company concerned in accordance with the provisions in force. If the declarant and the consignor are the same person, enter the word 'consignor'. As far as the identification number is concerned, the notice may be completed by the countries concerned (identification number allocated to the person concerned by the competent authorities for fiscal, statistical or other purposes).

Box 31: Packages and description of goods — marks and numbers — Container No

Enter the marks, numbers, quantity and kind of packages or, in the case of unpackaged goods, the number of such goods covered by the declaration, or the word 'bulk', as appropriate, together with the particulars necessary to identify the goods. Description of the goods means the normal trade description expressed in sufficiently precise terms to allow their identification and classification. This box must also show the particulars required by any specific rules (excise duties, etc.). If containers are used, the identifying marks of the container should also be entered in this box.

Box 32: Item number

Enter the serial number of the item in question in relation to the total number of articles declared in the T2L document and in the supplementary forms used, as defined in the note on box 5.

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Box 33: Commodity code

This box must be completed in an EFTA country only where the preceding T2 document contains an indication of the commodity code; the code number on the preceding T2 document shall be inserted.

Box 35: Gross mass

Enter the gross mass of the goods described in the corresponding box 31, expressed in kilograms. The gross mass is the aggregate mass of the goods with all their packing, excluding containers and other transport equipment.

Box 38: Net mass

This box must be completed in an EFTA country only where the preceding T2 document contains an indication of the net mass.

Enter the net mass of the goods described in the corresponding box 31, expressed in kilograms. The net mass is the mass of the goods themselves without any packaging.

Box 40: Summary declaration/previous document

For goods carried under TIR or Rhine Manifest procedures or under cover of an ATA carnet, enter 'TIR', 'Rhine Manifest' or 'ATA' as appropriate, followed by the date of issue and reference number of the document corresponding to the procedure used.

Box 44: Additional information/documents produced/Certificates and authorizations

This box must be completed in an EFTA country only where the preceding T2 document contains details in this box; these details must be reproduced on the T2L document.

Box 54: Place and date, signature and name of the declarant or his representative

Subject to specific provisions to be adopted with regard to the use of computerized systems, the signature of the person concerned must be given on the T2L document, followed by the full name of that person. When the person concerned is a legal person, the signatory should add his status after this signature and name.

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ANNEX IX

CODES TO BE USED IN THE FORMS FOR MAKING OUT T1 AND T2 DECLARATIONS

Box 1: Declaration

(See Annex VII)

Box 19: Container

The codes applicable are given below:

- 0: goods not transported in containers;
1: goods transported in containers.

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. 1-figure code (obligatory);
B. 2-figure code (second digit optional for the Contracting Parties)

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 27: Place of loading/unloading

Codes to be adopted by the Contracting Parties.

Box 33: Commodity code

First sub-division

In the Community indicate the eight digits of the Integrated Nomenclature. In the EFTA countries indicate in the left-hand side of this sub-division the six digits of the Harmonized Commodity Description and Coding System, subject to any additional requirements for T2 or T2L documents.

Other sub-divisions

To be completed using any other specific codes of the Contracting Parties (such codes should be inserted starting immediately after the first sub-division).

Box 51: Intended transit offices

Indication of countries

A list of the codes applicable is given below:

Belgium	B or BE
Denmark	DK
Germany	D or DE
Greece	EL or GR
France	FR
Ireland	IRL or IE
Italy	IT
Luxembourg	LU
Netherlands	NL
United Kingdom	GB
Switzerland	CH
Austria	A or AT
Spain	ES
Portugal	PT
Norway	NO
Sweden	SE
Finland	FI
Iceland	IS

Box 52: Guarantee

Type of guarantee

A list of the codes applicable is given below:

Situation	Code	Other indications necessary
For comprehensive guarantee	1	— number of certificate — office of guarantee
For individual guarantee	2	
For cash deposit guarantee	3	
For flat-rate guarantee	4	
For guarantee not required (Title IV of Appendix 1)	6	
Guarantee not required for the journey between the office of departure and the office of transit (Article 10 (2) (b) of the Convention)	7	
Guarantee not required for certain public bodies	8	

Indication of countries:

The codes adopted for box 51 are applicable.

Box 33: Office of destination (and country)

The codes adopted for box 51 are applicable.

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ADDITIONAL PROTOCOL ES—PT

on special procedures implementing the Convention on a Common Transit Procedure following the accession of the Kingdom of Spain and the Portuguese Republic to the Community

Article 1

In this Protocol the Community as constituted before the accession of Spain and Portugal, hereinafter called 'Community of Ten', shall mean the Kingdom of Belgium, the Kingdom of Denmark, the Federal Republic of Germany, the Hellenic Republic, the French Republic, Ireland, the Italian Republic the Grand Duchy of Luxembourg, the Kingdom of the Netherlands and the United Kingdom of Great Britain and Northern Ireland.

Article 2

Save as provided in Articles 3 and 6 of this Protocol, the provisions of the Convention expressly referring to transit forms, declarations and T2 or T2L documents shall apply equally to transit forms, declarations and documents T2 ES, T2 PT, T2L ES or T2L PT.

Article 3

1. The issue by an office of departure in an EFTA country of a T2 ES or T2L ES document shall be subject to the presentation at that office of a T2 ES or T2L ES document.

2. The issue by an office of departure in an EFTA country of a T2 PT or T2L PT document shall be subject to the presentation at that office of a T2 PT or T2L PT document.

Article 4

1. A T2 ES or T2 PT declaration is a declaration made on a form corresponding to the specimen shown in Annex I or Annex II to Appendix III to the Convention, accompanied where appropriate by one or more forms corresponding to the specimens shown in Annex III or Annex IV to that Appendix.

2. The principal shall indicate whether the transit declaration is made on a form T2 ES or T2 PT, accompanied, where appropriate, by one or more continuation sheets, by inserting either in typescript or legible and indelible handwriting, in the third subdivision of box 1 of these forms, the symbols 'T2 ES' or 'T2 PT' as appropriate.

Article 5

1. The forms on which the T2L ES and T2L PT documents are drawn up must conform to copy 4 of the specimen contained in Annex I to Appendix III, or to copy 4/5 of the specimen contained in Annex II to that Appendix on which the symbol 'T2L ES' or 'T2L PT', as appropriate, must be inserted either in typescript or legible and indelible handwriting in the third subdivision of box 1 of these forms.

2. The provisions of Article 1 (7) and Title V of Appendix II shall apply to the T2L ES and T2L PT documents.

Article 6

1. For the purpose of implementing the provisions of Title IV, Chapter I of Appendix II to the Convention

(a) — the International Consignment Note or the International Express Parcels Consignment Note drawn up in respect of goods accepted for transport by one of the railway authorities of the Community of Ten, or

— the TR Transfer Note drawn up for goods accepted for transport by one of the national representatives of the transport undertaking in the Community of Ten,

shall have equivalent effect to a declaration or document T2, provided it does not bear the symbol 'T1', 'T2 ES' or 'T2 PT';

(b) — the International Consignment Note or the International Express Parcels Consignment Note drawn up in respect of goods accepted for transport by the Spanish railway authorities, or

— the TR Transfer Note drawn up for goods accepted for transport by the Spanish national representative of the transport undertaking,

shall have equivalent effect to a declaration or document T2 ES, provided it does not bear the symbol 'T1', 'T2' or 'T2 PT', the symbol 'T2' or 'T2 PT' being authenticated by the stamp of the office of departure;

(c) — the International Consignment Note or the International Express Parcels Consignment Note drawn up in respect of goods accepted for transport by the Portuguese railway authorities, or

— the TR Transfer Note drawn up for goods accepted for transport by the Portuguese national representative of the transport undertaking,

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- shall have equivalent effect to a T2 PT declaration or document, provided it does not bear the symbol 'T1', 'T2' or 'T2 ES', the symbol 'T2' or 'T2 ES' being authenticated by the stamp of the office of departure.
2. For the implementation of Articles 35 and 52 of Appendix II to the Convention by an EFTA country;
- (a) the document must clearly show the symbol 'T2 ES' when the goods concerned have arrived in that EFTA country under cover of:
- a T2 ES document,
 - an International Consignment Note, an International Express Parcels Consignment Note or TR Transfer Note equivalent to a T2 ES document, or
- a T2L ES document;
- (b) the document must clearly show the symbol 'T2 PT' when the goods concerned have arrived in that EFTA country under cover of:
- a T2 PT document,
 - an International Consignment Note, an International Express Parcels Consignment Note or TR Transfer Note equivalent to a T2 PT document, or
 - T2L PT document.
-

PROOF OF COMMUNITY NATURE OF GOODS : Regulation (EEC) N° 137/79 (T2M)

COMMISSION REGULATION (EEC) No 137/79

of 19 December 1978

on the institution of a special method of administrative cooperation for
applying intra-Community treatment to the fishery catches of vessels of
Member States

- OJ n° L 20 of 27.1.1979, p. 1 -

MODIFICATIONS (within the text)

1. Art. 14a added by Regulation (EEC) N° 3415/85 of 04.12.1985
(O.J. N° L 324 of 05.12.1985, p. 12)
2. Art. 14 modified by Regulation (EEC) N° 804/86 of 18.03.1986
(O.J. N° L75 of 20.03.1986, p. 14)

PROOF OF COMMUNITY NATURE OF GOODS : Regulation (EEC) n° 137/79 (T2M)

Article 1

There is hereby introduced, by way of administrative cooperation as referred to in the first subparagraph of Article 10 (2) of the Treaty, a document T2M. The purpose of this document shall be to prove that fishery catches made by vessels of Member States and imported into the Community, either in their natural state or after being subjected on board vessels of Member States to a process which does not remove the resulting products from the scope of Chapter 3 or heading No 15.04 or 23.01 of the Common Customs Tariff satisfy the conditions laid down by Article 9 (2) of the Treaty establishing the European Economic Community.

Article 2

The catches or resulting products referred to in Article 1 shall be the subject of a T2M document completed in accordance with Articles 5 to 9 whenever:

- (a) the vessel which made the catch and, where appropriate, processed it on board carries it direct to a Member State other than that of the said vessel;
- (b) a vessel, being a vessel of a Member State, on to which the catch was transhipped from the vessel specified in (a) processes the catch on board and carries the resulting products direct to the Community;
- (c) a vessel other than that specified in (a) or (b), being a vessel of a Member State, on to which the catch or resulting products have been transhipped carries it or them direct to the Community;
- (d) one of the vessels specified in (a), (b) or (c) carries the catch or resulting products direct to a country or territory outside the Community, whence they are transported to the Community.

Article 3

1. The form on which the T2M document is made out shall conform to the specimen shown in Annex A.

2. The paper used for the original shall be free of mechanical pulp, dressed for writing purposes and weigh at least 55 g/m². It shall have printed on both back and front a green guilloche pattern background so as to reveal any falsification by mechanical or chemical means.

3. The size of the T2M forms shall be 210 × 297 mm; a tolerance of — 5 or +8 being allowed in the length.

4. The form shall be printed in one of the official Community languages specified by the competent authorities of the Member State to which the vessel belongs.

5. The T2M forms shall be bound in booklets of 10, there being one detachable original and one non-detachable carbon copy of each form. Page 2 of the cover of the booklet shall contain the notes shown in Annex B.

6. Each T2M form shall have an individual serial number. This number shall be the same for both original and copy.

7. Member States may themselves print the T2M forms and assemble them in booklets, or entrust the work to printers appointed by them. In the latter case, reference to the appointment must appear on page 1 of the cover of each booklet and on the original of each form. Furthermore, the page 1 in question and the original of each form must bear the name and address of the printer or a mark by which he can be identified.

8. The T2M form shall be completed in one of the official Community languages either in typescript or legibly in manuscript; if the latter, in ink and in printed characters. No erasures or alterations may be made. Amendments shall be made by striking out the incorrect particulars and, where appropriate, adding those required. Any such amendments must be initialed by the person who signed the declaration containing them.

Article 4

A booklet of T2M forms shall be issued, at the request of the shipowner or his representative by the customs authorities of the port of registry or home port of the vessel. It shall be issued only when the shipowner or his representative has completed, in the language of the form, boxes Nos 1 and 2 of all the originals and copies of the forms contained in the booklet. When issuing the booklet, these customs authorities shall complete box No 3 of all the originals and copies of the forms in the booklet.

Article 5

The master of the vessel making a catch shall complete boxes Nos 4, 5 and 8 of the original and the copy of one of the forms in the booklet:

- (a) whenever catches are landed in a Member State other than that to which his vessel belongs;
- (b) whenever catches are transhipped on to another vessel belonging to a Member State;
- (c) whenever catches are landed in a country or territory outside the Community.

PROOF OF COMMUNITY NATURE OF GOODS : Regulation (EEC) n° 137/79 (T2M)

Article 6

Where the catch has been processed on board the vessel which caught it and the resulting products fall within heading No 15.04 or 23.01 of the Common Customs Tariff, the master of the said vessel shall complete boxes Nos 4 to 8 of the original and the copy of the T2M document concerned and shall record the processing in the log book of his vessel.

Article 7

In the case of transshipment of the catch referred to in Article 5 (b) or of the resulting products referred to in Article 6, box No 9 of the original and copy of the T2M document shall also be completed and the transshipment declaration shall be signed by the two masters concerned. The original of the T2M document shall be given to the master of the vessel on to which the catch or resulting products are transhipped, the transshipment operation being recorded in the log book of each vessel.

Article 8

Where the processing referred to in Article 6 is carried out on board another vessel, belonging to a Member State, on to which the catch has been transhipped, the master of this vessel shall complete boxes Nos 6, 7 and 10 of the original of the T2M document given to him when the catch was transhipped and shall record the processing in the log book of his vessel.

Article 9

In the case of a second transshipment of the catch referred to in Article 5 (b) or the resulting products referred to in Article 6, or in the case of transshipment of the resulting products referred to in Article 8, box No 11 of the original of the T2M document shall also be completed and the transshipment declaration shall be signed by the two masters concerned.

The original of the T2M document shall be given to the master of the vessel on to which the catch or the resulting products are transhipped, the transshipment operation being recorded in the log book of each vessel.

Article 10

1. The original of the T2M document completed as provided for in Article 5 and, where appropriate, in Articles 6 to 9 shall be presented to the customs office where the catch or resulting products as referred to in Article 1 to which it relates are declared for the purpose of being entered to a customs procedure. These authorities shall have the right to require a translation. They may further require, in order to check the entries on the T2M document, the production of all relevant documents, and in particular the ship's papers of the vessels referred to in Article 2 (a), (b) and (c).

2. Where the catch or resulting products referred to in Article 1 and to which the T2M document relates have been landed in a country or territory outside the Community, that document shall be valid only if accompanied by a certificate from the customs authorities of that country or territory. This certificate shall :

- (a) contain a statement that the catch or resulting products to which the said document relates have been under customs control throughout their stay in the country or territory in question and have undergone no handling or processing there other than that necessary for their preservation ;
- (b) specify the dates of arrival and departure of the catch or resulting products and the means of transport used for the re-exportation thereof to the Community.

In the absence of this certificate, the customs authorities of the Member State into which the fishery catch or resulting products are brought may accept any other document recognized by them as having equivalent effect.

Article 11

Packings presented at the same time as the catch or resulting products referred to in Article 1 to which the T2M document relates shall be accorded intra-Community treatment only if a document proving their Community nature is supplied to the customs authorities.

Article 12

Each time the fishing vessel returns to its port of registry or home port, if use has been made since its departure of the booklet of T2M forms, the owner or his representative shall be required to produce the booklet at the customs office of issue so that the duplicate copies may be examined.

He shall also produce the booklet whenever so required by the customs authorities.

The booklet shall be returned to the holder after each examination until all the forms have been used.

PROOF OF COMMUNITY NATURE OF GOODS : Regulation (EEC) n° 137/79 (T2M)

Article 13

When a vessel to which a booklet of T2M forms as referred to in Article 3 has been issued ceases to satisfy all the requisite conditions for according its catch intra-Community treatment in other Member States before all the forms have been used, the booklet shall be returned immediately to the customs office of issue.

Article 14

In order that the provisions of this Regulation may be properly applied, Member States shall afford each other assistance in verifying the authenticity of T2M documents and the accuracy of the entries thereon.

Article 14a

1. For the purposes of Articles 1 and 2 of this Regulation, vessels definitively entered in the registers of the competent authorities at local level (registros de base) of the Canary Islands, Ceuta or Melilla shall not be considered as vessels of a Member State.
2. The customs authorities at the port of registry or home port of a fishing vessel definitively entered in the registers of the competent authorities at local level (registros de base) of the Canary Islands, Ceuta and Melilla shall not be entitled to issue booklets of T2M forms to such a vessel.
3. Article 10 (2) of this Regulation shall apply to fishery catches and products derived therefrom as referred to in Article 1 which are landed under a T2M document at a port in the Canary Islands or Ceuta and Melilla for transshipment and onward consignment to the customs territory of the Community.

In addition, special quays shall be set aside for the landing, storage and transshipment of such products, which are separate from those for products for consignment to another destination.'

Article 15

Decision 64/503/EEC is hereby repealed.

However, its provisions shall continue to be applicable to movement certificate forms DD5 conforming to the specimen annexed to that Decision which have been countersigned by the customs authorities before the date on which this Regulation enters into force.

Article 16

This Regulation shall enter into force on 1 July 1979.

<p>1 Shipowner (full name and address)</p>	<p style="font-size: 2em; font-weight: bold; margin: 0;">T2M</p> <p style="margin: 0;">No A 000000 ORIGINAL</p>				
<p>2 Name and type of vessel</p> <p>Registered number</p> <p>Port of registry or home port</p>	<p style="font-weight: bold; margin: 0;">DOCUMENT</p> <p style="font-weight: bold; margin: 0;">PROVIDING EVIDENCE THAT CATCHES MADE BY VESSELS OF MEMBER STATES SATISFY THE CONDITIONS OF ARTICLE 9(2) OF THE EEC TREATY</p> <p style="font-weight: bold; margin: 0;">See the notes on page 2 of the cover of the booklet before filling in the form</p>				
<p>3 CUSTOMS CERTIFICATE</p> <p>The undersigned Customs officer hereby certifies that catches made by the vessel shown in box no 2 and, where applicable, processed on board that vessel or on board the vessel shown in box no 9 and, where applicable, transhipped at sea onto the vessels shown in boxes nos 9 and 11 satisfy the conditions of article 9(2) of the EEC Treaty.</p> <p>Customs office:</p> <p>Member State:</p> <p>Date: (Signature) (Stamp)</p>					
<p>4 Number and kind of packages (1) – Description of catch</p>	<p>5 Gross weight (kg)</p>				
<p>6 Number and kind of packages (1) – Description of products resulting from processing of catch</p>	<p>7 Gross weight (kg)</p>				
<p>8 DECLARATION BY THE MASTER OF THE VESSEL WHICH MADE THE CATCH</p> <p>I the undersigned, (full name), Master of the vessel shown in box no 2, declare that the catch described in boxes nos 4 and 5 of this document</p> <ul style="list-style-type: none"> – has been made by my vessel and that the preparation of this document has been recorded on page of the ships logbook – has undergone on board my vessel processing which has been recorded on page of the ships logbook and that the products resulting from this processing are shown in boxes nos 6 and 7 of this document (2) <p>Date: (Signature)</p>					
<p>9 DECLARATION IN THE EVENT OF A FIRST TRANSHIPMENT AT SEA ONTO ANOTHER VESSEL OF A MEMBER STATE</p> <p>The catch or resulting products referred to in this document have been transhipped at sea onto the following vessel:</p> <table style="width:100%; border: none;"> <tr> <td style="width:50%;">a) name and type</td> <td style="width:50%;">b) registered number</td> </tr> <tr> <td>c) port of registry or home port</td> <td>d) full name of Master</td> </tr> </table> <p>The transhipment has been recorded on page of the logbook of the vessel which made the catch</p> <p>The transhipment has been recorded on page of the logbook of the vessel onto which the catch or resulting products have been transhipped</p> <p>Date:</p> <p>..... (Signature of the Master of the vessel which made the catch) (Signature of the Master of the vessel onto which the catch or the resulting products have been transhipped)</p>		a) name and type	b) registered number	c) port of registry or home port	d) full name of Master
a) name and type	b) registered number				
c) port of registry or home port	d) full name of Master				
<p>10 DECLARATION WHEN PROCESSING TAKES PLACE ON BOARD THE VESSEL ONTO WHICH THE CATCH HAS BEEN TRANSHIPPED</p> <p>The catch referred to in boxes nos 4 and 5 of this document has undergone on board my vessel processing which has been recorded on page of the ships logbook and the products resulting from this processing are shown in boxes nos 6 and 7 of this document.</p> <p>Date: (Signature of Master)</p>					

(1) Where appropriate, state "in bulk"
 (2) Delete when no processing takes place

11 DECLARATION IN THE EVENT OF A SECOND TRANSHIPMENT AT SEA ONTO ANOTHER VESSEL OF A MEMBER STATE

The catch or resulting products referred to in this document have been transhipped at sea onto the following vessel:

- | | |
|----------------------------------|------------------------|
| a) name and type | b) registered number |
| c) port of registry or home port | c) full name of Master |

The transhipment has been recorded on page _____ of the logbook of the vessel from which the catch or resulting products have been transhipped

The transhipment has been recorded on page _____ of the logbook of the vessel onto which the catch or resulting products have been transhipped

Date:

.....
(Signature of the Master of the vessel from which the catch or resulting products have been transhipped)

.....
(Signature of the Master of the vessel onto which the catch or resulting products have been transhipped)

NOTES

- A. When the catch undergoes processing on board the vessel onto which it has been transhipped and the resulting products fall within heading no 15.04 (fats and oils of fish and marine mammals) or 23.01 (flours and meals of fish, crustaceans or molluscs) of the Common Customs Tariff, the Master of this vessel must complete boxes nos 6, 7 and 10 of the original of the form given to him when the transhipment took place.
- B. When the catch or resulting products are transhipped for a second time or when the resulting products referred to in A above are transhipped, box no 11 of the original of the form must be completed. This box must be signed by the two Masters concerned and the form given to the Master of the vessel onto which the catch or resulting products have been transhipped.
- C. The boxes referred to in A and B above must be completed in one of the official Community languages, either in typescript or legibly in manuscript, if the latter, in ink and in printed characters. No erasures or alterations may be made. Amendments must be made by striking out the incorrect particulars and, where appropriate, adding those required. Any such amendments must be initialled by the person who signed the declaration containing them.
- D. The original of the form used must be given to the Customs authorities of the Member State in which the catch or resulting products to which it relates are declared for the purpose of being entered to a Customs procedure.

12 REQUEST FOR VERIFICATION

Verification of the authenticity of this document and the accuracy of the information contained therein is required.

At, on
(Place of signature) (Date)

.....
(Signature) (Stamp)

13 RESULT OF VERIFICATION (1)

Verification carried out shows that this document

was issued by the Customs office indicated and that the information contained therein is accurate.

does not meet the requirements as to authenticity and regularity (See remarks below)

At, on
(Place of signature) (Date)

.....
(Signature) (Stamp)

(1) Place an X where applicable

REMARKS

.....

<p>1 Shipowner (full name and address)</p>	<h1 style="margin: 0;">T2M</h1> <p style="margin: 0;">No A 000000 COPY</p>				
<p>2 Name and type of vessel</p> <p>Registered number</p> <p>Port of registry or home port</p>	<p>DOCUMENT</p> <p>PROVIDING EVIDENCE THAT CATCHES MADE BY VESSELS OF MEMBER STATES SATISFY THE CONDITIONS OF ARTICLE 9(2) OF THE EEC TREATY</p> <p>See the notes on page 2 of the cover of the booklet before filling in the form</p>				
<p>3 CUSTOMS CERTIFICATE</p> <p>The undersigned Customs officer hereby certifies that catches made by the vessel shown in box no 2 and, where applicable, processed on board that vessel or on board the vessel shown in box no 9 and, where applicable, transhipped at sea onto the vessels shown in boxes nos 9 and 11 satisfy the conditions of article 9(2) of the EEC Treaty.</p> <p>Customs office:</p> <p>Member State:</p> <p>Date: (Signature) (Stamp)</p>					
<p>4 Number and kind of packages (1) – Description of catch</p>	<p>5 Gross weight (kg)</p>				
<p>6 Number and kind of packages (1) – Description of products resulting from processing of catch</p>	<p>7 Gross weight (kg)</p>				
<p>8 DECLARATION BY THE MASTER OF THE VESSEL WHICH MADE THE CATCH</p> <p>I the undersigned, (full name), Master of the vessel shown in box no 2, declare that the catch described in boxes nos 4 and 5 of this document</p> <ul style="list-style-type: none"> – has been made by my vessel and that the preparation of this document has been recorded on page of the ships logbook – has undergone on board my vessel processing which has been recorded on page of the ships logbook and that the products resulting from this processing are shown in boxes nos 6 and 7 of this document (2) <p>Date: (Signature)</p>					
<p>9 DECLARATION IN THE EVENT OF A FIRST TRANSHIPMENT AT SEA ONTO ANOTHER VESSEL OF A MEMBER STATE</p> <p>The catch or resulting products referred to in this document have been transhipped at sea onto the following vessel:</p> <table style="width:100%; border: none;"> <tr> <td style="width:50%;">a) name and type</td> <td style="width:50%;">b) registered number</td> </tr> <tr> <td>c) port of registry or home port</td> <td>d) full name of Master</td> </tr> </table> <p>The transhipment has been recorded on page of the logbook of the vessel which made the catch</p> <p>The transhipment has been recorded on page of the logbook of the vessel onto which the catch or resulting products have been transhipped</p> <p style="text-align: center;">Date:</p> <p>..... (Signature of the Master of the vessel which made the catch)</p> <p>..... (Signature of the Master of the vessel onto which the catch or the resulting products have been transhipped)</p>		a) name and type	b) registered number	c) port of registry or home port	d) full name of Master
a) name and type	b) registered number				
c) port of registry or home port	d) full name of Master				

(1) Where appropriate, state "in bulk"
(2) Delete when no processing takes place

PROOF OF COMMUNITY NATURE OF GOODS : Regulation (EEC) n° 137/79 (T2M)

ANNEX B

NOTES

(to appear on page 2 of the cover of the booklet)

1. This booklet contains 10 forms, each consisting of an original and a copy.
2. The forms must be completed in typescript or legibly in manuscript ; if the latter, in ink and in printed characters. No erasures or alterations may be made. Amendments must be made by striking out the incorrect particulars and adding those required where appropriate. Any such amendments must be initialled by the person who signed the declaration containing them.
3. — Boxes Nos 1 and 2 of the form must be completed in the language in which the form is printed.
— Boxes Nos 4 to 11 of the form must be completed in one of the official Community languages.
4. The master of the vessel which has made the catch must complete boxes Nos 4, 5 and 8 of the original and copy of a form :
 - (a) whenever he lands the catch in a Member State other than that to which his vessel belongs ;
 - (b) whenever he tranships the catch on to another vessel of a Member State ;
 - (c) whenever he lands the catch in a country or territory outside the Community.
5. When the catch undergoes processing on board the vessel which made the catch and the resulting products fall within heading No 15.04 (fats and oils of fish and marine mammals) or 23.01 (flours and meals of fish, crustaceans or molluscs) of the Common Customs Tariff, the master of the vessel must complete boxes Nos 4 to 8 of the original and of the copy of the form.
6. When the catch or resulting products referred to in 5 above are transhipped at sea, box No 9 of the original and of the copy of the form must be completed. This box must be signed by the two masters concerned and the original given to the master of the vessel on to which the catch or resulting products have been transhipped.
7. When the catch undergoes the processing referred to in 5 above on board the vessel on to which it has been transhipped, the master of this vessel must complete boxes Nos 6, 7 and 10 of the original of the form given to him by the master of the vessel which made the catch.
8. When the catch or resulting products referred to in 5 above are transhipped for a second time or when the resulting products referred to in 7 above are transhipped, box No 11 of the original of the form must be completed. This box must be signed by the two masters concerned and the form given to the master of the vessel on to which the catch or resulting products have been transhipped.
9. The original of the form used must be given to the customs authorities of the Member State in which the catch or resulting products to which it relates are declared for the purpose of being entered to a customs procedure. In the case of transshipment, it must be given to the master of the vessel on to which the catch or resulting products have been transhipped.
10. The booklet must be produced to the customs authorities whenever the fishing vessel returns to its port of registry or home port, if the booklet has been used since its departure. The booklet must also be submitted whenever so required by the customs authorities.
11. The booklet must be returned to the customs authorities by which it was issued when the vessel to which the booklet relates ceases to fulfil the conditions laid down or when all the copies contained in the booklet have been used.

TRADE ARRANGEMENTS WITH ASSOCIATED COUNTRIES : EEC- TURKEY AGREEMENT

AGREEMENT

Creating an Association between the
European Economic Community and
Turkey

- OJ n° L 217 of 20.12.1964

Additional Protocol to the Agreement

- OJ n° L 293 of 29.12.1972

Entry into force : 1.1.1973

Interim Protocol to the Agreement

- OJ n° L 277 of 3.10.1973

Entry into force : 1.1.1974

- OJ n° L 348 of 18.12.1973

Supplementary Protocol to the Agreement

- OJ n° L 361 of 31.12.1977

Not yet in force

TRADE ARRANGEMENTS WITH ASSOCIATED COUNTRIES : EEC-TURKEY AGREEMENT

EXTRACT FROM THE
ADDITIONAL PROTOCOL*Article 2*

1. Chapter I, Section I, and Chapter II of this Title shall apply:
 - (a) to goods produced in the Community or in Turkey, including those wholly or partially obtained or produced from products coming from third countries which are in free circulation in the Community or in Turkey;
 - (b) to goods coming from third countries and in free circulation in the Community or in Turkey.
2. Products coming from third countries shall be considered to be in free circulation in the Community or in Turkey if the import formalities have been complied with and any customs duties or charges having equivalent effect which are payable have been levied in the Community or in Turkey, and if they have not benefited from a total or partial drawback of such duties or charges.
3. Goods imported from third countries into the Community or into Turkey and accorded special customs treatment by reason of their country of origin or of exportation, shall not be considered to be in free circulation in the territory of one Contracting Party if they are re-exported to the other Contracting Party. The Council of Association may, however, make exceptions to this rule under conditions which it shall lay down.
4. Paragraphs 1 and 2 shall apply only to goods exported from the Community on or after the date of signature of this Protocol.

Article 3

1. Chapter I, Section I, and Chapter II of this Title shall likewise apply to goods obtained or produced in the Community or in Turkey, in the manufacture of which were used products coming from third countries and not in free circulation either in the

Community or in Turkey. These provisions shall, however, apply to those goods only if the exporting State charges a countervailing levy, the rate of which is a percentage of the duties laid down in the Common Customs Tariff for third country products used in their manufacture. This percentage, fixed by the Council of Association for each of such periods as it may determine, shall be based on the tariff reduction granted on those goods in the importing State. The Council of Association shall also lay down the rules for the countervailing levy, taking into account the relevant rules in force before 1 July 1968 in trade between Member States.

2. The countervailing levy shall not, however, be charged on exports from the Community or from Turkey of goods obtained or produced under the conditions mentioned in this Article while the reduction of customs duties on the majority of goods imported into the territory of the other Contracting Party does not exceed 20 %, taking into account the various timetables for tariff reductions fixed by this Protocol.

Article 4

The Council of Association shall determine the methods of administrative cooperation to be used in implementing Articles 2 and 3, taking into account the methods laid down by the Community with regard to trade between Member States.

Article 9

On the entry into force of this Protocol, the Community shall abolish customs duties and charges having equivalent effect on imports from Turkey.

TRADE ARRANGEMENTS WITH ASSOCIATED COUNTRIES : EEC-TURKEY AGREEMENT

Extract from the Additional Protocol*Article 10*

1. For each product, the basic duty on which Turkey is to apply the successive reductions shall be the duty actually applied in respect of the Community at the date of signature of this Protocol.
2. The timetable for the reductions to be effected by Turkey shall be as follows: the first reduction shall be made on the entry into force of this Protocol. The second and third shall be applied three years and five years later. The fourth and subsequent reductions shall be made each year in such a way that the final reduction is made at the end of the transitional stage.
3. Each reduction shall be made by lowering the basic duty on each product by 10 %.

Article 11

Notwithstanding Article 10 (2) and (3), Turkey shall progressively abolish, over a period of twenty-two years, in accordance with the following timetable, the basic duties in respect of the Community on the products listed in Annex 3: a reduction of 5 % on each duty shall be made on the entry into force of this Protocol. Three further reductions, each of 5 %, shall be made three, six and ten years later.

Eight further reductions, each of 10 %, shall be made twelve, thirteen, fifteen, seventeen, eighteen, twenty, twenty-one and twenty-two years respectively after the entry into force of this Protocol.

Annex n° 6 - Chapter 1*Article 16*

The Council of Association shall lay down the definition of the concept 'originating products' for the purposes of the application of this Chapter.

TRADE ARRANGEMENTS WITH ASSOCIATED COUNTRIES : EEC-TURKEY AGREEMENT

DECISION NO 1/75 OF THE ASSOCIATION COUNCIL

on the definition of the concept of 'originating products' from Turkey for implementation of Chapter I of Annex No 6 of the Additional Protocol to the Ankara Agreement

- OJ n° L 59 of 5.3.1973, p. 73

MODIFICATIONS (within the text)

1. Article 1 (f) : modified by Decision n° 1/75 of the Association Council
(OJ n° L 142 of 4.6. 1975, p. 2)

Article 1

For the purposes of paragraph 1 of Chapter I of Annex No 6 of the Additional Protocol, the following shall be considered as 'originating products' from Turkey:

- a) vegetable products harvested in Turkey,
- b) live animals born and raised in Turkey,
- c) products from live animals raised in Turkey,
- d) products obtained by hunting or fishing conducted in Turkey,
- e) marine products taken from the sea by Turkish vessels,

'(f) goods obtained in Turkey by working or processing the products referred to under (a) to (e), even if other products are used in their manufacture, on condition that products obtained outside Turkey or the Community are only used on an accessory basis in the manufacture'

Article 2

The explanatory notes form an integral part of this Decision.

EXPLANATORY NOTES

Note 1

The term 'in Turkey' shall also cover territorial waters and vessels operating on the high seas, including factory ships, on which the fish caught is worked or processed, provided that they satisfy all the conditions set out in Explanatory Note 4.

Note 2

In order to determine whether goods originate in Turkey, it shall not be necessary to establish whether the power and tool, plant and equipment and machines and tools used to obtain such goods originate in third countries or not.

Note 3

In determining the origin of agricultural products, account shall not be taken of any packaging.

TRADE ARRANGEMENTS WITH ASSOCIATED COUNTRIES : EEC-TURKEY AGREEMENT

Decision n° 4/72

Note 4

The term 'Turkish vessels' shall apply only to vessels:

- which are registered or recorded in Turkey;
- which sail under the Turkish flag;
- which are at least 50 % owned by nationals of Turkey or by a company with its head office in Turkey, 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 Turkey and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to Turkey, or to public bodies or nationals of Turkey;
- of which the captain and officers are all nationals of Turkey;
- of which at least 75 % of the crew are nationals of Turkey.

Note 5

Products in a quantity not exceeding 10 % of that of the products referred to in subparagraphs (a), to (e), of Article 1 of the Decision shall be considered as being incorporated on an accessory basis in their manufacture.

TRADE ARRANGEMENTS WITH ASSOCIATED COUNTRIES : EEC-TURKEY AGREEMENT

Decision n° 2/78

COUNCIL OF ASSOCIATION DECISION No 2/78
of 30 October 1978
relating to proof of origin for certain textile products exported by Turkey

- OJ n° L 309 of 1.11.1978, p. 2

Article 1

On entering the Community, textile products listed in the Annex and originating in Turkey or in free circulation in Turkey must be accompanied by evidence of their origin according to the following rules :

1. For products originating in Turkey, movement certificate A.TR.1 or A.TR.3, issued in Turkey, shall contain a certification of origin. This certification shall consist of the words 'Turkish origin' in the 'Remarks' box on these certificates, validated by the stamp and signature of the competent authority.

The origin thus certified must comply with the criteria for the determination of origin laid down by the Community.

2. As regards the import of textile products in free circulation in Turkey not originating in Turkey, evidence of origin shall be subject to the rules in force in the Community.

Article 2

The Community may submit the products referred to in Article 1 (2) to the import arrangements applicable in respect of their country of origin, without prejudice to the application of the tariff arrangements of the Association Agreement.

Article 3

The verification procedure laid down in Article 11 of Decision No 5/72 of the Council of Association shall apply to the certification mentioned in Article 1 (1).

Article 4

This Decision shall enter into force on 1 November 1978.

Textile products exported from Turkey before that date shall not be affected by the provisions of this Decision.

This Decision shall be applicable for a period of one year. It shall be renewed by tacit agreement for periods of one year unless this is opposed by either party one month before its expiry.

TRADE ARRANGEMENTS WITH ASSOCIATED COUNTRIES : EEC-TURKEY AGREEMENTS

Decision n° 2/78

ANNEX

The textile products falling within the following Common Customs Tariff heading Nos are those referred to in Article 1 :

<i>Heading No</i>	<i>Heading No</i>	<i>Heading</i>
51.01	58.01	60.01
03	02	02
04	03	03
	04	04
	05	05
53.05	06	06
06	07	
07	08	
08	09	
10	10	
11		
		61.01
		02
54.03		03
04		04
05	59.01	05
	02	06
	03	07
	04	09
55.04	05	10
05	06	11
06	07	
07	08	
08	10	
09	11	
	12	
	13	
56.04	14	62.01
05	15	02
06	16	03
07	17	04
		05

TRADE ARRANGEMENTS WITH ASSOCIATED COUNTRIES

PROVISIONS OF THE EEC-TURKEY AGREEMENT

EEC-TURKEY AGREEMENT

TRADE ARRANGEMENTS WITH ASSOCIATED COUNTRIES : EEC-TURKEY AGREEMENT

METHODS OF ADMINISTRATIVE COOPERATION

METHODS OF ADMINISTRATIVE COOPERATION

- A. EEC-TURKEY AGREEMENT : application of Articles 2 and 3 of the Additional Protocol - Decision of the Association Council n° 5/72
(OJ n° L 59 of 5.3.1973, p. 73)

MODIFICATIONS (within the text)

1. Decision of the Association Council n° 2/73
(OJ n° L 359 of 28.12.1973, p. 1)

Addition of Articles 14 and 15, modification of Annexes (A.TR.1 and A.TR.3)

2. Decision of the Association Council n° 1/76
(OJ n° L 265 of 29.9.1976, p. 3)

Addition of Title III A

3. Decision of the Association Council n° 1/78
(OJ n° L 253 of 15.9.1978, p. 1)

Replacing Annexes A.TR.1 and A.TR.3 and modifying Article 8

4. Decision of the Association Council n° 1/83
(O.J. n° L112 of 18.04.1983, p. 2)

Adjustment of art. 10(a)

TRADE ARRANGEMENTS WITH ASSOCIATED COUNTRIES : EEC-TURKEY AGREEMENT
METHODS OF ADMINISTRATIVE COOPERATION

TITLE I

General

Article 1

Goods satisfying the necessary conditions for implementation of the provisions of the Additional Protocol on the gradual abolition, between the Community and Turkey, of customs duties, quantitative restrictions and all measures having equivalent effect shall benefit from these provisions in the Member States or in Turkey, upon submission of documentary evidence issued at the exporter's request by the customs authorities of Turkey or of a Member State.

Article 2

1. When the goods are transported direct from a Member State to Turkey or from Turkey to a Member State, the documentary evidence referred to in Article 1 shall be movement certificate A. TR. 1.

In other cases, the documentary evidence shall be movement certificate A. TR. 3.

2. For the application of paragraph 1, the following shall be considered as transported direct from the Member State to Turkey or from Turkey to a Member State:

- a) goods that are transported without passing through territory other than that of the Community or of Turkey;
- b) goods transported through territory other than that of the Community or of Turkey or transhipped in such territory provided that they cross such territory or are transhipped under cover of a single transport document made out in the Community or in Turkey.

Article 3

When movement certificate A. TR. 1 or A. TR. 3 relates to goods obtained in the Community under the conditions set out in Article 3 of the Additional Protocol, it shall bear a statement to that effect.

TITLE II

Special provisions on movement certificate A. TR. 1

Article 4

1. Movement certificate A. TR. 1 shall be endorsed by the customs authorities of the exporting State when 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.

In exceptional circumstances movement certificate A. TR. 1 may also be endorsed after exportation of the goods to which it relates, if it was not produced at the time of exportation because of theft or involuntary omission. In this case, the certificate shall bear a special reference to the circumstances in which it was endorsed.

Movement certificate A. TR. 1 may be endorsed where it can serve as the documentary evidence required for the purpose of implementing the preferential treatment provided for in the Agreement.

Article 5

Movement certificate A. TR. 1 must be submitted, within three months of the date of endorsement by the customs authorities of the exporting State, to the customs authorities of the importing State where the goods are entered.

NOTES

TRADE ARRANGEMENTS WITH ASSOCIATED COUNTRIES : EEC-TURKEY AGREEMENT

METHODS OF ADMINISTRATIVE COOPERATION

TITLE III

Article 7b

Special provisions on movement certificate A. TR. 3

Article 6

Movement certificate A. TR. 3 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 assured.

Under no circumstances may movement certificate A. TR. 3 be issued after the goods have been exported.

Movement certificate A. TR. 3 shall be made out so as to allow identification of the goods to which it relates when they are imported. The customs authorities of the exporting State shall also take any measures they consider necessary to facilitate such identification and shall refer to these on the certificate itself.

Article 7

Movement certificate A. TR. 3 shall be submitted, within six months of the date of issue, to the customs authorities of the importing State. It shall only be valid for the quantities of goods entering the importing State during that period.

TITLE III A

Special provisions for the use of movement certificate A.TR.1 for goods forwarded from Austria

Article 7a

When goods are forwarded from Austrian territory after, as appropriate, unloading and reloading or warehousing in a bonded warehouse, the documentary evidence referred to in Article 1 shall be movement certificate A.TR.1 provided that the conditions set out in Articles 7b and 7c are fulfilled.

Movement certificate A.TR.1 relating to goods referred to in Article 7a shall only be valid when the certificate is endorsed to the effect that the goods have remained under the continuous control of the Austrian customs authorities so that their identity and completeness are ensured.

When the goods are forwarded without splitting the consignment, this endorsement shall appear in the "Description of goods" section of movement certificate A.TR.1, and shall consist of the words "Direkte Weiterleitung (DWL)" authenticated by the stamp of the competent Austrian customs office and the date.

When the goods are forwarded after the consignment has been split in Austria, the competent Austrian customs office is authorized to authenticate, on production of movement certificate A.TR.1 issued in a Member State or in Turkey, a photocopy of such certificate for each part consignment. The top of each photocopy shall be endorsed "Teilsendung" in red ink. Each photocopy shall clearly indicate the goods to which it refers. These particulars shall be authenticated by the customs office stamp and the date.

Article 7c

The goods referred to in Article 7a and the relevant movement certificate A.TR.1 or, when the consignment is split, the photocopy of the said certificate authenticated by the competent Austrian customs office, must be produced to the customs authorities of the importing State within six months from the date of issue of the original movement certificate.

TITLE IV

Provisions common to movement certificate A. TR. 1 and A. TR. 3

Article 8

Movement certificates A. TR. 1 and A. TR. 3 shall be made out on the appropriate form, specimens of which are annexed to this Decision, in one of the languages in which the Agreement of Association is drawn up and in accordance with the provisions of the domestic law of the exporting State. When certificates are made out in Turkish, they shall also be made out in one of the official languages of the Community. They shall be typed or handwritten in block letters in ink.

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**TRADE ARRANGEMENTS WITH ASSOCIATED COUNTRIES: EEC-TURKEY AGREEMENT
METHODS OF COOPERATIVE ADMINISTRATION**

Each certificate shall measure 210 x 297 mm. The paper used must be white sized writing paper not containing mechanical pulp and weighing not less than 64 grammes per square metre. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

The Member States and Turkey may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case, each certificate shall include a reference to such approval. Each certificate shall 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 by which it can be identified.

Article 9

Movement certificates shall be submitted to customs authorities in the importing State in accordance with the procedures laid down by that State. These 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 Additional Protocol.

TITLE V

Miscellaneous provisions

Article 10

The following shall benefit from the provisions of the Additional Protocol on the gradual abolition, by 1992, of quantitative and duties of customs duties on goods originating in the Community and having a predominant effect, in relation to the production of a movement certificate A. TR. 1 or A. TR. 3:

- a, once they have been declared as meeting the conditions required for the application of these provisions and where there is no doubt as to the accuracy of such declaration, dutiable objects accompanying travellers or forming part of their baggage, provided they are not objects intended for commercial purposes and their total value does not exceed 325 ECU.

'Up to and including 30 April 1985, the value of the ECU in national currency in a given country shall be the value calculated as at 1 October 1982.

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.

The amount in the national currency of the exporting country equivalent to the amount expressed in this Article shall be fixed by the exporting country and communicated to the Customs Cooperation Committee no later than one month prior to its entry into force.

When this amount is more than the corresponding amount fixed by the importing country, the importing country shall accept it if the goods are invoiced in the currency of the exporting country.

If the goods are invoiced in the currency of another Member State of the Community, the importing country shall recognize the amount notified by the State concerned.

- b, postal consignments (including postal packages) transported direct from the exporting State to the importing State provided there is no indication on the packing or on the accompanying documents that the goods contained therein do not comply with the conditions set out in Articles 2 or 3 of the Additional Protocol. This indication consists of a green label laid down in the Community transit system, affixed in all cases of this kind by the competent authorities of the exporting State.

TRADE ARRANGEMENTS WITH ASSOCIATED COUNTRIES: EEC-TURKEY AGREEMENT
METHODS OF COOPERATIVE ADMINISTRATION*Article 11*

In order to ensure the proper application of the provisions of this Decision, the Member States and Turkey shall assist each other, through their respective customs administrations, in checking the authenticity and accuracy of the certificates.

Article 12

Turkey, the Member States and the Community shall each take the steps necessary to implement this Decision.

Article 13

The specimens of movement certificates A. TR. 1 and A. TR. 3 shall form an integral part of this Decision.

Article 14

Until 1 July 1977, the customs authorities of the exporting State shall ensure that A.TR.1 and A.TR.3 movement certificates issued by them indicate that the goods covered by the said certificates have acquired the status of products fulfilling the conditions of Articles 2 or 3 of the Additional Protocol either in the Community as originally constituted or in a new Member State.'

Article 15

Goods fulfilling the conditions of Article 2 of the Additional Protocol which have been exported from a new Member State or from Turkey after the Supplementary Protocol has been signed and which on the date of entry into force of the Interim Agreement are either in transit, or are held in Turkey or a Member State in a customs warehouse, in temporary storage or in a free zone, may benefit from the provisions of the Interim Agreement subject to production, within four months of that date, to the customs authorities of the importing State of an A.TR.1 certificate endorsed retrospectively by the competent authorities of the exporting State, together with documentary evidence of through transit.'

TRADE ARRANGEMENTS WITH ASSOCIATED COUNTRIES : EEC-TURKEY AGREEMENT
METHODS OF ADMINISTRATIVE COOPERATION

ANNEX

MOVEMENT CERTIFICATES

A.TR.1 and A.TR.3

MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)		A.TR. 1 No. A 340882	
		See notes overleaf before completing this form	
3. Consignee (Name, full address, country) (Optional)		2. Transport document (Optional) No date	
		4. ASSOCIATION between the EUROPEAN ECONOMIC COMMUNITY and TURKEY	
(1) Insert the Member State or Turkey	5. Country of exportation		6. Country of destination (1)
	7. Transport details (Optional)		8. Remarks (2)
(2) Insert where appropriate "Compensatory Levy Turkey"	10. Marks and numbers; number and kind of packages (for goods in bulk, indicate the name of the ship or the number of the railway wagon or road vehicle); description of goods		11. Gross weight (kg) or other measure (hl, m³, etc.)
9. Item number	12. CUSTOMS ENDORSEMENT		13. DECLARATION BY THE EXPORTER
(3) Complete only where the exporting country requires	Declaration certified Export document (3): Form No Customs office: Issuing country: Date (Signature)		I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date (Signature)
	Stamp		

<p>14. REQUEST FOR VERIFICATION, to</p> <p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p style="text-align: center;">..... (Place and date)</p> <p style="text-align: right;">..... Stamp</p> <p style="text-align: center;">..... (Signature)</p> <p>Full address of office making the request</p>	<p>15. RESULT OF VERIFICATION</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 style="text-align: center;">..... (Place and date)</p> <p style="text-align: right;">..... Stamp</p> <p style="text-align: center;">..... (Signature)</p> <p>(1) Insert X in the appropriate box.</p>
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I. GOODS FOR WHICH A MOVEMENT CERTIFICATE A. TR.1 MAY BE ENDORSED

1. A movement certificate A. TR. 1 may be endorsed only for goods which, in the exporting State, fall within one of the following categories:
 - (a) goods produced in the exporting State, including those obtained or produced wholly or partly from products on which the applicable customs duties or charges having equivalent effect have been levied and which have not benefited from a total or partial drawback of such duties or charges;
 - (b) goods in free circulation in the exporting State (goods coming from a third country, in respect of which import formalities have been complied with and any customs duties or charges having equivalent effect have been levied, and which have not benefited from a total or partial drawback of such duties or charges);
 - (c) goods obtained or produced within the exporting State, and in the manufacture of which have been used products on which the applicable customs duties or charges having equivalent effect have not been levied or which have benefited from a total or partial drawback of such duties or charges, subject to the collection, where appropriate, of the compensatory levy prescribed for them;

Note: The statement "Compensatory Levy Turkey" must appear on all movement certificates A. TR. 1 for goods obtained or produced in the Community from products coming from a third country on which the applicable customs duties and charges having equivalent effect have not been levied in either the Community or Turkey.

- (d) goods originally imported from a State party to the Agreement and which on exportation fall within one of the categories (a), (b) or (c) above.

Note: In the case of goods originally imported into the exporting State under the cover of a movement certificate bearing the statement "Compensatory Levy Turkey", the movement certificate or certificates A. TR. 1 issued in lieu of the latter must also bear the statement "Compensatory Levy Turkey".
2. Agricultural products must also comply with the additional conditions laid down in respect thereof.
3. Movement certificates A. TR. 1 may not be endorsed for goods originally imported from a third country under a preferential customs system because of their country of origin or of consignment and which accordingly may not be regarded as in free circulation within the meaning of the Agreement.

II. SCOPE OF THE USE OF MOVEMENT CERTIFICATE A. TR.1

The movement certificate A. TR. 1 may be used only if the goods to which it relates are transported direct from the exporting State to the importing State.

The following shall be considered as transported direct from the exporting State to the importing State:

- (a) goods transported without passing through territories other than those of the Community or Turkey,
- (b) goods transported through territories other than those of the Community

or Turkey or with transhipment in such territories provided that carriage through such territories or transhipment is covered by a single transport document made out in the Community or Turkey.

Note: Before requesting endorsement of movement certificate A. TR. 1 by the customs authorities of the exporting State, the exporter must satisfy himself that the goods will in fact be transported direct to the importing State. Goods not transported direct are eligible for preferential treatment only if a movement certificate A. TR. 3 is produced.

III. RULES FOR COMPLETING MOVEMENT CERTIFICATE A. TR.1

1. The movement certificate A. TR. 1 must be completed in one of the languages in which the Agreement is drawn up and shall comply with the internal laws of the exporting State. When the certificate is completed in Turkish, it shall also be completed in one of the official languages of the Community
2. The movement certificate A. TR. 1 must be typed or handwritten; if the latter it must be completed in ink in block letters. It must not contain any erasure or superimposed correction. Any alteration 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 be endorsed by the customs authorities.

3. Each item listed in the movement certificate A. TR. 1 must be preceded by an item number. A horizontal line must be drawn immediately after the last entry. Unused space must be struck through so as to make any later addition impossible
4. Goods must be described in accordance with commercial usage and in sufficient detail to enable them to be identified.
5. The exporter or the carrier may enter in box No. 2 of the certificate a reference to the transport document. It is also recommended that the exporter or the carrier should show on the transport document covering the despatch of the goods the serial number of the movement certificate A. TR. 1.

IV. EFFECT OF THE MOVEMENT CERTIFICATE A. TR. 1

When properly used movement certificate A. TR. 1 enables the goods described therein to benefit in the importing State from the progressive elimination of customs duties, quantitative restrictions and all other measures having equivalent effect. However, when the movement certificate bears the statement "Com-

pensatory Levy Turkey", the goods described therein shall not be eligible for this preferential treatment in the Member States of the E.E.C. The customs authorities of the importing State may, if they consider it to be necessary, require any other documentary evidence and in particular transport documents under cover of which the goods were despatched.

V. TIME LIMIT FOR SUBMISSION OF MOVEMENT CERTIFICATE A. TR. 1

The movement certificate A. TR. 1 must be produced at the customs office of the importing State where the goods are presented, within a period of three

months from the date of endorsement.

MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	A.TR. 3 No. A 208880			
	See notes overleaf before completing this form			
	2. Transport document (Optional) No. date.			
3. Consignee (Name, full address, country) (Optional)	4. ASSOCIATION between the EUROPEAN ECONOMIC COMMUNITY and TURKEY			
	5. Country of exportation	6. Country of destination at the time of export		
7. Transport details (Optional)	8. Remarks (1)			
9. Item number	10. Marks and numbers; number and kind of packages (for goods in bulk, indicate the name of the ship or the number of the railway wagon or road vehicle); description of goods	11. Tariff number	12. Gross weight (kg)	13. Net weight (kg) or other measure (hl, m³, etc.)
14. CUSTOMS ENDORSEMENT Result of customs examination and indication of means of identification (2)	(2) See note overleaf			
Declaration certified Export document (3): Form No Customs office: Issuing country: Date (Signature)		15. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place of loading: Place and date (Signature)		

16. REQUEST FOR VERIFICATION, to	17. RESULT OF VERIFICATION
Verification of the authenticity and accuracy of this certificate is requested. _____ (Place and date)	Verification carried out shows that this certificate (1) <input type="checkbox"/> was issued by the Customs Office indicated and that the information contained therein is accurate. <input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended). _____ (Place and date)
_____ (Signature)	_____ (Signature)
Full address of office making the request	(1) Insert X in the appropriate box

I. GOODS FOR WHICH A MOVEMENT CERTIFICATE A. TR. 3 MAY BE ISSUED

1. A movement certificate A. TR. 3 may be issued only for goods which, in the exporting State, fall within one of the following categories.

- goods produced in the exporting State, including those obtained or produced wholly or partly from products on which the applicable customs duties or charges having equivalent effect have been levied and which have not benefited from a total or partial drawback of such duties or charges;
- goods in free circulation in the exporting State (goods coming from a third country, in respect of which import formalities have been complied with and any customs duties or charges having equivalent effect have been levied, and which have not benefited from a total or partial drawback of such duties or charges);
- goods obtained or produced within the exporting State, and in the manufacture of which have been used products on which the applicable customs duties or charges having equivalent effect have not been levied or which have benefited from a total or partial drawback of such duties or charges, subject to the collection, where appropriate, of the compensatory levy prescribed for them;

Note: The statement "Compensatory Levy Turkey" must appear on all movement certificates A. TR. 3 for goods obtained or produced

in the Community from products coming from a third country on which the applicable customs duties and charges having equivalent effect have not been levied in either the Community or Turkey

- goods originally imported from a State party to the Agreement and which on exportation fall within one of the categories (a), (b) or (c) above.

Note: In the case of goods originally imported into the exporting State under the cover of a movement certificate bearing the statement "Compensatory Levy Turkey", the movement certificate or certificates A. TR. 3 issued in lieu of the latter must also bear the statement "Compensatory Levy Turkey".

- Agricultural products must also comply with the additional conditions laid down in respect thereof
- Movement certificates A. TR. 3 may not be issued for goods:
 - which, in accordance with the provisions applicable to them, must be transported direct from the exporting State to the importing State;
 - which were originally imported from a third country under a preferential customs system because of their country of origin or of consignment and which accordingly may not be regarded as in free circulation within the meaning of the Agreement

II. SCOPE OF THE USE OF MOVEMENT CERTIFICATE A. TR. 3

A movement certificate A. TR. 3 may be used in all cases where a movement certificate A. TR. 1 cannot be used owing to the fact that the goods are not transported direct from the exporting State to the importing State.

The following shall be considered as transported direct from the exporting State to the importing State:

- goods transported without passing through territories other than those of the Community or Turkey,

- goods transported through territories other than those of the Community or Turkey or with transshipment in such territories provided that carriage through such territories or transshipment is covered by a single transport document made out in the Community or Turkey.

In particular, the movement certificate A. TR. 3 may be used for goods exported from a State party to the Agreement to a country not party to the Agreement, from which they are liable to be re-exported subsequently to a State party to the Agreement.

III. RULES FOR COMPLETING MOVEMENT CERTIFICATE A. TR. 3

1. The movement certificate A. TR. 3 must be completed in one of the languages in which the Agreement is drawn up and shall comply with the internal laws of the exporting State. When the certificate is completed in Turkish, it shall also be completed in one of the official languages of the Community

2. The movement certificate A. TR. 3 must be typed or handwritten, if the latter it must be completed in ink in block letters. It must not contain any erasure or superimposed correction. Any alteration 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 be endorsed by the customs authorities.

3. The movement certificate A. TR. 3 must be completed in full. In particular, the place of loading, the date of despatch and the country of destination at the time of export must be stated.

4. Each item listed in the movement certificate A. TR. 3 must be preceded by an item number. A horizontal line must be drawn immediately after the last entry. Unused space must be struck through so as to make any later addition impossible

5. Goods must be described in accordance with commercial usage and in great detail so as to ensure that they can be identified easily. The description of the goods must include the number of the tariff heading applicable to each item.

The exporter must include with the movement certificate A. TR. 3 all documents such as plans, drawings, photographs or commercial prospectuses, etc., which may help identification. If they consider it necessary the customs authorities of the exporting country shall annex these documents to the movement certificate A. TR. 3

IV. EFFECT OF THE MOVEMENT CERTIFICATE A. TR. 3

A movement certificate A. TR. 3 enables the goods described therein to benefit from the progressive elimination of customs duties, quantitative restrictions and all other measures having equivalent effect, where there is no doubt that the goods actually intended are those described in that movement certificate A. TR. 3. However, if the movement certificate A. TR. 3 bears the statement "Compensatory Levy Turkey", goods described therein shall not be eligible for this

preferential treatment in the Member States of the E.E.C. The customs authorities of the importing State may require submission of any supporting evidence if they consider there is doubt as to the identity of the goods and may exclude the goods from the progressive elimination of customs duties, quantitative restrictions and all measures having equivalent effect if satisfactory evidence cannot be produced.

V. TIME LIMIT FOR SUBMISSION OF MOVEMENT CERTIFICATE A. TR. 3

The movement certificate A. TR. 3 must be submitted to the customs authorities of the importing State within a period of six months from the date of issue. It shall

be valid only for the quantities of goods presented in that State during those six months.

Note (2) Box 14: In this space the customs authorities of the place of exportation should give the result of their examination with any details which may facilitate identification of the goods. They must also indicate any special identification measures such as sealing, stamping, etc., which they have taken. Where supporting items of the type referred to in Note III (5) (photographs, plans, samples of woven fabric, etc.) are attached, the customs office must stamp them in such a way that a part of the official stamp is imprinted on the actual certificate A. TR. 3.

Spaces not used must be struck through in order to prevent later additions.

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TRADE ARRANGEMENTS WITH ASSOCIATED COUNTRIES : EEC-TURKEY AGREEMENT

COMMON RULES FOR THE UNIFORM APPLICATION OF THE TRADE ARRANGEMENTS WITHIN THE
EEC-TURKEY ASSOCIATION AGREEMENT

Clarification

A. EEC-TURKEY AGREEMENT

Customs Cooperation Committee, 5th meeting 27 June 1973

TRADE ARRANGEMENTS WITH ASSOCIATED COUNTRIES : EEC-TURKEY AGREEMENT

CHAPTER 1CONDITIONS FOR THE ISSUE AND USE OFCERTIFICATES A.TR.1 AND A.TR.3Section 1 - General Rules1. Responsibility of the exporter

The exporter or a representative duly authorized by him to sign the export declaration must apply for issue of a movement certificate. The application must be made on an A.TR.1 or A.TR.3 form properly completed in accordance with the relevant requirements and the rules printed on the back of the forms.

It is the sole responsibility of the exporter to determine, in each case, whether the certificate to be completed is an A.TR.1 or an A.TR.3.

The Customs authorities, will of course, refuse to issue a certificate A.TR.1 if it appears from the export documents submitted to the latter that the goods concerned are to be exported to a country outside the Association.

2. Responsibility of the Customs authorities(a) Verification of forms

The Customs authorities of the exporting State are responsible for ensuring that the A.TR.1 and A.TR.3 forms are properly completed. In particular the space reserved for the description of the goods must be checked to ensure that it has been completed in such a manner as to exclude any possibility of fraudulent additions. Thus no spaces must be left between the lines of the text. Where the space is not completely filled, a horizontal line must be drawn below the last line of text and the empty space crossed through.

TRADE ARRANGEMENTS WITH ASSOCIATED COUNTRIES : EEC-TURKEY AGREEMENT

(b) Verification of the goods

Since the movement certificates constitute the documentary evidence for the implementation of the preferential system provided by the Additional Protocol, the Customs authorities of the exporting State should, in the interests of proper administrative cooperation, check the particulars on such certificates before examining the goods or at least a representative sample of the goods to which the documents refer. The Customs authorities of the exporting State must carefully check the origin of products coming under Chapter 1 of Annex N° 6 of the Additional Protocol. The Customs have the power to require any supporting documents or to carry out any verification considered necessary to ascertain whether the conditions for the issue of a movement certificate for the goods in question are fulfilled.

Goods exported on an A.TR.3 certificate should be verified in the same way as national goods temporarily exported under cover of a descriptive permit. As far as possible, special identification measures must be taken in order to facilitate the recognition of the goods (stamping, taking of samples, etc.). The results of such verification and details of special identification measures or any other particulars in addition to those included in the exporter's detailed declaration must be entered in the space reserved for customs use. Unused space remaining in the section reserved for the results of verification must be crossed in such a manner as to prevent any subsequent addition. In no circumstances may Customs cross only the upper part of the space reserved for their use.

TRADE ARRANGEMENTS WITH ASSOCIATED COUNTRIES : EEC-TURKEY AGREEMENT

(c) Reference to the type of export document used

Reference must be made in the part of the certificate reserved for customs use to the date and type, or to the serial number, of the export document in respect of the goods on the basis of which the exporter's declaration has been certified as true.

(d) Office stamp

The Customs office stamp must be applied by means of a metal, preferably steel, stamp. Countries who are contracting parties to the Agreement shall provide each other, through the Commission, with specimen impressions of the stamps used by their respective offices.

Section II - Special casesReplacement of A.TR.1 or A.TR.3 certificates by certificates of the same type

The replacement of one or more A.TR.1 or A.TR.3 certificates by one or more A.TR.1 or A.TR.3 certificates may be allowed, provided application is made to the Customs office where the goods are located.

On the other hand, the replacement of one or more A.TR.1 or A.TR.3 certificates by one or more T2L or DD3 certificates may not be allowed.

One or more T2L or DD3 certificates may be replaced by one or more A.TR.1 or A.TR.3 certificates where the Customs office issuing the new certificate or certificates is satisfied, either in view of the nature of the goods submitted or the evidence submitted, that the goods in question fulfil the conditions required for the issue of an A.TR.1 or A.TR.3 certificate.

Where A.TR.1 or A.TR.3 certificates are replaced by other certificates of the same type, any remarks about the particular status of the goods (in particular the remark "Compensatory levy-Turkey" shown as appropriate on the old certificates) must be included on the new certificates.

TRADE ARRANGEMENTS WITH ASSOCIATED COUNTRIES : EEC-TURKEY AGREEMENT

2. Retrospective issue of A.TR.1 movement certificates (1)

Where accidentally no application for a movement certificate was lodged at the time of actual exportation of the goods, the A.TR.1 certificate may be issued retrospectively.

In this case, the exporter must :

- (a) lodge a written application for a certificate, giving the details of the nature, quantity, kind of packing and markings of the goods, and of the place and date of dispatch;
- (b) declare that no A.TR.1 movement certificate was issued when the goods in question were exported, and give the reasons;
- (c) attach an A.TR.1 certificate form duly completed and signed.

The Customs authorities may issue an A.TR.1 movement certificate retrospectively only after verification that the particulars supplied in the exporter's application agree with those on the appropriate export documents. A.TR.1 movement certificates issued retrospectively must bear one of the following markings in red :

"ISSUED RETROSPECTIVELY", "DELIVRE A POSTERIORI", "UDSTEDT EFTERFØLGENDE", "NACHTRÄGLICH AUSGESTELLT", "RILASCIATO A POSTERIORI", "ACHTERAF AFGEDEVEN", "SONRADAN VERILMISTRIR".

The Customs authorities may not issue an A.TR.1 movement certificate retrospectively where the goods concerned are not consigned to a country party to the Association until after their actual exportation

NOTES

- (1) The effect of the provisions concerning the use of movement certificates for goods means that only the A.TR.1 certificate may be issued retrospectively.

TRADE ARRANGEMENTS WITH ASSOCIATED COUNTRIES : EEC-TURKEY AGREEMENT

3. Issue of duplicates

In the event of theft, loss or destruction of an A.TR.1 or A.TR.3 movement certificate, the exporter may apply to the issuing Customs office for a duplicate to be made out on the basis of the export documents in their possession. Any duplicate issued in this way must be noted in red with one of the following words :

"DUPLICATE", "DUPLICATA", "DUPLIKAT", "DUPLICATO", "DUPLICAAT", "SURET".

The duplicates take effect on the date which the A.TR.1 or A.TR.3 certificate was used.

Section IIICONDITIONS FOR USE OF A.TR.1 OR A.TR.3 MOVEMENT CERTIFICATES1. Direct transport of goods

Transshipment resulting from force majeure or emergencies at sea in ports located neither in the Community nor in Turkey is not regarded as a breach of direct transport.

TRADE ARRANGEMENTS WITH ASSOCIATED COUNTRIES : EEC-TURKEY AGREEMENT

2. Time-limit for the presentation of movement certificates

A.TR.1 or A.TR.3 movement certificates delivered to the Customs authorities of the importing State after the time-limit for their delivery has expired may be accepted for the implementation of the preferential system provided the failure to observe the time-limit has resulted from force majeure or exceptional circumstances.

In addition, the Customs of the importing State may accept the movement certificate provided the goods have been presented to them before the expiry of the time-limit referred to.

3. Discrepancies between particulars on the movement certificate and the goods imported

Slight discrepancies between the statements made in the A.TR.1 or A.TR.3 movement certificates and those made in the document delivered to the Customs authorities for the purpose of carrying out the import formalities for the goods will not ipso facto render the certificates null and void, provided it is duly established that the certificates respond to the goods presented.

CHAPTER IISPECIFIC PROVISIONS CONCERNING PRODUCTS
COMING UNDER THE EUROPEAN COAL AND
STEEL COMMUNITY

Goods obtained in Turkey, in the manufacture of which have been incorporated products coming under the ECSC previously imported from one of the Member States of the Community where they were in free circulation, may be imported into an EEC Member State under the preferential system provided by the Additional Protocol, without collection of the compensatory levy referred to in Article 3 thereof.

TRADE ARRANGEMENTS WITH ASSOCIATED COUNTRIES : EEC-TURKEY AGREEMENT

In order to allow the Turkish Customs authorities to verify that the "ECSC products" used were in fact in free circulation in the exporting State, the Customs authorities of the latter State will issue at the request of the exporter, an A.TR.1 or A.TR.3 certificate noted as follows:

"ESCS goods")	
or "Marchandises CECA")	
or "EKSF-Varer"	)	according to the
or "EGKS-Varen"	)	exporting State
or "Merci CECA")	
or "EGKS-Goederen")	

This entry should be made in red ink in the "Remarks" box on the front of the certificate.

CHAPTER IIIRETROSPECTIVE VERIFICATION OF MOVEMENT CERTIFICATES

1. Retrospective verification of A.TR.1 or A.TR.3 movement certificates will be on a random basis of selection or whenever the Customs of an importing State have reason to doubt the authenticity of the document or the accuracy of the information given thereon.
2. For the implementation of paragraph 1 above, the Customs authorities of the importing State will return the A.TR.1 or A.TR.3 movement certificate to the Customs authorities of the exporting State giving the reasons for the enquiry.

TRADE ARRANGEMENTS WITH ASSOCIATED COUNTRIES : EEC-TURKEY AGREEMENT

If the importing Customs authority decides to suspend the implementation of the provisions of Title I of the Additional Protocol pending the results of the verification, release of the goods to the importer shall be offered, subject to any measures deemed necessary to secure the unpaid amount.

3. The Customs authorities of the importing State should be informed of the results of the verification as soon as possible. These results shall be such as to make it possible to determine whether the A.TR.1 or A.TR.3 movement certificate applies to the goods actually imported, and whether the goods qualify for the application of the preferential system.

When such matters at issue cannot be settled between Customs authorities of the importing and exporting States, or when a problem as to the interpretation of the decision is raised the matter shall be submitted to the Customs Cooperation Committee.

For purposes of subsequent verification of A.TR.1 or A.TR.3 movement certificates, the Customs authorities of the exporting State must keep the export documents, or copies of movement certificates used in place thereof for not less than two years.

CHAPTER IVAPPLICATION OF THE PROVISIONS OF ARTICLE 3
OF THE ADDITIONAL PROTOCOL

Products imported from third countries and which have undergone in the State into which they have been imported under an arrangement under which duties are suspended (or an arrangement granting full or partial drawback of these duties) only insignificant treatment cannot qualify for the system laid down in Article 3 of the Additional Protocol.

TRADE ARRANGEMENTS WITH ASSOCIATED COUNTRIES : EEC-TURKEY AGREEMENT

The following operations cannot be considered as manufacturing for the purposes of Article 3

1. Operations to ensure the preservation of imported merchandise in good condition during transport and storage (ventilation, spreading out, chilling, removal of damaged parts, and like operations).

2. Simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making up of sets of articles), washing, painting, etc. for the sole purpose of improving the commercial presentation or marketable quality of the imported products.

3. (a) Repacking and the breaking up and assembly of consignments;
(b) Filling of bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc. and all other simple packing operations;
(c) Cutting up of fabrics, paper, etc.....imported in one piece or in rolls without producing finished articles.

4. Affixing marks, labels or other like distinctive signs on third country products or their packaging.

5. Simple mixing of like products, even if certain components of the mixture are Community products.

6. Simple assembly of parts of articles, mainly imported from third countries, to constitute a complete article.

Where a product undergoes two or more of these operations, the total treatment will still normally be considered as insignificant.

It is agreed that the above list is not exhaustive.

TRADE ARRANGEMENTS WITH ASSOCIATED COUNTRIES : EEC-TURKEY AGREEMENT

CHAPTER VTRADE THROUGH FREE ZONES

The countries party to the Agreement shall take all necessary steps to ensure that goods traded within the Association under cover of an A.TR.1 movement certificate, which in the course of transport use a free zone (including free ports, bonded warehouses) 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.

Special rules relating to goods transported under an A.TR.1 movement certificate in the event of their reconsignment in Austria1. Customs office stamps

The Commission of the European Communities shall provide:

- the Customs authorities of the Member States and Turkey with specimen impressions of the stamps used in Austrian Customs offices for the authentication of annotated A.TR.1 movement certificates and photocopies;
- the Austrian Customs authorities with specimen impressions of the stamps used in the Customs offices of the Member States and Turkey for the issue of movement certificates.

2. Replacement of A.TR.1 movement certificates

The replacement of one or more A.TR.1 movement certificates by one or more certificates of the same type may not be carried out in an Austrian Customs office.

TRADE ARRANGEMENTS WITH ASSOCIATED COUNTRIES : EEC-TURKEY AGREEMENT

3. Retrospective authentication

Where a consignment is reconsigned in Austria without being split up, and through error, accidental omission or special circumstances the reference "Direkte Weiterleitung EWG" has not been entered and authenticated on the A.TR.1 movement certificate, the Customs office where the goods have been reconsigned may, on a duly substantiated application from the party concerned, authenticate the reference retrospectively. Likewise, where a consignment is reconsigned in Austria without being split up, the authentication by the Austrian customs office of the photocopies of the A.TR.1 movement certificate may also be carried out retrospectively.

A.TR.1 movement certificates and photocopies which are authenticated retrospectively must bear the reference "NACHTRÄGLICH BESTÄTIGT".

4. Issue of duplicates

If movement certificate A.TR.1 authenticated by an Austrian Customs office is stolen, lost or destroyed, the interested party may deliver to that office for re-authentication a copy of the certificate from the Customs authorities which issued the original.

In the case of theft, loss or destruction of a photocopy authenticated by an Austrian Customs office of movement certificate A.TR.1 the interested party may ask that office for a duplicate of the original document held there. "DUPLIKAT" must be added to the reference "TEILSENDUNG" at the top of the duplicate.

5. Retrospective verification

a) Retrospective verification of movement certificates A.TR.1 requested by the Turkish Customs authorities in respect of goods which remain and are reconsigned in Austria shall be carried out by the Customs authorities of the Member State which stamped the movement certificate.

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The Customs authorities of that State shall make available to the Turkish Customs authorities any statements, documents, reports, records and information in respect of goods produced in Turkey as reconsigned in Austria and to irregularities and offences in connection with goods traded under the EEC-Austria Agreement.

- b) The Austrian Customs authorities should draw to the attention of the Customs office of the importing State at which the goods and movement certificate A.TR.1 or the authenticated photocopy, are produced any case of doubt as to the authenticity of the movement certificate A.TR.1 presented to them or as to the identity between the goods reconsigned and those for which movement certificate A.TR.1 was issued. The reference "Artikel 6" should be added to the notation on the document.

TRADE ARRANGEMENTS WITH ASSOCIATED COUNTRIES : EEC-AUSTRIA AGREEMENT

TRADE : EEC-TURKEY

AGREEMENT

between the European Economic Community and the Republic of Austria on the simplification of formalities in respect of goods traded between the European Economic Community on the one hand and Turkey on the other hand when the said goods are forwarded from Austria

- OJ n° L 188 of 19.7.1975, p. 1

Entry into force : 1.5.1976 (OJ n° L 98 of 13.4.1976, p.10)
Applicable from : 1.1.1977 (OJ n° L 53 of 25.2.1977, p.29)

NB. The present Agreement is administered by the EEC-Austria Joint Committee instituted in accordance with Article 15 of the EEC-Austria Agreement on Community Transit.

MODIFICATIONS (within the text)1. Decision n° 3/78 of the EEC-Austria Joint Committee

Replacing Annex II : (OJ n° L 276 of 30.9.1978, p. 2)

2. Agreement in the form of an exchange of letters

(O.J. n° L 107 of 18.4.1981)

Greek Accession

Entry into force: 1st January 1981

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Article 1

In this Agreement the expressions set out below shall be understood as follows :

- (a) Community : the European Economic Community ;
- (b) Member States : a Member State of the Community ;
- (c) Agreement on transit : the Agreement of 30 November 1972 between the European Economic Community and the Republic of Austria on the implementation of Community transit regulations.

Article 2

1. Without prejudice to paragraph 2, this Agreement shall apply to goods in respect of which movement certificates conforming to the specimens shown in Annex I or Annex II have been completed in respect of goods traded between the Community on the one hand or Turkey on the other hand, being goods which are forwarded from Austrian territory after, as appropriate, unloading and reloading or warehousing in bonded warehouse.

2. The provisions of this Agreement shall not apply to the goods listed in Annex III.

Article 3

1. A movement certificate issued in a Member State or in Turkey for goods referred to in Article 2 (1) must be produced to the competent Austrian customs authorities. The movement certificate must be printed and completed in one of the languages referred to in Article 14 or in Greek or Turkish. When Greek or Turkish is used, it must also be drawn up in one of the languages referred to in Article 14.

2. The goods shall remain under Austrian customs control to ensure the validity and completeness thereof.

3. The goods must be segregated and must not have undergone any manipulation other than that necessary to produce the movement certificate, when split consignments are being prepared in packages.

Article 4

1. When goods referred to in Article 2 (1) are forwarded, the movement certificate shall include a statement that the conditions set out in Article 3 have been complied with.

2. For this purpose, when the goods are forwarded without splitting the consignment, the competent Austrian customs office shall write the words 'Direkte Weiterleitung FWG' in the 'Description of goods' box on the certificate and authenticate the notation by the customs office stamp and the date.

When a consignment, split in Austria, is forwarded, the movement certificate produced to the competent Austrian customs office shall be photocopied for each part-consignment. The top of each photocopy must be noted 'TEILSENDUNG' in red ink. Each photocopy must indicate clearly the goods to which it refers. These statements must be authenticated by the customs office stamp and the date.

3. The original movement certificate must be noted with the particulars relevant to the splitting of the consignment. It shall be retained by the competent Austrian customs office for at least two years and on request sent to the customs administration of the Member State making a request under the arrangements for administrative cooperation referred to in Article 6.

Article 5

The forwarded goods and the relevant movement certificate or, when the consignment is split, the relevant photocopy of the said certificate authenticated by the competent Austrian customs office, must be produced to the customs authorities of the importing State within six months from the date of issue of the original movement certificate.

Article 6

1. Where necessary the customs administrations of the Member States on the one hand and of the Republic of Austria on the other hand shall communicate to one another, spontaneously or on request, all findings, documents, reports, records of proceedings and information relating to goods presented in the importing State as having been forwarded from Austria under this Agreement or relating to irregularities and offences committed in respect of goods traded under this Agreement.

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TRADE : EEC-TURKEY

2. The customs administrations of the Member States are authorized to send documents and information obtained under the arrangements for administrative cooperation referred to in paragraph 1 to the Greek and Turkish customs administrations.

Article 7

The provisions of this Agreement shall not preclude prohibitions or restrictions on imports, exports or goods in transit enacted by the Republic of Austria and justified on grounds of public policy, public security or public morality, 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 8

1. The Joint Committee set up under Article 15 of the Agreement on transit shall ensure the implementation of this Agreement. For this purpose it shall make recommendations and, in the circumstances provided for in paragraph 3, shall take Decisions.

2. The Committee shall recommend in particular:

- (a) amendments to this Agreement;
- (b) any other measure for the purpose of its implementation.

3. The Committee shall issue as Decisions:

- (a) amendments to Article 2 of this Agreement when the movement certificates annexed to this Agreement are amended;
- (b) amendments to Articles 3, 4, 5 and 9 of this Agreement;
- (c) amendments to the Annexes to this Agreement.

These Decisions shall be implemented by the Contracting Parties in accordance with their own rules.

Article 9

Annexes I, II and III form an integral part of this Agreement. (1)

Article 10

1. The Community shall undertake seriously to adapt the methods of administrative co-operation governing the implementation of the preferential system which the Community on the one hand and Turkey on the other hand each apply to goods forwarded from Austria.

2. The Community shall notify the Republic of Austria as soon as the conditions necessary to implement this Agreement are present in the field of trade with Turkey.

Article 11

This Agreement shall enter into force on the first day of the second month following the dates on which the Contracting Parties notify each other that the necessary procedures have been completed.

2. The provisions of this Agreement shall apply in respect of trade with Turkey as from the first day of the second month following the notification referred to in Article 10 (2).

Article 12

The Contracting Parties shall keep each other informed of the provisions which they adopt for the implementation of this Agreement.

Article 13

Either of the Contracting Parties may withdraw from this Agreement by giving six months' notice in advance.

Article 14

This Agreement shall be drawn up in duplicate in the Danish, Dutch, English, French, German and Italian languages, each of these texts being authentic.

NOTES

(1) See "Guarantee Systems"

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ANNEX III

List of goods excluded from the Agreement

(Article 2 (2))

Brussels Nomenclature heading No	Description of goods	Country issuing the movement certificate
ex 10.01	Wheat and meslin (mixed wheat and rye — Durum wheat	Turkey
10.02	Rye	Turkey
ex 10.07	Buckwheat, millet, canary seed and grain sorghum, other cereals : — Canary seed	Turkey
ex 15.07	Fixed vegetable oils, fluid or solid, crude refined or purified : — Olive oil other than that having undergone a refining process	Turkey

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COUNCIL REGULATION (EEC) No 3/84

of 19 December 1983

introducing arrangements for movement within the Community of goods sent
from one Member State for temporary use in one or more other Member States

O.J. N° L 2 of 04.01.1984, p. 1

Annexe III supplemented by Regulation (EEC) N° 1568/84
(O.J. L 151 of 07.06.1984, p. 5

MODIFICATIONS (within the text)

1. Art. 15 para. 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)

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TITLE I

General provisions

Article 1

1. Without prejudice to other Community provisions, the arrangements governing the movement of goods within the Community, hereinafter referred to as the 'arrangements', shall apply to the goods listed in the Annex, sent or transported from one Member State for the purposes of temporary use in one or more other Member States, which, pursuant to the Treaties and the rules deriving therefrom, are not subject to

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prohibitions or restrictions and which are intended to be re-entered without alteration to the territory of the Member State of departure.

2. In order to benefit from the arrangements, the goods referred to in Article 1 must:

- (a) satisfy the conditions laid down in Articles 9 and 10 of the Treaty establishing the European Economic Community or, in the case of goods within the province of the Treaty establishing the European Coal and Steel Community, be in free circulation; and
- (b) have complied with the provisions in the Member State of departure, relating to turnover taxes, excise duties and any other tax on consumption; and
- (c) have not benefited, by virtue of their exportation, from any exemption from turnover tax, excise duties or any other tax on consumption.

Article 2

For the purposes of this Regulation:

- (a) 'beneficiary' means the natural or legal person who, whether or not through a representative, carries out an intra-Community movement operation;
- (b) 'Member State of departure' means the Member State in whose territory the goods are produced at the customs office, referred to in (c);
- (c) 'office of departure' means the customs office where the intra-Community movement operation starts;
- (d) 'office of entry' means the customs office at which the goods enter the territory of the Member State where they are to be temporarily used, hereinafter referred to as the 'Member State of temporary use';
- (e) 'office of exit' means the customs office at which the goods leave the territory of a Member State in which they have been temporarily used;
- (f) 'office of transit' means:
 - the customs office at which the goods enter the territory of a Member State for the purpose of a transit operation proper or leave it following such an operation,
 - the customs office at the point of exit from the Community for goods leaving the territory of the Community in the course of a transit operation proper by crossing a frontier between a Member State and third country.

Article 3

This Regulation shall not preclude:

- the use, at the discretion of the person concerned, of the procedure introduced by the Customs Convention on the ATA carnet for the temporary

admission of goods (ATA Convention) done at Brussels on 6 December 1961,

- arrangements between Member States introducing simpler procedures applicable to frontier zone traffic,
- the application of simpler procedures, used particularly for the temporary importation of travellers' personal effects, packages, private cars and other means of transport,
- the use, at the request of the person concerned, of a national procedure in the event of production to the office of entry of goods not covered by an ATA carnet or by the Community movement carnet, referred to in Article 5.

Article 4

1. Only natural or legal persons established in the Member State of departure shall be eligible for the arrangements.

However, the competent authorities of the Member State of departure shall in principle disqualify from benefit under the arrangements persons who, to their knowledge, have committed a serious infringement of customs or fiscal legislation.

The competent authorities of the Member State of temporary use may revoke benefit under the arrangements in the instances referred to in the second subparagraph. They shall inform the competent authorities of the Member State of departure of the grounds for such revocation.

2. Persons benefiting under the arrangements shall:

- (a) ensure that the procedure referred to in Title II is correctly carried out and that the arrangements are settled before expiry of the period of validity of the carnet referred to in Article 5;
- (b) if failure to comply with the conditions laid down in this Regulation is ascertained or suspected, supply the competent authorities of the Member States, whose territory the goods have entered, with any necessary document or information concerning the goods subject to the movement arrangements;
- (c) at the first written request of the competent authorities, pay any charges which have fallen due following an irregularity or infringement, unless he can prove that this request is unfounded.

TITLE II

Procedure*Article 5*

1. For the purposes of movement under the arrangements, goods shall be covered by a Community movement carnet, hereinafter referred to as 'carnet', issued by the competent authorities of the Member State of departure.

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2. The carnet shall be so designed as to enable the competent authorities in the Member States whose territory is to be entered during an intra-Community movement operation to control, in particular by means of transit, entry and exit sheets, the dispatch, transit, entry, temporary use, return to and re-entry of the goods into the Member State of departure, and must include the commitment entered into by the beneficiary to make the payment provided for in Article 4 (2) (c).

3. The specimen of the movement carnet shall be drawn up in accordance with the procedure laid down in Article 15.

4. Issue of the said carnet shall not give rise to the payment of any fees other than those resulting from the cost of its production.

Article 6

1. The carnet, duly completed and signed by the beneficiary, shall be produced at the office of departure at the same time as the goods it covers so that a check can be made that the goods match the details on the sheet constituting a temporary clearance certificate and the carnet can be validated.

This carnet constitutes an internal Community transit document, testifying to the Community nature of the goods to which it applies.

2. The competent authorities of the Member State of departure shall :

- take such measures for identification as they deem necessary,
- fix the period of validity of the carnet, which may not exceed 12 months,
- retain the sheet constituting a temporary clearance certificate.

3. The competent authorities of the Member States whose territory is entered during the intra-Community movement operation may at the request of the beneficiary extend the period of validity of the carnet on the basis of the expected duration and nature of the temporary use operation planned.

Article 7

1. When goods covered by a carnet merely cross the territory of a Member State without being temporarily used there, the beneficiary shall deliver a 'transit' sheet of the carnet to the offices of transit.

2. Paragraph 1 above shall not apply to goods :

- transported under cover of an International Consignment Note, an International Express

Parcels Consignment Note, or a Community Transit Transfer Note,

- transported by air under cover of an airwaybill, or
- sent through the post.

3. The duration of the transit operation shall be laid down in accordance with the rules relating to Community transit.

Article 8

1. When goods covered by a carnet are to be temporarily used on the territory of a Member State, the beneficiary shall produce them and the carnet at the offices of entry and exit of the Member State and deliver to the said offices, as appropriate, the entry or exit sheet, after completing the boxes relating to the places where temporary use is planned and the duration and nature of such use.

2. By way of derogation from paragraph 1, goods transported or dispatched under the conditions described in Article 7 (2) must be produced, as is appropriate, to the customs offices with jurisdiction over the station of arrival or of departure, the airport of arrival or of departure, or the post office of arrival or of departure of the Member State on the territory of which the goods will be or have been used temporarily.

The entry and exit sheets must be returned to the respective offices.

3. The office of entry shall determine the period for which the goods may remain in the territory of the Member State within which it operates on the basis of the length of stay planned by the beneficiary, although this period may not exceed the period of validity of the carnet, unless the said period has been extended in accordance with Article 6 (3).

The competent authorities of the Member State of temporary use shall take every measure to ensure the control of the use of the goods on the territory of that Member State and of their exit before the expiry of the period laid down in the first subparagraph.

Article 9

1. The carnet must be produced in each Member State concerned whenever the competent authorities so request.

2. Entry and exit operations may be carried out through any office within the limits of its competence during its opening hours.

3. When goods need to enter the territory of a Member State without temporary-use operations occurring there, the transit sheets may be deposited at any office which is open as an office of transit.

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Article 10

The competent authorities of the Member State in whose territory the goods are temporarily used may, at the request of the beneficiary :

- (a) extend the period during which the goods may remain in their territory, within the period of validity of the carnet ;
- (b) allow the goods to be temporarily in their territory at one or more places other than that or those stated on the carnet ;
- (c) by way of derogation from Article 1 (1), authorize repairs, including the replacement of defective parts, to the equipment temporarily used in their territory.

To this end, they shall enter the necessary particulars on the carnet.

TITLE III

Termination and administrative collaboration

Article 11

1. The arrangements shall terminate when the goods have been produced again with the carnet before expiry of its period of validity at any competent customs office in the Member State of departure.
2. The arrangements shall also terminate when the goods :
 - (a) have been totally destroyed or irretrievably lost by reason of the nature of the goods themselves or because of unforeseeable circumstances or *force majeure* ; or
 - (b) have been exported to a third country or placed in a free zone or under a customs warehousing procedure ; or
 - (c) have been destroyed under the control of the competent authorities ; or
 - (d) have been released for home use, in so far as Community or national provisions so allow.

Article 12

1. Where it is found that, in the course of or in connection with a movement operation, an irregularity has been committed in a particular Member State, recovery of any charges payable shall be effected by that Member State.
2. When a Member State on whose territory an irregularity has been committed in the course of or in connection with a movement operation cannot recover the charges due, the competent authorities of the Member State of departure shall recover on behalf of the other Member State the amount which the beneficiary is obliged to pay in accordance with Article 4 (2) (c). Such recovery shall be carried out by the Member State in accordance with its laws, regulations or administrative practices relating to the recovery of

fiscal debts. If the beneficiary contests the claim against him, he must address his appeal in the Member State which has made the request for recovery. No action for recovery shall be taken until the appeal proceedings have been concluded.

Alternatively the Member State which is recovering the debt may apply the provisions of Directive 76/308/EEC⁽¹⁾, as last amended by Directive 79/1071/EEC⁽²⁾.

3. Where at any moment during a movement operation the office of departure of the carnet notes an irregularity, it shall without delay inform the competent authorities of the Member State or Member States concerned thereof and communicate to them the documents and information relating to that irregularity.

TITLE IV

Provisions on the Committee on Arrangements for the Temporary Movement of Goods

Article 13

1. A Committee on Arrangements for the Temporary Movement of Goods within the Community (hereinafter referred to as 'the Committee') is hereby set up, consisting 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 14

The Committee may examine any question relating to the application of this Regulation submitted to it by its chairman either on his own initiative or at the request of the representative of a Member State.

Article 15

1. The necessary provisions for implementing this Regulation and in particular for the specimen of the carnet shall be adopted in accordance with the procedure defined 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 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) The Commission shall adopt the provisions envisaged if they are in accordance with the opinion of the Committee.

⁽¹⁾ OJ No L 73, 19. 3. 1976, p. 18.

⁽²⁾ OJ No L 331, 27. 12. 1979, p. 10.

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- (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 V

Final provisions

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 from 1 July 1985.

It shall be applicable for an initial experimental period until 30 June 1988 unless extended for a limited period to be decided upon, on a proposal from the Commission, by the Council acting by a qualified majority.

Article 17

1. Before the expiry of a period of three years as from the date of entry into force of this Regulation, the Commission shall submit a report to the Council on the application of the arrangements, based on information supplied by the Member States.
2. On the basis of the report referred to in paragraph 1, the Council, acting in accordance with Article 235 of the Treaty, shall decide on the definitive application of this Regulation and on any amendments to be made to its provisions, in particular for the purpose of simplifying the arrangements or modifying the Annex.

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ANNEX

LIST OF GOODS ELIGIBLE UNDER THE ARRANGEMENTS

I. GOODS INTENDED FOR DISPLAY OR USE AT AN EXHIBITION, TRADE FAIR, CONGRESS OR SIMILAR EVENT

A. The following are eligible under the arrangements :

- (a) goods intended for display or demonstration at an event, provided that the beneficiary of the carnet is a public body ;
- (b) goods intended for use in connection with the display of products at an event such as :
 - 1. goods necessary for demonstration of machinery or apparatus to be displayed ;
 - 2. construction and decoration material, including electrical fittings, for the temporary stands of exhibitors ;
 - 3. advertising and demonstration material intended for use in publicizing the goods displayed, such as sound recordings, films and lantern slides as well as apparatus for use therewith ;provided that the beneficiary of the carnet is a public body ;
- (c) equipment including interpretation apparatus, sound recording apparatus and films of an educational, scientific or cultural character intended for use at international meetings, conferences or congresses.

B. 'Exhibition or similar event' means :

- (a) exhibitions, fairs, salons and similar events connected with trade, industry, agriculture and craft trades ;
- (b) exhibitions or events which are organized primarily for a charitable purpose ;
- (c) exhibitions or events organized for scientific, technical, handicraft, artistic, educational or cultural, sporting, religious purposes or for the purpose of religion, worship or in order to promote international understanding ;
- (d) meetings of representatives of international organizations or groups ;
- (e) official or commemorative ceremonies or gatherings ;

except exhibitions organized for private purposes in shops or business premises with a view to the sale of goods.

The following are excluded : alcoholic beverages, perfume, tobacco and fuel.

C. The benefit of the arrangements shall be granted provided that :

- (a) the goods are capable of identification on re-exportation ;
- (b) the number or quantity of identical articles is reasonable having regard to the purpose of importation ;
- (c) the goods are not lent or used in any way for hire or reward ;
- (d) the goods are not removed from the place of the event

II. PROFESSIONAL EQUIPMENT

A. Equipment for the press or for sound or television broadcasting

Definition

For the purposes of this Annex 'equipment for the press or for sound or television broadcasting' means equipment necessary for representatives of the press or of broadcasting or television organizations visiting another Member State for purposes of reporting or in order to transmit or record material for specified programmes.

- (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.

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- (b) Sound broadcasting equipment imported by official or approved bodies, 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 imported by official or approved bodies, 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 ;
 10. film 'rushes' ;
 11. musical instruments, costumes, scenery, and other stage properties.
- (d) Vehicles designed or specially adapted for the purposes specified above, imported by official or approved bodies.

In order to be eligible for the arrangements, the abovementioned equipment must :

- (a) be owned by a natural or legal person established in a Member State other than the State of temporary use ;
- (b) be imported by a natural or legal person established in a Member State other than the State of temporary use ;
- (c) be capable of identification on return, provided that in the case of blank sound or image recording media the most flexible means of identification shall be applied ;
- (d) be used solely by or under the supervision of the person visiting the State of temporary use ;
- (e) not be the subject of a hire contract or similar arrangement to which a person resident or established in the State of temporary use is a party, provided that this condition shall not apply in the case of joint sound or television broadcasting programmes.

B. Cinematographic equipment

Definition

For the purposes of this Annex, 'cinematographic equipment' means equipment necessary for a person visiting another Member State in order to make a specified film or films.

- (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.

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(b) Vehicles designed or specially adapted for the purposes specified above.

In order to be eligible for the arrangements, the abovementioned equipment must:

- (a) be owned by a natural or legal person established in a Member State other than the State of temporary use;
- (b) be imported by a natural or legal person established in a Member State other than the State of temporary use;
- (c) be capable of identification on return, provided that in the case of blank image or sound recording media the most flexible means of identification shall be applied;
- (d) be used solely by or under the personal supervision of the person visiting the Member State of temporary use, provided that this condition shall not apply in the case of equipment imported for the production of a film under a co-production contract to which a person resident or established in the Member State of temporary use is a party and which is approved by the competent authorities of that Member State under an inter-governmental agreement concerning cinematographic co-production;
- (e) not be the subject of a hire contract or similar arrangement to which a person resident or established in the Member State of temporary use is a party.

C. Other professional equipment

(a) *Definition*

For the purposes of this Annex 'other professional equipment' means equipment of a kind not referred to in sections I and II necessary for the exercise of the calling, trade or profession of a person visiting another Member State to perform a specified task.

It does not include equipment which is to be used for transport within a Member State or 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 for earth moving and like projects.

(b) *List of equipment referred to in point (a)*

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. instruments and apparatus necessary for doctors, surgeons, veterinary surgeons, midwives and members of similar professions;
5. equipment necessary for archaeologists, paleontologists, geographers, zoologists and other scientists;
6. equipment necessary for entertainers, theatre companies and orchestras, including all articles used for public or private performances (musical instruments, costumes, scenery, animals, etc.);
7. equipment necessary for lecturers to illustrate their lectures;
8. vehicles designed or specially adapted for the purposes specified above, such as mobile inspection units, travelling workshops and travelling laboratories, etc.

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In order to be eligible for the arrangements, the abovementioned equipment must :

- (a) be owned by a natural or legal person established in a Member State other than the State of temporary use ;
- (b) be imported by a natural or legal person established in a Member State other than the State of temporary use and be accompanied by its owner if a natural person or by an authorized representative in the case of a legal person ;
- (c) be capable of identification on return ;
- (d) be used solely by the natural person or authorized representative in question for the purposes of his calling, trade or profession.

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ANNEX

III. COMMERCIAL SAMPLES

(a) *Definition*

For the purposes of this Annex 'commercial samples' means articles, except for articles in solid precious metals as listed below, which are representative of a particular category of goods already produced, or are examples of goods the production of which is contemplated, on condition that :

1. they are imported into the Member State of temporary use by a person in the course of his business solely for the purpose of being shown or demonstrated there for the soliciting of orders for goods to be supplied from another Member State ;
2. they are not sold or put to normal use except for purposes of demonstration, nor used in any way for hire or reward while they are in the Member State of temporary use ;
3. identical articles are not brought in by the same person in such quantity that, taken as a whole, they no longer constitute samples under ordinary commercial practices ;
4. in the case of sets of porcelain tableware, crystalware and cutlery, spoons and forks in base metals plated or rolled in precious metals, they are merely articles representative of those sets ;
5. they are owned by a person established in a Member State other than the State of temporary use ;
6. they are capable of identification on reconsignment ;
7. even where the articles are consumable, they are reconsigned in the same state without prejudice to Article 11 (2).

(b) *List of commercial samples referred to in point (a)*

1. Varnishes, lacquers, distempers, paints and similar articles ;
2. Putty, mastics, sealants, glues and similar products ;
3. Upkeep, cleaning and household products ;
4. Pyrotechnic articles ;
5. Photographic or cinematographic plates, films, paper and cards, and chemicals for photographic use ;
6. Saddlery and travel goods, bags, satchels, briefcases and similar articles, footwear, of leather or other materials ;
7. Household utensils and similar articles ;
8. Basketware and wickerwork articles ;
9. Articles made of paper or cardboard, whether or not surface-coated ;
10. Books, stationery and booksellers' articles ;

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11. Clothing and accessories, including fashion collections, but excluding furs and jewellery;
12. Haberdashery;
13. Gloves;
14. Stockings, socks, tights and underwear;
15. Household linen;
16. Tents and other articles of camping equipment in all materials;
17. Headgear;
18. Umbrellas, sunshades, walking-sticks, canes, whips and crops;
19. Tiles and paving stones;
20. Sanitary ware;
21. Tableware and articles used for domestic or toilet purposes;
22. Glassware, crystalware and mirrors;
23. Handtools;
24. Cutlery, spoons and forks;
25. Locks, plates, fittings and similar metal articles;
26. Lamps and light-fittings;
27. Optical instruments and apparatus;
28. Medical, surgical, dental and veterinary instruments, appliances and equipment, including for para-medical uses;
29. Toys, games and sports requisites;
30. Decorations and furnishings, wallcoverings;
31. Domestic electrical appliances;
32. Gardening equipment;
33. Security systems (fire, theft);
34. Musical instruments;
35. Domestic furniture;
36. Accessories for pets;
37. Accessories for the care of babies;
38. Bicycles and accessories;
39. Clocks and watches;
40. Artists' materials;
41. Printing plates for use with lithographic and flexograph presses;
42. Accessories for cars and other means of transport;
43. Smokers' requisites;
44. Articles for hairdressers.

MOVEMENT OF GOODS WITHIN THE COMMUNITY: Implementing provisions
Regulation (EEC) N° 2364/84

**COMMISSION REGULATION (EEC) No 2364/84
of 31 July 1984**

**laying down detailed implementing provisions for the arrangements for movement within
the Community of goods sent from one Member State for temporary use in one or more
other Member States**

O.J. L 222 of 20.08.1984, p. 1

Entry into force

on 1 July 1985.

MODIFICATIONS (within the text)

1. Annex II 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)

MOVEMENT OF GOODS WITHIN THE COMMUNITY: Implementing provisions
Regulation (EEC) N° 2364/84

*Article 1***Principles**

This Regulation lays down detailed provisions for implementing Regulation (EEC) No 3/84, hereinafter referred to as the 'basic Regulation'.

CHAPTER I

THE CARNET

*Article 2***Scope of the carnet**

The Community movement carnet provided for in Article 5 of the basic Regulation, hereinafter referred to as 'the carnet', shall be valid for as many operations as are necessary within the period of its validity.

*Article 3***Characteristics of the carnet**

1. The carnet shall conform to the specimen in Annex I and shall comply with the technical provisions set out in Annex II. The number of entry and exit sheets which it contains shall be determined by the beneficiary before he produces it at the office of departure.

2. The carnet shall be printed and completed in one of the official languages of the Community specified by the competent authorities of the Member States of departure.

The competent authorities of a Member State in which the carnet is produced may, where necessary, require the information in column 2 of the sheets to be translated into the official language, or one of the official languages, of that Member State.

3. The carnet shall be completed either in type-script or legibly in manuscript; in the latter case, it shall be completed in ink and in printed characters. It may also be completed by a technical reproduction process.

There may be no 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 initialled by the person making the amendment and authenticated by the competent authorities.

*Article 4***Loading-lists**

1. Where a carnet is completed in respect of a consignment composed of several kinds of goods, the particulars which must be given in columns 1 to 4 of the various sheets of the carnet apart from the sheet reserved for the competent authorities may be provided on one or more loading-lists bearing those same columns as well as column A which appears on those sheets.

2. Where paragraph 1 applies, column 2 on the front of each sheet of the carnet apart from the sheet reserved for the competent authorities shall bear the words 'see attached loading-list(s) No(s) ...', together with an indication of the number of such lists, which shall be numbered by the beneficiary.

A copy of each loading-list shall be attached to every sheet apart from the sheet reserved for the competent authorities.

3. Loading-lists shall be completed according to the provisions of Article 3(3) and signed by the beneficiary.

MOVEMENT OF GOODS WITHIN THE COMMUNITY: Implementing provisions
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CHAPTER II

FORMALITIES

*Article 5***Competent offices**

1. All customs offices which are competent to act as offices of transit within the framework of the Community transit procedure shall be competent to act as offices of transit, entry and exit during the hours in which they are open, including for the movement of travellers.

Member States may extend this competence to offices other than those referred to in the preceding subparagraph.

2. No charge may be made by the offices referred to in paragraph 1 in return for performing the formalities carried out there for the implementation of these arrangements.

*Article 6***Formalities at the office of departure**

1. The carnet, duly completed and signed by the beneficiary, shall be produced at the office of departure together with the goods it covers.

2. The office of departure shall:

- check that the carnet has been correctly completed and signed and that the particulars relating to the goods correspond to the goods presented,
- determine, at the request of the beneficiary, the period of validity of the carnet, within the limit of a maximum of 12 months, according to the nature and number of operations planned and the expected duration of each of them,
- enter the last day of validity of the carnet in the box reserved for that purpose on the front cover,
- take such identification measures as it may deem necessary,
- complete boxes A, B, C and D of the control sheet and of the sheet intended for the office of departure,
- stamp box E of all these sheets,
- remove and retain the sheets,
- remove and retain the sheet intended for the office of departure, and
- return the carnet to the beneficiary.

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Article 7

Transit formalities

1. Where goods pass through the territory of a Member State in which their temporary use is not intended, the beneficiary shall strike out the words 'TEMPORARY USE' in box 6 of the relevant entry and exit sheets of the carnet, draw a line through boxes 7 to 9 of those sheets and produce the carnet and the goods it covers at the office of transit on entry into the Member State concerned.

2. The office of transit on entry shall determine, on the basis of the distance to be covered and the mode of transport used, the period within which the carnet and the goods it covers must be produced at an office of transit on exit from the same Member State, complete accordingly box B of the entry and exit sheets concerned, remove the entry sheet for retention by the office designated for that purpose, stamp the first relevant unused box on the back cover and return the carnet to the beneficiary.

3. The carnet and the goods it covers shall be produced at an office of transit on exit from the Member State concerned no later than the last day of the period of stay determined by the office of transit on entry, subject to application of Article 15.

4. The office of transit on exit shall complete box C of the exit sheet, remove that sheet, stamp the box on the back cover which corresponds to the box stamped by the office of transit on entry into that same Member State and return the carnet to the beneficiary. The exit sheet shall be returned to the office designated for that purpose.

5. Offices of transit shall not inspect goods unless some irregularity is suspected which could result in abuse.

Article 8

Temporary use formalities

1. Where goods are intended for temporary use in a Member State the beneficiary shall strike out the word 'TRANSIT' in box 6 of the relevant entry and exit sheets of the carnet and complete boxes 7 to 9

of those sheets before the carnet and the goods it covers are produced at the office of entry into the Member State concerned.

2. The office of entry shall determine, on the basis of the operations to be carried out, the period of stay during which the goods may remain in the Member State in question, complete accordingly box B of the entry and exit sheets concerned, remove the entry sheet for retention by the office designated for that purpose, stamp the first relevant unused box on the back cover and return the carnet to the beneficiary or his representative.

3. The carnet and the goods it covers shall be produced at the office of exit from the Member State concerned no later than the last day of the period of stay determined by the office of entry, subject to application of Article 15.

4. The office of exit shall complete box C of the exit sheet, remove that sheet, stamp the box on the back cover which corresponds to the box stamped by the office of entry into that same Member State, and return the carnet to the beneficiary. The exit sheet shall be returned by that office to the office designated for that purpose.

Article 9

Transport by rail

1. Where entry into or exit from a Member State is made by passenger train, the carnet and the goods it covers shall be presented in the train to any authorized officers of the customs authorities concerned. Such presentation shall be equivalent to presentation at an office of exit, entry or transit, as the case may be. The officers of the customs authorities concerned shall apply the provisions laid down in Article 7 or 8, as appropriate, and shall indicate in box C of the exit sheet or box B of the entry sheet the offices to which they are attached.

2. In the case referred to in paragraph 1, if no authorized officer of the customs authority is present in the train on entry into a Member State, the beneficiary shall present the carnet and the goods it covers as soon as possible at a customs office of that Member State. That office shall act as office of transit or of entry and shall apply the provisions set out in Article 7 or 8 as appropriate.

Article 10

Termination of arrangements

1. When the arrangements terminate on production of the carnet and the goods it covers at an

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office in the Member State of departure in accordance with Article 11 (1) of the basic Regulation, the beneficiary shall complete box 6 of the final re-entry sheet. The office shall check that the goods correspond to those temporarily exported, taking into account any details recorded on the sheet reserved for the competent authorities.

The office shall complete the final re-entry sheet accordingly, remove that sheet as well as any unused entry and exit sheets, stamp the carnet in box B on the back cover and return it to the beneficiary.

2. Where the arrangements terminate in accordance with Article 11 (2) of the basic Regulation, the competent authorities of the Member State where the arrangements terminate shall make a note to that effect on the sheet in the carnet reserved for their use, remove the entry, exit and final re-entry sheets still in the carnet, stamp box B on the back cover and return the carnet to the beneficiary.

3. Where only part of the goods has been used in one of the ways referred to in Article 11 (2) of the basic Regulation, the competent authorities shall make a note to that effect on the sheet in the carnet reserved for their use and in column A of the entry, exit and final re-entry sheets still in the carnet and return the carnet to the beneficiary.

CHAPTER III

SPECIAL PROVISIONS

Article 11

Exit from and re-entry into the Member State of departure

Apart from the formalities to be carried out at the office of departure and the final re-entry formalities, the exit of the goods from the Member State of departure and their re-entry into that Member State shall not, except where an irregularity is suspected, give rise to the completion of any formalities other

than the presentation, at the request of the competent authorities, of the carnet and the goods it covers at the offices by which they leave and re-enter the Member State concerned.

Article 12

Consignment of part of the goods

Where part of the goods entered on the carnet remains behind in the Member State of departure, the beneficiary shall point this out to the office of entry or to the office of transit on entry into each Member State whose territory is crossed during the movement operation in question. That office shall make an appropriate note in column A of the entry and exit sheets.

Article 13

Extension of time limits

1. Where, in implementation of Article 6 (3) of the basic Regulation, the competent authorities of a Member State extend the period of validity of the carnet, they shall complete box F of the control sheet and the box provided for this purpose on the front cover and inform the office of departure as soon as possible.

2. Where, in implementation of point (a) of the first subparagraph of Article 10 of the basic Regulation, the competent authorities of the Member State of temporary use extend the period of stay of the goods in the territory of that Member State, they shall endorse box B on the back of the exit sheet concerned accordingly and inform the office designated to retain entry sheets in that Member State as soon as possible.

Article 14

Failure to complete exit formalities

Where the office of entry or the office of transit on entry into a Member State discovers that the exit sheet relating to the Member State that the goods have just left has not been removed, and/or that the back cover has not been stamped by the office of exit or the office of transit on exit from that Member State, the office of entry or the office of transit on entry shall, except where an irregularity is suspected:

— stamp box C of the exit sheet, adding the words 'application of Article 14', remove that sheet

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and send it to the office indicated in box B, and/or

- stamp the relevant box on the back cover, as the case may be, adding the words 'application of Article 14'.

Article 15

Accidents and incidents during the operation

1. Where, as a result of accidents or other incidents occurring in the course of a movement operation, the period of stay determined by the office of entry or the office of transit on entry cannot be observed, the beneficiary shall inform the customs authorities as soon as possible if they are close by or, failing that, any other competent authority. The customs or other authorities shall record the relevant details on the back of the sheet of the carnet reserved for the use of the competent authorities.

2. Where the carnet and the goods it covers are produced at the office of exit or at an office of transit on exit after the final day of the period of stay determined by the office of entry or the office of transit on entry, and the failure to observe the time limit is due to circumstances beyond the control of the beneficiary, the period of stay shall be deemed to have been observed. The office concerned shall endorse box B on the back of the exit sheet accordingly.

Article 16

Respect of identification measures

Where an identification measure is taken by the competent authorities of a Member State or under their supervision, it may not be tampered with in any way during the course of the operation.

Where such measure consists of affixing a seal, this may be removed only by the competent authorities or with their permission.

Article 17

Failure to produce goods

Where, in the event of an inspection, the beneficiary is unable to produce all of the goods, the competent authorities shall make a note on the carnet to that effect in accordance with Article 10 (2) and (3).

Article 18

Withdrawal of right to benefit

1. Where the competent authorities, acting under the third subparagraph of Article 4 (1) of the basic Regulation, withdraw a person's right to benefit under the arrangements, they shall make a note to that effect in box A on the back cover of the carnet, which shall be sent back to the office of departure.

2. The goods in respect of which the right to benefit under the arrangements has been withdrawn shall, according to the wish of the beneficiary, forthwith be:

- reconsigned to the Member State of departure in accordance with the Community transit procedure, or
- used in one of the ways referred to in Article 11 (2) (b), (c) and (d) of the basic Regulation. In that case, the authorities withdrawing the right to benefit under the arrangements shall return to the office of departure the final re-entry sheet and the sheet reserved for the competent authorities, duly endorsed, or
- put under a national procedure.

Article 19

Duplicates

In the event of loss or theft of the carnet the office of departure may issue a duplicate. For this purpose the beneficiary shall complete a new carnet and shall put on the front and back covers and all the sheets, in prominent letters and in red, the words 'DUPLICATE of Carnet No...'. The office of departure shall compare the copy with the sheet of the original carnet reserved for itself and validate the new carnet in accordance with Article 6 (2).

Article 20

Special case of Benelux

By way of derogation from the provisions of Articles 7 (4) and 8 (4), Belgium, Luxembourg and the Netherlands may apply to carnets the agreements concluded or to be concluded between them with a view to reducing or abolishing frontier formalities at the Belgo-Luxembourg and Belgo-Netherlands frontiers.

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CHAPTER IV

RECOVERY AND ADMINISTRATIVE
COLLABORATION*Article 21***Recovery by the Member State where an irregularity
has been committed**

Where, pursuant to Article 12 (1) of the basic Regulation, the competent authorities of the Member State in which an irregularity has been committed recover charges due, they shall inform the office of departure thereof and shall make a note to that effect on the sheet reserved for the competent authorities.

*Article 22***Recovery by the Member State of departure**

1. Where, pursuant to Article 12 (2) of the basic Regulation, the competent authorities of the Member State in which an irregularity has been committed request the competent authorities of the Member State of departure to recover charges due, the request for recovery shall be accompanied by a copy of the request for payment previously addressed to the beneficiary and shall indicate the name and address of the latter, the number of the carnet and the amount to be recovered, both in the currency of the State making the request and in the currency of the Member State of departure. The exchange rate to be used for the purpose of applying this paragraph shall be the latest selling rate recorded on the most representative exchange market or markets in the Member State making the request on the date on which that request is made.

2. The competent authorities of the Member State of departure shall forthwith inform the competent authorities of the Member State making the request for recovery of the action they have taken in response to that request.

3. Where all or part of the amount due cannot be recovered within a reasonable period of time, the competent authorities in the Member State of departure shall inform the competent authorities in the Member State which made the request and shall indicate the reasons for that situation. In the light of the information given them, the latter authorities may request that further efforts be made to recover the amount due.

4. Any amount recovered under this Regulation shall be transferred to the competent authorities of the Member State making the request within one month of the date on which the amount was recovered.

5. The provisions of Article 12 (2) of the basic Regulation shall not apply where the amount to be recovered is less than 200 ECU.

6. The recovery and transfer referred to in this Article shall be carried out in the currency of the Member State of departure.

*Article 23***Costs of recovery**

Member States shall renounce all claims upon each other for the reimbursement of costs resulting from administrative collaboration which they grant each other pursuant to this Regulation.

*Article 24***Preferential treatment**

The charges to be recovered shall not be given preferential treatment in the Member State in which the requested authority is situated.

*Article 25***Authorities empowered with respect to administrative
collaboration**

Member States shall provide the Commission with a list of the authorities empowered to make or receive requests for administrative collaboration. The Commission shall inform the other Member States thereof.

*Article 26***Extension of administrative collaboration**

The provisions of this Regulation shall not prevent a greater measure of administrative collaboration being afforded either now or in the future by particular Member States under any agreements or arrangements, including those for the notification of legal or extra-legal acts.

ANNEX I

EUROPEAN COMMUNITY

COMMUNITY MOVEMENT CARNET No UK / 000000

This carnet may be used for an unlimited number of operations provided these take place during its period of validity

LAST DAY OF VALIDITY OF THE CARNET <div style="display: flex; justify-content: space-around; margin-top: 5px;"> <div style="border: 1px solid black; width: 30px; height: 15px; margin: 0 auto;"></div> <div style="border: 1px solid black; width: 30px; height: 15px; margin: 0 auto;"></div> <div style="border: 1px solid black; width: 30px; height: 15px; margin: 0 auto;"></div> </div> <div style="display: flex; justify-content: space-around; margin-top: 5px;"> Day Month Year </div>	PERIOD OF VALIDITY OF CARNET EXTENDED UNTIL <div style="display: flex; justify-content: space-around; margin-top: 5px;"> <div style="border: 1px solid black; width: 30px; height: 15px; margin: 0 auto;"></div> <div style="border: 1px solid black; width: 30px; height: 15px; margin: 0 auto;"></div> <div style="border: 1px solid black; width: 30px; height: 15px; margin: 0 auto;"></div> </div> <div style="display: flex; justify-content: space-around; margin-top: 5px;"> Day Month Year </div>
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NOTES**A. Composition and completion of the carnet**

1. The beneficiary must determine the number of entry and exit sheets according to the number of operations required and must enter on these sheets the serial number printed on the front cover of the carnet.

The covers and sheets must be joined together at the top edge.

2. The beneficiary must complete in typescript or, where manuscript is used, legibly, in ink and in printed characters

- a) boxes 1 to 6 of the control sheet and of the sheet intended for the office of departure,
- b) boxes 1 to 5 of all the entry and exit sheets and of the final re-entry sheet.

These sheets must contain no erasures or superimposed corrections. Any amendments must be made by striking out the incorrect particulars and, where appropriate, adding those required. Any such amendment must be initialled by the person making the amendment and approved by the office of departure. The goods must be described in accordance with usual commercial practice with sufficient detail to enable them to be identified. A general description such as "trade samples" is not allowed. A horizontal line must be drawn immediately below the last entry in columns 1 to 4 of the above sheets so as to make any later addition impossible.

The signature of the beneficiary must not be a carbon copy.

3. Where loading lists are used, a copy of each list must be securely attached, at the level of the headings of columns 1 to 4, on the reverse of every sheet except the one reserved for the competent authorities, and the following must be written in column 2 on the front of each sheet:

"SEE ATTACHED LOADING LIST(S) NO(S) 1 TO

Loading lists must be completed as prescribed at 2 above and signed by the beneficiary.

B. Formalities at the office of departure

4. The carnet, duly completed and signed by the beneficiary, and the goods must be produced to a customs office of the Member State in whose territory the beneficiary is established.

C. Respect for identification measures

5. Any identification measures taken by the competent authorities of a Member State or under their supervision must not be tampered with in any way during the course of the operation and any seals affixed must be removed only by the competent authorities or with their permission.

D. Formalities in the event of transit via a Member State

6. The words "TEMPORARY USE" must be deleted from box 6 of the relevant entry and exit sheets and boxes 7 to 9 of these two sheets must be struck through before the carnet and the goods are produced at an office of entry into the Member State concerned.

If the beneficiary has decided to carry only part of the goods covered by the carnet he must inform the office of entry and specify to the latter which goods are missing.

The carnet and the goods must be produced at an office of exit from the Member State concerned not later than the last day fixed by the office of entry

It is in the beneficiary's own interest to check that the offices of entry and exit have stamped the boxes provided for their use and removed the sheets intended for them.

E. Formalities in the event of temporary use

7. The word "TRANSIT" must be deleted from box 6 of the relevant entry and exit sheets and boxes 7 to 9 of these two sheets must be completed before the carnet and the goods are produced at an office of entry into the Member State concerned.

If the beneficiary has decided to carry only part of the goods covered by the carnet he must inform the office of entry and specify to the latter which goods are missing.

In box 9 it should be indicated whether the goods involved are:

- goods intended for display or demonstration at an exhibition, fair, conference or similar event, or
- professional equipment, or
- trade samples

The carnet and the goods must be produced at an office of exit from the Member State concerned not later than the last day fixed by the office of entry

It is in the beneficiary's own interest to check that the offices of entry and exit have stamped the boxes provided for their use and removed the sheets intended for them.

F. Formalities in the Member State of departure during the period of validity of the carnet

8. Re-entry into and exit from the Member State of departure during the period of validity of the carnet shall not give rise to any formalities other than the production of the carnet and the goods at the relevant offices of entry and exit of the Member State of departure.

G. Termination of the arrangements by production of the carnet and the goods in the Member State of departure

9. Box 6 of the final re-entry sheet must be completed and signed before the carnet and the goods are produced at a competent customs office of the Member State of departure. The carnet and goods must be produced not later than the last day of validity of the carnet.

The carnet, which must be stamped by the office concerned in box B on the final side of the cover, must be kept for at least 3 years from the last day of validity.

H. Other ways of terminating the arrangements

10. Where the arrangements are terminated under the conditions referred to at the top of the sheet reserved for the competent authorities, the carnet must be produced to those authorities.

I. Accidents and incidents during transit or temporary use

11. The beneficiary must inform the customs authorities as soon as possible if they are close by, or, failing that, any other competent authorities

EUROPEAN COMMUNITY

COMMUNITY MOVEMENT CARNET No UK / 000000

SHEET FOR THE
COMPETENT AUTHORITIES

This sheet is to be filled in when all or part of the goods have been totally destroyed or irretrievably lost by reason of their nature or because of unforeseeable circumstances or force majeure, have been exported to a third country, have been placed in a free zone, have been placed under warehousing arrangements, have been destroyed under the control of the competent authorities or have been entered for home use.

1 The goods listed under item number(s) _____ of this carnet (1)

- | | |
|---|---|
| <input type="checkbox"/> have been totally destroyed or irretrievably lost by reason of their nature or because of unforeseeable circumstances or force majeure | <input type="checkbox"/> have been destroyed under control of the competent authorities |
| <input type="checkbox"/> have been placed in a free zone | <input type="checkbox"/> have been placed under warehousing arrangements |
| <input type="checkbox"/> have been exported to a third country | <input type="checkbox"/> have been entered for home use |

Document: kind:

No:

Stamp

Remarks:

Place:

Date:

Day	Month	Year

2 The goods listed under item number(s) _____ of this carnet (1)

- | | |
|---|---|
| <input type="checkbox"/> have been totally destroyed or irretrievably lost by reason of their nature or because of unforeseeable circumstances or force majeure | <input type="checkbox"/> have been destroyed under control of the competent authorities |
| <input type="checkbox"/> have been placed in a free zone | <input type="checkbox"/> have been placed under warehousing arrangements |
| <input type="checkbox"/> have been exported to a third country | <input type="checkbox"/> have been entered for home use |

Document: kind:

No:

Stamp:

Remarks:

Place:

Date:

Day	Month	Year

3 The goods listed under item number(s) _____ of this carnet (1)

- | | |
|---|---|
| <input type="checkbox"/> have been totally destroyed or irretrievably lost by reason of their nature or because of unforeseeable circumstances or force majeure | <input type="checkbox"/> have been destroyed under control of the competent authorities |
| <input type="checkbox"/> have been placed in a free zone | <input type="checkbox"/> have been placed under warehousing arrangements |
| <input type="checkbox"/> have been exported to a third country | <input type="checkbox"/> have been entered for home use |

Document: kind:

No:

Stamp:

Remarks:

Place:

Date:

Day	Month	Year

4 The goods listed under item number(s) _____ of this carnet (1)

- | | |
|---|---|
| <input type="checkbox"/> have been totally destroyed or irretrievably lost by reason of their nature or because of unforeseeable circumstances or force majeure | <input type="checkbox"/> have been destroyed under control of the competent authorities |
| <input type="checkbox"/> have been placed in a free zone | <input type="checkbox"/> have been placed under warehousing arrangements |
| <input type="checkbox"/> have been exported to a third country | <input type="checkbox"/> have been entered for home use |

Document: kind:

No:

Stamp:

Remarks:

Place:

Date:

Day	Month	Year

ACCIDENTS AND INCIDENTS DURING TRANSIT OR TEMPORARY USE	
Details and measures taken	Endorsement by the competent authorities

EUROPEAN COMMUNITY

COMMUNITY MOVEMENT CARNET No UK / 000000

CONTROL SHEET

1 Item No	2 Commercial description, marks and numbers, if any, of goods	3 Quantity	4 Commercial value	A IDENTIFICATION MEASURES
(continued overleaf)				
5 Beneficiary (name and full address)		B OFFICE OF DEPARTURE (name and full address)		
<p>6 Undertaking by the beneficiary</p> <p>I the undersigned hereby undertake to comply with the provisions of Regulation (EEC) No 3/84 and the measures taken for its implementation, and in particular to pay at the first written request from the competent authorities any charges which have become due. I further undertake, where applicable, to pay to the competent authorities of the Member State of departure under the same conditions an amount equivalent to any charges which remain unpaid.</p> <p>Place: _____ Date: _____ Signature: _____</p> <div style="display: flex; justify-content: space-around; width: 100%;"> <div style="border-bottom: 1px solid black; width: 30px;"></div> <div style="border-bottom: 1px solid black; width: 30px;"></div> <div style="border-bottom: 1px solid black; width: 30px;"></div> </div> <p style="text-align: center; font-size: small;">Day Month Year</p>		<p>C LAST DAY OF VALIDITY OF THE CARNET</p> <div style="display: flex; justify-content: space-around; width: 100%;"> <div style="border-bottom: 1px solid black; width: 30px;"></div> <div style="border-bottom: 1px solid black; width: 30px;"></div> <div style="border-bottom: 1px solid black; width: 30px;"></div> </div> <p style="text-align: center; font-size: small;">Day Month Year</p> <p>D CARNET VALIDATED ON</p> <div style="display: flex; justify-content: space-around; width: 100%;"> <div style="border-bottom: 1px solid black; width: 30px;"></div> <div style="border-bottom: 1px solid black; width: 30px;"></div> <div style="border-bottom: 1px solid black; width: 30px;"></div> </div> <p style="text-align: center; font-size: small;">Day Month Year</p> <p>Signature: _____</p> <p>under No (1)</p>		
<p>F PERIOD OF VALIDITY OF CARNET EXTENDED UNTIL</p> <div style="display: flex; justify-content: space-around; width: 100%;"> <div style="border-bottom: 1px solid black; width: 30px;"></div> <div style="border-bottom: 1px solid black; width: 30px;"></div> <div style="border-bottom: 1px solid black; width: 30px;"></div> </div> <p style="text-align: center; font-size: small;">Day Month Year</p> <p>Signature: _____</p>		<p>E STAMP OF OFFICE OF DEPARTURE</p>		

(1) Optional.

1 Item No	2 Commercial description, marks and numbers, if any, of goods	3 Quantity	4 Commercial value	A IDENTIFICATION MEASURES

EUROPEAN COMMUNITY

COMMUNITY MOVEMENT CARNET No UK / 000000

SHEET FOR THE OFFICE OF DEPARTURE

1 Item No	2 Commercial description, marks and numbers, if any, of goods	3 Quantity	4 Commercial value	A IDENTIFICATION MEASURES

(continued overleaf)

5 Beneficiary (name and full address)	B OFFICE OF DEPARTURE (name and full address)
---------------------------------------	---

6 Undertaking by the beneficiary
 I the undersigned hereby undertake to comply with the provisions of Regulation (EEC) No 3/84 and the measures taken for its implementation, and in particular to pay at the first written request from the competent authorities any charges which have become due. I further undertake, where applicable, to pay to the competent authorities of the Member State of departure under the same conditions an amount equivalent to any charges which remain unpaid.

Place: _____ Date: _____ Signature: _____
Day Month Year

C LAST DAY OF VALIDITY OF THE CARNET

Day Month Year

D CARNET VALIDATED ON
 _____ Signature: _____
Day Month Year
 under No (1)

E STAMP OF OFFICE OF DEPARTURE

(1) Optional.

The office of departure must remove this sheet.

The office of departure must not omit to put its stamp in box E of every sheet containing such box.

1 Item No	2 Commercial description, marks and numbers, if any, of goods	3 Quantity	4 Commercial value	A IDENTIFICATION MEASURES

EUROPEAN COMMUNITY

COMMUNITY MOVEMENT CARNET No UK / 000000

ENTRY SHEET

1 Item No	2 Commercial description, marks and numbers, if any, of goods	3 Quantity	4 Commercial value	A RESERVED FOR COMPETENT AUTHORITIES

(continued overleaf)

5 Beneficiary (name and full address)	6 Sheet for (1) TRANSIT TEMPORARY USE	7 Planned period of stay (2)
	8 Location(s) planned for temporary use (2)	

B ENDORSEMENT BY OFFICE OF ENTRY							
Last day of period of stay: <table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td style="width: 40px; height: 20px;"></td> <td style="width: 40px; height: 20px;"></td> <td style="width: 40px; height: 20px;"></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	Signature: _____ Stamp: _____
Day	Month	Year					

9 Nature of temporary use planned (2)
--

(1) Delete the words "TEMPORARY USE" in the case of transit and the word "TRANSIT" in the case of temporary use.
 (2) Box to be struck through in the case of transit.

The office of entry must remove this sheet.
 The office of entry must not omit to fill in also box B on the following exit sheet.

E STAMP OF OFFICE OF DEPARTURE

1 Item No	2 Commercial description, marks and numbers, if any, of goods	3 Quantity	4 Commercial value	A RESERVED FOR COMPETENT AUTHORITIES

B ENDORSEMENT, IF ANY, BY COMPETENT AUTHORITIES

EUROPEAN COMMUNITY

COMMUNITY MOVEMENT CARNET No UK / 000000

EXIT SHEET

1 Item No	2 Commercial description, marks and numbers, if any, of goods	3 Quantity	4 Commercial value	A RESERVED FOR COMPETENT AUTHORITIES						
(continued overleaf)										
5 Beneficiary (name and full address)		6 Sheet for TRANSIT TEMPORARY USE		7 Planned period of stay						
		8 Location(s) planned for temporary use								
B ENDORSEMENT BY OFFICE OF ENTRY Last day of period of stay: <table style="display: inline-table; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></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> Signature: _____ Stamp: _____						Day	Month	Year	9 Nature of temporary use planned	
Day	Month	Year								
C ENDORSEMENT BY OFFICE OF EXIT Goods represented on <table style="display: inline-table; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></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> Signature: _____ Stamp: _____						Day	Month	Year	E STAMP OF OFFICE OF DEPARTURE	
Day	Month	Year								

The office of exit must remove this sheet.

1 Item No	2 Commercial description, marks and numbers, if any, of goods	3 Quantity	4 Commercial value	A RESERVED FOR COMPETENT AUTHORITIES
B ENDORSEMENT, IF ANY, BY COMPETENT AUTHORITIES				

EUROPEAN COMMUNITY

COMMUNITY MOVEMENT CARNET No UK / 000000

FINAL RE - ENTRY SHEET

1 Item No	2 Commercial description, marks and numbers, if any, of goods	3 Quantity	4 Commercial value	A RESERVED FOR COMPETENT AUTHORITIES

(continued overleaf)

5 Beneficiary (name and full address)

6 End of the arrangements

I the undersigned request the ending of the arrangements.

Date:

Signature:

Day	Month	Year

B ENDORSEMENT BY COMPETENT OFFICE OF MEMBER STATE OF DEPARTURE

Goods represented on

Day	Month	Year

Remarks:

Signature:

Stamp:

E STAMP OF OFFICE OF DEPARTURE

1 Item No	2 Commercial description, marks and numbers, if any, of goods	3 Quantity	4 Commercial value	A RESERVED FOR COMPETENT AUTHORITIES

STAMPS OF CUSTOMS OFFICES USED	
ON ENTRY	ON EXIT
1	2
3	4
5	6
7	8
9	10
11	12
13	14

EUROPEAN COMMUNITY

COMMUNITY MOVEMENT CARNET No UK / 000000

STAMPS OF CUSTOMS OFFICES USED	
ON ENTRY	ON EXIT
15	16
17	18
19	20
21	22
23	24

<p>A WITHDRAWAL OF THE RIGHT TO BENEFIT FROM THE ARRANGEMENTS</p> <p>The right to benefit from the arrangements has been withdrawn for the following reasons:</p> <p style="text-align: center;">Stamp:</p> <p>Place: Signature:</p> <p>Date:</p> <div style="display: flex; justify-content: space-around; border-bottom: 1px solid black; width: 100%;"> Day Month Year </div>	<p>B STAMP OF CUSTOMS OFFICE WHERE THE ARRANGEMENTS HAVE BEEN TERMINATED FOR ALL THE GOODS</p>
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**MOVEMENT OF GOODS WITHIN THE COMMUNITY: Implementing provisions
Regulation (EEC) N° 2364/84****ANNEX II****TECHNICAL PROVISIONS RELATING TO THE COMMUNITY MOVEMENT CARNET**

1. The carnet shall consist of, in order:
 - a front cover,
 - a sheet reserved for the competent authorities,
 - a control sheet,
 - a sheet intended for the office of departure,
 - an equal number of entry and exit sheets,
 - a final re-entry sheet,
 - a back cover.

 2. The paper used shall be dressed for writing purposes and weigh at least:
 - 130 g/m² for the covers,
 - 50 g/m² for the sheets.

This paper shall be coloured:

 - yellow for the covers, the sheet reserved for the competent authorities and the control sheet,
 - green for the sheet intended for the office of departure and the final re-entry sheet,
 - pink for the entry sheets,
 - white for the exit sheets.

 3. The carnet shall measure 210 × 297 mm. The entry, exit and final re-entry sheets shall be perforated horizontally 20 mm from the top edge. The covers and the sheets shall be joined together at the top.

 4. Member States shall be responsible for printing carnets. Carnets may also be printed by printers appointed for the purpose by the Member State in which they are established, in which case each carnet shall make reference to the appointment. Each carnet shall bear the name and address or sign of the printer.

 5. The covers, the sheet reserved for the competent authorities, the control sheet, the sheet intended for the office of departure and the final re-entry sheet shall bear the same serial number.

'This number shall be preceded by the following letters depending on the Member State of departure: BE for Belgium, DK for Denmark, DE for Germany, ES for Spain, FR for France, GR for Greece, IE for Ireland, IT for Italy, LU for Luxembourg, NL for the Netherlands, PT for Portugal and UK for the United Kingdom.'

 6. The entry and exit sheets shall bear the letters referred to in point 5; the beneficiary must complete these sheets by adding the serial number shown on the cover and the other sheets.

 7. Carnets shall be printed in one of the Community's official languages specified by the competent authorities of the Member State of departure.
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MOVEMENT OF GOODS WITHIN THE COMMUNITY: Council Regulation (EEC) No 1227/88

COUNCIL REGULATION (EEC) No 1227/88

of 3 May 1988

**extending the date of validity of Regulation (EEC) No 3/84 introducing
arrangements for movement within the Community of goods sent from one
Member State for temporary use in one or more other Member States**

- O.J. No L 118 of 6.5.1988, p. 1 -

MOVEMENT OF GOODS WITHIN THE COMMUNITY: Council Regulation (EEC) No 1227/88

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 3/84 of 19 December 1983 introducing arrangements for movement within the Community of goods sent from one Member State for temporary use in one or more other Member States ⁽¹⁾, as supplemented by Regulation (EEC) No 1568/84 ⁽²⁾, and in particular the third subparagraph of Article 16 thereof,

Having regard to the proposal from the Commission,

Whereas Regulation (EEC) No 3/84 has been applicable since 1 July 1985; whereas, in accordance with Article 17 of that Regulation, the Commission must submit a report to the Council on the application of the arrangements for movement within the Community based on information supplied by the Member States, before the expiry of a period of three years from the aforementioned date;

Whereas, on the basis of that report, which the Commission presented to the Council on 16 March 1988,

the Commission has expressed to the Council its intention of sending the latter a proposal to extend the facilities granted by Regulation (EEC) No 3/84; whereas it seems appropriate, pending the adoption of that proposal, to extend the period of validity of the said Regulation until 30 June 1989,

HAS ADOPTED THIS REGULATION:

Article 1

In Article 16 of Regulation (EEC) No 3/84, the third subparagraph is replaced by the following:

'It shall be applicable until 30 June 1989.'

Article 2

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

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

Done at Brussels, 3 May 1988.

For the Council

The President

M. BANGEMANN

⁽¹⁾ OJ No L 2, 4. 1. 1984, p. 1.

⁽²⁾ OJ No L 151, 7. 6. 1984, p. 5.

FACILITATION OF INSPECTIONS BETWEEN MEMBER STATES
Council Directive No 83/643/EEC

COUNCIL DIRECTIVE

of 1 December 1983

on the facilitation of physical inspections and administrative formalities in respect of the
carriage of goods between Member States

(83/643/EEC)

- O.J. No L 359 of 22.12.1983, p. __ -

Modified by:

- Council Directive No 87/53/EEC of 15 December 1986
(O.J. No L 24 of 27.01.87, p. 33)

Corrigendum: O.J. No L 46 of 14.2.87, p. 55

FACILITATION OF INSPECTIONS BETWEEN MEMBER STATES
Council Directive No 83/643/EEC

Article 1

1. Without prejudice to individual provisions in force in the framework of general or specific Community rules, this Directive shall apply to physical inspections and administrative formalities, hereinafter referred to as 'inspections and formalities', concerning the transport of goods which have to cross:

- an internal frontier within the Community, or
- an external frontier, where carriage between Member States involves crossing a third country.

2. This Directive shall not apply to inspections or formalities for ships and aircraft as means of transport; however, it shall apply to vehicles and goods carried by the said means of transport.

Article 2

1. Member States shall take the necessary measures to ensure that in the course of any carriage operation the various inspections and formalities are carried out with the minimum of delay necessary and:

- as far as possible, in one place,
- with the inspections being carried out by means of spot checks, except in duly justified circumstances.

2. Member States shall facilitate, in circumstances which they deem appropriate, the use of simplified procedures, such as those laid down by the regulations for the despatch, distribution and release for consumption of goods, at the place of origin or destination of the goods.

3. Member States shall endeavour to deploy customs offices in such a way, including in the interior of their territory, as best to take account of the requirements of commercial operators.

Article 3

1. For the purposes of implementing this Directive and without prejudice to the possibility of carrying out spot checks, the importing Member States or the Member States through which the goods are passing in transit shall recognize the inspections carried out and the documents drawn up by the competent authorities of another Member State which show that the goods comply with the requirements of the Member State of import or transit.

Member States shall cooperate to combat fraudulent practices and the forgery of certificates.

2. Member States shall send each other and the Commission the information necessary in order to carry out the inspections and draw up the documents required. In cooperation with the Member States, the Commission shall prepare a manual containing the salient points regarding the methods of inspection and analysis applied in each Member State.

Article 4

1. In order to seek appropriate solutions to problems arising at common frontiers, Member States shall take the measures necessary to extend bilateral cooperation between the various departments carrying out inspections and formalities on either side of these frontiers.

2. The cooperation referred to in paragraph 1 shall cover in particular:

- the arrangement of frontier posts,
- the conversion of frontier offices into juxtaposed or combined inspection offices, where possible.

3. Member States shall cooperate in order to harmonize the business hours of the various departments carrying out inspections and formalities on either side of each frontier post. Should any difficulties arise in attaining such harmonization, Member States shall bring them to the Commission's attention so that it may suggest to the Member States concerned such solutions as it deems appropriate to resolve them.

4. Member States shall provide for the possibility of informal consultation at local and, if appropriate, national level between representatives of the various departments involved in inspections and formalities and of carriers, customs agents, persons engaged in services ancillary to transport and transport users.

Article 5

1. Member States shall see to it that:

(a) where the volume of traffic so warrants, frontier posts are open, except when traffic is prohibited, so that:

- frontiers can be crossed 24 hours a day, with the corresponding inspections and formalities, in the case of goods placed under a customs transit procedure, their means of transport and vehicles travelling unladen, save where frontier inspection is necessary to prevent the spread of disease,

FACILITATION OF INSPECTIONS BETWEEN MEMBER STATES
Council Directive No 83/643/EEC

— inspections and formalities relating to the movement of means of transport and goods which are not being carried under a customs transit procedure may be performed from Monday to Friday during an uninterrupted period of at least 10 hours, and on Saturday during an uninterrupted period of at least six hours, unless those days are public holidays ;

(b) as regards vehicles and goods transported by air, the hours referred to in the second indent of subparagraph (a) are adapted in such a way as to meet actual needs and for that purpose may be split in accordance with the flow of traffic ;

(c) transshipments which, under existing regulations, customs services allow to be carried out without their immediate supervision can be effected at any time in such a way as to meet actual needs.

2. Where general compliance with the periods referred to in paragraph 1 (a), second indent, and (b) poses problems for veterinary services, Member States shall see to it that, with at least 12 hours' notice from the carrier, a veterinary expert is available during those periods : in the case of the transport of live animals, however, this notice may be increased to 18 hours.

3. Where several frontier posts are situated in the same port or airport zone. Member States may derogate from paragraph 1, provided that the other posts in that zone are able to clear goods and vehicles effectively in accordance with that paragraph.

4. For the frontier posts and customs services referred to in paragraph 1, and under the conditions laid down by Member States, the competent authorities of the Member States shall provide, if specifically requested during business hours and for sound reasons, for inspections and formalities to be carried out, as an exception, outside business hours, on condition that, where relevant, payment be made for services so rendered.'

Article 6

Member States shall take the measures necessary to ensure that waiting time caused by the various inspections and formalities does not exceed the time required for their proper completion. To that end, they shall organize the business hours of the departments which are to carry out inspections and formalities, the staff available and the practical arrangements for processing goods and documents associated with the carrying out of the inspections and formalities in such a way as to reduce waiting time in the flow of traffic to a minimum.'

FACILITATION OF INSPECTIONS BETWEEN MEMBER STATES
Council Directive No 83/643/EEC*'Article 6a*

Member States shall as far as possible see to it that, by express delegation by the competent authorities and on their behalf, one of the other services represented, and preferably the customs service, may carry out certain tasks for which those authorities are responsible, relating in particular to requirements to carry the necessary documents, checking the validity and authenticity thereof and making a summary check on the identity of the goods declared in such documents. In that event the authorities concerned shall seek to ensure that the means required for accomplishing those tasks are made available.'

'Article 7

Member States shall endeavour to establish at frontier posts, where technically possible and justified by the volume of traffic, express lanes reserved for goods placed under a customs transit procedure, for their means of transport and for vehicles travelling unladen.'

'Article 7a

Member States shall see to it that any sums payable in respect of the inspections and formalities applied to trade between Member States can also be paid by means of guaranteed or certified international cheques, expressed in the currency of the Member State in which the debt is due.'

'Article 8

1. Member States and the Commission shall see to it that persons involved in trade between Member States can rapidly inform the competent national and Community authorities of any problems encountered when crossing frontiers. The competent authorities shall examine those problems and, if they are not resolved, the Commission shall propose solutions to the Member States concerned.

2. With a view to resolving difficulties with inspections or formalities within the meaning of this Directive, a Member State may request consultations with another Member State. If those consultations do not make it possible to resolve these difficulties, a Member State may inform the Commission so that the latter can submit such solutions as it deems appropriate to resolve the difficulties in question.'

'Article 8a

Member States shall supply the Commission in good time with up-to-date information on inspection posts.'

Article 9

Where, in exceptional and justified cases, a Member State intends to introduce a new inspection or formality, it shall inform the Commission thereof.

The Member State concerned shall ensure that the measures taken to facilitate the crossing of frontiers are not rendered inoperative through the application of such new inspections or formalities.

Article 10

For the first time before 1 July 1986, and thereafter every two years, Member States shall forward to the Commission the particulars covered by a questionnaire from the Commission concerning any provisions and practical measures found necessary in the course of the preceding two years with a view to ensuring more efficient organization of the inspections and formalities.

On the basis of these particulars, the Commission shall report every two years to the Council on the implementation of this Directive.

Article 11

1. Member States shall, after consulting the Commission, bring into force the laws, regulations and administrative provisions necessary to comply with this Directive by 31 December 1984 at the latest.

2. However, Member States may, after consulting the Commission, postpone application of Article 5 until 31 December 1986.

3. Each Member State shall communicate to the Commission the texts of the provisions it adopts in order to implement this Directive.

SIMPLIFYING FORMALITIES IN TRADE IN GOODS WITHIN THE COMMUNITY (single document)
Regulation (EEC) N° 678/85

COUNCIL REGULATION (EEC) No 678/85
of 18 February 1985
simplifying formalities in trade in goods within the Community

O.J. L79 of 21.03.1985, p. 1

IMPLEMENTING REGULATION

Regulation (EEC) N° 679/85
O.J. L79 of 21.03.1985, p. 7

Regulation (EEC) N° 2855/85
O.J. N° L274 of 15.10.1985, p.1)
(applicable from 1 January 1988)

SIMPLIFYING FORMALITIES IN TRADE IN GOODS WITHIN THE COMMUNITY (single document)
Regulation (EEC) N° 678/85

Article 1

Without prejudice to other Community provisions, this Regulation lays down measures to simplify formalities in trade in goods between the Member States, in particular by introducing a single document to be used for the dispatch, Community transit and entry for home use of Community goods or for their entry under any other procedure in the Member State of destination.

TITLE I

GENERAL PROVISIONS

Article 2

Scope

This Regulation shall apply to goods:

- which satisfy the requirements of Article 9 (2) of the Treaty establishing the European Economic Community,
- which are covered by the Treaty establishing the European Coal and Steel Community and are in free circulation in the Community in accordance with that Treaty,

hereinafter referred to as 'Community goods', and which are the subject of trade between two Member States.

Article 3

Definition

For the purposes of this Regulation, 'dispatch' means the procedure by which Community goods are consigned from one Member State to another Member State.

Article 4

Characteristics of the single document

1. Where Community goods are the subject of trade between two Member States, the formalities connected with such trade shall be completed using a single document, based on a declaration on a form, the specimen for which is to be adopted by the Council, acting unanimously on a proposal from the Commission and after consulting the European Parliament. This document or declaration shall, depending on the circumstances, serve as the document or declaration of dispatch, of internal Community transit, of entry for home use or of entry of the goods under any other procedure in the Member State of destination.

2. Apart from the document referred to in paragraph 1, Member States may not require any administrative documents other than those which are:

- expressly created by Community acts or provided for by such acts,
- required under the terms of international conventions compatible with the Treaty,
- required, with due regard for the provisions of the Treaty and in particular Articles 30 *et seq.*, for the implementation of national regulations which have not been harmonized and for the application of which the use of the document referred to in paragraph 1 alone would not suffice,
- required from operators to enable them to qualify, at their request, for an advantage or a specific facility.

3. The declaration must be drawn up in one of the official languages of the Community which is acceptable to the competent authorities of the Member State in which the dispatch formalities are completed. Where

SIMPLIFYING FORMALITIES IN TRADE IN GOODS WITHIN THE COMMUNITY (single document)
Regulation (EEC) N° 678/85

necessary, the customs authority of the Member State of destination may require from the declarant or his representative in that Member State a translation of the said declaration into the official language or one of the official languages of the latter. This translation shall replace the corresponding particulars in the declaration in question.

By way of derogation from the first subparagraph, the declaration shall be drawn up in the official language or one of the official languages of the Member State of destination in all cases where the declaration in the latter Member State is made on copies of the declaration form other than those initially presented to the customs authority of the Member State of dispatch.

TITLE II

FORMALITIES

A. Principles

Article 5

Dispatch

Without prejudice to Articles 12 and 14, dispatch shall be conditional on the lodging with a competent customs office of the copies of the declaration necessary for the purposes of dispatch, duly completed to that end, to which must be attached the copies of the declaration which will be used to complete the formalities:

- for Community transit, where appropriate, and
- for entry for home use or entry under any other procedure in the Member State of destination.

The declaration used for dispatch formalities must be signed by the declarant or his representative in accordance with the provisions in force in the Member State of dispatch.

Article 6

Transit

1. Without prejudice to the simplification provided for in respect of certain modes of transport, an internal Community transit declaration shall consist of the copies of the declaration duly completed to that end and signed by the principal, as defined in Article 11 (a) of Council Regulation (EEC) No 222/77 of 13 December 1976 on Community transit ⁽¹⁾.

⁽¹⁾ OJ No L 38, 9. 2. 1977, p. 1.

2. The transit of Community goods within the Community shall be effected in accordance with the provisions of Regulation (EEC) No 222/77. In particular, the principal's responsibility shall only be engaged in respect of the particulars required under the said Regulation (EEC) No 222/77.

3. Where goods are not being moved under the internal Community transit procedure, the Community character of the goods shall be certified by the single document provided for in Article 4, stamped by the customs authority of the Member State of dispatch.

Article 7

Arrival

Without prejudice to Articles 12 and 14, entry for home use or entry under any other procedure in a Member State of destination of Community goods dispatched from another Member State shall be conditional upon the lodging with a competent customs office of the copies of the declaration necessary for the entry of goods under the procedure in question.

These copies shall:

- indicate the procedure applied for,
- be duly completed and more especially contain all the particulars necessary for entry of the goods under that procedure,
- be signed by the declarant or his representative in accordance with the provisions in force in the Member State of destination.

B. COMMON PROVISIONS

Article 8

Lodging of the declaration

1. The declarations must be accompanied, within the limits laid down in Article 4 (2), by the documents necessary for entry of the goods in question under the procedure requested.

2. 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,

SIMPLIFYING FORMALITIES IN TRADE IN GOODS WITHIN THE COMMUNITY (single document)
Regulation (EEC) N° 678/85

- 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 9

Acceptance of the declaration

1. Declarations which satisfy the requirements laid down in Articles 5, 7 and 8 (1) shall be accepted forthwith by the customs authority when the relevant goods are presented to it.

The date of acceptance of each declaration shall be the date to be taken into consideration for the application of measures governing, respectively, the dispatch of the goods in question, their entry for home use or their entry for any other procedure applied for in the Member State of destination.

2. By way of derogation from paragraph 1, and at the request of the declarant or his representative, the customs authority may, and in particular in order to protect trade secrets, accept a declaration which does not contain all the particulars required or which is not accompanied by some of the documents that have to be produced. The customs authority shall lay down the conditions under which the missing particulars and documents must be produced.

In any case, the details necessary for identification of the goods to which the declaration relates must be included in the latter. Similarly, at least the documents to the presentation of which entry of the goods in question under the procedure concerned is subject must be attached.

Acceptance of such a declaration may not have the effect of preventing or delaying authorization to dispatch or dispose of the goods in question where there is no other objection to that being done.

Article 10

Cancellation or correction of the declaration

1. The declarant or his representative may cancel or correct the declaration under the conditions set in paragraphs 2 and 3. In all cases, cancellation or correction of the declaration shall be subject to authorization by the customs authority.

2. In respect of cancellation, the authorization referred to in paragraph 1 shall be granted:

(a) for dispatch formalities, only if:

- the person concerned proves, to the satisfaction of the competent authorities, that the goods in question have not left the territory of the Member State concerned,
- if necessary, the person concerned fulfils, in accordance with current provisions, the obligations which may be required to regularize the situation of the goods;

(b) for formalities at the destination, only if the customs authority has not yet authorized release of the goods.

In all cases, where the customs authority has notified the person concerned of its intention of carrying out an examination of the goods which are the subject of the declaration, the request for cancellation may not be taken into account until such examination has taken place.

3. In respect of correction, the authorization referred to in paragraph 1 shall be granted only subject to the following conditions:

(a) the correction must have been requested:

- in the case of dispatch formalities, before the goods left the customs office, unless the request concerns factors whose accuracy the customs authority is able to check even in the absence of the goods,
- in the case of formalities at the destination, before the customs authority has authorized release of the goods;

(b) the correction may not be allowed when the request is made after the customs authority has notified the person concerned of its intention of carrying out an examination of the goods or has ascertained the inaccuracy of the particulars concerned;

(c) the correction must not have the effect of making the declaration refer to goods other than those which were initially its subject.

The customs authority may allow or require that the corrections referred to in paragraph 1 be carried out by lodging a new declaration intended to replace the original declaration.

4. The cancellation or correction of the declaration shall not hamper in any way the implementation of penal provisions in force in the event of any offence having been committed by the person concerned.

**SIMPLIFYING FORMALITIES IN TRADE IN GOODS WITHIN THE COMMUNITY (single document)
Regulation (EEC) N° 678/85**

Article 11

Conclusive force of the findings

The findings of the competent authorities of a Member State in the course of application of this Regulation may be invoked by the competent authorities of the other Member States. In such cases, they shall have the same conclusive force as the findings of the competent authorities of each of those Member States.

incomplete declaration. In such cases, a declaration, which, if the competent authorities agree, may be a general periodic declaration, must be submitted subsequently within the time limits laid down by those authorities.

In the cases referred to in the first subparagraph, the customs authority may authorize the persons concerned to use commercial documents in the place of the single document provided for in Article 4 (1).

Article 12

Separation of formalities

1. By way of derogation from the first paragraph of Article 5 and the first paragraph of Article 7, the persons concerned may, for each stage of an operation involving trade in goods between two Member States, use the copies of the declaration necessary for completion of the formalities relating to that stage alone, to which may be attached, where appropriate, the copies necessary for completion of the formalities relating to one or other of the subsequent stages of that operation.

Where the single document is used, the persons concerned may, on authorization by the competent authorities, attach to it commercial schedules describing the goods, for the purpose of completing formalities for dispatch, entry for home use or entry under any other procedure in the Member State of destination.

2. The benefit of the provisions of paragraph 1 shall not be subject to compliance with any special condition imposed by the competent authorities.

2. This Regulation shall not preclude:

However, the authorities referred to in the first paragraph may lay down that formalities relating to dispatch and Community transit operations should be completed on the same form by means of copies corresponding to these formalities.

— the possibility for Member States of dispensing with the single document referred to in Article 4 (1) in the event of application of the special provisions laid down with regard to consignments by letter or parcel-post,

— the written declaration laid down in certain cases for the dispatch or entry for home use being dispensed with,

— the possibility for Member States of dispensing with the single document referred to in Article 4 (1) in the case of agreements or arrangements concluded or to be concluded between two or more Member States with a view to greater simplification of formalities in all or part of the trade between those States,

Article 13

Agreement

In the cases referred to in Article 12, the competent authorities shall satisfy themselves that the particulars given in the copies of the declaration drawn up in the course of the various stages of the operations in question all agree.

— the possibility for the persons concerned of using loading lists for the completion of Community transit formalities in the case of consignments composed of several kinds of Community goods,

— the making of declarations, where appropriate on plain paper, by means of public or private computers on conditions fixed by the Member States,

Article 14

Simplification and computerized procedures

1. The benefit of simplified procedures, whether or not based on the use of computers, may be granted to a consignor or a consignee, in particular to allow him not to have to present to a customs office either the Community goods in question or the declaration relating to them, or to allow him to draw up an

— the possibility for the Member States of requiring the data necessary for completing the formalities in question to be entered in their computerized declaration-processing systems, where necessary without a written declaration being required by the Member State concerned,

— the possibility for the Member States, should a computerized declaration-processing system be used, of providing that the declaration within the meaning of Article 4 (1) shall be constituted either by the single document produced by that system or

SIMPLIFYING FORMALITIES IN TRADE IN GOODS WITHIN THE COMMUNITY (single document)
Regulation (EEC) N° 678/85

by entry of the data in the computer if such a document is not produced.

3. Facilities supplementary to those provided for in this Regulation may be adopted in accordance with the procedure laid down in Article 17 (2) and (3).

TITLE III

FINAL PROVISIONS

Article 15

1. A Committee on the Movement of Goods (hereinafter referred to as 'the Committee') is hereby set up, composed 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 16

The Committee may examine any question relating to the application of this Regulation submitted to it by its chairman either on his own initiative or at the request of a representative of a Member State.

Article 17

1. The provisions necessary for the application of this Regulation 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 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 adopted by a 45-vote majority, the votes of the Member States being weighted as provided for in Article 148 (2) of the Treaty. The chairman shall not vote.

3. The Commission shall adopt the intended measures when they are in accordance with the Committee's opinion.

When the intended measures are not in accordance with the Committee's opinion or in the absence of such an opinion, the Commission shall forthwith submit to the Council a proposal relating to the measures to be taken. The Council shall act by a qualified majority.

If, within three months following the date on which the matter was referred to it, the Council has not acted, the Commission shall adopt the proposed measures.

Article 18

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 19

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.

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

Done at Brussels, 18 February 1985.

For the Council

The President

G. ANDREOTTI

SIMPLIFYING FORMALITIES IN TRADE IN GOODS WITHIN THE COMMUNITY (single document)
Regulation (EEC) N° 678/85

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**

Modified by:

- Regulation (EEC) N° 2791/86 of 22 July, 1986
- O.J. N° L 263 of 15.09.1986, p. 1

SIMPLIFYING FORMALITIES IN TRADE IN GOODS WITHIN THE COMMUNITY (single document)
Regulation (EEC) n° 678/85

Article 1

1. Without prejudice to the possibility of separation provided for in Article 12 of Regulation (EEC) No 678/85, the declarations referred to in Article 4 (1) of that Regulation must be entered on COM forms made up:

- either as a set of **eight** copies, in accordance with the specimen contained in Annex I,
- or, particularly in the event of issue by means of a computerized system for processing declarations, of two successive sets of four copies, in accordance with the specimen contained in Annex II.

2. The COM forms may, if necessary, be supplemented by one or more COM/c forms made up:

- either as a set of **eight** copies, in accordance with the specimen contained in Annex III,
- or of two sets of four copies, in accordance with the specimen contained in Annex IV.

By way of derogation from the first subparagraph, Member States shall have the option of not authorizing the use of COM/c forms in the event of use of a computerized system for processing declarations which issues such declarations.

Article 2

1. The forms referred to in Article 1 must be completed in accordance with the explanatory note.

2. Member States shall ensure that users have ready access to copies of the note referred to in paragraph 1.

Article 3

The provisions for applying this Regulation, and in particular those relating to:

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

Done at Brussels, 18 February 1985.

- the formulation of the codes to be used in connection with the single document,
- the quality of the paper, the size of the forms and the colour of the copies,
- the adaptation, as necessary, of the specimen form to the technical constraints inherent in the use of the form, the formulation of the codes or the processing of the declarations by means of a computerized system,
- the note referred to in Article 2,

shall be adopted in accordance with the procedure referred to in Article 17 of Regulation (EEC) No 678/85.

Article 4

Each Member State shall inform the Commission not later than 30 June 1987 of the information which it will require, within the limits of the information included in the COM form, for completion of the formalities at dispatch, on the one hand, and at destination, on the other hand.

Any subsequent amendment shall also be communicated beforehand to the Commission.

The Commission shall ensure that the information thus obtained is published in the 'C' series of the *Official Journal of the European Communities*.

Article 5

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.

For the Council

The President

G. ANDREOTTI

SIMPLIFYING FORMALITIES IN TRADE IN GOODS WITHIN THE COMMUNITY (single document)
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ANNEX I

Specimen referred to in the first indent of Article 1 (1)

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT

Copy for the country of dispatch/export	1	2 Consignor/Exporter No	10 DECLARATION	
	3 Forms	4 Loading lists	5 Items	6 Total packages
	7 Reference number	8 Consignee No	9 Person responsible for financial settlement No	10
	11	12	13	14 Declarant/Representative No
	15 Country of dispatch/export	16 Country of origin	17 Country of destination	18 Identity and nationality of means of transport at departure
	19 Ctr.	20 Delivery terms	21 Identity and nationality of active means of transport crossing the border	22 Currency and total amount invoiced
	23 Exchange rate	24 Nature of transaction	25 Mode of transport at the border	26 Inland mode of transport
	27 Place of loading	28 Financial and banking data	29 Office of exit	30 Location of goods
	1	31 Packages and description of goods	32 Item No	33 Commodity Code
	34 Country origin Code	35 Gross mass (kg)	37 PROCEDURE	38 Net mass (kg)
39	40 Summary declaration/Previous document	41 Supplementary units	46 Statistical value	
44 Additional information/Documents produced/Certificates and authorizations	47 Calculation of taxes			
48 Deferred payment		49 Identification of warehouse		
B ACCOUNTING DETAILS				
50 Principal No	Signature:	C OFFICE OF DEPARTURE		
51 Intended offices of transit (and country)	represented by Place and date:	Code		
52 Guarantee not valid for	Stamp:	53 Office of destination (and country)		
D CONTROL BY OFFICE OF DEPARTURE	Result:	54 Place and date:		
Seals affixed Number:	identity	Signature and name of declarant/representative:		
Time limit (date):	Signature:			
Signature:				

E CONTROL BY OFFICE OF DISPATCH/EXPORT

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT

Statistical copy - Country of dispatch/export	2 <input type="checkbox"/> 2 Consignor/Exporter No	1 DECLARATION	
		3 Forms	4 Loading lists
		5 Items	6 Total packages
		7 Reference number	
	8 Consignee No	9 Person responsible for financial settlement No	
		10	11
	14 Declarant/Representative No	15 Country of dispatch/export	15 C disp./exp Code a ₁ | b ₁
		16 Country of origin	17 Country of destination a ₁ | b ₁
18 Identity and nationality of means of transport at departure	19 Ctr	20 Delivery terms	
21 Identity and nationality of active means of transport crossing the border	22 Currency and total amount invoiced	23 Exchange rate	
25 Mode of transport at the border	26 Inland mode of transport	27 Place of loading	
	28 Financial and banking data		
29 Office of exit	30 Location of goods		

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code
		34 Country origin Code a ₁ | b ₁	35 Gross mass (kg)
		37 PROCEDURE	38 Net mass (kg)
		39	
		40 Summary declaration/Previous document	

44 Additional information/ Documents produced/ Certificates and authorizations		A I. Code
		46 Statistical value

47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	48 Deferred payment	49 Identification of warehouse
	Total:						

B ACCOUNTING DETAILS

50 Principal No	Signature:	C OFFICE OF DEPARTURE
51 Intended offices of transit (and country)	represented by Place and date	

52 Guarantee not valid for	Code	53 Office of destination (and country)
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D CONTROL BY OFFICE OF DEPARTURE	Stamp:	54 Place and date
Result: Seals affixed Number identity. Time limit (date). Signature		Signature and name of declarant/representative

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT

Copy for the consignor/exporter	3 2 Consignor/Exporter No		1 DECLARATION			
			3 Forms	4 Loading lists		
			5 Items	6 Total packages	7 Reference number	
	8 Consignee No		9 Person responsible for financial settlement No			
			10	11	13	
	14 Declarant/Representative No		15 Country of dispatch/export		15 C disp./exp Code a ₁ | b ₁	17 Country destin. Code a ₁ | b ₁
			16 Country of origin		17 Country of destination	
	18 Identity and nationality of means of transport at departure		19 Ctr.	20 Delivery terms		
21 Identity and nationality of active means of transport crossing the border		22 Currency and total amount invoiced		23 Exchange rate	24 Nature of transaction	
25 Mode of transport at the border	26 Inland mode of transport	27 Place of loading		28 Financial and banking data		
29 Office of exit		30 Location of goods				

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind		32 Item No	33 Commodity Code		
			34 Country origin Code a ₁ | b ₁	35 Gross mass (kg)		
			37 PROCEDURE	38 Net mass (kg)	39	
			40 Summary declaration/Previous document			
			41 Supplementary units		A. I. Code	

44 Additional information/Documents produced/Certificates and authorizations			A. I. Code	
			46 Statistical value	

47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	48 Deferred payment	49 Identification of warehouse
Total:						B ACCOUNTING DETAILS	

51 Intended offices of transit (and country)	50 Principal No		Signature:		C OFFICE OF DEPARTURE
	represented by				
	Place and date:				

52 Guarantee not valid for	Code	53 Office of destination (and country)
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D CONTROL BY OFFICE OF DEPARTURE	Result:	Stamp:	54 Place and date:
	Seals affixed: Number		
	identity.		
	Time limit (date):		
Signature.	Signature and name of declarant/representative:		

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT

Copy for the office of destination	2 Consignor/Exporter <input type="checkbox"/> No
	8 Consignee <input type="checkbox"/> No
	14 Declarant/Representative <input type="checkbox"/> No
	18 Identity and nationality of means of transport at departure <input type="checkbox"/> 19 Ctr. <input type="checkbox"/>
	21 Identity and nationality of active means of transport crossing the border <input type="checkbox"/>
	25 Mode of transport at the border <input type="checkbox"/> 27 Place of loading <input type="checkbox"/>
4	

1 DECLARATION	
3 Forms	4 Loading lists
5 Items	6 Total packages
IMPORTANT NOTE Where this copy is used exclusively for establishing the COMMUNITY STATUS OF GOODS NOT MOVING UNDER THE COMMUNITY TRANSIT PROCEDURE, only the information in boxes 1, 2, 3, 5, 14, 31, 32, 35, 54 and, where appropriate, 33, 38, 40 and 44 is needed for that purpose.	
15 Country of dispatch/export	17 Country of destination

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item <input type="checkbox"/> No	33 Commodity Code
			35 Gross mass (kg)
			38 Net mass (kg)
		40 Summary declaration/Previous document	
44 Additional information/Documents produced/Certificates and authorizations			A. I. Code

55 Transshipments	Place and country:	Place and country:
	Ident. and nat. new means transp.:	Ident. and nat. new means transp.:
	Ctr. <input type="checkbox"/> (1) Identity of new container:	Ctr. <input type="checkbox"/> (1) Identity of new container:
	(1) Enter 1 if YES or 0 if NO.	(1) Enter 1 if YES or 0 if NO.

F CERTIFICATION BY COMPETENT AUTHORITIES	New seals: Number: <input type="checkbox"/> identity: <input type="checkbox"/>	New seals: Number: <input type="checkbox"/> identity: <input type="checkbox"/>
	Signature: <input type="checkbox"/> Stamp: <input type="checkbox"/>	Signature: <input type="checkbox"/> Stamp: <input type="checkbox"/>

51 Intended offices of transit (and country)	50 Principal <input type="checkbox"/> No	Signature: <input type="checkbox"/>	C OFFICE OF DEPARTURE
	represented by <input type="checkbox"/> Place and date: <input type="checkbox"/>		

52 Guarantee not valid for	Code <input type="checkbox"/>	53 Office of destination (and country)
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D CONTROL BY OFFICE OF DEPARTURE	Stamp: <input type="checkbox"/>	54 Place and date: <input type="checkbox"/>
Result: <input type="checkbox"/>		Signature and name of declarant/representative: <input type="checkbox"/>
Seals affixed: Number: <input type="checkbox"/>		
identity: <input type="checkbox"/>		
Time limit (date): <input type="checkbox"/>		
Signature: <input type="checkbox"/>		

56 Other incidents during carriage
Details and measures taken

6 CERTIFICATION BY COMPETENT AUTHORITIES

H A POSTERIORI CONTROL (Where this copy is used for establishing the Community status of the goods)

REQUEST FOR VERIFICATION

Verification of the authenticity of this document and the accuracy of the information contained therein is requested.

RESULT OF VERIFICATION

This document (1)

- was certified by the Customs office indicated and the information contained therein is accurate.
- does not meet the requirements as to authenticity and regularity (see remarks below).

Place and date:

Signature:

Stamp:

Place and date:

Signature:

Stamp:

Remarks:

(1) Enter where applicable.

I CONTROL BY OFFICE OF DESTINATION (COMMUNITY TRANSIT)

Date of arrival:

Examination of seals:

Remarks:

Copy no 5 returned
on
after registration under
No

Signature:

Stamp:

EUROPEAN COMMUNITY

1 DECLARATION

5 Copy for return - Community transit	2 Consignor/Exporter No.		3 Forms		4 Country of origin	
	8 Consignee No.		5 Items		6 Total packages	
	18 Identity and nationality of means of transport at departure		19 Cr.		15 Country of dispatch/origin	
	21 Identity and nationality of active means of transport crossing the border		25 Mode of transport at the border		27 Place of loading	
	25 Mode of transport at the border		27 Place of loading		17 Country of destination	
	5				Tilbagesendes til: Zurücksenden an: επιστρέφω εις: Return to: Renvoyer à: Rinviare a: Terugzenden aan: Devolver a:	

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No.	33 Commodity Code
		40 Summary declaration/Previous statement	

44 Additional information/Documents produced/Certificates and authorizations	A-E Code
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55 Transshipments	Place and country:	Place and country:
	Ident. and nat. new means transp.:	Ident. and nat. new means transp.:
	Cr. <input type="checkbox"/> (1) Identity of new container: (1) Enter 1 if YES or 0 if NO.	Cr. <input type="checkbox"/> (1) Identity of new container: (1) Enter 1 if YES or 0 if NO.

F CERTIFICATION BY COMPETENT AUTHORITIES	New seals: Number: identity:	New seals: Number: identity:
	Signature: Stamp:	Signature: Stamp:

51 Intended offices of transit (and country)	50 Principal No	Signature:	C OFFICE OF DEPARTURE
	represented by Place and date:		

52 Guarantee not valid for	53 Office of destination (and country)
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D CONTROL BY OFFICE OF DEPARTURE	Stamp:
Result:	
Seals affixed: Number: identity:	
Time limit (date):	
Signature:	

5 Other incidents during carriage:
Details and measures taken:

6 CERTIFICATION BY COMPETENT AUTHORITIES

I CONTROL BY OFFICE OF DESTINATION (COMMUNITY TRANSIT)	Copy no 5 returned
Date of arrival:	on
Examination of seals:	after registration under
Remarks:	No
	Signature:
	Stamp:

COMMUNITY TRANSIT - RECEIPT (To be completed by the person concerned before presentation to the office of destination)

This is to certify that the document issued by the Customs office at (name and country) under No has been lodged and that no irregularity has been observed to date concerning the consignment to which this document refers.

Date: Signature:

Stamp of office of destination:

EUROPEAN COMMUNITY

A OFFICE OF DESTINATION

Copy for the country of destination	6	2 Consignor/Exporter <input type="checkbox"/> No	1 DECLARATION			
			3 Forms	4 Loading lists		
			5 Items	6 Total packages	7 Reference number	
		8 Consignee No	9 Person responsible for financial settlement No			
			10	11	12	13
		14 Declarant/Representative No	15 Country of dispatch/export		15 C. disp./exp Code a ₁ | b ₁	17 Country destin. Code a ₁ | b ₁
			16 Country of origin		17 Country of destination	
	18 Identity and nationality of means of transport on arrival	19 Ctr.	20 Delivery terms			
	21 Identity and nationality of active means of transport crossing the border		22 Currency and total amount invoiced	23 Exchange rate	24 Nature of transaction	
	25 Mode of transport at the border	26 Inland mode of transport	27 Place of unloading		28 Financial and banking data	
6	29 Office of entry		30 Location of goods			

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind		32 Item No	33 Commodity Code		
				34 Country origin Code a ₁ | b ₁	35 Gross mass (kg)	36
				37 PROCEDURE	38 Net mass (kg)	39
			40 Summary declaration/Previous document			
		41 Supplementary units	42	43		

44 Additional information/ Documents produced/ Certificates and authorizations			A. I. Code	45
			46 Statistical value	

47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	48 Deferred payment	49 Identification of warehouse
Total:							

51 Intended offices of transit (and country)	50 Principal No	Signature:	C OFFICE OF DEPARTURE	
	represented by Place and date:			

52 Guarantee not valid for	Code	53 Office of destination (and country)
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J CONTROL BY OFFICE OF DESTINATION	54 Place and date: Signature and name of declarant/representative:
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J CONTROL BY OFFICE OF DESTINATION

EUROPEAN COMMUNITY

A OFFICE OF DESTINATION

7 Statistical copy - Country of destination	2 Consignor/Exporter No	1 DECLARATION			
		3 Forms	4 Loading lists		
		5 Items	6 Total packages	7 Reference number	
	8 Consignee No	9 Person responsible for financial settlement No			
		10	11	12	13
	14 Declarant/Representative No	15 Country of dispatch/export		15 C. disp./exp. Code	17 Country destin. Code
		16 Country of origin		17 Country of destination	
18 Identity and nationality of means of transport on arrival	19 Ctr.	20 Delivery terms			
21 Identity and nationality of active means of transport crossing the border		22 Currency and total amount invoiced	23 Exchange rate	24 Nature of transaction	
25 Mode of transport at the border	26 Inland mode of transport	27 Place of unloading		28 Financial and banking data	
7 29 Office of entry	30 Location of goods				

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind		32 Item No	33 Commodity Code	
			34 Country origin Code	35 Gross mass (kg)	36
			37 PROCEDURE	38 Net mass (kg)	39
	40 Summary declaration/Previous document				
			41 Supplementary units	42	43
44 Additional information/ Documents produced/ Certificates and authorizations				A. I. Code	45
				46 Statistical value	

47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	48 Deferred payment	49 Identification of warehouse
						B ACCOUNTING DETAILS	
Total:							

50 Principal No	Signature:	C OFFICE OF DEPARTURE
51 Intended offices of transit (and country)	represented by Place and date:	

52 Guarantee not valid for	Code	53 Office of destination (and country)
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J CONTROL BY OFFICE OF DESTINATION	54 Place and date: Signature and name of declarant/representative:
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EUROPEAN COMMUNITY

A OFFICE OF DESTINATION

Copy for the consignee	8	2 Consignor/Exporter	No	1 DECLARATION			
				3 Forms	4 Loading lists		
				5 Items	6 Total packages	7 Reference number	
		8 Consignee	No	9 Person responsible for financial settlement No			
				10	11	12	13
		14 Declarant/Representative	No	15 Country of dispatch/export		15 C. disp./exp. Code	17 Country destin. Code
						a ₁ b ₁	a ₁ b ₁
				16 Country of origin		17 Country of destination	
	18 Identity and nationality of means of transport on arrival		19 Ctr.	20 Delivery terms			
	21 Identity and nationality of active means of transport crossing the border			22 Currency and total amount invoiced		23 Exchange rate	24 Nature of transaction
	25 Mode of transport at the border	26 Inland mode of transport	27 Place of unloading		28 Financial and banking data		
8	29 Office of entry		30 Location of goods				

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind			32 Item No	33 Commodity Code		
					34 Country origin Code	35 Gross mass (kg)	36
					a ₁ b ₁		
					37 PROCEDURE	38 Net mass (kg)	39
				40 Summary declaration/Previous document			
44 Additional information/ Documents produced/ Certificates and authorizations				41 Supplementary units		42	43
						A. I. Code	45
				46 Statistical value			

47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	48 Deferred payment	49 Identification of warehouse
						B ACCOUNTING DETAILS	
	Total:						

51 Intended offices of transit (and country)	50 Principal	No	Signature.	C OFFICE OF DEPARTURE			
52 Guarantee not valid for				Code	53 Office of destination (and country)		

J CONTROL BY OFFICE OF DESTINATION	54 Place and date.
	Signature and name of declarant/representative:

SIMPLIFYING FORMALITIES IN TRADE IN GOODS WITHIN THE COMMUNITY (single document)
Regulation (EEC) N° 678/85

ANNEX II

Specimen referred to in the second indent of Article 1 (1)

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH, EXPORT DESTINATION

Copy for the country of dispatch/export	Copy for the country of destination	2 Consignor/Exporter No		1 DECLARATION			
				3 Forms	4 Loading lists		
				5 Items	6 Total packages	7 Reference number	
		8 Consignee No		9 Person responsible for financial settlement No			
				10	11	12	13
		14 Declarant/Representative No		15 Country of dispatch/export		15 C. disp./exp. Code	17 Country destn. Code
				16 Country of origin		17 Country of destination	
		18 Identity and nationality of means of transport at departure/on arrival		19 Ctr.	20 Delivery terms		
21 Identity and nationality of active means of transport crossing the border		22 Currency and total amount invoiced		23 Exchange rate	24 Nature of transaction		
25 Mode of transport at the border		26 Inland mode of transport	27 Place of loading/unloading		28 Financial and banking data		
1	6	29 Office of exit/entry		30 Location of goods			

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind		32 Item No	33 Commodity Code			
			34 Country origin Code	35 Gross mass (kg)	36		
			37 PROCEDURE	38 Net mass (kg)	39		
			40 Summary declaration/Previous document				
			41 Supplementary units		42	43	

44 Additional information/ Documents produced/ Certificates and authorizations	45 A. I. Code	
	46 Statistical value	

47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	48 Deferred payment	49 Identification of warehouse
Total							

51 Intended offices of transit (and country)	50 Principal No		Signature:		C OFFICE OF DEPARTURE	
	represented by					
		Place and date:				

52 Guarantee not valid for		Code	53 Office of destination (and country)
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D/J CONTROL BY OFFICE OF DEPARTURE/DESTINATION	Stamp:	54 Place and date
Result		Signature and name of declarant/representative
Seals affixed Number:		
Identity		
Time limit (date)		
Signature		

E/J CONTROL BY OFFICE OF DISPATCH/EXPORT/DESTINATION

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT/DESTINATION

2 7		2 Consignor/Exporter No			1 DECLARATION						
					3 Forms		4 Loading lists				
2 7		8 Consignee No			5 Items		6 Total packages		7 Reference number		
					10		11		12		13
2 7		14 Declarant/Representative No			15 Country of dispatch/export		15 C disp/exp Code		17 Country destin. Code		
							a ₁ b ₁		a ₁ b ₁		
2 7		16 Country of origin			17 Country of destination						
2 7		18 Identity and nationality of means of transport at departure/on arrival			19 Ctr.		20 Delivery terms				
2 7		21 Identity and nationality of active means of transport crossing the border			22 Currency and total amount invoiced		23 Exchange rate		24 Nature of transaction		
2 7		25 Mode of transport at the border	26 Inland mode of transport	27 Place of loading/unloading		28 Financial and banking data					
2 7		29 Office of exit/entry			30 Location of goods						
31 Packages and description of goods		Marks and numbers - Container No(s) - Number and kind			32 Item No	33 Commodity Code					
31 Packages and description of goods					34 Country origin Code	35 Gross mass (kg)		36			
					a ₁ b ₁						
31 Packages and description of goods					37 PROCEDURE		38 Net mass (kg)		39		
31 Packages and description of goods					40 Summary declaration/Previous document						
31 Packages and description of goods					41 Supplementary units		42		43		
31 Packages and description of goods							A. I. Code		45		
31 Packages and description of goods							46 Statistical value				
47 Calculation of taxes		Type	Tax base	Rate	Amount	MP	48 Deferred payment		49 Identification of warehouse		
47 Calculation of taxes		Total					B ACCOUNTING DETAILS				
50 Principal		No			Signature:		C OFFICE OF DEPARTURE				
51 Intended offices of transit (and country)		represented by									
		Place and date									
52 Guarantee not valid for							Code		53 Office of destination (and country)		
D/J CONTROL BY OFFICE OF DEPARTURE/DESTINATION		Result			Stamp		54 Place and date				
		Seals affixed Number							Signature and name of declarant/representative		
D/J CONTROL BY OFFICE OF DEPARTURE/DESTINATION		Identity									
		Time limit (date)									
D/J CONTROL BY OFFICE OF DEPARTURE/DESTINATION		Signature									

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT/DESTINATION

page IX-F-33

3		8		2 Consignor/Exporter No		1 DECLARATION									
						3 Forms		4 Loading lists							
Copy for the consignor/exporter		Copy for the consignee				5 Items		6 Total packages		7 Reference number					
						8 Consignee No		9 Person responsible for financial settlement		No					
						10		11		12		13			
						14 Declarant/Representative No		15 Country of dispatch/export		15 C. disp / exp Code		17 Country destn. Code			
								a ₁		b ₁		a ₁		b ₁	
						16 Country of origin		17 Country of destination							
				18 Identity and nationality of means of transport at departure / on arrival		19 Ctr		20 Delivery terms							
				21 Identity and nationality of active means of transport crossing the border		22 Currency and total amount invoiced		23 Exchange rate		24 Nature of transaction					
				25 Mode of transport at the border		26 Inland mode of transport		27 Place of loading/unloading		28 Financial and banking data					
3		8		29 Office of exit/entry		30 Location of goods									
31 Packages and description of goods				Marks and numbers - Container No(s) - Number and kind		32 Item No		33 Commodity Code							
						a ₁		b ₁		34 Country origin Code		35 Gross mass (kg)		36	
								37 PROCEDURE		38 Net mass (kg)		39			
								40 Summary declaration/Previous document							
								41 Supplementary units		42		43			
								A I Code		45					
								46 Statistical value							
44				Additional information/ Documents produced/ Certificates and authorizations											
47				Calculation of taxes		48 Deferred payment		49 Identification of warehouse							
				Type		Tax base		Rate		Amount		MP			
				Total:											
50				Principal No		Signature:				C OFFICE OF DEPARTURE					
51				Intended offices of transit (and country)											
				represented by											
				Place and date:											
52				Guarantee not valid for						Code		53 Office of destination (and country)			
D/J				CONTROL BY OFFICE OF DEPARTURE/DESTINATION		Stamp:				54 Place and date:					
				Result:											
				Seals affixed Number:											
				identity:											
				Time limit (date)											
				Signature											
										Signature and name of declarant/representative:					

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH-EXPORT

Copy for the office of destination Copy for return - Community transit	4 5	2 Consignor/Exporter No	1 DECLARATION		3 Forms 4 Loading lists 5 Items 6 Total packages			
	8 Consignee No	IMPORTANT NOTE Where this copy is used exclusively for establishing the COMMUNITY STATUS OF GOODS NOT MOVING UNDER THE COMMUNITY TRANSIT PROCEDURE, only the information in boxes 1, 2, 3, 5, 14, 21, 32, 35, 54 and where appropriate, 33, 38, 40 and 44 is needed for that purpose						
	14 Declarant/Representative No					15 Country of dispatch/export		
	18 Identity and nationality of means of transport at departure	19 Ctr.	Tilbagesendes in επιστροφή εις Renvoyer à l'origine Zurücksenden an Return to Rückware à destination					
	21 Identity and nationality of active means of transport crossing the border							
	25 Mode of transport at the border	27 Place of loading						
4 5	31 Packages and description of goods		Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code	35 Gross mass (kg)	38 Net mass (kg)	40 Summary declaration/Previous document
44 Additional information: Documents produced/ Certificates and authorizations								A.I. Code
55 Transhipments	Place and country:		Ident. and nat. new means transp.:	Ctr. (1) Identity of new container:	(1) Enter 1 if YES or 0 if NO.			
F CERTIFICATION BY COMPETENT AUTHORITIES	New seals Number identity		Signature	Stamp	New seals Number identity		Signature	Stamp
	50 Principal No	Signature:		C OFFICE OF DEPARTURE				
51 Intended offices of transit (and Country)	represented by		Place and date.					
52 Guarantee not valid for					Code	53 Office of destination (and country)		
D CONTROL BY OFFICE OF DEPARTURE	Result		Seals affixed Number identity.		Time limit (date):		Signature	
		Stamp		54 Place and date		Signature and name of declarant/representative		

<p>50 Other incidents during carriage Details and measures taken</p>	<p>G CERTIFICATION BY COMPETENT AUTHORITIES</p>
---	--

<p>H A POSTERIORI CONTROL (Where this copy is used for establishing the Community status of the goods)</p>	
<p>REQUEST FOR VERIFICATION Verification of the authenticity of this document and the accuracy of the information contained therein is requested.</p> <p>Place and date: Signature: _____ Stamp: _____</p>	<p>RESULT OF VERIFICATION This document (1) <input type="checkbox"/> was certified by the Customs office indicated and the information contained therein is accurate. <input type="checkbox"/> does not meet the requirements as to authenticity and regularity (see remarks below)</p> <p>Place and date: Signature: _____ Stamp: _____</p>
<p>Remarks:</p>	
<p>(1) Enter <input checked="" type="checkbox"/> where applicable.</p>	

<p>I CONTROL BY OFFICE OF DESTINATION (COMMUNITY TRANSIT)</p> <p>Date of arrival: Examination of seals: Remarks</p>	<p>Copy no 5 returned on after registration under No</p> <p>Signature: _____ Stamp: _____</p>
--	---

<p>COMMUNITY TRANSIT - RECEIPT (To be completed by the person concerned before presentation to the office of destination)</p>	
<p>This is to certify that the document issued by the Customs office at (name and country) under No has been lodged and that no irregularity has been observed to date concerning the consignment to which this document refers.</p>	<p>Stamp of office of destination.</p>
<p>Date: _____ Signature: _____</p>	

SIMPLIFYING FORMALITIES IN TRADE IN GOODS WITHIN THE COMMUNITY (single document)
Regulation (EEC) N° 678/85

ANNEX III

Specimen referred to in the first indent of Article 1 (2)

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT

1 DECLARATION

2 Consignor/Exporter No

C BIS
 3 Forms 1

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code		
			34 Country origin Code	35 Gross mass (kg)	
			a) b)		
			37 PROCEDURE	38 Net mass (kg)	39
40 Summary declaration/Previous document					
41 Supplementary units					
44 Additional information/Documents produced/Certificates and authorizations			A. I. Code		
			46 Statistical value		
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code		
			34 Country origin Code	35 Gross mass (kg)	
			a) b)		
			37 PROCEDURE	38 Net mass (kg)	39
40 Summary declaration/Previous document					
41 Supplementary units					
44 Additional information/Documents produced/Certificates and authorizations			A. I. Code		
			46 Statistical value		
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code		
			34 Country origin Code	35 Gross mass (kg)	
			a) b)		
			37 PROCEDURE	38 Net mass (kg)	39
40 Summary declaration/Previous document					
41 Supplementary units					
44 Additional information/Documents produced/Certificates and authorizations			A. I. Code		
			46 Statistical value		
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code		
			34 Country origin Code	35 Gross mass (kg)	
			a) b)		
			37 PROCEDURE	38 Net mass (kg)	39
40 Summary declaration/Previous document					
41 Supplementary units					
44 Additional information/Documents produced/Certificates and authorizations			A. I. Code		
			46 Statistical value		

47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP
Total first item.						Total second item				
Type	Tax base	Rate	Amount	MP	Type	Amount	MP	← SUMMARY		
								1 Copy for the country of dispatch/export		
Total third item.						GT				

C OFFICE OF DEPARTURE

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT

2 Consignor/Exporter No

1 DECLARATION

C BIS

3 Forms **2**

31 Packages and description of goods

Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

34 Country origin Code a₁ b₁

35 Gross mass (kg)

37 PROCEDURE

38 Net mass (kg)

39

40 Summary declaration/Previous document

41 Supplementary units

44 Additional information/Documents produced/Certificates and authorizations

A I Code

46 Statistical value

31 Packages and description of goods

Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

34 Country origin Code a₁ b₁

35 Gross mass (kg)

37 PROCEDURE

38 Net mass (kg)

39

40 Summary declaration/Previous document

41 Supplementary units

44 Additional information/Documents produced/Certificates and authorizations

A I Code

46 Statistical value

31 Packages and description of goods

Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

34 Country origin Code a₁ b₁

35 Gross mass (kg)

37 PROCEDURE

38 Net mass (kg)

39

40 Summary declaration/Previous document

41 Supplementary units

44 Additional information/Documents produced/Certificates and authorizations

A I Code

46 Statistical value

47 Calculation of taxes		Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP	
Total first item							Total second item					

Type	Tax base	Rate	Amount	MP	Type	Amount	MP
Total third item					GT		

← **SUMMARY**

2 Statistical copy - Country of dispatch/export

C OFFICE OF DEPARTURE

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT

2 Consignor/Exporter No

1 DECLARATION
C **BIS**
3 Forms **3**

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code			
		34 Country origin Code	35 Gross mass (kg)			
		a ₁	b ₁			
		37 PROCEDURE	38 Net mass (kg)	39		
		40 Summary declaration/Previous document				

44 Additional information/ Documents produced/ Certificates and authorizations	41 Supplementary units	
	A. I. Code	
		46 Statistical value

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code			
		34 Country origin Code	35 Gross mass (kg)			
		a ₁	b ₁			
		37 PROCEDURE	38 Net mass (kg)	39		
		40 Summary declaration/Previous document				

44 Additional information/ Documents produced/ Certificates and authorizations	41 Supplementary units	
	A. I. Code	
		46 Statistical value

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code			
		34 Country origin Code	35 Gross mass (kg)			
		a ₁	b ₁			
		37 PROCEDURE	38 Net mass (kg)	39		
		40 Summary declaration/Previous document				

44 Additional information/ Documents produced/ Certificates and authorizations	41 Supplementary units	
	A. I. Code	
		46 Statistical value

47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP
	Total first item:						Total second item:			

Type	Tax base	Rate	Amount	MP	Type	Amount	MP	← SUMMARY
Total third item:					G.T.:			



EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT

1 DECLARATION C BIS 3 Forms 4				
2 Consignor/Exporter No				
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code	35 Gross mass (kg)
				38 Net mass (kg)
				40 Summary declaration/Previous document
				41
44 Additional information/ Documents produced/ Certificates and authorizations				A. I. Code
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code	35 Gross mass (kg)
				38 Net mass (kg)
				40 Summary declaration/Previous document
				41
44 Additional information/ Documents produced/ Certificates and authorizations				A. I. Code
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code	35 Gross mass (kg)
				38 Net mass (kg)
				40 Summary declaration/Previous document
				41
44 Additional information/ Documents produced/ Certificates and authorizations				A. I. Code

4	Copy for the office of destination
C OFFICE OF DEPARTURE	

EUROPEAN COMMUNITY

2 Consignor/Exporter No <input type="checkbox"/>		1 DECLARATION			
		C	BIS		
		3 Forms			
		5			
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code	35 Gross mass (kg)	
				38 Net mass (kg)	
				40 Summary declaration/Previous document	
				41	
44 Additional information/ Documents produced/ Certificates and authorizations				A. I. Code	
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code	35 Gross mass (kg)	
				38 Net mass (kg)	
				40 Summary declaration/Previous document	
				41	
44 Additional information/ Documents produced/ Certificates and authorizations				A. I. Code	
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code	35 Gross mass (kg)	
				38 Net mass (kg)	
				40 Summary declaration/Previous document	
				41	
44 Additional information/ Documents produced/ Certificates and authorizations				A. I. Code	

5	Copy for return - Community transit
C OFFICE OF DEPARTURE	

EUROPEAN COMMUNITY

A OFFICE OF DESTINATION

8 Consignee No

1 DECLARATION	
C	BIS
3 Forms	6

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No		33 Commodity Code			
		34 Country origin Code	35 Gross mass (kg)	36			
		a ₁	b ₁	37 PROCEDURE		38 Net mass (kg)	39
		40 Summary declaration/Previous document					

44 Additional information/ Documents produced/ Certificates and authorizations	41 Supplementary units	42	43
	A. I. Code		45
	46 Statistical value		

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No		33 Commodity Code			
		34 Country origin Code	35 Gross mass (kg)	36			
		a ₁	b ₁	37 PROCEDURE		38 Net mass (kg)	39
		40 Summary declaration/Previous document					

44 Additional information/ Documents produced/ Certificates and authorizations	41 Supplementary units	42	43
	A. I. Code		45
	46 Statistical value		

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No		33 Commodity Code			
		34 Country origin Code	35 Gross mass (kg)	36			
		a ₁	b ₁	37 PROCEDURE		38 Net mass (kg)	39
		40 Summary declaration/Previous document					

44 Additional information/ Documents produced/ Certificates and authorizations	41 Supplementary units	42	43
	A. I. Code		45
	46 Statistical value		

47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP
Total first item.						Total second item				

Type	Tax base	Rate	Amount	MP	Type	Amount	MP
Total third item.					G.T.:		

6	← SUMMARY
Copy for the country of destination	
C OFFICE OF DEPARTURE	

EUROPEAN COMMUNITY

A OFFICE OF DESTINATION

8 Consignee No

1 DECLARATION	
C	BIS
3 Forms	7

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code	
		34 Country origin Code	35 Gross mass (kg)	36
		a ₁ | b ₁	37 PROCEDURE	38 Net mass (kg) | 39
		40 Summary declaration / Previous document		

44 Additional information/ Documents produced/ Certificates and authorizations	41 Supplementary units	42	43
	A. 1. Code	45	
		46 Statistical value	

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code	
		34 Country origin Code	35 Gross mass (kg)	36
		a ₁ | b ₁	37 PROCEDURE	38 Net mass (kg) | 39
		40 Summary declaration / Previous document		

44 Additional information/ Documents produced/ Certificates and authorizations	41 Supplementary units	42	43
	A. 1. Code	45	
		46 Statistical value	

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code	
		34 Country origin Code	35 Gross mass (kg)	36
		a ₁ | b ₁	37 PROCEDURE	38 Net mass (kg) | 39
		40 Summary declaration / Previous document		

44 Additional information/ Documents produced/ Certificates and authorizations	41 Supplementary units	42	43
	A. 1. Code	45	
		46 Statistical value	

47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP
	Total first item:					Total second item:				

Type	Tax base	Rate	Amount	MP	Type	Amount	MP	← SUMMARY
							7	
Total third item:					G.T.			C OFFICE OF DEPARTURE

EUROPEAN COMMUNITY

A OFFICE OF DESTINATION

8 Consignee No

1 DECLARATION

C **BIS**

3 Forms **8**

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code	34 Country origin Code	35 Gross mass (kg)	36
				a ₁	b ₁	
				37 PROCEDURE	38 Net mass (kg)	39
				40 Summary declaration/Previous document		
		41 Supplementary units	42	43		

44 Additional information/ Documents produced/ Certificates and authorizations	A. I. Code	45
	46 Statistical value	

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code	34 Country origin Code	35 Gross mass (kg)	36
				a ₁	b ₁	
				37 PROCEDURE	38 Net mass (kg)	39
				40 Summary declaration/Previous document		
		41 Supplementary units	42	43		

44 Additional information/ Documents produced/ Certificates and authorizations	A. I. Code	45
	46 Statistical value	

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code	34 Country origin Code	35 Gross mass (kg)	36
				a ₁	b ₁	
				37 PROCEDURE	38 Net mass (kg)	39
				40 Summary declaration/Previous document		
		41 Supplementary units	42	43		

44 Additional information/ Documents produced/ Certificates and authorizations	A. I. Code	45
	46 Statistical value	

47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP
	Total first item:						Total second item:			

Type	Tax base	Rate	Amount	MP	Type	Amount	MP
Total third item					G.T.		

← SUMMARY

8 **Copy for the consignee**

C OFFICE OF DEPARTURE

SIMPLIFYING FORMALITIES IN TRADE IN GOODS WITHIN THE COMMUNITY (single document)
Regulation (EEC) N° 678/85

ANNEX IV

Specimen referred to in the second indent of Article 1 (2)

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT/DESTINATION

2 Consignor/Exporter 8 Consignee No

1 DECLARATION

C BIS
3 Forms 1 6

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code			
		34 Country origin Code		35 Gross mass (kg)	36	
		37 PROCEDURE		38 Net mass (kg)	39	
		40 Summary declaration/Previous document				
		41 Supplementary units		42	43	

44 Additional information/ Documents produced/ Certificates and authorizations	A. I. Code		45		
	46 Statistical value				

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code			
		34 Country origin Code		35 Gross mass (kg)	36	
		37 PROCEDURE		38 Net mass (kg)	39	
		40 Summary declaration/Previous document				
		41 Supplementary units		42	43	

44 Additional information/ Documents produced/ Certificates and authorizations	A. I. Code		45		
	46 Statistical value				

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code			
		34 Country origin Code		35 Gross mass (kg)	36	
		37 PROCEDURE		38 Net mass (kg)	39	
		40 Summary declaration/Previous document				
		41 Supplementary units		42	43	

44 Additional information/ Documents produced/ Certificates and authorizations	A. I. Code		45		
	46 Statistical value				

47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP
	Total first item:						Total second item:			

Type	Tax base	Rate	Amount	MP	Type	Amount	MP
Total third item:					G.T.:		

← SUMMARY
1 Copy for the country of dispatch/export
6 Copy for the country of destination

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT/DESTINATION

2 Consignor/Exporter B Consignee No

1 DECLARATION

C BIS

3 Forms **2 7**

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code			
		34 Country origin Code a) b)	35 Gross mass (kg)	36		
		37 PROCEDURE	38 Net mass (kg)	39		
		40 Summary declaration/Previous document				
		41 Supplementary units	42	43		A. I. Code 45
44 Additional information/ Documents produced/ Certificates and authorizations	46 Statistical value					
	31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code		
			34 Country origin Code a) b)	35 Gross mass (kg)	36	
			37 PROCEDURE	38 Net mass (kg)	39	
			40 Summary declaration/Previous document			
41 Supplementary units			42	43		A. I. Code 45
44 Additional information/ Documents produced/ Certificates and authorizations	46 Statistical value					
	31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code		
			34 Country origin Code a) b)	35 Gross mass (kg)	36	
			37 PROCEDURE	38 Net mass (kg)	39	
			40 Summary declaration/Previous document			
41 Supplementary units			42	43		A. I. Code 45
44 Additional information/ Documents produced/ Certificates and authorizations	46 Statistical value					

47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP
	Total first item:					Total second item:				

Type	Tax base	Rate	Amount	MP	Type	Amount	MP
Total third item:				G.T.			

← SUMMARY

2 Statistical copy - Country of dispatch / export

7 Statistical copy - Country of destination

C OFFICE OF DEPARTURE

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT/DESTINATION

1 DECLARATION	
C	BIS
3 Forms	3 8

page IX-F-61

2 Consignor/Exporter & Consignee No

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code			
		34 Country origin Code a ₁ | b ₁		35 Gross mass (kg)	36	
		37 PROCEDURE		38 Net mass (kg)	39	
		40 Summary declaration/Previous document				
		41 Supplementary units		42	43	

44 Additional information/Documents produced/Certificates and authorizations	A. I. Code		45		
	46 Statistical value				

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code			
		34 Country origin Code a ₁ | b ₁		35 Gross mass (kg)	36	
		37 PROCEDURE		38 Net mass (kg)	39	
		40 Summary declaration/Previous document				
		41 Supplementary units		42	43	

44 Additional information/Documents produced/Certificates and authorizations	A. I. Code		45		
	46 Statistical value				

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code			
		34 Country origin Code a ₁ | b ₁		35 Gross mass (kg)	36	
		37 PROCEDURE		38 Net mass (kg)	39	
		40 Summary declaration/Previous document				
		41 Supplementary units		42	43	

44 Additional information/Documents produced/Certificates and authorizations	A. I. Code		45		
	46 Statistical value				

47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP
	Total first item:					Total second item:				

Type	Tax base	Rate	Amount	MP	Type	Amount	MP	<p>3 Copy for the consignor/exporter</p> <p>8 Copy for the consignee</p> <p>C OFFICE OF DEPARTURE</p>
Total third item:								

← SUMMARY

3 Copy for the consignor/exporter

8 Copy for the consignee

C OFFICE OF DEPARTURE

G.T.:

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT

1 DECLARATION			
2 Consignor / Exporter	No	C	BIS
		3 Forms	4 5
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code
			35 Gross mass (kg)
			38 Net mass (kg)
			40 Summary declaration / Previous document
44 Additional information / Documents produced / Certificates and authorizations			41
			A.1. Code
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code
			35 Gross mass (kg)
			38 Net mass (kg)
			40 Summary declaration / Previous document
44 Additional information / Documents produced / Certificates and authorizations			41
			A.1. Code
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code
			35 Gross mass (kg)
			38 Net mass (kg)
			40 Summary declaration / Previous document
44 Additional information / Documents produced / Certificates and authorizations			41
			A.1. Code

4	Copy for the office of destination
5	Copy for return - Community transit

C OFFICE OF DEPARTURE

SIMPLIFYING FORMALITIES IN TRADE IN GOODS WITHIN THE COMMUNITY
Regulation (EEC) N° 2855/85

COMMISSION REGULATION (EEC) No 2855/85

of 18 September 1985

**down implementing provisions for Council Regulation (EEC) No 678/85
ing formalities in trade in goods within the Community and Council
(EEC) No 679/85 introducing a specimen declaration form for use in
trade in goods within the Community**

- O.J. N° L 274 of 15.10.1985, p. 1 -

Modified by:

- Commission Regulation (EEC) N° 2792 of 22 July 1986
(O.J. N° L 263 of 15.09.1986, p. 59)
- Commission Regulation (EEC) No 1469/88 of 26 May 1988
(O.J. No L 132 of 28.05.1988, p. 67)

SIMPLIFYING FORMALITIES IN TRADE IN GOODS WITHIN THE COMMUNITY
Regulation (EEC) N° 2855/85

THE COMMISSION OF THE EUROPEAN
COMMUNITIES,

Having regard to the Treaty establishing the European
Economic Community,

Having regard to Council Regulation (EEC) No 678/85
of 18 February 1985 simplifying formalities in trade in
goods within the Community⁽¹⁾, and in particular
Article 17 thereof,

Having regard to Council Regulation (EEC) No 679/85
of 18 February 1985 introducing a specimen declara-
tion form to be used in trade in goods within the
Community⁽²⁾, and in particular Article 3 thereof,

Whereas it is necessary to adopt implementing rules
for Regulations (EEC) No 678/85 and (EEC) No
679/85 for the introduction, with effect from 1
January 1988, of a single administrative document for
intra-Community trade in Community goods; whereas
this reform falls within the framework of an action to
strengthen the internal market of the Community;
whereas the necessary measures should therefore be
taken to attain this objective progressively;

Whereas the simplification of formalities in the trade
in question for the benefit of commercial operators
must be complemented by the introduction of a well-
developed system of mutual assistance between the
competent authorities of the Member States; whereas
the rules on this subject, as an anti-fraud measure,
create the conditions for a further stage towards the
achievement of the internal market;

Whereas specific simplification measures should be
laid down which, when certain conditions required of
commercial operators are fulfilled, allow formalities to
be eased, particularly when the parties concerned have
a level of economic activity which requires frequent
declarations to be drawn up; whereas it is appropriate
also to take account of technical developments
allowing handwritten signatures to be replaced by
other identification measures providing the same
guarantees and based, in particular, on the use of
computers;

Whereas it is important to specify the technical
characteristics which the single document forms must
satisfy;

Whereas it is necessary to draw up an explanatory note
on the use of the single document in order to enable it
to be used as uniformly as possible; whereas this note
must be supplemented, as necessary, in particular by
the Community codes corresponding to the various
boxes on the form and by the items falling under
headings for optional use by the Member States;

Whereas the measures provided for in this Regulation
are in accordance with the opinion of the Committee
on the Movement of Goods,

HAS ADOPTED THIS REGULATION:

Article 1

This Regulation lays down detailed rules for the
implementation of Regulation (EEC) No 678/85,
hereinafter referred to as the basic Regulation, and
Regulation (EEC) No 679/85.

⁽¹⁾ OJ No L 79, 21. 3. 1985, p. 1.

⁽²⁾ OJ No L 79, 21. 3. 1985, p. 7.

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TITLE I

Article 5

Procedure

The provisions of Article 9 (2) of the basic Regulation shall also apply when a document produced in support of the declaration is found to be incomplete for the purposes of the procedure requested, notwithstanding which, the applicability or authenticity of the document cannot be brought into question.

Article 2

Where Articles 5, 7, 8 and 10 of the basic Regulation refer to the customs office, this concept also covers any other place designated for this purpose by the customs service, in particular in the context of arrangements between it and the person concerned.

Article 6

Article 3

In cases where supplementary copies of the single document or declaration referred to in Article 4 (1) of the basic Regulation are required, the persons concerned may use additional sheets or photocopies of that document or declaration for this purpose, as necessary.

1. The customs service shall authorize cancellation of a declaration for dispatch only if the declarant or his representative :

- (a) returns to the competent authorities the copies of the dispatch document and any other documents which were handed over to him following acceptance of the declaration ;
- (b) where applicable, provides the competent authorities with proof that the amounts granted on the basis of the declaration for dispatch of the goods have been repaid by the person concerned or that the necessary measures have been taken by the department concerned to prevent them being paid.

These additional sheets or photocopies must be signed by the person concerned, presented to the competent customs service and authenticated by the latter under the same conditions as the single document itself. They shall be accepted by the competent authorities as if they were original documents provided that their quality and legibility are considered satisfactory by the authorities.

2. The cancellation of a declaration for placing the goods under a procedure at destination shall be authorized :

- if the goods were erroneously declared for the procedure requested, or
- if as a result of particular circumstances, the placing of the goods under that procedure is no longer justified.

Article 4

3. When, in the cases referred to in Article 10 (3) of the basic Regulation, a new declaration is lodged, the date to be taken into account for the application of measures governing the procedure for which the goods were declared shall be the date of acceptance of the original declaration.

1. When a single document set is used successively for completion of dispatch formalities, Community transit formalities and/or formalities at destination, each person intervening in the operation shall be liable only with respect to the particulars relating to the procedure which he requested as declarant, principal or representative of the declarant or principal.

Article 7

1. Provided that there are no grounds for refusal, the customs service shall give its authorization to dispatch or to dispose of the goods as soon as it has finished verifying the declaration and the documents presented with it and, if applicable, examining the goods. When it decides not to carry out this verification or this examination, it shall give the aforementioned authorization immediately after taking such a decision.

2. Paragraph 1 shall not prevent the Member States from subjecting the granting of the authorization to dispatch or dispose of the goods to the payment of any taxes due, or to the payment of security therefor, or, where this possibility exists in the Member States to inclusion of the taxes due in the accounts of the person concerned.

In the cases referred to in the first subparagraph, the person concerned must immediately inform the customs service of any discrepancy established between the goods in question and the existing particulars. In this case the person concerned must then draw up his declaration on fresh copies of the single document form.

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Article 8

1. When it has not proved possible, for reasons attributable to the declarant or his representative, to authorize the dispatch or disposal of goods which have been covered respectively by a declaration for dispatch or for entry for home use or for placing the goods under any other procedure at destination, in particular when documents required to be produced for placing the goods in question under the procedure requested have not been presented within the time limit imposed by the customs service, the declaration in question shall be considered null and void and the customs service shall cancel it.

2. Cancellation of the declaration in the circumstances laid down in paragraph 1 shall not prevent the application of the penal provisions in force in the case of an infringement committed by the person concerned.

TITLE II

Mutual assistance

Article 9

Where necessary, the competent authorities of the Member States shall communicate to one another all findings, documents, reports, records of proceedings and information, relating to intra-Community trade in Community goods, whenever it appears that such information is likely to be of assistance in uncovering irregularities arising in formalities carried out under the competence of the authorities to be informed.

TITLE III

Specific simplification measures

Article 10

Without prejudice to the existence of simplified procedures pursuant to Article 14 of the basic Regulation, the Member States may, as a matter of general principle for the purpose of completing dispatch formalities, dispense with the requirement to produce copy 1 of the single document intended for the competent authorities of the Member State of dispatch.

Article 11

Where, in a Member State :

- goods which have been put into free circulation only

- are placed under a warehousing procedure before being dispatched to another Member State, or
- are immediately forwarded under a transit procedure to another Member State, or
- Community goods consigned from another Member State
 - are placed under a warehousing procedure only before being dispatched to another Member State, or
 - are immediately redispached under a transit procedure to another Member State,

the competent authorities may authorize the completion of formalities on exit from the warehouse and for dispatch of the goods on the basis of the lodging of a transit declaration only, accompanied if appropriate by the copies of the single document to be used for the completion of formalities at destination.

Article 12

When formalities are completed using public or private computer systems, the competent authorities shall authorize persons who request it to replace the handwritten signature with a comparable technical device, which may, where applicable, be based on the use of codes, and which has the same legal consequences as a handwritten signature.

This facility shall be granted only if the technical and administrative conditions laid down by the competent authorities are met.

Article 12a

When formalities are completed using public or private computers which also print out the declarations, the Member States' competent authorities may provide for direct authentication by those systems of the declarations thus produced, in place of the manual or mechanical application of the customs office stamp and the signature of the competent official.'

Article 13

The benefit of the simplified procedures referred to in Article 14 (1) of the basic Regulation may be granted at the request of the persons concerned whenever their regular economic activities require frequent declarations for dispatch or at destination to be drawn up and they meet all the conditions considered necessary by the competent authorities, in particular as regards the keeping of records enabling the latter to check the operations carried out.

Authorization to use the procedures referred to in the first paragraph may be restricted to certain goods for each beneficiary. It shall be subject to cancellation by the competent authorities.

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Article 14

In the case of undertakings which are situated in different Member States and between which there are continuous and substantial trade flows, the competent authorities of the Member States concerned may, at the request of the persons concerned and provided that they meet all the conditions considered necessary by the authorities, make bilateral agreements permitting the simultaneous simplification of dispatch and destination formalities by introducing simplified procedures for the traffic concerned.

The procedures mentioned in the first paragraph may provide in particular, in so far as the administrative organization of the Member States concerned allows, for :

- the use of commercial documents in which, where appropriate, the goods are mentioned merely in code form or in the form of commercial references, and which are accepted by the competent authorities of the partner Member States,
- partial or complete use of computers linking the consignor directly to the competent authorities of the Member State of dispatch, to that of the Member State of destination and to the consignee, and involving the use of no paper support except that required, where appropriate, for transit purposes.

TITLE IV

Provisions on forms

Article 15

1. COM and COM/c forms shall be printed on self-copying paper dressed for writing purposes and weighing at least 40 grams per square metre. The paper must be sufficiently opaque for the information on one side not to affect the legibility of the information on the other side and its strength should be such that in normal use it does not easily tear or crease.

The paper shall be white for all copies.

However, on the copies used for Community transit (1, 4, 5 and 7), boxes Nos 1 (except the middle subdivision) 2, 3, 4, 5, 6, 8, 15, 17, 18, 19, 21, 25, 27, 31, 32, 33 (first subdivision on the left), 35, 38, 40, 44, 50, 51, 52, 53, 55 and 56 shall have a green background.

The forms shall be printed in green ink.

2. The indication of the copies on which the particulars contained in the forms given in Annexes I and III to Regulation (EEC) No 679/85 must appear by a self-copying process is given in Annex I.

An indication of the copies on which the particulars contained in the forms given in Annexes II and IV to

Regulation (EEC) No 679/85 must appear by a self-copying process is given in Annex II.

3. The format of the COM and COM/c forms shall be 210 by 297 millimetres with a maximum tolerance of 5 millimetres less and 8 millimetres more with regard to their length.

4. Member States may require that the COM and COM/c forms must also show the name and address of the printer or a mark enabling the printer to be identified.

Article 16

The explanatory note for the COM and COM/c forms referred to in Article 2 of Regulation (EEC) No 679/85 is given in Annex III. Each Member State shall supplement this notice as necessary.

TITLE V

Final provisions

Article 17

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

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

Article 18

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.

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ANNEX I

INDICATION OF THE COPIES OF THE COM AND COM/c FORMS GIVEN IN ANNEXES I AND III
 TO REGULATION (EEC) No 679/85 ON WHICH THE PARTICULARS CONTAINED THEREIN
 SHOULD APPEAR BY A SELF-COPYING PROCESS

(counting copy 1)

Box number	Copies	Box number	Copies
I. Boxes for Commercial operations			
1	1 to 8 except middle subdivision: 1 to 3	33	First subdivision on the left 1 to 8 remainder 1 to 3
2	1 to 5 ⁽¹⁾	34a	1 to 3
3	1 to 8	34b	1 to 3
4	1 to 8	35	1 to 8
5	1 to 8	37	1 to 3
6	1 to 8	38	1 to 8
7	1 to 3	39	1 to 8
8	1 to 5 ⁽¹⁾	40	1 to 5 ⁽¹⁾
9	1 to 3	41	1 to 3
14	1 to 4	44	1 to 5 ⁽¹⁾
15	1 to 8	46	1 to 3
15a	1 to 3	47	1 to 3
15b	1 to 3	48	1 to 3
16	1, 2, 3, 6, 7 and 8	49	1 to 3
17	1 to 8	50	1 to 8
17a	1 to 3	51	1 to 8
17b	1 to 3	52	1 to 8
18	1 to 5 ⁽¹⁾	53	1 to 8
19	1 to 5 ⁽¹⁾	54	1 to 4
20	1 to 3	55	—
21	1 to 5 ⁽¹⁾	56	—
22	1 to 3	II. Administrative boxes	
23	1 to 3	A	1 to 4 ⁽²⁾
24	1 to 3	B	1 to 3
25	1 to 5 ⁽¹⁾	C	1 to 8 ⁽²⁾
26	1 to 3	D	1 to 4
27	1 to 5 ⁽¹⁾	E	—
28	1 to 3	F	—
29	1 to 3	G	—
30	1 to 3	H	—
31	1 to 8	I	—
32	1 to 8	J	—

⁽¹⁾ In no case may operators be obliged to complete these boxes for Community transit purposes on copies 5 and 7.

⁽²⁾ The Member State of dispatch can choose whether these particulars appear on the copies specified.

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ANNEX II

INDICATION OF THE COPIES OF THE COM AND COM/c FORMS GIVEN IN ANNEXES II AND IV TO REGULATION (EEC) No 679/85 ON WHICH THE PARTICULARS CONTAINED THEREIN SHOULD APPEAR BY A SELF-COPYING PROCESS

(counting copy 1)

Box number	Copies	Box number	Copies
I. Boxes for commercial operators			
1	1 to 4 except middle subdivision: 1 to 3	33	First subdivision on the left 1 to 4 remainder: 1 to 3
2	1 to 4	34a	1 to 3
3	1 to 4	34b	1 to 3
4	1 to 4	35	1 to 4
5	1 to 4	37	1 to 3
6	1 to 4	38	1 to 4
7	1 to 3	40	1 to 4
8	1 to 4	41	1 to 3
9	1 to 3	44	1 to 4
14	1 to 4	46	1 to 3
15	1 to 4	47	1 to 3
15a	1 to 3	48	1 to 3
15b	1 to 3	49	1 to 3
16	1 to 3	50	1 to 4
17	1 to 4	51	1 to 4
17a	1 to 3	52	1 to 4
17b	1 to 4	53	1 to 3
18	1 to 4	54	1 to 4
19	1 to 4	55	—
20	1 to 3	56	—
21	1 to 4		
22	1 to 3		
23	1 to 3		
24	1 to 3		
25	1 to 4		
26	1 to 3		
27	1 to 4		
28	1 to 3		
29	1 to 3		
30	1 to 3		
31	1 to 4		
32	1 to 4		
		II. Administrative boxes	
		A	1 to 4 ⁽¹⁾
		B	1 to 3
		C	1 to 4
		D/J	1 to 4
		E/J	—
		F	—
		G	—
		H	—
		I	—

⁽¹⁾ The Member State of dispatch can choose whether these particulars appear on the copies specified.

SIMPLIFYING FORMALITIES IN TRADE IN GOODS WITHIN THE COMMUNITY
Regulation (EEC) N° 2855/85**ANNEX III****EXPLANATORY NOTE ON THE USE OF COM AND COM/c FORMS****TITLE I****General remarks****A. General description**

The COM form and the supplementary COM/c forms are to be used, in trade between two Member States of the Community, for the dispatch, transit (except under the simplified Community transit procedures for the carriage of goods by certain modes of transport) and entry for home use of Community goods (goods of Community origin or which have been released for free circulation) or for putting such goods under any other procedure in the Member State of destination.

There are various possible ways of using the forms and these may be grouped under two headings:

- full use of the system, or
- split use.

1. Full use

This refers to cases in which, at the time when the dispatch formalities are carried out, the person concerned uses a form containing the copies needed for the formalities relating to dispatch and to internal Community transit as well as those to be carried out in the Member State of destination.

The form used for this purpose contains eight copies:

- copy 1 which is to be retained by the authorities of the Member State of dispatch (dispatch and transit formalities);
- copy 2 which is to be used for statistics by the Member State of dispatch;
- copy 3 which is returned to the consignor after being stamped by the customs authorities;
- copy 4 which is to be kept by the office of destination (Community transit formalities and evidence of Community status of the goods);
- copy 5 which is the return copy for the Community transit procedure;
- copy 6 which is to be retained by the authorities of the Member State of destination (for arrival formalities);
- copy 7 which is to be used for statistics by the Member State of destination (for Community transit and arrival formalities);
- copy 8 which is returned to the consignee after being stamped by the customs authorities.

The form is thus composed of a set of eight copies, of which the first three have to do with the formalities to be carried out in the Member State of dispatch and the following five concern the formalities to be carried out in the Member State of destination.

Each set of eight copies is designed in such a way that where boxes must contain identical information in the two Member States involved it may be entered directly by the consignor or the principal on copy 1 and will then appear, by means of a chemical treatment of the paper, on all the copies. Where, however, for any reason (protection of trade secrets, content of information different as between the Member State of dispatch and that of destination, ...) information is not to be forwarded from one Member State to another, the desensitization of the self-copying paper restricts reproduction to the copies intended for the Member State of dispatch.

If the same box is to be used but with a different content in the Member State of destination, carbon paper will then have to be used to reproduce these additional particulars on copies 6 to 8.

However, particularly in cases where use is made of computerized processing of declarations, it is possible to use not the set of 8 copies referred to above but two sets of 4 copies, in which each copy may

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have a dual function: 1/6, 2/7, 3/8, 4/5; the first set would then correspond, as regards the particulars to be given therein, to copies 1 to 4 above, and the second to copies 5 to 8. In this case, in each 4-copy set, the numbers of the copies being used must be shown by deleting the numbers, in the margin of the form, referring to the copies not being used.

Each set of 4 copies thus defined is designed so that the information which has to be reproduced on the various copies will be reproduced by means of a chemical treatment of the paper.

2. Split use

This refers to cases where, by application of Article 12 of Council Regulation (EEC) No 678/85, the person concerned does not wish to use a complete set as outlined in paragraph 1 above. He may then use for each of the stages (dispatch, transit or destination) of an operation involving trade in goods between two Member States the copies of the declaration needed to carry out the formalities relating to this stage alone. He may, in addition, attach to these copies, in so far as he wishes to, the copies needed to carry out the formalities relating to one or other of the following stages of the operation.

Various different combinations are therefore possible in cases of split use, the numbers of the copies listed being the same as those already mentioned in paragraph 1 above.

By way of example, the following combinations are possible:

- dispatch alone : copies 1, 2 and 3
- dispatch + transit : copies 1, 2, 3, 4, 5 and 7
- dispatch + destination : copies 1, 2, 3, 6, 7 and 8
- community transit alone : copies 1, 4, 5 and 7
- community transit + destination : copies 1, 4, 5, 6, 7 and 8
- destination alone : copies 6, 7 and 8.

In addition, there are situations in which it is essential to provide proof at destination of the Community status of the goods in question although use has not been made of the Community transit procedure. In such cases it will be necessary to use the copy provided for this purpose (copy No 4), either on its own or in combination with one or other of the sets described above. When, under Community rules, the document proving the Community status of the goods must be produced in 3 copies, additional copies or photocopies of copy No 4 must be produced.

When dispatch formalities are carried out at a frontier customs office of the dispatching Member State without the goods being placed under the Community transit procedure (application of Article 41 of Council Regulation (EEC) No 222/77 of 13 December 1976 ⁽¹⁾ on Community Transit) the consignor must also present in support of his declaration a copy No 4 which will be returned to him after endorsement by the customs office of dispatch. This copy must then be delivered to the office of entry in the neighbouring Member State.

Traders may also, if they wish, use privately printed sets of the kind corresponding to their choice as regards split use, as long as the form used is in accordance with the official specimen.

B. Particulars required

The forms concerned contain all the details which may be required by the various Member States. It is compulsory for certain boxes to be filled in, whereas others have to be filled in only if requested by the Member State in which the formalities are completed. In this respect the section of this notice dealing with the use of the various boxes should be closely followed.

In any case, without prejudice to the application of simplified procedures, the respective maximum lists of the boxes which may be completed at each stage of a trading operation within the Community, including those required only in the event of the application of specific legislation, are as follows:

— dispatch formalities:

boxes 1, 2, 3, 4, 5, 6, 7, 8, 9, 14, 15, 15a, 15b, 16, 17, 17a, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34a, 34b, 35, 37, 38, 41, 44, 46, 47, 48, 49, 54,

⁽¹⁾ OJ No L 38, 9. 2. 1977, p. 1.

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- internal Community transit formalities:
boxes 1 (except second subdivision), 2, 3, 4, 5, 6, 8, 15, 17, 18, 19, 21, 25, 27, 31, 32, 33 (first subdivision), 35, 38, 40, 44, 50, 51, 52, 53, 55, 56 (boxes with a green background),
- destination formalities:
boxes 1, 2, 3, 4, 5, 6, 7, 8, 9, 14, 15, 15a, 16, 17, 17a, 17b, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34a, 35, 37, 38, 40, 41, 44, 46, 47, 48, 49, 54,
- proof of community character of the goods (T 2 L):
boxes 1 (except second subdivision), 2, 3, 5, 14, 31, 32, 33, 35, 38, 40, 44, 54.

C. Instructions for use of the form

In all cases where the kind of set used contains at least one copy which may be used in a Member State other than the one in which it was first completed, the forms must be completed by typewriter or by a mechanographical or similar process. For ease of completion by typewriter the form should be inserted in the machine in such a way that the first letter of the particulars to be entered in box 2 is placed in the position box in the top left-hand cover.

Where all the copies of the set used are intended for use in the same Member State and provided that this option is provided for by that Member State, they may also be filled in legibly by hand, in ink and in block capitals. The same applies with regard to the particulars to be given on the copies used for the purposes of the application of the Community transit procedure.

The form must contain no erasures or overwriting. Any alterations must be made by crossing out the incorrect particulars and, where appropriate, adding those required. Any alterations made in this way must be initialled by the person making them and expressly authenticated by the competent authorities. The latter may, where necessary, require a new declaration to be lodged.

In addition, the forms may be completed using an automatic reproduction process instead of any of the procedures mentioned above. They may also be produced and completed by this means provided that the provisions as regards the specimens, the paper, the size, the language used, the legibility, the prohibition of erasures and alterations and as regards amendments are strictly observed.

Only numbered boxes are, where necessary, to be completed. The other boxes, indicated by a capital letter, are reserved exclusively for internal use by the administrations.

The copies which are to remain at the office of dispatch and/or departure must bear the original signature of the persons concerned. The signature of the principal or, where applicable, of his authorized representative, commits him to all of the particulars relating to the Community transit operation as these result from the implementation of Council Regulation (EEC) No 222/77 of 13 December 1976 on Community transit and as described in section B above.

The copies which are to remain at the office of destination must bear the original signature of the person concerned. It should be remembered that under the dispatch and destination formalities, the signature of the person concerned is equivalent to a commitment, in accordance with the legislation in force in the Member States, to:

- the accuracy of the information given in the declaration relating to the formalities for which he is responsible,
- 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.

As regards Community transit formalities and formalities at destination it should be noted that it is in the interests of each person intervening in the operation to check the contents of his declaration. In particular, any discrepancy found by the person concerned between the goods which he must declare and the particulars already shown, if applicable, in the forms being used must immediately be notified by that person to the customs authority. In such cases the declaration must then be made on fresh forms.

Subject to Title III, where a box is not to be used, it should be left blank.

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TITLE II

Particulars to be entered in the different boxes

I. Formalities in the Member State of Dispatch

1. **'Declaration'**: enter the symbol "COM" in the first subdivision; leave blank if the form is used for Community transit purposes only or where, in the event of the Community transit procedure not being used, the form is used to prove the Community status of the goods; in the second subdivision, enter the type of declaration in accordance with the Community Code provided for that purpose; in the third subdivision, enter the symbol "T2" in the event of use of the Community transit procedure or the symbol "T2L" when the Community transit procedure is not used but the Community status of the goods must be proved."

(example:

COM	1	T 2
-----	---	-----

).

As far as the type of declaration is concerned this item is optional for the Member States.

2. **Consignor**: Enter the full name and address of the person or company concerned. As far as the identification number is concerned, the notice can be completed by the Member States (identification number allocated to the person concerned by the competent authorities for fiscal, statistical or other purposes).

In the case of groupage consignments, the Member States may provide that the word 'various' be entered in this box and that the list of consignors be attached to the declaration.

For Community transit purposes this box is optional for the Member States.

3. **Forms**: Enter the serial number of the set among the total number of sets of COM and COM/c forms used (for example, if there is one COM form and two COM/c forms, indicate on the COM form 1/3, on the first COM/c form 2/3 and on the second COM/c form 3/3).

When the declaration covers only one item (i.e. when only one 'description of the goods' box has to be completed) do not enter anything in box 3 but enter the figure 1 in box 5.

When two sets of four copies are used instead of one set of 8 copies, the two sets are to be treated as one.

4. **Number of loading lists**: Enter in figures the number of any loading lists attached or of any descriptive commercial lists authorized by the competent authority. This box is optional for the Member States for dispatch formalities.

5. **Items**: Enter the total number of items declared by the person concerned in the total number of COM and COM/c forms (or loading lists or commercial lists) used. The number of items must correspond to the number of 'description of the goods' boxes to be completed.)

6. **Total packages**: This box is optional for the Member States. Enter the total number of packages making up the consignment in question.

7. **Reference number**: Optional item for users, to contain a reference number allocated by the person concerned to the consignment in question.

8. **Consignee**: Enter the full name and address of the person(s) or company(ies) to whom the goods are to be delivered.

This box is optional for the Member States as far as dispatch formalities are concerned but obligatory for Community transit. The identification number need not be shown at this stage.

9. **Person responsible for financial settlement**: This box is optional for the Member States (the person who is responsible for either the transfer or repatriation of the funds relating to the transaction).

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14. *Declarant or representative of the consignor:* Enter the full name and address of the person or company concerned in accordance with the provisions in force. If the declarant and the consignor are the same person, enter the word 'consignor'. As far as the identification number is concerned, the notice can be completed by the Member States (identification number allocated to the person concerned by the competent authorities for fiscal, statistical or other purposes).

15. *Country of dispatch:* This box is optional for the Member States as far as dispatch formalities are concerned but obligatory when the Community transit procedure is applied.

Enter the name of the Member State from which the goods are dispatched or Austria or Switzerland if the goods are being reconsigned from there.

In box 15a enter the code for the Member State or country concerned in accordance with the Community codes laid down for this purpose. Box 15b is for optional use by the Member States (region from which the goods are dispatched).

Boxes 15a and 15b must not be used for Community purposes.

16. *Country of origin:* The Member States may request that this item be supplied, but cannot make it obligatory for commercial operators. If the declaration covers a number of items of different origin, enter the word 'various' in this box.

17. *Country of destination:* Enter the name of the Member State concerned. In box 17a enter the code for the Member State concerned in accordance with the Community codes laid down for this purpose. Box 17b need not be completed at this stage.

Boxes 17a and 17b must not be used for Community transit purposes.

18. *Identity and nationality of means of transport at departure:* This box is optional for the Member States as far as dispatch formalities are concerned but obligatory in the case of use of the Community transit procedure. Enter the identity, e.g. registration number(s) or name of the means of transport (lorry, ship, railway wagon, aircraft) on which the goods are directly loaded on presentation at the customs office where the dispatch or transit formalities are completed, followed by the nationality of the means of transport (or that of the vehicle propelling the others if there are several means of transport) in accordance with the Community codes laid down for this purpose. For example, in the case of use of a tractor and trailer with different licence numbers, enter the licence No of the tractor and that of the trailer, together with the nationality of the tractor.

In the case of postal consignments or carriage by fixed transport installations, nothing should be entered in this box in respect of the registration number or nationality. In the case of carriage by rail, the item on nationality should not be completed.

In other cases, declaration of the nationality is optional for the Member States.

19. *Container (Ctr):* Enter in accordance with the Community codes laid down for this purpose the necessary particulars with regard to the presumed situation at the border of the Member State of dispatch, as known at the time of completion of the dispatch or transit formalities.

For Community transit purposes this box is optional for the Member States.

20. *Delivery terms:* This box is optional for the Member States (indication of certain terms of the commercial contract). In the Member States concerned the headings and the codes contained in the Community list laid down for this purpose must be used.

21. *Identity and nationality of the active means of transport crossing the border:* This box is optional for the Member States with regard to the identity.

This box is obligatory as regards the nationality.

- However, in the case of postal consignments or carriage by rail or fixed transport installation nothing should be entered in respect of the registration number or nationality.

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Enter the type (lorry, ship, railway wagon, aircraft . . .), followed by the identity, e.g. registration number or name of the active means of transport (i.e. the propelling means of transport) which it is presumed will be used at the frontier crossing point on exit from the Member State of dispatch, followed by its nationality, as known at the time of completion of the dispatch or transit formalities, in accordance with Community codes laid down for this purpose.

In the case of combined transport or if there are several means of transport, the active means of transport is the one which propels the whole combination. For example, if it is a lorry on a sea-going vessel, the active means of transport is the ship, if it is a tractor and trailer, the active means of transport is the tractor,

22. *Invoice currency and total amount invoiced:* This box is optional for the Member States (enter, in accordance with the Community codes laid down for this purpose, the code for the currency in which the invoice was drawn up, followed by the invoiced price for the total amount of the goods declared).

23. *Exchange rate:* This box is optional for the Member States (exchange rate in force between the invoice currency and the currency of the Member State concerned).

24. *Nature of the transaction:* This box is optional for the Member States (indicating certain terms of the commercial contract).

In the Member States concerned the headings and the codes contained in a Community list laid down for this purpose must be used.

25. *Mode of transport at the border:* Enter, according to the Community codes laid down for this purpose, the mode of transport corresponding to the active means of transport which it is presumed will be used on exit from the territory of the Member State of dispatch.

For Community transit purposes, this box is optional for the Member States.

26. *Mode of transport inland:* This box is optional for the Member States (indicating, in accordance with the Community codes laid down for this purpose, the nature of the mode of transport used within the Member State concerned).

27. *Place of loading:* This box is optional for the Member States. Enter if applicable in code form, where provided for, the place of loading of the goods onto the active means of transport on which they are to cross the border of the Member State of dispatch, as far as this is known at the time of completion of the dispatch or transit formalities.

28. *Financial and banking data:* This box is optional for the Member States (transfer of funds relating to the operation in question — information on financial formalities and procedure and on bank references).

29. *Office of exit:* This box is optional for the Member States (indicating the customs office by which it is intended that the goods should leave the territory of the Member State concerned).

30. *Location of the goods:* This box is optional for the Member States (indicating the precise location where the goods may be examined).

31. *Packages and description of goods — Marks and numbers — Container No(s) — Number and kind:* Enter the marks, numbers, quantity and kind of packages or, in the case of unpackaged goods, enter the number of such goods covered by the declaration, or the word 'bulk', as appropriate, together with the particulars necessary to identify the goods. The description of the goods means the normal trade description expressed in sufficiently precise terms to allow their identification and classification. This box must also show the particulars required by any specific rules (excise duties . . .). If containers are used, the identifying marks of the container should also be entered in this box.

When the person concerned has entered the word 'various' in box 16, the Member States may request that the name of the country of origin of the goods in question be entered in this box, but cannot make it obligatory.

32. *Item number:* Enter the number of the item in question in relation to the total number of articles declared in the COM and COM/c forms used, as defined in the note to box 5.

When the declaration covers only one item of goods, the Member States need not require this box to be completed, the figure 1 having been entered in box 5.

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33. *Commodity code*: Enter the code number corresponding to the item in question. As far as Community transit is concerned, this should be given only where the Community rules require it.
34. *Code, country of origin*: The Member States may request, but cannot make it obligatory for commercial operators, that box 34a be completed (code corresponding to the country given in box 16, in accordance with Community codes laid down for this purpose. When the word 'various' is given in box 16, enter the code corresponding to the country of origin of the item in question); box 34b is for optional use by Member States (region of production of the goods in question).
35. *Gross mass kg*: This box is optional for the Member States as far as dispatch formalities are concerned but obligatory in the case of use of the Community transit procedure. Enter the gross mass of the goods described in the corresponding box 31, expressed in kilograms. The gross mass is the aggregated mass of the goods with all their packing, excluding containers and other transport equipment.
37. *Procedure*: Enter the procedure for which the goods are declared on dispatch in accordance with the Community codes laid down for this purpose.
38. *Net mass kg*: Enter the net mass of the goods described in the corresponding box 31, expressed in kilograms. The net mass is the mass of the goods themselves without any packaging.
As far as Community transit is concerned this information should be given only where Community rules require it.
40. *Summary declaration/previous document*: This box is optional for the Member States (references of documents relating to the administrative procedure preceding dispatch to another Member State).
41. *Supplementary units*: For use as necessary in accordance with the goods nomenclature. Enter the quantity of the item in question, expressed in the unit laid down in the goods nomenclature.
44. *Additional information, documents produced, certificates and authorizations*: Enter the details required together with the references of the documents produced in support of the declaration including the serial numbers of any control copies T5. In the subdivision 'Additional information (A-I) code', enter as necessary the code number, provided for this purpose for the additional information which may be required under the Community transit procedure. This subdivision must not be used until a computerized system for discharging Community Transit operations comes into effect.
46. *Statistical value*: Enter the amount, expressed in the currency stipulated by the Member State of dispatch, of the statistical value in accordance with the Community provisions in force.
47. *Calculation of taxes*: The Member States may require the type of tax and tax base, the rate of tax applicable and the payment method selected to be shown, as well as, for information purposes only, the amount of each type of tax payable and the total tax for the item in question, as calculated by the person concerned. The following should be shown, where appropriate, on each line, using the relevant Community codes laid down for this purpose.
- the type of tax (excise duties,),
 - the tax base,
 - the rate of tax applicable,
 - the amount of the tax thus calculated,
 - the method of payment chosen (MP).
48. *Deferred payment*: Box for optional use by the Member States (reference to the authorization in question, whether this applies to the fiscal system of postponed accounting or to the tax credit i.e. deferment system).
49. *Identification of warehouse*: Box for optional use by the Member States.

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50. *Principal and authorized representative, place, date and signature:* Enter the full name (person or company) and address of the principal, together with the identification number, if any, allocated by the competent authorities. If appropriate, enter the full name (person or company) of the authorized representative signing on behalf of the principal.

Subject to specific provisions to be adopted with regard to the use of computerized systems, the original of the handwritten signature of the person concerned must be given on the copy which is to remain at the office of departure. When the person concerned is a legal person, the signatory should add after his signature his full name and status.

51. *Intended offices of transit (and countries):* Enter the intended office of entry into each country (Member State, Austria or Switzerland) the territory of which it is intended to cross in the course of transport or, when the transport is to cross territory other than that of the Community, Austria or Switzerland, the office of exit by which the means of transport leaves the territory of the Community, Austria or Switzerland. The transit offices are listed in the list of customs offices competent for Community transit operations. After the name of the office, enter the Community code for the Member State or country concerned.

52. *Guarantee:* Enter, in accordance with Community codes laid down for this purpose the type of guarantee used for the operation concerned followed, if necessary, by the number of the guarantee certificate or voucher concerned and the guarantee office.

If the comprehensive or individual guarantee is not valid for all Member States plus Austria and Switzerland or if the principal excludes certain Member States from the application of the comprehensive guarantee, add after 'not valid for' the Member State(s) or country (countries) concerned in accordance with the Community codes laid down for this purpose.

53. *Office of destination (and country):* Enter the name of the office where the goods are to be presented in order to complete the Community transit movement. The offices of destination are listed in the 'list of customs offices competent for Community transit operations'.

After the name of the office, enter the Community code for the Member State or country concerned.

54. *Place and date, signature and name of the declarant or his representative:* Subject to specific provisions to be adopted with regard to the use of computerized systems, the original of the handwritten signature of the person concerned must be given on the copy which is to remain at the office of departure followed by the full name of that person. When the person concerned is a legal person, the signatory should add his status after this signature and name.

II. Formalities en route

Between the time when the goods leave the office of dispatch and/or departure, and the time when they arrive at the office of destination, it is possible that certain details may need to be added on the copies of the single document which accompany the goods. These details concern the transport operation and must be added to the document by the carrier responsible for the means of transport on which the goods are directly loaded, as and when the transport operations take place. These particulars may be added legibly by hand; in this case, the form should be completed in ink and in block capitals.

These details concern the following boxes only (copies 4 and 5):

— Transhipment: use box 55

Box 55 (transhipments)

First three lines of this box are to be completed by the carrier when in the course of the operation in question the goods are transhipped from one means of transport to another or from one container to another.

It should be noted that when goods are transhipped the carrier must approach the competent authorities, in particular when it proves necessary to affix new seals, in order to have the Community transit document certified.

When the customs service has authorized transhipment without supervision, the carrier must himself annotate the Community transit document accordingly and, for certification purposes, inform the next customs office at which the goods must be produced.

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— Other incidents: use box 56

Box 56 (other incidents during carriage):

Box to be completed in accordance with existing obligations under Community transit procedure.

In addition, when the goods were loaded on a semi-trailer and only the tractor vehicle is changed during the journey (without the goods being handled or transhipped) enter in this box the registration number and the nationality of the new tractor. In such cases certification by the competent authorities is not necessary.

III. Formalities in the Member State of destination

1. *Declaration:* Enter the indication 'COM', followed by the type of declaration in accordance with the Community codes laid down for this purpose.

As far as the type of declaration is concerned, this item is optional for the Member States.

The right-hand (third) subdivision must not be used for destination formalities.

2. *Consignor:* Box for optional use by the Member States. Enter the full name and address of the consignor or seller of the goods.

3. *Forms:* Enter the serial number of the set among the total number of sets of COM and COM/c forms used (for example, if there is one COM form and two COM/c forms, indicate on the COM Form 1/3, on the first COM/c form 2/3 and on the second COM/c form 3/3).

When the declaration covers only one item (i.e. when only one 'description of the goods' box has to be completed) do not enter anything in box 3 but enter the figure 1 in box 5.

4. *Number of loading lists:* Enter in figures the number of any loading lists attached, or of descriptive commercial lists where these are authorized by the competent authority. This box is optional for the Member States.

5. *Items:* Enter the total number of items declared by the person concerned in the total number of COM and COM/c forms (or loading lists or commercial lists) used. The number of items must correspond to the number of 'description of the goods' boxes to be completed.

6. *Total packages:* Enter the total number of packages making up the consignment in question (optional item for the Member States).

7. *Reference number:* Optional item for users, to contain the reference number allocated by the person concerned to the consignment in question.

8. *Consignee:* Enter the full name and address of the person or company concerned. In the case of groupage consignments, the Member States may provide that the word 'various' be entered in this box, and the list of consignees attached to the declaration. As far as the identification number is concerned, the notice can be completed by the Member States (identification number allocated to the person concerned by the competent authorities for fiscal, statistical or other purposes).

9. *Person responsible for financial settlement:* Box for optional use by the Member States (the person who is responsible for either the transfer or repatriation of the funds relating to the transaction).

14. *Declarant or representative of the consignee:* Enter the full name and address of the person or company concerned in accordance with the provisions in force. If the declarant and the consignee are the same person, enter the word 'consignee'.

As far as the identification number is concerned, the notice can be completed by the Member States (identification number allocated to the person concerned by the competent authorities for fiscal, statistical or other purposes).

15. *Country of dispatch:* Enter the name of the Member State from which the goods were dispatched, or Austria or Switzerland if the goods were reconsigned from there. In box 15a enter the code for the Member State or country concerned in accordance with the Community codes laid down for this purpose.

Box 15b must not be used.

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16. *Country of origin*: Box for optional use by the Member States (information to be required only within the limit authorized by Community law). If the declaration covers a number of items of different origin, enter the word 'various' in this box.
17. *Country of destination*: Box for optional use by the Member States. Enter the name of the Member State concerned.
- In box 17a enter the code for the Member State concerned in accordance with the Community codes laid down for this purpose. In box 17b enter the region of destination of the goods.
18. *Identity and nationality of means of transport on arrival*: This box is optional for the Member States. Enter the identity e.g. registration number(s) or name of the means of transport (lorry, ship, railway wagon, aircraft) on which the goods were directly loaded on presentation at the customs office where the destination formalities are completed, followed by the nationality of the means of transport (or that of the vehicle propelling the others if there are several means of transport) according to the Community codes laid down for this purpose. For example, in the case of use of a tractor and trailer with different licence numbers, enter the licence No of the tractor and that of the trailer, together with the nationality of the tractor.
- In the case of postal consignments or carriage by fixed transport installation nothing should be entered in this box in respect of the registration number or nationality.
- In the case of carriage by rail nothing should be entered in respect of the nationality.
19. *Container (Ctr)*: Enter the necessary particulars in accordance with Community codes laid down for this purpose.
20. *Delivery terms*: This box is optional for the Member States (indication of certain terms of the commercial contract). In the Member States concerned the headings and the codes contained in a Community list laid down for this purpose must be used.
21. *Identity and nationality of the active means of transport crossing the border*: This box is optional for the Member States with regard to the identity. This box is obligatory as regards the nationality.
- However, in the case of postal consignments or carriage by rail or fixed transport installation nothing should be entered in respect of the registration number or nationality.
- Enter the type (lorry, ship, railway wagon, aircraft . . .), followed by the identity, e.g. registration number or name of the active means of transport (i.e. the propelling means of transport) used at the frontier crossing point on entry into the Member State of destination, followed by its nationality, according to Community codes laid down for this purpose.
- In the case of combined transport or if there are several means of transport, the active means of transport is the one which propels the whole combination. For example, if it is a lorry on a sea-going vessel, the active means of transport is the ship, if it is a tractor and trailer, the active means of transport is the tractor,
22. *Invoice currency and total amount invoiced*: This box is optional for the Member States (enter, in accordance with Community codes laid down for this purpose, the code for the currency in which the invoice was drawn up, followed by the invoiced price for the total amount of the goods declared).
23. *Exchange rate*: This box is optional for the Member States (exchange rate in force between the invoice currency and the currency of the Member States concerned).
24. *Nature of the transaction*: This box is optional for the Member States (indicating certain terms of the commercial contract). In the Member States concerned the headings and the codes contained in a Community list laid down for this purpose must be used.
25. *Mode of transport at the border*: Enter, in accordance with the Community codes laid down for this purpose, the mode of transport corresponding to the active means of transport on which the goods entered the Member State of destination.
26. *Mode of transport inland*: This box is optional for the Member States (indication, in accordance with the Community codes laid down for this purpose, of the mode of transport used within the Member State concerned).

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27. *Place of unloading*: This box is optional for the Member States. Enter, if applicable in code form, where provided for, the place where the goods are unloaded from the active means of transport on which they crossed the border of the Member State of destination.
28. *Financial and banking data*: This box is optional for the Member States (transfer of funds relating to the operation in question — information on financial formalities and procedure and on bank references).
29. *Office of entry*: This box is optional for the Member States (indicating the customs office by which the goods entered the territory of the Member State concerned).
30. *Location of the goods*: This box is optional for the Member States (indicating the precise location where the goods may be examined).
31. *Packages and description of goods — Marks and numbers — Container No(s) — Number and kind*: Enter the marks, numbers, quantity and kind of packages or, in the case of unpackaged goods, enter the number of such goods covered by the declaration, or the word 'bulk', as appropriate, together with the particulars necessary to identify the goods. The description of the goods means the normal trade description expressed in sufficiently precise terms to enable immediate and unambiguous identification and classification. This box must also show the particulars required by any specific rules (VAT, excise duties . . .). If containers are used, the identifying marks of the container should also be entered in this box.
- When the person concerned has entered the word 'various' in box 16, (country of origin), the Member State may require the indication here of the name of the country of origin of the goods in question.
32. *Item number*: Enter the number of the item in question in relation to the total number of articles declared in the COM and COM/c forms used, as defined in the note to box 5.
- When the declaration covers only one item of goods, the Member States need not require this box to be completed, the figure 1 having been entered in box 5.
33. *Commodity code*: Enter the code number corresponding to the item in question. In the final subdivision on the right the Member States may provide for use of a specific nomenclature for excise purposes.
34. *Code, country of origin*: This box is optional for the Member States. Enter in box 34a, the code corresponding to the country given in box 16, in accordance with Community codes laid down for this purpose. When the word 'various' is given in box 16, enter the code corresponding to the country of origin of the item in question. (Box 34b must not be used).
35. *Gross mass*: This box is optional for the Member States. Enter the gross mass of the goods described in the corresponding box 31, expressed in kilograms. The gross mass is the aggregated mass of the goods with all their packing, excluding containers and other transport equipment.
37. *Procedure*: Enter the procedure for which the goods are declared at destination in accordance with the Community codes laid down for this purpose.
38. *Net mass kg*: Enter the net mass of the goods described in the corresponding box 31, expressed in kilograms. The net mass is the mass of the goods themselves without any packaging.
40. *Summary declaration/previous document*: This box is optional for the Member States (references of any summary declaration used in the Member State of destination or of the documents relating to any previous administrative procedure).
41. *Supplementary units*: For use as necessary in accordance with the goods nomenclature. Enter the quantity of the item in question, expressed in the unit laid down in the goods nomenclature.
44. *Additional information, documents produced, certificates and authorizations*: Enter the details required by any specific regulations applicable in the Member State of destination together with the references of the documents produced in support of the declaration including the serial numbers of any control copies T5. The subdivision 'Additional information (A.I.) code' must not be used.

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46. *Statistical value*: Enter the amount, expressed in the currency stipulated by the Member State of destination, of the statistical value in accordance with the Community provisions in force.
47. *Calculation of taxes*: The Member State may require the type of tax and tax base, the rate of tax applicable and the payment method selected to be shown, as well as, for information purposes only, the amount of each type of tax payable and the total tax for the item in question, as calculated by the person concerned. The following should be shown, where appropriate, on each line, using the relevant Community codes laid down for this purpose.
- the type of tax (VAT, excise duties, ...),
 - the tax base,
 - the rate of tax applicable,
 - the amount of the tax thus calculated,
 - the method of payment chosen (MP).
48. *Deferred payment*: This box is optional for the Member States (reference to the authorization in question, whether this applies to the fiscal system of postponed accounting or to the tax credit i.e. deferment system).
49. *Identification of warehouse*: This box is optional for the Member States.
54. *Place and date, signature and name of the declarant or his representative*: Subject to specific provisions to be adopted with regard to the use of computerized systems, the original of the handwritten signature of the person concerned must be given on the copy which is to remain at the office of destination followed by the full name of that person. When the person concerned is a legal person, the signatory should add his status after his signature and name.

TITLE III**Remarks concerning the COM/c supplementary forms**

- A. Supplementary forms should only be used if the declaration covers more than one item (cf. box 5). They must be presented together with a COM form.
- B. The remarks set out in Titles I and II above apply also to the COM/c supplementary forms.
- However:
- The first subdivision of box No 1 must contain the symbol COM/c; that first subdivision must be left blank if the form is used for Community transit purposes only or where, in the event of the Community transit procedure not being used, the form is used to supplement a declaration used to prove the Community status of the goods. In addition, in the case of the use of the Community transit procedure, the symbol T2 BIS should be entered in the third subdivision of this box;
 - box 2/8 is for optional use by the Member States and should show only the name and identification number, if any, of the person concerned;
 - the 'summary' part of box 47 concerns the final summary of all the items covered by the COM and COM/c forms used. It should therefore be used only on the last of the COM/c documents attached to a COM document in order to show the total per type of tax and the grand total (G.T.) of the charges payable.
- C. If supplementary COM/c forms are used, the boxes 'description of goods' which have not been used must be crossed through to prevent any subsequent use.

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

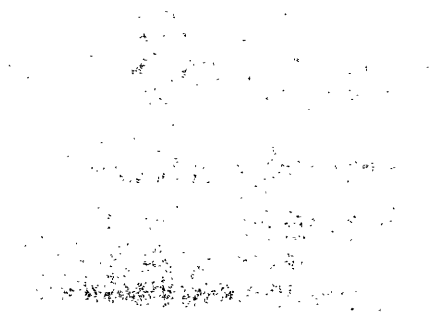
COMMISSION REGULATION (EEC) No 2793/86

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 -

Please turn to page II-B-13.1.



**COUNCIL DECISION NO 87/267/EEC:
CONVENTION ON THE SIMPLIFICATION OF FORMALITIES IN TRADE IN GOODS**

COUNCIL

COUNCIL DECISION

of 28 April 1987

concerning the conclusion of a Convention between the European Economic Community 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 simplification of formalities in trade in goods

(87/267/EEC)

- O.J. No L 134 of 22 May 1987, p. 1 -

COUNCIL DECISION NO 87/267/EEC:
CONVENTION ON THE SIMPLIFICATION OF FORMALITIES IN TRADE IN GOODS

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 recommendation from the Commission,

Whereas the conclusion of a Convention with Austria, Finland, Iceland, Norway, Sweden and Switzerland with a view to introducing, in trade between the Community and those countries, as well as between those countries themselves, a single administrative document replacing the present declarations, must enable the formalities to be completed in such trade to be eased and simplified; whereas it is therefore appropriate to conclude such a Convention;

Whereas this Convention falls within the framework of follow-up action to the Joint Declaration made in Luxembourg on 9 April 1984 by the Ministers of the Member States of the Community, the European Free Trade Association (EFTA) and the Commission expressing their political will to extend cooperation between the Community and these countries, 'with the aim of creating a dynamic European economic space of benefit to their countries',

HAS DECIDED AS FOLLOWS:

Article 1

The Convention between the European Economic Community 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 simplification of formalities in trade in goods is hereby approved on behalf of the Community.

The text of the Convention is attached to this Decision.

Article 2

The Community shall be represented in the Joint Committee provided for in Article 10 of the Convention by the Commission, assisted by representatives of the Member States.

Article 3

The President of the Council shall deposit the acts provided for in Article 17 of the Convention ⁽¹⁾.

Done at Luxembourg, 28 April 1987.

For the Council

The President

P. DE KEERSMAEKER

⁽¹⁾ The date of entry into force of the Convention will be published in the *Official Journal of the European Communities* by the General Secretariat of the Council.

COUNCIL DECISION NO 87/267/EEC:
CONVENTION ON THE SIMPLIFICATION OF FORMALITIES IN TRADE IN GOODS

CONVENTION

on the simplification of formalities in trade in goods

THE EUROPEAN ECONOMIC COMMUNITY,

(hereinafter called the Community),

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

(hereinafter called the EFTA countries)

CONSIDERING the Free Trade Agreements between the Community and each of the EFTA countries;

CONSIDERING the Joint Declaration calling for the creation of a European economic space, adopted by Ministers of the EFTA countries and the Member States of the Community and the Commission of the European Communities in Luxembourg on 9 April 1984, especially with regard to simplification of border formalities and rules of origin;

CONSIDERING that, in the framework of action to strengthen the internal market, the Community has decided to introduce a single administrative document for use in such trade from 1 January 1988;

CONSIDERING it appropriate to simplify also formalities in trade in goods between the Community and the EFTA countries as well as between the EFTA countries themselves, in particular by introducing a single administrative document;

CONSIDERING that no provision of this Convention may be interpreted as exempting the Contracting Parties from their obligations under other international agreements,

HAVE DECIDED TO CONCLUDE THE FOLLOWING CONVENTION:

General provisions

Article 1

This Convention lays down measures to simplify formalities in trade in goods between the Community and the EFTA countries, as well as between the EFTA countries themselves, in particular by introducing a single administrative document (hereinafter referred to as the single document) to be used for any procedure at export and import and for a common transit procedure applicable to trade between the Contracting Parties (hereinafter referred to as transit), regardless of the kind and origin of the goods.

Article 2

Where goods are the subject of trade between the Contracting Parties, the formalities connected with such trade shall be completed using a single document based on a declaration form, the specimens of which are to be found in Annex I to this Convention. The single document shall, depending on the circumstances, serve as a declaration or document of export, transit or import.

Article 3

Administrative documents may be required by a Contracting Party in addition to the single document only where:

- expressly required for the implementation of a legislation in force in a Contracting Party for which the use of the single document would not suffice;
- required under the terms of international agreements to which it is a party;
- required from operators to enable them to qualify, at their request, for an advantage or a specific facility.

Article 4

1. Nothing in this Convention shall preclude the Contracting Parties from applying simplified procedures, whether or not based on the use of computers, with a view to greater simplification for operators.
2. Simplified procedures may, in particular, consist in allowing operators not to have to present to a customs office either the goods in question or the declaration relating to them, or in allowing them to draw up an incomplete declaration. In such cases, a declaration, which, if the competent authorities agree, may be a general periodic declaration, must be submitted subsequently within the time-limits laid down by those authorities.

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In the cases referred to in paragraph 1, operators may be authorized to use commercial documents in the place of the single document.

Where the single document is used, the persons concerned may, on authorization by the competent authorities, attach to it commercial schedules describing the goods in lieu of continuation sheets of the single document for the purpose of completing formalities for any procedure at export and import.

3. Nothing in this Convention shall preclude the Contracting Parties from:

- dispensing with the single document with regard to postal traffic (by letter or parcel post);
- dispensing with the requirement of written declarations;
- concluding between themselves agreements or arrangements with a view to greater simplification of formalities in all or part of the trade between them;
- allowing the use of loading lists for the completion of transit formalities in the case of consignments composed of several kinds of goods, in lieu of continuation sheets of the single document;
- allowing declarations to be made, where appropriate on plain paper, by means of public or private computers on conditions fixed by the competent authorities;
- enabling the competent authorities to require that data necessary for completing the formalities in question be entered in their computerized declaration-processing systems without, where appropriate, requiring a written declaration;
- enabling the competent authorities, should a computerized declaration-processing system be used, to provide that the export, transit or import declaration be constituted either by the single document produced by that system or by entry of the data in the computer if such a document is not produced;
- applying any facility adopted by way of a decision of the Joint Committee, as referred to in Article 11 (3).

Formalities

Article 5

1. Provisions on the completion, by means of the single document, of the formalities needed for the export, transit and import of the goods are laid down in Annex II to this Convention.

2. The common codes to be used in the forms laid down in Annex I are to be found in Annex III to this Convention.

Article 6

1. The declaration must be completed in one of the official languages of the Contracting Parties which is acceptable to the competent authorities of the country in which the export or transit formalities are completed. Where necessary, the customs authority of the country of destination or of transit may require from the declarant or his representative in that country a translation of the said declaration into the official language or one of the official languages of that country.

2. By way of derogation from paragraph 1, the declaration shall be completed in one of the official languages of the country of import in all cases where the declaration in that country is made on copies of the declaration from other than those presented to the customs authorities of the country of export or departure.

Article 7

1. The declarant or his representative may, for each stage of an operation involving trade in goods between Contracting Parties, use the copies of the declaration necessary for completion of the formalities relating to that stage alone, to which may be attached, where appropriate, the copies necessary for completion of the formalities relating to one or other of the subsequent stages of that operation.

2. The benefit of the provisions of paragraph 1 shall not be subject to compliance with any special condition imposed by the competent authorities.

However, without prejudice to specific provisions concerning groupage traffic, the competent authorities may lay down that formalities relating to export and transit operations should be completed on the same form by means of copies corresponding to these formalities.

Article 8

In the cases referred to in Article 7, the competent authorities shall, to the extent possible, satisfy themselves that the particulars given in the copies of the declaration drawn up in the course of the various stages of the operation in question all agree.

Administrative assistance

Article 9

1. In order to ensure the smooth functioning of trade between the Contracting Parties and to facilitate the detection of any irregularity or infringement, the customs authorities of the countries concerned shall, upon request or, where they consider that this would be in the interest of another Contracting Party, on their own initiative, provide

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each other with all available information (including administrative reports and findings) of interest for the proper implementation of this Convention.

2. Assistance may be withheld or denied, totally or partly, when the requested country considers that the assistance would be prejudicial to its security, public policy (*ordre public*) or other essential interests, or would violate an industrial, commercial or professional secret.

3. If assistance is withheld or denied, the decision and the reasons therefor must be notified to the requesting country without delay.

4. If the customs authority of a country requests assistance which it would not be able to give if requested, it shall draw attention to that fact in the request. Compliance with such a request shall be at the discretion of the customs authority to whom the request is made.

5. Information obtained in accordance with paragraph 1 shall be used solely for the purposes of this Convention and shall be accorded the same protection by a receiving country as is afforded to information of like nature under the national law of that country. Such information may be used for other purposes only with the written consent of the customs authority which furnished them and subject to any restrictions laid down by that authority.

The Joint Committee

Article 10

1. A Joint Committee is hereby established in which each Contracting Party to this Convention shall be represented.

2. The Joint Committee shall act by mutual agreement.

3. The Joint Committee shall meet whenever necessary but at least once a year. Any Contracting Party may request that a meeting be held.

4. The Joint Committee shall adopt its own rules of procedure which shall contain, *inter alia*, provisions for convening meetings and for the designation of the Chairman and his term of office.

5. The Joint Committee may decide to set up any Sub-Committee or Working Party that can assist it in carrying out its duties.

Article 11

1. It shall be the responsibility of the Joint Committee to administer this Convention and ensure its proper implementation. For this purpose, the said Committee shall be kept regularly informed, by the Contracting Parties, of the experiences gained from application of the Convention, shall make recommendations, and, in the cases provided for in paragraph 3, shall take decisions.

2. In particular, the Joint Committee shall recommend:

(a) amendments to this Convention;

(b) any other measure required for its application.

3. The Joint Committee shall adopt, by decision, amendments to the Annexes to this Convention and facilities referred to in the last indent of Article 4 (3). Such decisions shall put into effect by the Contracting Parties in accordance with their own legislation.

4. If a Contracting Party's representative in the Joint Committee has accepted a decision subject to the fulfilment of constitutional requirements, the decision shall enter into force, if no date is contained therein, on the first day of the second month following notification that the reservation has been lifted.

General and final provisions

Article 12

Each Contracting Party shall take appropriate measures to ensure that the provisions of this Convention are effectively and harmoniously applied taking into account the need to reduce as far as possible the formalities imposed on trade and the need to achieve mutually satisfactory solutions of any difficulties arising out of the operation of those provisions.

Article 13

The Contracting Parties shall keep each other informed of the provisions which they adopt for the implementation of this Convention.

Article 14

The Annexes to this Convention shall form an integral part thereof.

Article 15

1. This Convention shall apply, on the one hand, to the territories in which the Treaty establishing the European Economic Community is applied and under the conditions laid down in that Treaty and, on the other hand, to the territories of the EFTA countries.

2. This Convention shall also apply to the Principality of Lichtenstein for as long as that Principality remains bound to the Swiss Confederation by a customs union treaty.

Article 16

Any Contracting Party may withdraw from this Convention provided it gives twelve months' notice in writing to the depositary referred to in Article 17 which shall notify all other Contracting Parties.

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Article 17

1. This Convention shall enter into force on 1 January 1988, provided that, before 1 November 1987, the Contracting Parties have deposited their instruments of acceptance with the General Secretariat of the Council of the European Communities, which shall act as depositary.
2. If this Convention does not enter into force on 1 January 1988, it shall do so on the first day of the second month following the deposit of the last instrument of acceptance.
3. The depositary shall notify the Contracting Parties of the date of the deposit of the instrument of acceptance of each

Contracting Party and of the date of the entry into force of the Convention.

Article 18

This Convention, drawn up in a single original of the Danish, Dutch, English, Finnish, French, German, Greek, Icelandic, Italian, Norwegian, Portuguese, Spanish and Swedish languages, all texts being equally authentic, shall be deposited in the archives of the General Secretariat of the Council of the European Communities, which shall transmit a certified copy thereof to each Contracting Party.

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ANNEX I**SPECIMENS REFERRED TO IN ARTICLE 2 OF THE CONVENTION ⁽¹⁾**

This Annex contains at:

- appendix 1: the specimen single document form referred to in paragraph 1(a) of Article 1 of Annex II,
- appendix 2: the specimen single document form referred to in paragraph 1(b) of Article 1 of Annex II,
- appendix 3: the specimen continuation sheet form referred to in paragraph 2(a) of Article 1 of Annex II, and
- appendix 4: the specimen continuation sheet form referred to in paragraph 2(b) of Article 1 of Annex II.

⁽¹⁾ In all the forms in this Annex, either the words 'Community transit' or the words 'common transit' may be used.

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Appendix I

SPECIMEN SINGLE DOCUMENT FORM REFERRED TO IN PARAGRAPH 1 (a) OF ARTICLE 1 OF
ANNEX II⁽¹⁾

(Please refer to annexes of Regulation (EEC) No 679/85, p. IX-F-9 to IX-F-63)

⁽¹⁾ In the space below boxes 15 and 17 in copy No 5, a translation of the words 'RETURN TO' into Finnish, Icelandic, Norwegian and Swedish may be entered.

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Appendix 2

SPECIMEN SINGLE DOCUMENT FORM REFERRED TO IN PARAGRAPH 1 (b) OF ARTICLE 1 OF
ANNEX II ⁽¹⁾

(Please refer to annexes of Regulation (EEC) No 679/85, p. IX-F-9 to IX-F-63)

⁽¹⁾ In the space below boxes 15 and 17 in copy 4/5, a translation of the words 'RETURN TO' into Finnish, Icelandic, Norwegian and Swedish may be entered.

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Appendix 3

SPECIMEN CONTINUATION SHEET FORM REFERRED TO IN PARAGRAPH 2 (a) OF ARTICLE 1 OF
ANNEX II

(Please refer to annexes of Regulation (EEC) No 679/85, p. IX-F-9 to IX-F-63)

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Appendix 4

SPECIMEN CONTINUATION SHEET FORM REFERRED TO IN PARAGRAPH 2 (b) OF ARTICLE 1 OF
ANNEX II

(Please refer to annexes of Regulation (EEC) No 679/85, p. IX-F-9 to IX-F-63)

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ANNEX II

PRINT, COMPLETION AND USE OF THE SINGLE DOCUMENT

Print of the single document

Article 1

1. Without prejudice to the possibility of split use provided for in Appendix 3 to this Annex, forms for the single document shall consist of eight copies:
 - (a) either as a set of eight consecutive sheets, in accordance with the specimen contained in Appendix 1 to Annex I;
 - (b) or, particularly in the event of issue by means of a computerized system for processing declarations, of two sets of four consecutive sheets, in accordance, with the specimen contained in Appendix 2 to Annex I.
2. The single document may, if necessary, be supplemented by continuation sheets:
 - (a) either as a set of eight consecutive sheets, in accordance with the specimen contained in Appendix 3 to Annex I;
 - (b) or of two sets of four consecutive sheets, in accordance with the specimen contained in Appendix 4 to Annex I.
3. By way of derogation from paragraph 2, Contracting Parties shall have the option of not authorizing the use of continuation sheet forms in the event of use of a computerized system for processing declarations which issues such declarations.
4. Users shall be free to have forms printed, containing only those copies of the specimen in Annex I which they need for completing their declarations.
5. In the top left-hand corner of the form the Contracting Parties may print an indication identifying the Contracting Party concerned. Where such documents are presented in another Contracting Party this indication shall not prevent the declaration from being accepted.

Article 2

1. Forms shall be printed on self-copying paper dressed for writing purposes and weighing at least 40 grams per square metre. The paper must be sufficiently opaque for the information on one side not to affect the legibility of the information on the other side and its strength should be such that in normal use it does not easily tear or crease. The paper shall be white for all copies. However, on the copies used for transit (1, 4, 5 and 7), boxes Nos 1 (except the middle sub-division), 2, 3, 4, 5, 6, 8, 15, 17, 18, 19, 21, 25, 27, 31, 32, 33 (first sub-division on the left), 35, 38, 40, 44, 50, 51, 52, 53, 55 and 56 shall have a green background. The forms shall be printed in green ink.
2. The indication of the copies on which the particulars contained in the forms must appear by a self-copying process is given in Appendix 1. An indication of the copies on which the particulars contained in the continuation sheets must appear by a self-copying process is given in Appendix 2.
3. The format of the forms shall be 210 x 297 millimetres with a maximum tolerance of 5 millimetres less and 8 millimetres more with regard to their length.
4. Contracting Parties may require that the forms must also show the name and address of the printer or a mark enabling the printer to be identified.

Completion of the single document

Article 3

1. The forms shall be completed in accordance with the explanatory note in Appendix 3.
2. When formalities are completed using public or private computer systems, the competent authorities shall authorize persons, who so request, to replace the handwritten signature with a comparable technical device, which may, where applicable, be based on the use of codes, and which has the same legal consequences as a handwritten signature. This facility shall be granted only if the technical and administrative conditions laid down by the competent authorities are met.
3. When formalities are completed using public or private computers which also print out the declarations, the competent authorities may provide for direct authentication by those systems of the declarations thus produced, in place of the manual or mechanical application of the customs office stamp and the signature of the competent official.

Use of the single document

Article 4

The provisions for the use of the single document are laid down in Appendix 3.

Article 5

1. When a single document set is used successively for completion of export, transit and/or import formalities, each person intervening in the operation shall be liable only with respect to the particulars relating to the procedure which he requested as declarant, principal or representative of the declarant or principal.
2. For the purposes of applying paragraph 1, when the person concerned uses a single document issued in an earlier phase of the trade operation in question, he shall be required, prior to lodging his declaration, to verify the accuracy of the existing particulars for the boxes for which he is responsible and their applicability to the goods in question and to the procedure requested, as well as to supplement them where necessary.
3. In the cases referred to in paragraph 2, the person concerned must immediately inform the customs service of any discrepancy established between the goods in question and the existing particulars.

Article 6

1. For the export of goods from the territory of a Contracting Party the copies 1, 2 and 3 conforming to the specimen contained in Appendix 1 to Annex I or the copies 1/6, 2/7 and 3/8 conforming to the specimen contained in Appendix 2 to Annex I shall be required.
2. For transit the copies 1, 4, 5 and 7 conforming to the specimen contained in Appendix 1 to Annex I or the copies 1/6, 2/7 and 4/5 (twice) conforming to the specimen contained in Appendix 2 to Annex I shall be required.

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3. For the import of goods into the territory of a Contracting Party the copies 6, 7 and 8 conforming to the specimen contained in Appendix 1 to Annex I or the copies 1/6, 2/7 and 3/8 conforming to the specimen contained in Appendix 2 to Annex 1 shall be required.

Lodging of the declaration*Article 7*

1. The declarations must be accompanied, within the limits laid down in Article 3 of the Convention, by the documents necessary for entry of the goods in question under the procedure applied for.

2. 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 Contracting Parties, 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 8

In cases where supplementary copies of the single document or declaration are required, the persons concerned may use additional sheets or photocopies of that document or declaration for this purpose, as necessary. They shall be accepted by the competent authorities as if they were original documents provided that their quality and legibility are considered satisfactory by the authorities.

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Appendix 1

Indication of the copies of the forms given in Appendices 1 and 3 of Annex 1 on which the particulars contained therein must appear by a self-copying process

(counting copy 1)

Box No	Copies	Box No	Copies
I. BOXES FOR COMMERCIAL OPERATIONS			
1	1 to 8 except middle sub-division	29	1 to 3
	1 to 3	30	1 to 3
2	1 to 5 ⁽¹⁾	31	1 to 8
3	1 to 8	32	1 to 8
4	1 to 8	33	first sub-division on the left
5	1 to 8		1 to 8
6	1 to 8		remainder
7	1 to 3		1 to 3
8	1 to 5 ⁽¹⁾	34a	1 to 3
9	1 to 3	34b	1 to 3
10	1 to 3	35	1 to 8
11	1 to 3	36	—
12	—	37	1 to 3
13	1 to 3	38	1 to 8
14	1 to 4	39	1 to 3
15	1 to 8	40	1 to 5 ⁽¹⁾
15a	1 to 3	41	1 to 3
15b	1 to 3	42	—
16	1, 2, 3, 6, 7 and 8	43	—
17	1 to 8	44	1 to 5 ⁽¹⁾
17a	1 to 3	45	—
17b	1 to 3	46	1 to 3
18	1 to 5 ⁽¹⁾	47	1 to 3
19	1 to 5 ⁽¹⁾	48	1 to 3
20	1 to 3	49	1 to 3
21	1 to 5 ⁽¹⁾	50	1 to 8
22	1 to 3	51	1 to 8
23	1 to 3	52	1 to 8
24	1 to 3	53	1 to 8
25	1 to 5 ⁽¹⁾	54	1 to 4
26	1 to 3	55	—
27	1 to 5 ⁽¹⁾	56	—
28	1 to 3		

II. ADMINISTRATIVE BOXES

A	1 to 4 ⁽²⁾	F	—
B	1 to 3	G	—
C	1 to 8 ⁽²⁾	H	—
D	1 to 4	I	—
E	—	J	—

⁽¹⁾ In no case may operators be obliged to complete these boxes for transit purposes on copies 5 and 7.
⁽²⁾ The country of export can choose whether these particulars appear on the copies specified.

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Appendix 2

Indication of the copies of the forms given in Appendices 2 and 4 of Annex I on which the particulars contained therein must appear by a self-copying process

(counting copy 1)

Box No	Copies	Box No	Copies
I. BOXES FOR COMMERCIAL OPERATIONS			
1	1 to 4 except middle sub-division	29	1 to 3
	1 to 3	30	1 to 3
2	1 to 4	31	1 to 4
3	1 to 4	32	1 to 4
4	1 to 4	33	first sub-division on the left
5	1 to 4		1 to 4
6	1 to 4		remainder
7	1 to 3		1 to 3
8	1 to 4	34a	1 to 3
9	1 to 3	34b	1 to 3
10	1 to 3	35	1 to 4
11	1 to 3	36	1 to 3
12	1 to 3	37	1 to 3
13	1 to 3	38	1 to 4
14	1 to 4	39	1 to 3
15	1 to 4	40	1 to 4
15a	1 to 3	41	1 to 3
15b	1 to 3	42	1 to 3
16	1 to 3	43	1 to 3
17	1 to 4	44	1 to 4
17a	1 to 3	45	1 to 3
17b	1 to 3	46	1 to 3
18	1 to 4	47	1 to 3
19	1 to 4	48	1 to 3
20	1 to 3	49	1 to 3
21	1 to 4	50	1 to 4
22	1 to 3	51	1 to 4
23	1 to 3	52	1 to 4
24	1 to 3	53	1 to 4
25	1 to 4	54	1 to 4
26	1 to 3	55	—
27	1 to 4	56	—
28	1 to 3		

II. ADMINISTRATIVE BOXES

A	1 to 4 ⁽¹⁾	F	—
B	1 to 3	G	—
C	1 to 4	H	—
D/J	1 to 4	I	—
E/J	—		

⁽¹⁾ The country of export can choose whether these particulars appear on the copies specified.

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Appendix 3

EXPLANATORY NOTE ON THE USE OF SINGLE DOCUMENT FORMS

TITLE I

A. General description

There are various possible ways of using the forms and these may be grouped under two headings:

- full use of the system, or
- split use.

1. Full use

This refers to cases in which, at the time when the export formalities are carried out, the person concerned uses a form containing the copies needed for the formalities relating to export and to transit as well as those to be carried out in the country of destination.

The form used for this purpose contains eight copies:

- copy 1 which is to be retained by the authorities of the country of export (export and transit formalities),
- copy 2 which is to be used for statistics by the country of export,
- copy 3 which is returned to the exporter after being stamped by the customs authorities,
- copy 4 which is to be kept in a transit operation by the office of destination,
- copy 5 which is the return copy for the transit,
- copy 6 which is to be retained by the authorities of the country of destination (for import formalities),
- copy 7 which is to be used for statistics by the country of destination (for transit and import formalities),
- copy 8 which is returned to the consignee after being stamped by the customs authorities.

(Copies 2 and 7 may be used for other administrative purposes according to the requirements of the Contracting Parties).

The form is thus composed of a set of eight copies, of which the first three have to do with the formalities to be carried out in the country of export and the following five concern the formalities to be carried out in the country of destination.

Each set of eight copies is designed in such a way that where boxes must contain identical information in the countries involved it may be entered directly by the exporter or the principal on copy 1 and will then appear, by means of a chemical treatment of the paper, on all the copies. Where, however, for any reason (for example, protection of trade secrets, content of information different as between the country of export and that of destination) information is not to be forwarded from one country to another, the desensitization of the self-copying paper

restricts reproduction to the copies intended for the country of export.

If the same box is to be used but with a different content in the country of destination, carbon paper will then have to be used to reproduce these additional particulars on copies 6 to 8.

However, particularly in cases where use is made of computerized processing of declarations, it is possible to use not the set of 8 copies referred to above but two sets of four copies, in which each copy may have a dual function: 1/6, 2/7, 3/8, 4/5; the first set would then correspond, as regards the particulars to be given therein, to copies 1 to 4 above, and the second to copies 5 to 8. In this case, in each four-copy set, the numbers of the copies being used must be shown by deleting the numbers, in the margin of the form, referring to the copies not being used.

Each set of four copies thus defined is designed so that the information which has to be reproduced on the various copies will be reproduced by means of a chemical treatment of the paper.

2. Split use

This refers to cases where the person concerned does not wish to use a complete set as outlined in paragraph 1 above. He may then use for each of the stages (export, transit or import) of an operation involving trade in goods between Contracting Parties the copies of the declaration needed to carry out the formalities relating to this stage alone. He may, in addition, attach to these copies, in so far as he wishes to, the copies needed to carry out the formalities relating to one another of the following stages of the operation.

Various different combinations are therefore possible in cases of split use, the numbers of the copies listed being the same as those already mentioned in paragraph 1 above.

By way of example, the following combinations are possible:

- export alone: copies 1, 2 and 3,
- export + transit: copies 1, 2, 3, 4, 5 and 7,
- export + import: copies 1, 2, 3, 6, 7 and 8,
- transit alone: copies 1, 4, 5 and 7,
- transit + import: copies 1, 4, 5, 6, 7 and 8,
- import alone: copies 6, 7 and 8.

In addition, there are situations in which it is essential to provide proof at destination of the Community status of the goods in question although use has not been made of transit. In such cases it will be necessary to use the copy provided for this purpose (copy No 4), either on its own or in combination with one or

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other of the sets described above. When under Community rules the document proving the Community status of the goods must be produced in three copies, additional copies or photocopies of copy No 4 must be produced.

B. Particulars required

The forms concerned contain all the details which may be required by the Contracting Parties. It is compulsory for certain boxes to be filled in, whereas others have to be filled in only if requested by the country in which the formalities are completed. In this respect the section of this notice dealing with the use of the various boxes should be closely followed.

In any case, without prejudice to the application of simplified procedures, the respective maximum lists of the boxes which may be completed at each stage of a trading operation between the Contracting Parties, including those required only in the event of the application of specific legislation, are as follows:

- export formalities: boxes 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 13, 14, 15, 15a, 15b, 16, 17, 17a, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34a, 34b, 35, 37, 38, 39, 40, 41, 44, 46, 47, 48, 49, 54,
- transit formalities: boxes 1 (except second sub-division), 2, 3, 4, 5, 6, 8, 15, 17, 18, 19, 21, 25, 27, 31, 32, 33 (first sub-division), 35, 38, 40, 44, 50, 51, 52, 53, 55, 56 (boxes with a green background),
- import formalities: boxes 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 15a, 16, 17, 17a, 17b, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34a, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 54,
- proof of Community character of the goods (T2L): boxes 1 (except second sub-division), 2, 3, 4, 5, 14, 31, 32, 33, 35, 38, 40, 44, 54.

C. Instructions for use of the form

In all cases where the kind of set used contains at least one copy which may be used in a country other than the one in which it was first completed, the forms must be completed by typewriter or by a mechanographical or similar process. For ease of completion by typewriter the form should be inserted in the machine in such a way that the first letter of the particulars to be entered in box 2 is placed in the position box in the top left-hand corner.

Where all the copies of the set used are intended for use in the same country and provided that this option is provided for by that country they may also be filled in legibly by hand, in ink and in block capitals. The same applies with regard to the particulars to be given on the copies used for the purposes of the application of transit.

The form must contain no erasures or overwriting. Any alterations must be made by crossing out the incorrect particulars and, where appropriate, adding those required. Any alterations made in this way must be initialled by the person making them and expressly authenticated by the competent authorities. The latter may, where necessary, require a new declaration to be lodged.

In addition, the forms may be completed using an automatic reproduction process instead of any of the procedures mentioned

above. They may also be produced and completed by this means provided that the provisions as regards the specimens, the paper, the size, the language used, the legibility, the prohibition of erasures and alterations and as regards amendments are strictly observed.

Only numbered boxes are, where necessary, to be completed. The other boxes, indicated by a capital letter, are reserved exclusively for internal use by the administration.

The copies which are to remain at the office of export and/or departure must bear the original signature of the persons concerned. The signature of the principal, or where applicable, of his authorized representative, commits him to all of the particulars relating to the transit operation as these result from the implementation of the relevant provisions including those described in section B above.

The copies which are to remain at the office of destination must bear the original signature of the person concerned. It should be remembered that under the export and import formalities, the signature of the person concerned is equivalent to a commitment, in accordance with the legislation in force in the Contracting Parties, to:

- the accuracy of the information given in the declaration relating to the formalities for which he is responsible,
- 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.

As regards transit and import formalities it should be noted that it is in the interests of each person intervening in the operation to check the contents of his declaration. In particular, any discrepancy found by the person concerned between the goods which he must declare and the particulars already shown, if applicable, in the forms being used must immediately be notified by that person to the customs authority. In such cases the declaration must then be made on fresh forms.

Subject to Title III, where a box is not to be used, it should be left blank.

TITLE II

PARTICULARS TO BE ENTERED IN THE DIFFERENT BOXES

I. Formalities in the country of export

Box 1: Declaration

In the first sub-division enter the code laid down in Annex III, as applicable.

As far as the type of declaration (second sub-division) is concerned this item is optional for the Contracting Parties.

In addition, where transit is used, the appropriate symbol should be shown in the right-hand (third) sub-division of this box.

Box 2: Exporter

Enter the full name and address of the person or company concerned. As far as the identification number is concerned, the

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notice may be completed by the Contracting Parties (identification number allocated to the person concerned by the competent authorities for fiscal, statistical or other purposes).

In the case of groupage loads, the Contracting Parties may provide that the word 'various' be entered in this box and that the list of consignors be attached to the declaration.

For transit purposes this box is optional for the Contracting Parties.

Box 3: Forms

Enter the serial number of the set among the total number of sets of forms and continuation sheets used (for example, if there is one form and two continuation sheets, indicate on the form 1/3, on the first continuation sheet 2/3 and on the second continuation sheet 3/3).

When the declaration covers only one item (i.e. when only one 'description of the goods' box has to be completed) do not enter anything in box 3 but enter the figure 1 in box 5.

When two sets of four copies are used instead of one set of eight copies, the two sets are to be treated as one.

Box 4: Number of loading lists

Enter in figures the number of any loading lists attached or of any descriptive commercial lists authorized by the competent authority. This box is optional for the Contracting Parties for export formalities.

Box 5: Items

Enter the total number of items declared by the person concerned in the total number of forms and continuation sheets (or loading lists or commercial lists) used. The number of items must correspond to the number of 'description of the goods' boxes to be completed.

Box 6: Total packages

This box is optional for the Contracting Parties. Enter the total number of packages making up the consignment in question.

Box 7: Reference number

Optional item for users, to contain any reference number allocated by the person concerned to the consignment in question.

Box 8: Consignee

Enter the full name and address of the person(s) or company(ies) to whom the goods are to be delivered.

This box is optional for the Contracting Parties as far as export formalities are concerned but obligatory for transit. The identification number need not be shown at this stage.

Box 9: Person responsible for financial settlement

This box is optional for the Contracting Parties (the person who is responsible for either the transfer or repatriation of the funds relating to the transaction).

Box 10: Country of first destination

This box is optional for the Contracting Parties for use in accordance with their requirements.

Box 11: Trading country

This box is optional for the Contracting Parties for use in accordance with their requirements.

Box 13: CAP

This box is optional for the Contracting Parties (information relating to the application of an agricultural policy).

Box 14: Declarant or representative of the exporter

Enter the full name and address of the person or company concerned in accordance with the provisions in force. If the declarant and the exporter are the same person, enter the word 'exporter'. As far as the identification number is concerned, the notice can be completed by the Contracting Parties (identification number allocated to the person concerned by the competent authorities for fiscal, statistical or other purposes).

Box 15: Country of export

This box is optional for the Contracting Parties as far as export formalities are concerned but obligatory when transit is applied.

Enter the name of the country from which the goods are exported.

In box 15a enter the code for the country concerned.

Box 15b is for optional use by the Contracting Parties (region from which the goods are exported).

Boxes 15a and 15b must not be used for transit purposes.

Box 16: Country of origin

This box is optional for the Contracting Parties. If the declaration covers a number of items of different origin, enter the word 'various' in this box.

Box 17: Country of destination

Enter the name of the country concerned. In box 17a enter the code for the country concerned. Box 17b need not be completed at this stage.

Boxes 17a and 17b must not be used for transit purposes.

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Box 18: Identity and nationality of means of transport at departure

This box is optional for the Contracting Parties as far as export formalities are concerned but obligatory in the case of use of transit. Enter the identify, e.g. registration number(s) or name of the means of transport (lorry, ship, railway wagon, aircraft) on which the goods are directly loaded on presentation at the customs office where the export or transit formalities are completed, followed by the nationality of the means of transport (or that of the vehicle propelling the others if there are several means of transport) in accordance with the codes laid down for this purpose. For example, in the case of use of a tractor and trailer with different licence numbers, enter the licence number of the tractor and that of the trailer, together with the nationality of the tractor.

In the case of postal consignments or carriage by fixed transport installations, nothing should be entered in this box in respect of the registration number or nationality.

In the case of carriage by rail, the item on nationality should not be completed.

In other cases, declaration of the nationality is optional for the Contracting Parties.

Box 19: Container (Ctr)

Enter in accordance with the codes laid down in Annex III the necessary particulars with regard to the presumed situation at the border of the country of export, as known at the time of completion of the export or transit formalities.

For transit purposes this box is optional for the Contracting Parties.

Box 20: Delivery terms

This box is optional for the Contracting Parties (indication of certain terms of the commercial contract).

Box 21: Identity and nationality of the active means of transport crossing the border

This box is optional for the Contracting Parties with regard to the identity.

This box is obligatory as regards the nationality.

However, in the case of postal consignments or carriage by rail or fixed transport installation, nothing should be entered in respect of the registration number or nationality.

Enter the type (lorry, ship, railway wagon, aircraft), followed by the identity, e.g. registration number or name of the active means of transport (i.e. the propelling means of transport) which it is presumed will be used at the frontier crossing point on exit from the country of export, followed by its nationality, as known at the time of completion of the export or transit formalities, by using the appropriate code.

In the case of combined transport or if there are several means of transport, the active means of transport is the one which propels the

whole combination. For example, if lorry on sea-going vessel, the active means of transport is the ship, if tractor and trailer, the active means of transport is the tractor.

Box 22: Invoice currency and total amount invoiced

This box is optional for the Contracting Parties (enter the code for the currency in which the invoice was drawn up, followed by the invoiced price for the total amount of the goods declared).

Box 23: Exchange rate

This box is optional for the Contracting Parties (exchange rate in force between the invoice currency and the currency of the country concerned).

Box 24: Nature of the transaction

This box is optional for the Contracting Parties (indicating certain terms of the commercial contract).

Box 25: Mode of transport at the border

Enter, according to the codes laid down in Annex III, the mode of transport corresponding to the active means of transport which it is presumed will be used on exit from the territory of the country of export.

For transit purposes, this box is optional for the Contracting Parties.

Box 26: Mode of transport inland

This box is optional for the Contracting Parties (indicating, in accordance with the codes laid down in Annex III, the nature of the mode of transport used within the country concerned).

Box 27: Place of loading

This box is optional for the Contracting Parties. Enter, if applicable in code form, where provided for, the place of loading of the goods on to the active means of transport on which they are to cross the border of the country of export, as far as this is known at the time of completion of the export or transit formalities.

Box 28: Financial and banking data

This box is optional for the Contracting Parties (transfer of funds relating to the operation in question – information on financial formalities and procedure and on bank references).

Box 29: Office of exit

This box is optional for the Contracting Parties (indicating the customs office by which it is intended that the goods should leave the territory of the country concerned).

Box 30: Location of the goods

This box is optional for the Contracting Parties (indicating the precise location where the goods may be examined).

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*Box 31: Packages and description of goods – Marks and numbers
– Container No(s) – Number and kind*

Enter the marks, numbers, quantity and kind of packages or, in the case of unpackaged goods, enter the number of such goods covered by the declaration, or the word 'bulk', as appropriate, together with the particulars necessary to identify the goods. The description of the goods means the normal trade description expressed in sufficiently precise terms to allow their identification and classification. This box must also show the particulars required by any specific rules (e. g. excise duties). If containers are used, the identifying marks of the container should also be entered in this box.

When the person concerned has entered the word 'various' in box 16, the Contracting Parties may request that the name of the country of origin of the goods in question be entered in this box, but cannot make it obligatory.

Box 32: Item number

Enter the number of the item in question in relation to the total number of articles declared in the forms used, as defined in the note to box 5.

When the declaration covers only one item of goods, the Contracting Parties need not require this box to be completed, the figure 1 having been entered in box 5.

Box 33: Commodity code

Enter the code number corresponding to the item in question. As far as transit is concerned, this box is optional for the Contracting Parties.

Box 34: Code, country of origin

This box is optional for the Contracting Parties:

- box 34a (code corresponding to the country given in box 16. When the word 'various' is given in box 16, enter the code corresponding to the country of origin of the item in question),
- box 34b (region of production of the goods in question).

Box 35: Gross mass

This box is optional for the Contracting Parties as far as export formalities are concerned but obligatory in the case of transit. Enter the gross mass of the goods described in the corresponding box 31, expressed in kilograms. The gross mass is the aggregated mass of the goods with all their packing, excluding containers and other transport equipment.

Box 37: Procedure

Enter, in accordance with the codes laid down for this purpose, the procedure for which the goods are declared on export.

Box 38: Net mass

Enter the net mass of the goods described in the corresponding box 31, expressed in kilograms. The net mass is the mass of the goods themselves without any packaging.

As far as transit is concerned this box is optional for the Contracting Parties.

Box 39: Quota

This box is optional for the Contracting Parties (where necessary for the application of quota legislation).

Box 40: Summary declaration/previous document

This box is optional for the Contracting Parties (references of documents relating to the administrative procedure preceding export to another country).

Box 41: Supplementary units

For use as necessary in accordance with the goods nomenclature. Enter the quantity of the item in question, expressed in the unit laid down in the goods nomenclature.

Box 44: Additional information, documents produced, certificates and authorizations

Enter the details required by any specific regulations applicable in the country of export, together with the references of the documents produced in support of the declaration. (This may include serial Nos of Control Copies T5, No of export licence/permit; data concerning veterinary and phytosanitary regulations; bill of lading No etc.). In the sub-division 'Additional information (A.1) code', enter as necessary the code number, provided for this purpose for the additional information which may be required for transit purposes. This sub-division must not be used until a computerized system for discharging transit operations comes into effect.

Box 46: Statistical value

Enter the amount, expressed in the currency stipulated by the Contracting Party of the statistical value in accordance with the provisions in force.

Box 47: Calculation of taxes

The Contracting Parties may require the following to be shown, where appropriate, on each line, using the relevant codes laid down for this purpose:

- the type of tax (export duties),
- the tax base,
- the rate of tax applicable,
- the amount of the tax thus calculated,
- the method of payment chosen (MP).

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Box 48: Deferred payment

This box is optional for the Contracting Parties (reference to the authorization in question).

Box 49: Identification of warehouse

This box is optional for the Contracting Parties.

Box 50: Principal and authorized representative, place, date and signature

Enter the full name (person or company) and address of the principal, together with the identification number, if any, allocated by the competent authorities. If appropriate, enter the full name (person or company) of the authorized representative signing on behalf of the principal.

Subject to specific provisions to be adopted with regard to the use of computerized systems, the original of the handwritten signature of the person concerned must be given on the copy which is to remain at the office of departure. When the person concerned is a legal person, the signatory should add after his signature his full name and status.

Box 51: Intended offices of transit (and countries)

Enter the intended office of entry into each country, the territory of which it is intended to cross in the course of transport or, when the transport is to cross territory other than that of the Contracting Parties, the office of exit by which the means of transport leaves the territory of the Contracting Parties. The transit offices are listed in the list of customs offices competent for transit operations. After the name of the office, enter the code relating to the country concerned.

Box 52: Guarantee

Enter any appropriate information relating to the type of guarantee used for the operation concerned.

Box 53: Office of destination (and country)

Enter the name of the office where the goods are to be presented in order to complete the transit operation. The offices of destination are listed in the 'list of customs offices competent for transit operations'.

After the name of the office, enter the code relating to the country concerned.

Box 54: Place and date, signature and name of the declarant or his representative

Subject to specific provisions to be adopted with regard to the use of computerized systems, the original of the handwritten signature of the person concerned must be given on the copy which is to remain at the office of departure followed by the full name of that person. When the person concerned is a legal person, the signatory should add his status after his signature and name, if so required by the Contracting Parties.

II. Formalities en route

Between the time when the goods leave the office of export and/or departure, and the time when they arrive at the office of destination, it is possible that certain details may need to be added on the copies of the single document which accompany the goods. These details concern the transport operation and must be added to the document by the carrier responsible for the means of transport on which the goods are directly loaded, as and when the transport operations take place. These particulars may be added legibly by hand; in this case, the form should be completed in ink and in block capitals.

These details concern the following boxes only (copies 4 and 5):

— Transshipment: use box 55

Box 55 (transshipments):

First three lines of this box to be completed by the carrier when in the course of the operation in question the goods are transhipped from one means of transport to another or from one container to another.

It should be noted that when goods are transhipped the carrier must approach the competent authorities, in particular when it proves necessary to affix new seals, in order to have the document relating to transit certified.

When the customs service has authorized transshipment without supervision, the carrier must himself annotate the transit document accordingly and, for certification purposes, inform the next customs office at which the goods must be produced.

— Other incidents: use box 56

Box 56 (other incidents during carriage):

Box to be completed in accordance with existing obligations for transit.

In addition, when the goods were loaded on a semi-trailer and only the tractor vehicle is changed during the journey (without the goods being handled or transhipped) enter in this box the registration number and the nationality of the new tractor. In such cases, certification by the competent authorities is not necessary.

III. Formalities in the country of destination*Box 1: Declaration*

Enter the codes laid down in Annex III as applicable.

As far as the type of declaration (second subdivision) is concerned, this item is optional for the Contracting Parties.

The right-hand (third) subdivision must not be used for import formalities.

Box 2: Exporter

This box is optional for the Contracting Parties. Enter the full name and address of the exporter or seller of the goods.

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Enter the serial number of the set among the total number of sets of forms and continuation sheets used (for example, if there are one form and two continuation sheets, indicate on the form 1/3, on the first continuation sheet 2/3 and on the second continuation sheet 3/3).

When the declaration covers only one item (i. e. when only one 'description of the goods' box has to be completed) do not enter anything in box 3 but enter the figure 1 in box 5.

Box 4: Number of loading lists

This box is optional for the Contracting Parties.

Enter in figures the number of any loading lists attached, or of descriptive commercial lists where these are authorized by the competent authority.

Box 5: Items

Enter the total number of items declared by the person concerned in the total number of forms and continuation sheets (or loading lists or commercial lists) used. The number of items must correspond to the number of 'description of the goods' boxes to be completed.

Box 6: Total packages

This box is optional for the Contracting Parties. Enter the total number of packages making up the consignment in question.

Box 7: Reference number

Optional item for users, to contain the reference number allocated by the person concerned to the consignment in question.

Box 8: Consignee

Enter the full name and address of the person or company concerned. In the case of groupage loads, the Contracting Parties may provide that the word 'various' be entered in this box, and the list of consignees attached to the declaration. As far as the identification number is concerned, the notice can be completed by the Contracting Parties (identification number allocated to the person concerned by the competent authorities for fiscal, statistical or other purposes).

Box 9: Person responsible for financial settlement

This box is optional for the Contracting Parties (the person who is responsible for either the transfer or repatriation of the funds relating to the transaction).

Box 10: Country of last consignment

This box is optional for the Contracting Parties for use in accordance with their requirements.

Box 11: Trading country/country of production

This box is optional for the Contracting Parties for use in accordance with their requirements.

Box 12: Value details

This box is optional for the Contracting Parties (details necessary for determining the dutiable, statistical or taxable value).

Box 13: CAP

This box is optional for the Contracting Parties (information relating to the application of an agricultural policy).

Box 14: Declarant or representative of the consignee

Enter the full name and address of the person or company concerned in accordance with the provisions in force. If the declarant and the consignee are the same person, enter the word 'consignee'.

As far as the identification number is concerned, the notice can be completed by the Contracting Parties (identification number allocated to the person concerned by the competent authorities for fiscal, statistical or other purposes).

Box 15: Country of export

This box is optional for the Contracting Parties. Enter the name of the country from which the goods were exported. In box 15a enter the code for the country concerned.

Box 15b must not be used.

Box 16: Country of origin

This box is optional for the Contracting Parties. If the declaration covers a number of items of different origin, enter the word 'various' in this box.

Box 17: Country of destination

This box is optional for the Contracting Parties. Enter the name of the country concerned.

In Box 17a enter the code for the country concerned.

In Box 17b enter the region of destination of the goods.

Box 18: Identity and nationality of means of transport on arrival

This box is optional for the Contracting Parties. Enter the identity, e. g. registration number(s) or name of the means of transport (lorry, ship, railway wagon, aircraft) on which the goods were directly loaded on presentation at the customs office where the import formalities are completed, followed by the nationality of the means of transport (or that of the vehicle propelling the others if there are

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several means of transport) according to the codes laid down for this purpose. For example, in the case of use of a tractor and trailer with different licence numbers, enter the licence number of the tractor and that of the trailer, together with the nationality of the tractor.

In the case of postal consignments or carriage by fixed transport installation nothing should be entered in this box in respect of the registration number or nationality.

In the case of carriage by rail nothing should be entered in respect of the nationality.

Box 19: Container (Ctr)

Enter the necessary particulars in accordance with the codes laid down in Annex III.

Box 20: Delivery terms

This box is optional for the Contracting Parties (indication of certain terms of the commercial contract).

Box 21: Identity and nationality of the active means of transport crossing the border

This box is optional for the Contracting Parties with regard to identity. This box is obligatory as regards the nationality.

However, in the case of postal consignments or carriage by rail or fixed transport installation nothing should be entered in respect of the registration number or nationality.

Enter the type (for example, lorry, ship, railway wagon, aircraft), followed by the identity, e.g. registration number or name of the active means of transport (i.e. the propelling means of transport) used at the frontier crossing point on entry into the country of destination, followed by its nationality, by using the appropriate code.

In the case of combined transport or if there are several means of transport, the active means of transport is the one which propels the whole combination. For example, if lorry on sea-going vessel, the active means of transport is the ship, if tractor and trailer, the active means of transport is the tractor.

Box 22: Invoice currency and total amount invoiced

This box is optional for the Contracting Parties (enter the code for the currency in which the invoice was drawn up, followed by the invoiced price for the total amount of the goods declared).

Box 23: Exchange rate

This box is optional for the Contracting Parties (exchange rate in force between the invoice currency and the currency of the country concerned).

Box 24: Nature of the transaction

This box is optional for the Contracting Parties (indicating certain terms of the commercial contract).

Box 25: Mode of transport at the border

Enter, in accordance with the codes laid down in Annex III, the mode of transport corresponding to the active means of transport on which the goods entered the country of destination.

Box 26: Mode of transport inland

This box is optional for the Contracting Parties (indication, in accordance with the codes laid down in Annex III, of the mode of transport used within the country concerned).

Box 27: Place of unloading

This box is optional for the Contracting Parties. Enter, if applicable in code form, where provided for, the place where the goods are unloaded from the active means of transport on which they crossed the border of the country of destination.

Box 28: Financial and banking data

This box is optional for the Contracting Parties (transfer of funds relating to the operation in question – information on financial formalities and procedure and on bank references).

Box 29: Office of entry

This box is optional for the Contracting Parties (indicating the customs office by which the goods entered the territory of the country concerned).

Box 30: Location of the goods

This box is optional for the Contracting Parties (indicating the precise location where the goods may be examined).

Box 31: Packages and description of goods – Marks and numbers – Container No(s) – Number and kind

Enter the marks, numbers, quantity and kind of packages or, in the case of unpackaged goods, enter the number of such goods covered by the declaration, or the word 'bulk', as appropriate, together with the particulars necessary to identify the goods. The description of the goods means the normal trade description expressed in sufficiently precise terms to enable immediate and unambiguous identification and classification. This box must also show the particulars required by any specific rules (such as VAT or excise duties). If containers are used, the identifying marks of the container should also be entered in this box.

When the person concerned has entered the word 'various' in box 16, (country of origin), the Contracting Parties may require the indication here of the name of the country of origin of the goods in question.

Box 32: Item number

Enter the number of the item in question in relation to the total number of articles declared in the forms used, as defined in the note to box 5.

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When the declaration covers only one item of goods, the Contracting Parties need not require this box to be completed, the figure 1 having been entered in box 5.

Box 33: Commodity code

Enter the code number corresponding to the item in question. In the second and following sub-divisions the Contracting Parties may provide for use of a nomenclature for specific purposes.

Box 34: Code, country of origin

This box is optional for the Contracting Parties. Enter in box 34a the code corresponding to the country given in box 16. When the word 'various' is given in box 16, enter the code corresponding to the country of origin of the item in question. (Box 34b must not be used.)

Box 35: Gross mass

This box is optional for the Contracting Parties. Enter the gross mass of the goods described in the corresponding box 31, expressed in kilograms. The gross mass is the aggregated mass of the goods with all their packing, excluding containers and other transport equipment.

Box 36: Preference

This box is optional for the Contracting Parties (reference to any preferential rate of duty which should be applied).

Box 37: Procedure

Enter the procedure for which the goods are declared at destination in accordance with the codes laid down for this purpose.

Box 38: Net mass

Enter the net mass of the goods described in the corresponding box 31, expressed in kilograms. The net mass is the mass of the goods themselves without any packaging.

Box 39: Quota

This box is optional for the Contracting Parties (where necessary for the application of quota legislation).

Box 40: Summary declaration/previous document

This box is optional for the Contracting Parties (reference of any summary declaration used in the country of destination or of the documents relating to any previous administrative procedure).

Box 41: Supplementary units

For use as necessary in accordance with the goods nomenclature. Enter the quantity of the item in question, expressed in the unit laid down in the goods nomenclature.

Box 42: Item price

This box is optional for the Contracting Parties (enter the portion of the price shown in box 22 relating to the price of this item).

Box 43: Valuation method

This box is optional for the Contracting Parties (details necessary for determining the dutiable, statistical or taxable value).

Box 44: Additional information, documents produced, certificates and authorizations

Enter the details required by any specific regulations applicable in the country of destination together with the references of the documents produced in support of the declaration. (This may include Serial Nos of Control Copies T5; No of import licence/permit; data concerning veterinary and phytosanitary regulations; bill of lading No). The sub-division 'Additional information (A. I.) code' must not be used.

Box 45: Adjustment

This box is optional for the Contracting Parties (details necessary for determining the dutiable, statistical or taxable value).

Box 46: Statistical value

Enter the amount, expressed in the currency stipulated by the country of destination, of the statistical value in accordance with the provisions in force.

Box 47: Calculation of taxes

The Contracting Parties may require the following to be shown, where appropriate, on each line, using the relevant codes laid down for this purpose:

- the type of tax (import duties),
- the tax base,
- the rate of tax applicable,
- the amount of the tax thus calculated,
- the method of payment chosen (MP).

Box 48: Deferred payment

This box is optional for the Contracting Parties (reference to the authorization in question).

Box 49: Identification of warehouse

This box is optional for the Contracting Parties.

Box 50: Place and date, signature and name of the declarant or his representative

Subject to specific provisions to be adopted with regard to the use of computerized systems, the original of the handwritten signature of

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the person concerned must be given on the copy which is to remain at the office of destination followed by the full name of that person. When the person concerned is a legal person, the signatory should, if so required by the Contracting Parties, add his status after his signature and name.

TITLE III**Remarks concerning the continuation sheets**

- A. Continuation sheets should only be used if the declaration covers more than one item (see box 5). They must be presented together with a form.
- B. The remarks set out in Titles I and II above apply also to the continuation sheets.

However:

- Box 2/8 is for optional use by the Contracting Parties and should show only the name and identification number, if any, of the person concerned,
 - the 'summary' part of box 47 concerns the final summary of all the items covered by the forms used. It should therefore be used only on the last of the continuation sheets attached to a single document form in order to show the total per type of tax and the grand total (GT) of the charges payable.
- C. If continuation sheets are used, the boxes 'description of goods' which have not been used must be crossed through to prevent any subsequent use.

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ANNEX III

CODES TO BE USED IN THE SINGLE DOCUMENT

Box 1: Declaration

First sub-division:

The symbol EU must be used for:

- declaration for export to another Contracting Party,
- declaration for import from another Contracting Party.

Third sub-division:

This sub-division must be completed only when the form is to be used for transit purposes.

Box 19: Container

The codes applicable are given below:

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

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. 1-figure code (obligatory).
- B. 2-figure code (2nd digit optional for the Contracting Parties)

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 33: Commodity code

First sub-division

In the Community indicate the eight digits of the Integrated Nomenclature. In the EFTA countries indicate in the left-hand side of this sub-division the six digits of the Harmonized Commodity Description and Coding System.

Other sub-divisions

To be completed in accordance with any other specific codes of the Contracting Parties (this should be indicated starting immediately after the first sub-division).

COUNCIL REGULATION (EEC) NO 4283/88:
ABOLITION OF CERTAIN EXIT FORMALITIES AT INTERNAL COMMUNITY FRONTIERS - INTRODUCTION OF
COMMON BORDER POSTS

COUNCIL REGULATION (EEC) No 4283/88

of 21 December 1988

on the abolition of certain exit formalities at internal Community frontiers — introduction of
common border posts

- O.J. No L 382 of 31.12.1988, p. 1 -

COUNCIL REGULATION (EEC) NO 4283/88:
ABOLITION OF CERTAIN EXIT FORMALITIES AT INTERNAL COMMUNITY FRONTIERS - INTRODUCTION OF
COMMON BORDER POSTS

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 100 a 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 those crossing the Community's internal frontiers are subject to transit formalities both on leaving the Member State of exit and on entering the Member State in whose territory the journey is to continue; whereas these formalities and controls are often of the same kind and repetitive; whereas this situation results in loss of time and considerable expense arising from immobilization;

Whereas, at the European Council meeting in Milan on 28 and 29 June 1985, the Commission presented a White Paper on completing the Internal Market of the Community which set the end of 1992 as the deadline for achieving this objective; whereas the European Council endorsed this aim;

Whereas the said White Paper, echoing an idea set out in the conclusions of the European Council meeting in Fontainebleau on 25 and 26 June 1984, provided *inter alia* that, as an intermediate step, additional simplification measures should be introduced at the Community's internal frontiers through the introduction of common border posts so as to end the duplication of controls on both sides of the said frontiers; whereas for this purpose only one administrative control should be retained; whereas it seems that a single check at the office of entry into the Member State

concerned is the most appropriate solution; whereas this approach has already been adopted under the Community transit and TIR transit systems and it is therefore desirable to extend it to the ATA carnet, the Community movement carnet and the NATO form 302 procedures;

Whereas it is important to ensure uniform implementation of the provisions of this Regulation; whereas it is necessary for this purpose for provision to be made for a committee.

HAS ADOPTED THIS REGULATION:

Article 1

1. This Regulation lays down the formalities and controls required for goods that cross internal frontiers of the Community accompanied by an ATA carnet, a Community movement carnet or the form 302 laid down under the Convention between the Parties to the North Atlantic Treaty on the Status of their Forces, signed in London on 19 June 1951.

2. For the purposes of this Regulation:

- 'internal frontier' means a common land frontier between two Member States.
- 'office of exit' means the customs office by which the goods leave the territory of the Member State, referred to as the 'Member State of exit',
- 'office of entry' means the customs office by which the goods enter the territory of the Member State, referred to as the 'Member State of entry'.

Article 2

1. Where the goods referred to in Article 1 (1) cross an internal frontier, they need to be presented, for purposes of the formalities and controls to be carried out at the office of exit under the ATA carnet, the Community movement carnet or the form 302 procedure, only at the office of entry unless

⁽¹⁾ OJ No C 282, 9. 11. 1986, p. 13.

⁽²⁾ OJ No C 156, 15. 6. 1987, p. 25 and OJ No C 326, 19. 12. 1988.

⁽³⁾ OJ No C 150, 9. 6. 1987, p. 15.

COUNCIL REGULATION (EEC) NO 4283/88:
ABOLITION OF CERTAIN EXIT FORMALITIES AT INTERNAL COMMUNITY FRONTIERS - INTRODUCTION OF
COMMON BORDER POSTS

the office of exit is at the same time the office of departure.

2. Prohibitions and restrictions on importation, exportation and transit issued by the Member States shall apply to the extent that they are compatible with the three Treaties establishing the European Communities.

3. In addition to the formalities incumbent upon it as such, the office of entry shall complete the formalities and controls that are incumbent upon the office of exit and shall immediately inform the latter thereof.

Article 3

1. Findings made pursuant to this Regulation by the authorities at the office of entry in a Member State shall, in the Member State which the goods have just left, have the same evidential force as findings made by the authorities of that Member State.

2. The competent authorities of the Member States shall, if necessary, communicate to one another all findings, documents, reports, records of proceedings and information relating to the goods referred to in Article 1 (1).

Article 4

Irregularities discovered in the circumstances specified in Article 3 (1) shall be deemed to have been discovered in the Member State which the goods have just left.

However, where the irregularity observed is only in breach of the laws, regulations and administrative provisions in force in the Member State of entry or where an excess is observed in

the Member State of entry, the findings shall be deemed to have been made in that Member State.

Without prejudice to criminal proceedings, customs duties and other taxes shall be charged in accordance with the laws, regulations and administrative provisions of the Member States in which the findings are deemed to have been made.

Article 5

The provisions of this Regulation shall be without prejudice to agreements concluded or to be concluded between two or more Member States relating to the reduction or abolition of formalities at frontiers between them.

Article 6

Notwithstanding the provisions of Title IV of Regulation (EEC) No 3/84 ⁽¹⁾, as last amended by Regulation (EEC) No 1227/88 ⁽²⁾, the committee on the movement of goods provided for in Article 55 of Regulation (EEC) No 222/87 ⁽³⁾, as last amended by Regulation (EEC) No 1674/87 ⁽⁴⁾, may examine any question concerning the application of this Regulation raised by the chairman of the committee either on his own initiative or at the request of the representative of a Member State.

Article 7

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 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 Council
The President
V. PAPANDREOU

⁽¹⁾ OJ No L 2, 4. 1. 1984, p. 1.

⁽²⁾ OJ No L 118, 6. 5. 1988, p. 1.

⁽³⁾ OJ No L 38, 9. 2. 1977, p. 1.

⁽⁴⁾ OJ No L 157, 17. 6. 1987, p. 1.

TIR CONVENTION 1975

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

Customs Convention on the international transport of goods under cover of TIR carnets (TIR Convention)

Annex 1: Specimen of TIR carnet.....

Annex 2: Regulations on technical conditions applicable to road vehicles which may be accepted for international transport under customs seal

Annex 3: Procedure for the approval of road vehicles complying with the technical conditions set forth in the Regulations contained in Annex 2

Annex 4: Model certificate of approval of a road vehicle

Annex 5: TIR plates

Annex 6: Explanatory Notes.....

Annex 7: Annex regarding approval of containers

Annex 8: Composition and Rules of Procedure of the Administrative Committee.....

- O.J. L 252 of 14.9.1968

N.B. THE COMPENDIUM ONLY CONTAINS THE **BODY** OF THE CONVENTION,
ANNEX 1 AND THE EXPLANATORY NOTES (from Annex 6)

Entry into force of the Customs Convention on the international transport of goods under cover of TIR carnets (TIR Convention)
O.J. N° L31 of 02.02.1983, p. 13

By Regulation (EEC) No 2112/78 (1) the Council authorized its President to deposit on behalf of the European Economic Community the instrument of ratification of the Customs Convention on the international transport of goods under cover of TIR carnets (TIR Convention) of 14 November 1975 at Geneva. Since all the formalities have now been completed, the Convention will enter into force as regards the Community on 20 June 1983.

TIR CONVENTION 1975

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

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

HAS ADOPTED THIS REGULATION:

Having regard to the Treaty establishing the European Economic Community,

Article 1

Having regard to the recommendation from the Commission,

The Customs Convention on the international transport of goods under cover of TIR carnets (TIR Convention) of 14 November 1975 at Geneva is hereby approved on behalf of the European Economic Community.

Whereas 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 introduces new provisions into the system of international transport of goods by road vehicles; whereas the nature of the provisions is such as to contribute to the harmonious development of international trade in accordance with the objectives of the European Economic Community;

The text of the Convention and the Annexes thereto is annexed to this Regulation.

Whereas it is therefore appropriate that the TIR Convention should be approved on behalf of the Community,

Article 2

The President of the Council is hereby authorized to deposit the instrument of ratification on behalf of the Community in accordance with Article 52 (1) (b) of the Convention (1).

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

Done at Brussels, 25 July 1978.

For the Council

The President

K. von DOHNANYI

TIR CONVENTION

N.B. - When goods, circulating in the scope of an international procedure of temporary importation, temporary admission or under the system of TIR carnets (TIR Convention), transported all or part of the distance that it performed inside the Community under the benefit of the application of a simplified procedure of Community transit, applicable to goods transported by rail or means of large containers, the international procedure for temporary importation or temporary admission where the TIR operation is suspended during the distance to the point of which the simplified procedure of Community Transit is used.

Entry into force 01.07.1981.

TIR CONVENTION 1975

CUSTOMS CONVENTION
ON THE INTERNATIONAL TRANSPORT OF GOODS UNDER COVER OF TIR
CARNETS

(TIR CONVENTION)

THE CONTRACTING PARTIES,

DESIRING to facilitate the international carriage of goods by road vehicle,

CONSIDERING that the improvement of the conditions of transport constitutes one of the factors essential to the development of cooperation among them,

DECLARING themselves in favour of a simplification and a harmonization of administrative formalities in the field of international transport, in particular at frontiers,

HAVE AGREED AS FOLLOWS:

CHAPTER I

GENERAL

(a) Definitions

Article 1

For the purposes of this Convention:

- (a) the term 'TIR operation' shall mean the transport of goods from a customs office of departure to a customs office of destination under the procedure, called the 'TIR procedure', laid down in this Convention;
- (b) the term 'import or export duties and taxes' shall mean customs duties and all other duties, taxes, fees and other charges which are collected on, or in connection with, the import or export of goods, but not including fees and charges limited in amount to the approximate cost of services rendered;
- (c) the term 'road vehicle' shall mean not only any power-driven road vehicle but also any trailer or semi-trailer designed to be coupled thereto;
- (d) the term 'combination of vehicles' shall mean coupled vehicles which travel on the road as a unit;
- (e) the term 'container' shall mean an article of transport equipment (lift-van, movable tank or other similar structure):

- (i) fully or partially enclosed to constitute a compartment intended for containing goods,
- (ii) of a permanent character and accordingly strong enough to be suitable for repeated use,
- (iii) specially designed to facilitate the transport of goods by one or more modes of transport without intermediate reloading,
- (iv) designed for ready handling, particularly when being transferred from one mode of transport to another,
- (v) designed to be easy to fill and to empty, and
- (vi) having an internal volume of one cubic metre or more.

'Demountable bodies' are to be treated as containers;

- (f) the term 'customs office of departure' shall mean any customs office of a Contracting Party where the international transport of a load or part-load of goods under the TIR procedure begins;
- (g) the term 'customs office of destination' shall mean any customs office of a Contracting Party where the international transport of a load or part-load of goods under the TIR procedure ends;
- (h) the term 'customs office *en route*' shall mean any customs office of a Contracting Party through which a road vehicle, combination of vehicles or container is imported or exported in the course of a TIR operation;

TIR CONVENTION 1975

- (j) the term 'person' shall mean both natural and legal persons;
- (k) the term 'heavy or bulky goods' shall mean any heavy or bulky object which because of its weight, size or nature is not normally carried in a closed road vehicle or closed container;
- (l) the term 'guaranteeing association' shall mean an association approved by the customs authorities of a Contracting Party to act as surety for persons using the TIR procedure.

(b) Scope

Article 2

This Convention shall apply to the transport of goods without intermediate reloading, in road vehicles, combinations of vehicles or in containers, across one or more frontiers between a customs office of departure of the Contracting Party and a customs office of destination of another or of the same Contracting Party, provided that some portion of the journey between the beginning and the end of the TIR operation is made by road.

Article 3

For the provisions of this Convention to become applicable:

- (a) the transport operations must be performed:
 - (i) by means of road vehicles, combinations of vehicles or containers previously approved under the conditions set forth in Chapter III (a), or
 - (ii) by means of other road vehicles, other combinations of vehicles or other containers under the conditions set forth in Chapter III (c);
- (b) the transport operations must be guaranteed by associations approved in accordance with the provisions of Article 6 and must be performed under cover of a TIR carnet, which shall conform to the model reproduced in Annex 1 to this Convention.

(c) Principles

Article 4

Goods carried under the TIR procedure shall not be subjected to the payment or deposit of import or export duties and taxes at customs offices *en route*.

Article 5

1. Goods carried under the TIR procedure in sealed road vehicles, combinations of vehicles or containers shall not as a general rule be subjected to examination at customs offices *en route*.
2. However, to prevent abuses, customs authorities may in exceptional cases, and particularly when irregularity is suspected, carry out an examination of the goods at such offices.

CHAPTER II

ISSUE OF TIR CARNETS

Liability of guaranteeing associations

Article 6

1. Subject to such conditions and guarantees as it shall determine, each Contracting Party may authorize associations to issue TIR carnets, either directly or through corresponding associations, and to act as guarantors.
2. An association shall not be approved in any country unless its guarantee also covers the liabilities incurred in that country in connection with operations under cover of TIR carnets issued by foreign associations affiliated to the same international organization as that to which it is itself affiliated.

Article 7

TIR carnet forms sent to the guaranteeing associations by the corresponding foreign associations or by international organizations shall not be liable to import and export duties and taxes and shall be free of import and export prohibitions and restrictions.

Article 8

1. The guaranteeing association shall undertake to pay the import or export duties and taxes, together with any default interest, due under the customs laws and regulations of the country in which an irregularity has been noted in connection with a TIR operation. It shall be liable, jointly and severally with the persons from whom the sums mentioned above are due, for payment of such sums.
2. In cases where the laws and regulations of a Contracting Party do not provide for payment of import or

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export duties and taxes as provided for in paragraph 1 above, the guaranteeing association shall undertake to pay, under the same conditions, a sum equal to the amount of the import or export duties and taxes and any default interest.

3. Each Contracting Party shall determine the maximum sum per TIR carnet, which may be claimed from the guaranteeing association on the basis of the provisions of paragraphs 1 and 2 above.

4. The liability of the guaranteeing association to the authorities of the country where the customs office of departure is situated shall commence at the time when the TIR carnet is accepted by the customs office. In the succeeding countries through which goods are transported under the TIR procedure, this liability shall commence at the time when the goods are imported or, where the TIR operation has been suspended under Article 26 (1) and (2), at the time when the TIR carnet is accepted by the customs office where the TIR operation is resumed.

5. The liability of the guaranteeing association shall cover not only the goods which are enumerated in the TIR carnet but also any goods which, though not enumerated therein, may be contained in the sealed section of the road vehicle or in the sealed container. It shall not extend to any other goods.

6. For the purpose of determining the duties and taxes mentioned in paragraphs 1 and 2 of this Article, the particulars of the goods as entered in the TIR carnet shall, in the absence of evidence to the contrary, be assumed to be correct.

7. When payment of sums mentioned in paragraphs 1 and 2 of this Article becomes due, the competent authorities shall so far as possible require payment from the person or persons directly liable before making a claim against the guaranteeing association.

Article 9

1. The guaranteeing association shall fix the period of validity of the TIR carnet by specifying a final date of validity after which the carnet may not be presented for acceptance at the customs office of departure.

2. Provided that it has been accepted by the customs office of departure on or before the final date of validity, as provided for in paragraph 1 of this Article, the

carnet shall remain valid until the termination of the TIR operation at the customs office of destination.

Article 10

1. The TIR carnet may be discharged unconditionally or conditionally; where discharge is conditional this shall be on account of facts connected with the TIR operation itself. These facts shall be clearly indicated in the TIR carnet.

2. When the customs authorities of a country have discharged a TIR carnet unconditionally they can no longer claim from the guaranteeing association payment of the sums mentioned in Article 8 (1) and (2) unless the certificate of discharge was obtained in an improper or fraudulent manner.

Article 11

1. Where a TIR carnet has not been discharged or has been discharged conditionally, the competent authorities shall not have the right to claim payment of the sums mentioned in Article 8 (1) and (2) from the guaranteeing association unless, within a period of one year from the date of acceptance of the TIR carnet by those authorities, they have notified the association in writing of the non-discharge or conditional discharge. The same provision shall apply where the certificate of discharge was obtained in an improper or fraudulent manner, save that the period shall be two years.

2. The claim for payment of the sums referred to in Article 8 (1) and (2) shall be made to the guaranteeing association at the earliest three months after the date on which the association was informed that the carnet had not been discharged or had been discharged conditionally or that the certificate of discharge had been obtained in an improper or fraudulent manner and at the latest not more than two years after that date. However, in cases which, during the abovementioned period of two years, become the subject of legal proceedings, any claim for payment shall be made within one year of the date on which the decision of the court becomes enforceable.

3. The guaranteeing association shall have a period of three months, from the date when a claim for payment is made upon it, in which to pay the amounts claimed. The sums paid shall be reimbursed to the association if, within the two years following the date on which the claim for payment was made, it has been established to the satisfaction of the customs authorities that no irregularity was committed in connection with the transport operation in question.

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CHAPTER III

TRANSPORT OF GOODS UNDER TIR CARNET

(a) Approval of vehicles and containers

Article 12

In order to fall within the provisions of (a) and (b) of this Chapter, every road vehicle must as regards its construction and equipment fulfil the conditions set out in Annex 2 to this Convention and must have been approved according to the procedure laid down in Annex 3 hereto. The certificate of approval shall conform to the specimen reproduced in Annex 4.

Article 13

1. To fall within the provisions of (a) and (b) of this Chapter, containers must be constructed in conformity with the conditions laid down in Part I of Annex 7 and must have been approved according to the procedure laid down in Part II of that Annex.

2. Containers approved for the transport of goods under customs seal in accordance with the Customs Convention on containers, 1956, the agreements arising therefrom concluded under the auspices of the United Nations, the Customs Convention on containers, 1972, or any international instruments that may supersede or modify the latter Convention, shall be considered as complying with the provisions of paragraph 1 above and must be accepted for transport under the TIR procedure without further approval.

Article 14

1. Each Contracting Party reserves the right to refuse to recognize the validity of the approval of road vehicles or containers which do not meet the conditions set forth in Articles 12 and 13 above. Nevertheless, Contracting Parties shall avoid delaying traffic when the defects found are of minor importance and do not involve any risk of smuggling.

2. Before it is used again for the transport of goods under customs seal, any road vehicle or container which no longer meets the conditions which justified its approval, shall be either restored to its original state, or presented for re-approval.

(b) Procedure for transport under cover of a TIR carnet

Article 15

1. No special customs document shall be required in respect of the temporary importation of a road vehicle, combination of vehicles or container carrying goods under cover of the TIR procedure. No guarantee shall be required for the road vehicle or combination of vehicles or container.

2. The provisions of paragraph 1 of this Article shall not prevent a Contracting Party from requiring the fulfilment at the customs office of destination of formalities laid down by its national regulations to ensure that, once the TIR operation has been completed, the road vehicle, the combination of vehicles or the container will be re-exported.

Article 16

When a road vehicle or combination of vehicles is carrying out a TIR operation, one rectangular plate bearing the inscription 'TIR' and conforming to the specifications given in Annex 5 to this Convention shall be affixed to the front and another to the rear of the road vehicle or combination of vehicles. These plates shall be so placed as to be clearly visible and shall be removable.

Article 17

1. A single TIR carnet shall be made out in respect of each road vehicle or container. However, a single TIR carnet may be made out in respect of a combination of vehicles or for several containers loaded on to a single road vehicle or on to a combination of vehicles. In that case the TIR manifest of the goods covered by the TIR carnet shall list separately the content of each vehicle in the combination of vehicles or of each container.

2. The TIR carnet shall be valid for one journey only. It shall contain at least the number of detachable vouchers for customs acceptance and for discharge which are necessary for the transport operation in question.

Article 18

A TIR operation may involve several customs offices of departure and destination, but, save as may otherwise be authorized by the Contracting Party or Parties concerned:

(a) the customs offices of departure shall be situated in only one country;

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- (b) the customs offices of destination shall be situated in not more than two countries;
- (c) the total number of customs offices of departure and destination shall not exceed four.

Article 19

The goods and the road vehicle, the combination of vehicles or the container shall be produced with the TIR carnet at the customs office of departure. The customs authorities of the country of departure shall take such measures as are necessary for satisfying themselves as to the accuracy of the goods manifest and/or for affixing the customs seals or for checking customs seals affixed under the responsibility of the said customs authorities by duly authorized persons.

Article 20

For journeys in the territory of their country, the customs authorities may fix a time limit and require the road vehicle, the combination of vehicles or the container to follow a prescribed route.

Article 21

At each customs office *en route* and at customs offices of destination, the road vehicle, the combination of vehicles or the container shall be produced for purposes of control to the customs authorities together with the load and the TIR carnet relating thereto.

Article 22

1. As a general rule and except when they examine the goods in accordance with Article 5 (2), the customs authorities of the customs offices *en route* of each of the Contracting Parties shall accept the customs seals of other Contracting Parties, provided that they are intact. The said customs authorities may, however, if control requirements make it necessary, add their own seals.

2. The customs seals thus accepted by a Contracting Party shall have in the territory of that Contracting Party the benefit of the same legal protection as is accorded to the national seals.

Article 23

The customs authorities shall not, except in special cases:

- require road vehicles, combinations of vehicles or containers to be escorted at the carriers' expense on the territory of their country,

- require examination *en route* of road vehicles, combinations of vehicles or containers and their loads.

Article 24

If the customs authorities conduct an examination of the load of a road vehicle, combination of vehicles or container in the course of the journey or at a customs office *en route*, they shall record on the TIR carnet vouchers used in their country, on the corresponding counterfoils, and on the vouchers remaining in the TIR carnet, particulars of the new seals affixed and of the controls carried out.

Article 25

If the customs seals are broken *en route* otherwise than in the circumstances of Articles 24 and 35, or if any goods are destroyed or damaged without breaking of such seals, the procedure laid down in Annex 1 to this Convention for the use of the TIR carnet shall, without prejudice to the possible application of the provisions of national law, be followed, and the certified report in the TIR carnet shall be completed.

Article 26

1. When transport under cover of a TIR carnet takes place in part in the territory of a State which is not a Contracting Party to this Convention, the TIR operation shall be suspended during that part of the journey. In that case, the customs authorities of the Contracting Party on whose territory the journey continues shall accept the TIR carnet for the resumption of the TIR operation, provided that the customs seals and/or identifying marks have remained intact.

2. The same shall apply where for a part of the journey the TIR carnet is not used by the holder of the carnet in the territory of a Contracting Party because of the existence of simpler customs transit procedures or when the use of a customs transit régime is not necessary.

3. In such cases the customs offices where the TIR operation is suspended or resumed shall be deemed to be customs offices of exit *en route* and customs offices of entry *en route* respectively.

Article 27

Subject to the provisions of this Convention, and in particular Article 18, another customs office of destination may be substituted for a customs office of destination originally indicated.

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Article 28

On arrival of the load at the customs office of destination, and provided that the goods are then placed under another system of customs control or are cleared for home use, discharge of the TIR carnet shall take place without delay.

(c) Provisions concerning transport
of heavy or bulky goods

Article 29

1. The provisions of this section apply only to the transport of heavy or bulky goods as defined in Article 1 (k) of this Convention.
2. Where the provisions of this section apply, heavy or bulky goods may, if the authorities at the customs office of departure so decide, be carried by means of non-sealed vehicles or containers.
3. The provisions of this section shall apply only if, in the opinion of the authorities at the customs office of departure, the heavy or bulky goods carried and any accessories carried with them can be easily identified by reference to the description given, or can be provided with customs seals and/or identifying marks so as to prevent any substitution, or removal of the goods, without its being obvious.

Article 30

All the provisions of this Convention, save those to which the special provisions of this section make an exception, shall apply to the transport of heavy or bulky goods under the TIR procedure.

Article 31

The liability of the guaranteeing association shall cover not only the goods enumerated in the TIR carnet, but also any goods which, though not enumerated in the carnet, are on the load platform or among the goods enumerated in the TIR carnet.

Article 32

The cover and all vouchers of the TIR carnet shall bear the endorsement 'heavy or bulky goods' in bold letters in English or in French.

Article 33

The authorities at the customs office of departure may require such packing lists, photographs, drawings, etc., as are necessary for the identification of the goods carried to be appended to the TIR carnet. In this case they shall endorse these documents, one copy of the said documents shall be attached to the inside of the cover page of the TIR carnet, and all the manifests of the TIR carnet shall include a reference to such documents.

Article 34

The authorities at the customs offices *en route* of each of the Contracting Parties shall accept the customs seals and/or identifying marks affixed by the competent authorities of other Contracting Parties. They may, however, affix additional seals and/or identifying marks; they shall record particulars of the new seals and/or identifying marks on the vouchers of the TIR carnet used in their country, on the corresponding counterfoils and on the vouchers remaining in the TIR carnet.

Article 35

If customs authorities conducting an examination of the load at a customs office *en route* or in the course of the journey are obliged to break seals and/or remove identifying marks, they shall record the new seals and/or identifying marks on the vouchers of the TIR carnet, used in their country, on the corresponding counterfoils and on the vouchers remaining in the TIR carnet.

CHAPTER IV

IRREGULARITIES

Article 36

Any breach of the provisions of this Convention shall render the offender liable, in the country where the offence was committed, to the penalties prescribed by the law of that country.

Article 37

When it is not possible to establish in which territory an irregularity was committed it shall be deemed to have been committed in the territory of the Contracting Party where it is detected.

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Article 38

1. Each of the Contracting Parties shall have the right to exclude temporarily or permanently from the operation of this Convention any person guilty of a serious offence against the customs laws or regulations applicable to the international transport of goods.

2. This exclusion shall be notified immediately to the customs authorities of the Contracting Party on whose territory the person concerned is established or resident, and also to the guaranteeing association(s) in the country where the offence has been committed.

Article 39

When TIR operations are accepted as being otherwise in order:

1. The Contracting Parties shall disregard minor discrepancies in the observance of time limits or routes prescribed.
2. Likewise, discrepancies between the particulars on the goods manifest of the TIR carnet and the actual contents of a road vehicle, combination of vehicles or container shall not be considered as infringements of the Convention by the holder of the TIR carnet when evidence is produced to the satisfaction of the competent authorities that these discrepancies were not due to mistakes committed knowingly or through negligence at the time when the goods were loaded or dispatched or when the manifest was made out.

Article 40

The customs administrations of the countries of departure and of destination shall not consider the holder of the TIR carnet responsible for the discrepancies which may be discovered in those countries, when the discrepancies in fact relate to the customs procedures which preceded or followed a TIR operation and in which the holder was not involved.

Article 41

When it is established to the satisfaction of the customs authorities that goods specified on the manifest of a TIR carnet have been destroyed or have been irrecoverably lost by accident or *force majeure* or that they are short by reason of their nature, payment of the duties and taxes normally due shall be waived.

Article 42

On receipt from a Contracting Party of a request giving the relevant reasons, the competent authorities of the Contracting Parties concerned in a TIR operation shall

furnish that Contracting Party with all available information needed for implementation of the provisions of Articles 39, 40 and 41 above.

CHAPTER V

EXPLANATORY NOTES

Article 43

The Explanatory Notes set out in Annex 6 and in Part III of Annex 7 interpret certain provisions of this Convention and its Annexes. They also describe certain recommended practices.

CHAPTER VI

MISCELLANEOUS PROVISIONS

Article 44

Each Contracting Party shall provide the guaranteeing associations concerned with facilities for:

- (a) the transfer of the currency necessary for the sums claimed by the authorities of Contracting Parties by virtue of the provisions of Article 8 of this Convention; and
- (b) the transfer of currency for payment for TIR carnet forms sent to the guaranteeing association by the corresponding foreign associations or by the international organizations.

Article 45

Each Contracting Party shall cause to be published the list of customs offices of departure, customs offices *en route* and customs offices of destination approved by it for accomplishing TIR operations. The Contracting Parties of adjacent territories shall consult each other to agree upon corresponding frontier offices and upon their opening hours.

Article 46

1. No charge shall be made for customs attendance in connection with the customs operations mentioned in this Convention, save where it is provided on days or at times or places other than those normally appointed for such operations.

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2. Contracting Parties shall arrange to the fullest extent possible for customs operations concerning perishable goods at customs offices to be facilitated.

Article 47

1. The provisions of this Convention shall preclude neither the application of restrictions and controls imposed under national regulations on grounds of public morality, public security, hygiene or public health, or for veterinary or phytopathological reasons, nor the levy of dues chargeable by virtue of such regulations.

2. The provisions of this Convention shall not preclude the application of other provisions either national or international governing transport.

Article 48

Nothing in this Convention shall prevent Contracting Parties which form a customs or economic union from enacting special provisions in respect of transport operations commencing or terminating in, or passing through, their territories, provided that such provisions do not attenuate the facilities provided for by this Convention.

Article 49

This Convention shall not prevent the application of greater facilities which Contracting Parties grant or may wish to grant either by unilateral provisions or by virtue of bilateral or multilateral agreements provided that such facilities do not impede the application of the provisions of this Convention and, in particular, TIR operations.

Article 50

The Contracting Parties shall communicate to one another, on request, information necessary for implementing the provisions of this Convention, and particularly information relating to the approval of road vehicles or containers and to the technical characteristics of their design.

Article 51

The Annexes to this Convention form an integral part thereof.

CHAPTER VII

FINAL CLAUSES

*Article 52***Signature, ratification, acceptance, approval and accession**

1. All States which are members of the United Nations or members of any of the specialized agencies or of the International Atomic Energy Agency or parties to the Statute of the International Court of Justice, and any other State invited by the General Assembly of the United Nations, may become Contracting Parties to this Convention:

- (a) by signing it without reservation of ratification, acceptance or approval;
- (b) by depositing an instrument of ratification, acceptance or approval after signing it subject to ratification, acceptance or approval; or
- (c) by depositing an instrument of accession.

2. This Convention shall be open from 1 January until 31 December 1976 inclusive for signature at the Office of the United Nations at Geneva by the States referred to in paragraph 1 of this Article. Thereafter it shall be open for their accession.

3. Customs or economic unions may, together with all their member States or at any time after all their member States have become Contracting Parties to this Convention, also become Contracting Parties to this Convention in accordance with the provisions of paragraphs 1 and 2 of this Article. However, these unions shall not have the right to vote.

4. The instruments of ratification, acceptance, approval or accession shall be deposited with the Secretary-General of the United Nations.

*Article 53***Entry into force**

1. This Convention shall enter into force six months after the date on which five States referred to in Article 52 (1) have signed it without reservation of ratification, acceptance or approval or have deposited their instruments of ratification, acceptance, approval or accession.

2. After five States referred to in Article 52 (1) have signed it without reservation of ratification, acceptance or approval, or have deposited their instruments of ratification, acceptance, approval or accession, this

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Convention shall enter into force for further Contracting Parties six months after the date of the deposit of their instruments of ratification, acceptance, approval or accession.

3. Any instrument of ratification, acceptance, approval or accession deposited after the entry into force of an amendment to this Convention shall be deemed to apply to this Convention as amended.

4. Any such instrument deposited after an amendment has been accepted but before it has entered into force shall be deemed to apply to this Convention as amended on the date when the amendment enters into force.

*Article 54***Denunciation**

1. Any Contracting Party may denounce this Convention by so notifying the Secretary-General of the United Nations.

2. Denunciation shall take effect 15 months after the date of receipt by the Secretary-General of the notification of denunciation.

3. The validity of TIR carnets accepted by the customs office of departure before the date when the denunciation takes effect shall not be effected thereby and the guarantee of the guaranteeing association shall hold good in accordance with the provisions of this Convention.

*Article 55***Termination**

If, after the entry into force of this Convention, the number of States which are Contracting Parties is for any period of 12 consecutive months, reduced to less than five, the Convention shall cease to have effect from the end of the 12 month period.

*Article 56***Termination of the operation of the TIR Convention, 1959**

1. Upon its entry into force, this Convention shall terminate and replace, in relations between the Contracting Parties to this Convention, the TIR Convention, 1959.

2. Certificates of approval issued in respect of road vehicles and containers under the conditions of the TIR

Convention, 1959, shall be accepted during the period of their validity or any extension thereof for the transport of goods under customs seal by Contracting Parties to this Convention, provided that such vehicles and containers continue to fulfil the conditions under which they were originally approved.

*Article 57***Settlement of disputes**

1. Any dispute between two or more Contracting Parties concerning the interpretation or application of this Convention shall, so far as possible, be settled by negotiation between them or other means of settlement.

2. Any dispute between two or more Contracting Parties concerning the interpretation or application of this Convention which cannot be settled by the means indicated in paragraph 1 of this Article shall, at the request of one of them, be referred to an arbitration tribunal composed as follows: each party to the dispute shall appoint an arbitrator and these arbitrators shall appoint another arbitrator, who shall be chairman. If, three months after receipt of a request, one of the parties has failed to appoint an arbitrator or if the arbitrators have failed to elect the chairman, any of the parties may request the Secretary-General of the United Nations to appoint an arbitrator or the chairman of the arbitration tribunal.

3. The decision of the arbitration tribunal established under the provisions of paragraph 2 shall be binding on the parties to the dispute.

4. The arbitration tribunal shall determine its own rules of procedure.

5. Decisions of the arbitration tribunal shall be taken by majority vote.

6. Any controversy which may arise between the parties to the dispute as regards the interpretation and execution of the award may be submitted by any of the parties for judgment to the arbitration tribunal which made the award.

*Article 58***Reservations**

1. Any State may, at the time of signing, ratifying or acceding to this Convention, declare that it does not consider itself bound by Article 57 (2) to (6) of this

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Convention. Other Contracting Parties shall not be bound by these paragraphs in respect of any Contracting Party which has entered such a reservation.

2. Any Contracting Party having entered a reservation as provided for in paragraph 1 of this Article may at any time withdraw such reservation by notifying the Secretary-General of the United Nations.

3. Apart from the reservations provided for in paragraph 1 of this Article, no reservation to this Convention shall be permitted.

Article 59

Procedure for amending this Convention

1. This Convention, including its Annexes, may be amended upon the proposal of a Contracting Party by the procedure specified in this Article.

2. Any proposed amendment to this Convention shall be considered by an Administrative Committee composed of all the Contracting Parties in accordance with the Rules of Procedure set out in Annex 8. Any such amendment considered or prepared during the meeting of the Administrative Committee and adopted by it by a two-thirds majority of the members present and voting shall be communicated by the Secretary-General of the United Nations to the Contracting Parties for their acceptance.

3. Except as provided for under Article 60, any proposed amendment communicated in accordance with the preceding paragraph shall come into force with respect to all Contracting Parties three months after the expiry of a period of 12 months following the date of communication of the proposed amendment during which period no objection to the proposed amendment has been communicated to the Secretary-General of the United Nations by a State which is a Contracting Party.

4. If an objection to the proposed amendment has been communicated in accordance with paragraph 3 of this Article, the amendment shall be deemed not to have been accepted and shall have no effect whatsoever.

Article 60

Special procedure for amending Annexes 1 to 7

1. Any proposed amendment to Annexes 1 to 7 considered in accordance with Article 59 (1) and (2) shall come into force on a date to be determined by the

Administrative Committee at the time of its adoption unless, by a prior date determined by the Administrative Committee at the same time, one fifth or five of the States which are Contracting Parties, whichever number is less, notify the Secretary-General of the United Nations of their objection to the amendment. Determination by the Administrative Committee of the dates referred to in this paragraph shall be by a two thirds majority of those present and voting.

2. On entry into force, any amendment adopted in accordance with the procedures set out in paragraph 1 above shall for all Contracting Parties replace and supersede any previous provisions to which the amendment refers.

Article 61

Requests, communications and objections

The Secretary-General of the United Nations shall inform all Contracting Parties and all States referred to in Article 52 (1) of this Convention of any request, communication or objection under Articles 59 and 60 above and of the date on which any amendment enters into force.

Article 62

Review conference

1. Any State which is a Contracting Party may, by notification to the Secretary-General of the United Nations, request that a conference be convened for the purpose of reviewing this Convention.

2. A review conference, to which all Contracting Parties and all States referred to in Article 52 (1) shall be invited, shall be convened by the Secretary-General of the United Nations if, within a period of six months following the date of notification by the Secretary-General, not less than one fourth of the States which are Contracting Parties notify him of their concurrence with the request.

3. A review conference, to which all Contracting Parties and all States referred to in Article 52 (1) shall be invited, shall also be convened by the Secretary-General of the United Nations upon notification of a request by the Administrative Committee. The Administrative Committee shall make a request if agreed to by a majority of those present and voting in the Committee.

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4. If a conference is convened in pursuance of paragraph 1 or 3 of this Article, the Secretary-General of the United Nations shall so advise all the Contracting Parties and invite them to submit, within a period of three months, the proposals which they wish the conference to consider. The Secretary-General of the United Nations shall circulate to all Contracting Parties the provisional agenda for the conference, together with the texts of such proposals, at least three months before the date on which the conference is to meet.

*Article 63***Notifications**

In addition to the notifications and communications provided for in Articles 61 and 62, the Secretary-General of the United Nations shall notify all the States referred to in Article 52 of the following:

(a) signatures, ratifications, acceptances, approvals and accessions under Article 52;

(b) the dates of entry into force of this Convention in accordance with Article 53;

(c) denunciations under Article 54;

(d) the termination of this Convention under Article 55;

(e) reservations under Article 58.

*Article 64***Authentic text**

After 31 December 1976, the original of this Convention shall be deposited with the Secretary-General of the United Nations, who shall transmit certified true copies to each of the Contracting Parties and to the States referred to in Article 52 (1) which are not Contracting Parties.

In witness whereof, the undersigned, being duly authorized thereto, have signed this Convention.

Done at Geneva, this fourteenth day of November one thousand nine hundred an seventy-five, in a single copy in the English, French and Russian languages, the three texts being equally authentic.

ANNEX 1

SPECIMEN TIR CARNET

The TIR carnet is printed in French except for page 1 of the cover where the items are also printed in English. The 'rules regarding the use of the TIR carnet' given in given in French on page 2 of the cover are also printed in English on page 3 of the cover.

(Nom de l'organisme international)

CARNET TIR*

1. Valable pour prise en charge par le bureau de douane de départ jusqu'au inclus
Valid for the acceptance of goods by the customs office of departure up to and including

2. Délivré par
Issued by

(Nom de l'association émettrice / Name of issuing association)

3. Titulaire
Holder

(Nom, adresse, pays / Name, address, country)

4. Signature du délégué de l'association
émettrice
et cachet de cette association:
*Signature of authorized official of the
issuing association and stamp of that
association:*



5. Signature du secrétaire
de l'organisme international:
*Signature of the secretary of the international
organization:*

(À remplir avant l'utilisation par le titulaire du carnet / To be completed before use by the holder of the carnet)

6. Pays de départ
Country of departure

7. Pays de destination
Country/Countries of destination (1)

8. Numéro(s) d'immatriculation du (des) véhicule(s) routier(s) (1)
Registration No(s) of road vehicle(s) (1)

9. Certificat(s) d'agrément du (des) véhicule(s) routier(s) (numéro et date) (1)
Certificate(s) of approval of road vehicle(s) (No and date) (1)

10. Numéro(s) d'identification du (des) conteneur(s) (1)
Identification No(s) of container(s) (1)

11. Observations diverses
Remarks

12. Signature du titulaire du carnet:
Signature of the carnet holder:

(1) Biffer la mention inutile.
Strike out whichever does not apply.

* Voir annexe 1 de la convention TIR, 1975, élaborée sous les auspices de la Commission économique des Nations unies pour l'Europe.

* See Annex 1 to the TIR Convention, 1975, prepared under the auspices of the United Nations Economic Commission for Europe.

RÈGLES RELATIVES À L'UTILISATION DU CARNET TIR

A. Généralités

- 1 **Émission** : Le carnet TIR sera émis dans le pays de départ ou dans le pays où le titulaire est établi ou domicilié.
- 2 **Langue** : Le carnet TIR est imprimé en français, à l'exception de la page 1 de la couverture dont les rubriques sont également imprimées en anglais; les règles relatives à l'utilisation du carnet TIR sont reproduites en version anglaise à la page 3 de ladite couverture. Par ailleurs, des feuillets supplémentaires donnant une traduction en d'autres langues du texte imprimé peuvent être ajoutés.
- 3 **Validité** : Le carnet TIR demeure valable jusqu'à l'achèvement de l'opération TIR au bureau de douane de destination, pour autant qu'il ait été pris en charge au bureau de douane de départ dans le délai fixé par l'association émettrice (rubrique 1 de la page 1 de la couverture et rubrique 4 des volets).
- 4 **Nombre de carnets** : Il pourra être établi un seul carnet TIR pour un ensemble de véhicules (véhicules couplés) ou pour plusieurs conteneurs chargés soit sur un seul véhicule soit sur un ensemble de véhicules (voir également la règle 10 sous d) ci-dessous).
- 5 **Nombre de bureaux de douane de départ et de destination** : Les transports effectués sous le couvert d'un carnet TIR peuvent comporter plusieurs bureaux de douane de départ et de destination, mais, sauf autorisation :
 - a) les bureaux de douane de départ devront être situés dans le même pays;
 - b) les bureaux de douane de destination ne pourront pas être situés dans plus de deux pays;
 - c) le nombre total des bureaux de douane de départ et de destination ne pourra dépasser quatre (voir également la règle 10 sous e) ci-dessous)
- 6 **Nombre de feuillets** : Si le transport comporte un seul bureau de douane de départ et un seul bureau de douane de destination, le carnet TIR devra comporter au moins 2 feuillets pour le pays de départ, 3 feuillets pour le pays de destination, plus 2 feuillets pour chaque autre pays dont le territoire est emprunté. Pour chaque bureau de douane de départ ou de destination supplémentaire, 2 autres feuillets, respectivement 3 autres feuillets, seront nécessaires; en outre, il faudra ajouter 2 feuillets si les bureaux de douane de destination sont situés dans deux pays différents.
- 7 **Présentation aux bureaux de douane** : Le carnet TIR sera présenté avec le véhicule routier, l'ensemble de véhicules, le ou les conteneurs à chacun des bureaux de douane de départ, de passage et de destination. Au dernier bureau de douane de départ, la signature de l'agent et le timbre à date du bureau de douane doivent être apposés au bas du manifeste de tous les volets à utiliser pour la suite du transport (rubrique 19).


B. Manière de remplir le carnet TIR

- 8 **Grattage, surcharge** : Le carnet TIR ne comportera ni grattage ni surcharge. Toute rectification devra être effectuée en biffant les indications erronées et en ajoutant, le cas échéant, les indications voulues. Toute modification devra être approuvée par son auteur et visée par les autorités douanières.
- 9 **Indication relative à l'immatriculation** : Lorsque les dispositions nationales ne prévoient pas l'immatriculation des remorques et semi-remorques, on indiquera, en lieu et place du numéro d'immatriculation, le numéro d'identification ou de fabrication.
- 10 **Manifeste** :
 - a) Le manifeste sera rempli dans la langue du pays de départ, à moins que les autorités douanières n'autorisent l'usage d'une autre langue. Les autorités douanières des autres pays empruntés se réservent le droit d'en exiger une traduction dans leur langue. En vue d'éviter des retards qui pourraient résulter de cette exigence, il est conseillé au transporteur de se munir des traductions nécessaires
 - b) Les indications portées sur le manifeste devraient être dactylographiées ou photocopiées de manière qu'elles soient nettement lisibles sur tous les feuillets. Les feuillets illisibles seront refusés par les autorités douanières.
 - c) Lorsqu'il n'y a pas assez d'espace pour inscrire sur le manifeste toutes les marchandises transportées, des feuillets-annexes, du même modèle que le manifeste, ou des documents commerciaux comportant toutes les indications du manifeste peuvent être attachés aux volets. Dans ce cas, tous les volets devront porter les indications suivantes :
 - i) nombre des feuillets-annexes (case 10),
 - ii) nombre et nature des colis ou des objets ainsi que le poids brut total des marchandises énumérées sur ces feuillets-annexes (cases 11 à 13).
 - d) Lorsque le carnet TIR couvre un ensemble de véhicules ou plusieurs conteneurs, le contenu de chaque véhicule ou de chaque conteneur sera indiqué séparément sur le manifeste. Cette indication devra être précédée du numéro d'immatriculation du véhicule ou du numéro d'identification du conteneur (rubrique 11 du manifeste).
 - e) De même, s'il y a plusieurs bureaux de douane de départ ou de destination, les inscriptions relatives aux marchandises prises en charge ou destinées à chaque bureau de douane seront nettement séparées les unes des autres sur le manifeste.
- 11 **Listes de colisage, photos, plans, etc.** : Lorsque, pour l'identification des marchandises pondéreuses ou volumineuses, les autorités douanières exigeront que de tels documents soient annexés au carnet TIR, ces derniers seront visés par les autorités douanières et attachés à la page 2 de la couverture du carnet. Au surplus, une mention de ces documents sera faite dans la case 10 de tous les volets.
- 12 **Signature** : Tous les volets (rubriques 16 et 17) seront datés et signés par le titulaire du carnet TIR ou par son représentant

C. Incidents ou accidents


- 13 S'il arrive en cours de route, pour une cause fortuite, qu'un scellement douanier soit rompu ou que des marchandises périssent ou soient endommagées, le transporteur s'adressera immédiatement aux autorités douanières s'il s'en trouve à proximité ou, à défaut, à d'autres autorités compétentes du pays où il se trouve. Ces dernières établiront dans le plus bref délai le procès-verbal de constat figurant dans le carnet TIR.
- 14 En cas d'accident nécessitant le transbordement sur un autre véhicule ou dans un autre conteneur, ce transbordement ne peut s'effectuer qu'en présence de l'une des autorités désignées à la règle 13 ci-dessus. Ladite autorité établira le procès-verbal de constat. À moins que le carnet ne porte la mention « marchandises pondéreuses ou volumineuses », le véhicule ou conteneur de substitution devra être agréé pour le transport de marchandises sous scelllements douaniers. En plus, il sera scellé et le scellement apposé sera indiqué dans le procès-verbal de constat. Toutefois, si aucun véhicule ou conteneur agréé n'est disponible, le transbordement pourra être effectué sur un véhicule ou dans un conteneur non agréé, pour autant qu'il offre des garanties suffisantes. Dans ce dernier cas, les autorités douanières des pays suivants apprécieront si elles peuvent, elles aussi, laisser continuer dans ce véhicule ou conteneur le transport sous le couvert du carnet TIR
- 15 En cas de péril imminent nécessitant le déchargement immédiat, partiel ou total, le transporteur peut prendre des mesures de son propre chef sans demander ou sans attendre l'intervention des autorités visées à la règle 13 ci-dessus. Il aura alors à prouver qu'il a dû agir ainsi dans l'intérêt du véhicule ou conteneur ou de son chargement et, aussitôt après avoir pris les mesures préventives de première urgence, avertira une des autorités visées à la règle 13 ci-dessus pour faire constater les faits, vérifier le chargement, sceller le véhicule ou conteneur et établir le procès-verbal de constat.
- 16 Le procès-verbal de constat restera joint au carnet TIR jusqu'au bureau de douane de destination.
- 17 Il est recommandé aux associations de fournir aux transporteurs, outre le modèle inséré dans le carnet TIR lui-même, un certain nombre de formules de procès-verbaux de constat rédigées dans la ou les langues des pays à traverser.

COUNTERFOIL No 1 (odd-numbered pages, white) **of the TIR CARNET**

<p>1 Accepted by the customs office at</p> <p>2 Under No</p> <p>3 Seals or identification marks applied</p> <p>4 <input type="checkbox"/> Seals or identification marks found to be intact</p> <p>5 Miscellaneous (route prescribed, customs office at which the load must be produced, etc.)</p>	<p>6. Customs officer's signature and customs office date stamp</p> 
---	---

VOUCHER No 1		1. TIR CARNET	
2 Customs office(s) of departure		3 Issued by (name of issuing association)	
1 2		4 Valid for the acceptance of goods by the customs office of departure up to and including	
3		5 Holder of the carnet (name, address and country)	
For official use		6 Country of departure	7 Country/countries of destination
8 Registration No(s) of road vehicle(s)		10 Documents attached to the manifest	
9 Certificate(s) of approval (No and date)			
GOODS MANIFEST			
11 (a) Load compartment(s) or container(s)	12 Number and type of packages or articles; description of goods	13 Gross weight (in kg)	18 Seals or identification marks applied (number, identification)
(b) Marks and Nos of packages or articles			
14 Total number of packages entered on the manifest. Destination:		15 I declare the information in items 1 to 14 to be correct and complete	19. Customs office of departure, customs officer's signature and customs office date stamp
1 Customs office	Number	16 Place and date	
2 Customs office		17 Signature of holder or agent	
3 Customs office			
20 Certificate of acceptance of goods (customs office of departure or of entry en route)		22 Time limit for transit	
21 Seals or identification marks found to be intact			
23 Registered by the customs office at		under No	
24 Miscellaneous (route prescribed, customs office at which the load must be produced, etc.)			
25 Customs officer's signature and customs office date stamp			

COUNTERFOIL No 2 (even-numbered pages, green) of the TIR CARNET

1 Arrival certified by the customs office at	6. Customs officer's signature and customs office date stamp 
2 <input type="checkbox"/> Seals or identification marks found to be intact	
3 Discharged ... packages or articles (as specified in the manifest)	
4 New seals affixed	
5 Conditions of discharge (if any)	

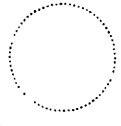
VOUCHER No 2


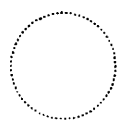
1. TIR CARNET

2 Customs office(s) of departure 1 ... 2	3 Issued by (name of issuing association)
3	4 Valid for the acceptance of goods by the customs office of departure up to and including
For official use	5 Holder of the carnet (name, address and country)
8 Registration No(s) of road vehicle(s)	6 Country of departure
9 Certificate(s) of approval (No and date)	7 Country/countries of destination
	10 Documents attached to the manifest

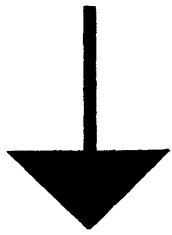
GOODS MANIFEST

11 (a) Load compartment(s) or container(s)	12. Number and type of packages or articles; description of goods	13. Gross weight (in kg)	18. Seals or identification marks applied (number, identification)
(b) Marks and Nos of packages or articles			

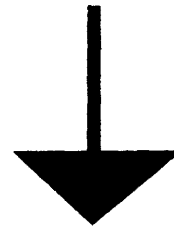
14 Total number of packages entered on the manifest. Destination:	Number	15 I declare the information in items 1 to 14 to be correct and complete	19. Customs office of departure, customs officer's signature and customs office date stamp 
1 Customs office		16 Place and date	
2 Customs office		17 Signature of holder or agent	
3 Customs office			

20 Certificate of acceptance of goods (customs office of departure or of entry <i>en route</i>)	26. Certificate of discharge (customs office of exit <i>en route</i> or of destination)
21 Seals or identification marks found to be intact	<input type="checkbox"/> 27. Seals or identification marks found to be intact
22 Time limit for transit	28. Number of packages discharged
23 Registered by the customs office at ... under No	29. Conditions of discharge (if any)
24 Miscellaneous (route prescribed, customs office at which the load must be produced, etc.)	
25 Customs officer's signature and customs office date stamp 	30. Customs officer's signature and customs office date stamp 

TIR CARNET NO



**VOUCHER INTENDED EXCLUSIVELY
for the customs office of destination
if so required**



VOUCHER No 2 (pink)

2 Customs office(s) of departure

1. _____ 2. _____

3 _____

For official use

8 Registration No(s) of road vehicle(s)

9 Certificate(s) of approval (No and date)

1 TIR CARNET

3 Issued by (name of issuing association)

4 Valid for the acceptance of goods by the customs office of departure up to and including

5. Holder of the carnet (name, address and country)

6 Country of departure 7. Country/countries of destination

10 Documents attached to the manifest

GOODS MANIFEST

11 (a) Load compartment(s) or container(s)	12 Number and type of packages or articles; description of goods	13. Gross weight (in kg)	18. Seals or identification marks applied (number, identification)
(b) Marks and Nos of packages or articles			

14 Total number of packages entered on the manifest, Destination 1 Customs office 2 Customs office 3 Customs office	Number	15 I declare the information in items 1 to 14 to be correct and complete 16 Place and date 17 Signature of holder or agent	19. Customs office of departure, customs officer's signature and customs office date stamp
--	--------	--	--

20 Certificate of acceptance of goods (customs office of departure or of entry <i>en route</i>)	22 Time limit for transit	26. Certificate of discharge (customs office of exit <i>en route</i> or of destination) <input type="checkbox"/> 27. Seals or identification marks found to be intact
21 Seals or identification marks found to be intact	23 Registered by the customs office at _____ under No _____	28. Number of packages discharged
24 Miscellaneous (route prescribed, customs office at which the load must be produced, etc.)	29. Conditions of discharge (if any)	30. Customs officer's signature and customs office date stamp

Certified report (yellow)

Drawn up in accordance with Article 25 of the TIR Convention
(See also rules 13 to 17 regarding the use of the TIR carnet)

1 Customs office(s) of departure		2. TIR CARNET	
4. Registration No(s) of road vehicle(s) Identification No(s) of container(s)		3. Issued by	
6 The customs seal(s) is/are intact not intact <input type="checkbox"/> <input type="checkbox"/>		8 Remarks	
7. The load compartment(s) or container(s) is/are intact not intact <input type="checkbox"/> <input type="checkbox"/>			
9. <input type="checkbox"/> No goods appeared to be missing <input type="checkbox"/> The goods indicated in items 10 to 13 are missing (M) or have been destroyed (D) as indicated in column 12			
10 (a) Load compartment(s) or container(s) (b) Marks and Nos of packages or articles	11. Number and type of packages or articles; description of goods	12. M or D	13. Remarks (give particulars of quantities missing or destroyed)
14 Date, place and circumstances of the accident			
15. Measures taken to enable the TIR operation to continue <input type="checkbox"/> affixing of new seals: number description <input type="checkbox"/> transfer of load (see item 16 below) <input type="checkbox"/> other			
16 If the goods have been transferred, description of road vehicle(s)/container(s) substituted			
	Registration No	Approved Yes No	No of certificate of approval
(a) vehicle		<input type="checkbox"/> <input type="checkbox"/> /
		<input type="checkbox"/> <input type="checkbox"/> /
	Identification No		
(b) container		<input type="checkbox"/> <input type="checkbox"/> /
		<input type="checkbox"/> <input type="checkbox"/> /
17 Authority which drew up this certified report		18. Endorsement of next customs office reached by the TIR transport	
Place/Date/Stamp	Signature	Signature	

Mark the appropriate boxes with a cross.

RULES REGARDING THE USE OF THE TIR CARNET

A. General

1. **Issue:** The TIR carnet may be issued either in the country of departure or in the country in which the holder is established or resident.
2. **Language:** The TIR carnet is printed in French except for page 1 of the cover where the items are also printed in English; this page is a translation of the 'Rules regarding the use of the TIR carnet' given in French on page 2 of the cover. Additional sheets giving a translation of the printed text may also be inserted.
3. **Validity:** The TIR carnet remains valid until the completion of the TIR operation at the customs office of destination, provided that it has been taken under customs control at the customs office of departure within the time limit set by the issuing association (item 1 of page 1 of the cover and item 4 of the vouchers).
4. **Number of carnets:** Only one TIR carnet need be required for a combination of vehicles (coupled vehicles) or for several containers loaded either on a single vehicle or on a combination of vehicles (see also rule 10 (d) below).
5. **Number of customs offices of departure and customs offices of destination:** Transport under cover of a TIR carnet may involve several customs offices of departure and destination, but, unless otherwise authorized:
 - (a) the customs offices of departure must be situated in the same country;
 - (b) the customs offices of destination may not be situated in more than two countries;
 - (c) the total number of customs offices of departure and destination may not exceed four (see also rule 10 (e) below).
6. **Number of forms:** Where there is only one customs office of departure, and one customs office of destination, the TIR carnet must contain at least two sheets for the country of departure, three sheets for the country of destination and two sheets for each country traversed. For each additional customs office of departure two extra sheets and for each additional customs office of destination three extra sheets shall be required; in addition, there must be two more sheets if the customs offices of destination are situated in two different countries.
7. **Presentation at customs offices:** The TIR carnet shall be presented with the road vehicle, combination of vehicles, or container(s) at each customs office of departure, customs office *en route* and customs office of destination. At the last customs office of departure, the customs officer shall sign and date stamp item 19 below the manifest on all vouchers to be used on the remainder of the journey.

B. How to fill in the TIR carnet

8. **Erasures, over-writing:** No erasures or over-writing shall be made on the TIR carnet. Any corrections shall be made by crossing out the incorrect particulars and adding, if necessary, the required particulars. Any change shall be initialed by the person making it and endorsed by the customs authorities.
9. **Information concerning registration:** When national legislation does not provide for registration of trailers and semi-trailers, the identification of manufacturer's number shall be shown instead of the registration number.
10. **The manifest:**
 - (a) The manifest must be completed in the language of the country of departure, unless the customs authorities allow another language to be used. The customs authorities of the other countries traversed reserve the right to require its translation into their own language. In order to avoid delays which might ensue from this requirement, carriers are advised to supply the driver of the vehicle with the requisite translations.
 - (b) **The information on the manifest should be typed or multicopied in such a way as to be clearly legible on all the sheets. Illegible sheets will not be accepted by the customs authorities.**
 - (c) When there is not enough space in the manifest to enter all the goods carried, separate sheets of the same model as the manifest or commercial documents providing all the information required by the manifest may be attached to the vouchers. In such cases, all the vouchers must contain the following particulars:
 - (i) the number of sheets attached (box 10),
 - (ii) the number and type of packages or articles and the total gross weight of the goods listed on the attached sheets (boxes 11 to 13).
 - (d) When the TIR carnet covers a combination of vehicles or several containers, the contents of each vehicle or each container shall be indicated separately on the manifest. This information shall be preceded by the registration number of the vehicle or the identification number of the container (item 11 of the manifest).
 - (e) Likewise, if there are several customs offices of departure or of destination, the entries concerning the goods taken under customs control at, or intended for, each customs office shall be clearly separated from each other on the manifest.
11. **Packing lists, photographs, plans, etc.:** When such documents are required by the customs authorities for the identification of heavy or bulky goods, they shall be endorsed by the customs authorities and attached to page 2 of the cover of the carnet. In addition, a reference shall be made to these documents in box 10 of all vouchers.
12. **Signature:** All vouchers (items 16 and 17) must be dated and signed by the holder of the TIR carnet or his agent.

C. Incidents or accidents

13. In the event of customs seals being broken or goods being destroyed or damaged by accident *en route* the carrier shall immediately contact the customs authorities, if there are any near at hand, or, if not, any other competent authorities of the country he is in. The authorities concerned shall draw up with the minimum delay the certified report which is contained in the TIR carnet.
14. In the event of an accident necessitating transfer of the load to another vehicle or another container, this transfer may be carried out only in the presence of one of the authorities mentioned in rule 13 above. The said authority shall draw up the certified report. Unless the carnet carries the words 'Heavy or bulky goods', the vehicle or container substituted must be one approved for the transport of goods under customs seals. Furthermore, it shall be sealed and details of the seal affixed shall be indicated in the certified report. However, if no approved vehicle or container is available, the goods may be transferred to an unapproved vehicle or container, provided it affords adequate safeguards. In the latter event, the customs authorities of succeeding countries shall judge whether they, too, can allow the transport under cover of the TIR carnet to continue in that vehicle or container.
15. In the event of imminent danger necessitating immediate unloading of the whole or of part of the load, the carrier may take action on his own initiative without requesting, or waiting for action by the authorities mentioned in rule 13 above. It shall then be for him to furnish proof that he was compelled to take such action in the interests of the vehicle or container or of the load and, as soon as he has taken such preventive measures as the emergency may require, he shall notify one of the authorities mentioned in rule 13 above in order that the facts may be verified, the load checked, the vehicle or container sealed and the certified report drawn up.
16. The certified report shall remain attached to the TIR carnet until the customs office of destination is reached.
17. In addition to the model form inserted in the TIR carnet itself, associations are recommended to furnish carriers with a supply of certified report forms in the language or languages of the countries of transit.

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ANNEX 6

EXPLANATORY NOTES

INTRODUCTION

- (i) In accordance with the provisions of Article 43 of this Convention, the Explanatory Notes interpret certain provisions of this Convention and of its Annexes. They also describe certain recommended practices.
- (ii) The Explanatory Notes do not modify the provisions of this Convention or of its Annexes but merely make their contents, meaning and scope more precise.
- (iii) In particular, having regard to the provisions of Article 12 of this Convention and of Annex 2 relating to the technical conditions for the approval of road vehicles for transport under customs seal, the Explanatory Notes specify, where appropriate, the construction techniques to be accepted by the Contracting Parties as complying with those provisions. The Explanatory Notes also specify, where appropriate, which construction techniques do not comply with those provisions.
- (iv) The Explanatory Notes provide a means of applying the provisions of this Convention and of its Annexes so as to take into account the development of technology and economic requirements.

0. MAIN TEXT OF THE CONVENTION

0.1. Article 1

- 0.1. (b) The fees and charges excepted in Article 1 (b) mean all sums, other than import or export duties and taxes, levied by Contracting Parties on or in connection with importation or exportation. These sums shall be limited in amount to the approximate cost of the services rendered and shall not represent an indirect protection to domestic products or a tax on imports or exports for fiscal purposes. Such fees and charges include *inter alia* payments relating to :

- certificates of origin if they are required for transit,
- analyses carried out by customs laboratories for control purposes,
- customs inspections and other clearance operations carried out outside normal working hours or away from customs offices,
- inspections for sanitary, veterinary or phytopathological reasons.

TIR CONVENTION 1975

0.1. (e) The term 'demountable body' means a load compartment which has no means of locomotion and which is designed to be transported upon a road vehicle, the chassis of which, together with the under-framing of the body, is specially adapted for this purpose.

0.1. (e) (i) The term 'partially enclosed', as applied to equipment in Article 1 (e) (i), relates to 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 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 transport of bulky goods (motor cars, for example).

0.2. *Article 2*

0.2—1. Article 2 provides that a transport operation under cover of a TIR carnet may begin and end in the same country on condition that part of the journey is performed in foreign territory. In such cases there is nothing to prevent the customs authorities of the country of departure from requiring, in addition to the TIR carnet, a national document, intended to ensure duty-free re-importation of the goods. It is nevertheless recommended that customs authorities should not insist on the use of such a document but accept instead an appropriate endorsement on the TIR carnet.

0.2—2. The provisions of this Article allow goods to be carried under cover of a TIR carnet when only part of the journey is made by road. They do not specify what part of the journey has to be made by road and it is sufficient that this should occur at some point between the beginning and the end of the TIR operation. However, it may happen that, for unforeseen reasons of a commercial or accidental nature, no part of the journey can be made by road, despite the intentions of the sender at the start of the journey. In these exceptional cases the Contracting Parties shall nevertheless accept the TIR carnet and the liability of the guaranteeing associations shall remain in force.

0.5. *Article 5*

This Article does not exclude the right to carry out spot checks on the goods but stresses that these checks should be very limited in number. The international TIR carnet procedure, in fact, provides protection greater than that given by national procedures. Firstly the particulars on the TIR carnet relating to the goods must agree with the particulars given on the customs documents which may be required in the country of departure. In addition the countries of transit and destination are given protection by the controls which are carried out at departure and which are certified by the customs authorities at the office of departure (see note to Article 19).

0.6.2. *Article 6 (2)*

Under the provisions of this paragraph, the customs authorities of a country may approve more than one association, each of which may incur liability arising from the operations undertaken under cover of the carnets issued by it or by its corresponding associations.

0.8.3. *Article 8 (3)*

Customs authorities are recommended to limit to a sum equal to \$ US 50 000 per TIR carnet the maximum amount which may be claimed from the guaranteeing association.

0.8.6. *Article 8 (6)*

1. In the absence in the TIR carnet of particulars detailed enough to enable charges on the goods to be determined, the parties concerned may produce evidence of their precise nature.

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2. If no evidence is furnished, duties and taxes will be charged, not at a flat rate unrelated to the nature of the goods, but at the highest rate applicable to the kind of goods covered by the particulars in the TIR carnet.

0.10. *Article 10*

The certificate of discharge of the TIR carnet shall be regarded as having been obtained in an improper or fraudulent manner when the TIR operation has been carried out by means of load compartments or containers adapted for fraudulent purposes, or when such malpractices as the use of false or inaccurate documents, the substitution of goods, tampering with customs seals, etc., have been discovered, or when the certificate has been obtained by other illicit means.

0.11. *Article 11*

0.11—1. In deciding whether or not to release the goods or vehicle, customs authorities should not, when they have other means in law of protecting the interests for which they are responsible, be influenced by the fact that the guaranteeing association is liable for the payment of duties, taxes and default interest payable by the holder of the carnet.

0.11—2. If a guaranteeing association is asked, in accordance with the procedure set out in Article 11, to pay the sums referred to in Article 8 (1) and (2) and fails to do so within the time limit of three months prescribed by the Convention, the competent authorities may rely on national regulations in requiring payment of the sums in question because what is involved in such cases is a failure to carry out a contract of guarantee entered into by the guaranteeing association under national law.

0.15. *Article 15*

Certain difficulties may arise in the case of vehicles not subject to registration, such as in some countries, trailers or semi-trailers, when customs documents are not required for temporary admission. In that case, the provisions of Article 15 may be observed, while assuring adequate protection for the customs authorities, by recording particulars of these vehicles (make and numbers) on vouchers 1 and 2 of the TIR carnet used by the countries concerned and on the corresponding counterfoils.

0.17. *Article 17*

0.17—1. The provision that the manifest of the goods covered by the TIR carnet shall show separately the contents of each vehicle of a combination of vehicles, or of each container, is only intended to simplify customs inspection of the contents of each vehicle or container. This provision shall not therefore be interpreted so rigidly that each variation between the actual contents of a vehicle or container and the contents of that vehicle or container as shown on the manifest is considered a breach of the provisions of the Convention. If the carrier can satisfy the relevant authorities that, notwithstanding such a variation, all the goods shown on the manifest agree with the total of goods loaded in the combination of vehicles or in all the containers covered by the TIR carnet, this shall not normally be considered a breach of customs requirements.

0.17—2. In the case of household removals, the procedure laid down in paragraph 10 (c) of the rules for the use of the TIR carnet can be applied, the list of articles concerned being reasonably condensed. /

0.18. *Article 18*

0.18—1. It is essential for the smooth operation of the TIR procedure that the customs authorities of one country should refuse to designate a customs office of exit as a customs office of

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destination for a transport operation which is going on to a neighbouring country when that country is also a Contracting Party to this Convention, unless there are some special circumstances to justify the request.

- 0.18—2.
1. Goods should be so loaded that the consignment to be unloaded at the first unloading point can be taken out of the vehicle or the container without it being necessary to unload the other consignment or consignments of goods due to be unloaded at the other unloading points.
 2. Where a transport operation involves unloading at more than one office it is necessary that, after a partial unloading, a record of it should be made in box 12 on all the remaining manifests of the TIR carnet, and at the same time another record should be made on the remaining vouchers and the corresponding counterfoils to the effect that new seals have been affixed.

0.19. *Article 19*

The requirement that the customs office of departure should check the accuracy of the goods manifest implies the need to verify at least that the particulars in the goods manifest tally with those in the export documents and in the transport or other commercial documents relating to the goods; the customs office of departure may also have to examine the goods. The customs office of departure must also, before affixing seals, check the condition of the road vehicle or container and, in the case of sheeted vehicles or containers, the condition of the sheets and sheet fastenings, as this equipment is not included in the certificate of approval.

0.20. *Article 20*

When fixing time limits for the transport of goods within their territory, customs authorities must likewise take into account *inter alia* any special regulations to which carriers are subject, particularly regulations concerning working hours and mandatory rest periods for drivers of road vehicles. It is recommended that these authorities should exercise their right to prescribe a route only when they consider it essential.

0.21. *Article 21*

- 0.21—1. The provisions of this Article do not restrict the right of customs authorities to examine all parts of a vehicle other than the sealed load compartment.
- 0.21—2. The customs office of entry may turn back the carrier to the customs office of exit of the adjacent country if it finds that no clearance has been given by that office or that clearance has not been given in due form. In such cases the customs office of entry inserts a note in the TIR carnet for the customs office of exit concerned.
- 0.21—3. If in the course of an examination, customs authorities draw samples of goods, a note recording full particulars of the goods taken must be made by those authorities on the goods manifest of the TIR carnet.

0.28. *Article 28*

1. Article 28 provides that discharge of the TIR carnet at the office of destination shall take place without delay, on condition that the goods are placed under another customs procedure or cleared for home use.
2. The use of the TIR carnet must be restricted to the function which it was intended to cover, namely the transit operation. The TIR carnet must not, for example, be used to cover the storage of goods under customs control at destination. Where no irregularity has taken place, the office of destination must discharge the TIR carnet as soon as the goods covered by the carnet have come under another customs procedure or have been cleared for home use. In practice discharge must be given as soon as the goods have been

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directly re-exported (as, for example, when they are shipped on arrival at a port), or as soon as a declaration for customs purposes has been made at the place of destination, or as soon as the goods have been received into a place approved for storage while awaiting a declaration for customs purposes (for example, a transit shed), in accordance with the regulations in force in the country of destination.

0.29. *Article 29*

No certificate of approval is required for road vehicles or containers transporting heavy or bulky goods. It is, nevertheless, the responsibility of the customs office of departure to make sure that the other conditions laid down in this Article for this type of transport operation are met. Customs offices of other Contracting Parties shall accept the decision of the customs office of departure unless in their opinion it is clearly in conflict with the provisions of Article 29.

0.38.1. *Article 38 (1)*

A business enterprise should not be excluded from the TIR system because of offences committed by one of its drivers without the knowledge of the management.

0.38.2. *Article 38 (2)*

Where a Contracting Party has been notified that a person established or resident in its territory has committed an offence on the territory of a foreign country, it need not cease to allow the issue of TIR carnets to that person.

0.39. *Article 39*

The expression 'mistakes committed through negligence' is to be taken to mean acts which, although not committed deliberately and in full knowledge of the facts, are due to a failure to take reasonable and necessary steps to ensure the accuracy of the facts in any particular case.

0.45. *Article 45*

Contracting Parties are recommended to make the largest possible number of customs offices, both inland and at the frontier, available for dealing with TIR operations.

TIR

COUNCIL REGULATION (EEC) No 3690/86
of 1 December 1986
concerning the abolition within the framework of the TIR Convention of
customs formalities on exit from a Member State at a frontier between two
Member States

- O.J. N° L 341 of 04.12.1986, p. 1 -

TIR

Article 1

1. Without prejudice to the other provisions of the TIR Convention, the following special provisions shall apply, in respect of operations for the transport of goods under cover of TIR carnets commencing or terminating in or passing through Community territory.

2. For the purposes of this Regulation :

- 'TIR Convention' means the Customs Convention on the international transport of goods under cover of TIR carnets (TIR Convention), done at Geneva on 14 November 1975,
- 'TIR consignment' means any consignment under cover of a TIR carnet,
- 'internal frontier' means a land frontier between two Member States,
- 'office of departure' means any customs office in a Member State at which the international transport of all or part of a consignment under the TIR procedure commences,
- 'office of exit' means the customs office by which a TIR consignment leaves the territory of the Member State through which it has passed,
- 'office of entry' means the customs office by which a TIR consignment enters the territory of the Member State through which it is to pass.

Article 2

1. Where a TIR consignment crosses an internal frontier, it need be presented, for purposes of the formalities referred to in Articles 21 and 22 of the TIR Convention, only at the office of entry unless the corresponding office of exit is at the same time the office of departure.

2. In addition to the formalities incumbent upon it as such, the office of entry shall complete the formalities referred to in paragraph 1 that are incumbent upon the corresponding office of exit and shall immediately inform the latter thereof.

Article 3

1. Findings made pursuant to this Regulation by the authorities at the office of entry in a Member State shall, in the Member State which the TIR consignment has just left, have the same evidential force as findings made by the authorities of that Member State.

2. The competent authorities of the Member States shall, where necessary, communicate to one another all findings, documents, reports, records of proceedings and information relating to TIR consignments and to irregularities discovered.

Article 4

Irregularities discovered in the circumstances specified in Article 3 (1) shall, for the purposes of Article 8 of the TIR Convention, be deemed to have been discovered in the Member State which the TIR consignment has just left.

However, where the irregularity observed is only in breach of the laws and regulations in force in the Member State of entry or where an excess is observed in the Member State of entry, the findings shall be deemed to have been made in that Member State.

Without prejudice to criminal proceedings, action to recover duties and other taxes chargeable shall be taken in accordance with the laws, regulations and administrative provisions of the Member States in which the findings are deemed to have been made.

Article 5

The provisions of this Regulation shall be without prejudice to agreements concluded or to be concluded between two or more Member States relating to the reduction or abolition of formalities at frontiers between them.

Article 6

1. The Committee on the Movement of Goods established pursuant to Article 55 of Regulation (EEC) No 222/77⁽¹⁾, as last amended by Regulation (EEC) No 1901/85⁽²⁾, may examine any question relating to the implementation of this Regulation that is placed before it by its chairman either on his own initiative or at the request of a representative of a Member State.

2. The provisions for the implementation of this Regulation shall be adopted in accordance with the procedure laid down in Article 57 (2) and (3) of Regulation (EEC) No 222/77.

Article 7

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 July 1987.

T.I.R.

COMMISSION REGULATION (EEC) No 1544/87

of 3 June 1987

laying down detailed rules for the application of Council Regulation (EEC) No 3690/86 concerning the abolition within the framework of the TIR Convention of customs formalities on exit from a Member State at a frontier between two Member States

- O.J. No L 144 of 4 June 1987, p. 7 -

T.I.R.

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 3690/86 of 1 December 1986 concerning the abolition within the framework of the TIR Convention of customs formalities on exit from a Member State at a frontier between two Member States⁽¹⁾, and in particular Article 6 thereof,

Whereas detailed rules should be laid down according to which the office of entry should discharge the TIR carnet on behalf of the office of exit, inform that office thereof and, where necessary, notify it of any irregularities discovered;

Whereas it is necessary to define the methods of cooperation to be employed by the customs offices concerned for the purpose of implementing those provisions of Regulation (EEC) No 3690/86 which determine in which Member State any irregularities should be deemed to have been discovered;

Whereas account should be taken of specific situations in which TIR operations are suspended for part of the journey;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee on the Movement of Goods,

HAS ADOPTED THIS REGULATION:

Article 1

This Regulation lays down the detailed rules for the implementation of Regulation (EEC) No 3690/86, hereinafter referred to as 'the basic Regulation'.

Article 2

Where, in accordance with Article 2 of the basic Regulation, the road vehicle, combination of road vehicles, or container is presented together with the load and relevant TIR carnet to the customs authorities at the office of entry, those authorities shall in the first instance discharge the TIR carnet on behalf of the Member State which the TIR consignment has just left.

⁽¹⁾ OJ No L 341, 4. 12. 1986, p. 1.

To this end, the said authorities shall enter the following particulars on the voucher No 2 (green voucher) containing the certificate of acceptance in the latter Member State:

A. Goods manifest

- Box 24: indication of the office of entry (name)
- Box 25: mark with a cross if the seals are found to be intact
- Box 28: customs officer's signature and office of entry stamp

B. Counterfoil

- Box 1: indication of the office of entry (name)
- Box 2: mark with a cross if the seals are found to be intact
- Box 4: to be completed as necessary
- Box 5: enter the words: 'Discharged on behalf of ...' (Member State which the TIR consignment has just left)
- Box 6: customs officer's signature and office of entry stamp

Article 3

Following completion of the formalities referred to in Article 2, the office of entry shall detach voucher No 2, thus completed, from counterfoil No 2 of the TIR carnet. It shall then carry out the TIR carnet acceptance formalities for which it is responsible as the office of entry.

Article 4

Subject to the provisions of Article 5, vouchers No 2 which the office of entry has completed and detached in the course of one day shall be sent to the corresponding office of exit within a reasonable period of time, in any case not exceeding one week.

The office of exit shall deal with those vouchers No 2 as appropriate, in accordance with its own administrative rules.

Article 5

1. Any irregularity discovered by the office of entry shall in all cases be indicated on voucher No 2.
2. For the purposes of paragraph 1, the office of entry shall proceed as follows:

T.I.R.

- (a) in the case of an irregularity concerning only the integrity of the seals or other identification marks, the office of entry shall refrain from marking a cross in box 25 and shall, where appropriate, indicate in that box any new seals affixed;
- (b) any other irregularity shall be indicated in box 27 and, should the space in that box be insufficient, those particulars shall be continued on the back of voucher No 2.

The particulars referred to under (b) above shall, in so far as possible, be given in the form of one of the following endorsements, as appropriate:

- Diferencias : sobra :
 falta :
 clase de mercancías :
- Uoverensstemmelse : overtallig :
 manko :
 indhold :
- Unstimmigkeiten : Mehrmenge :
 Fehlmenge :
 Art der Waren :
- Διαφορές : Πλεόνασμα :
 Έλλειμμα :
 Περιγραφή εμπορευμάτων :
- Differences : excess :
 shortage :
 description of goods :
- Différences : excédent :
 manquant :
 nature des marchandises :
- Differenze : eccedenza :
 deficienza :
 natura : delle merci :
- Verschillen : teveel :
 tekort :
 soort goederen :
- Diferenças : para mais :
 para menos :
 natureza das mercadorias :

3. The voucher No 2, completed as provided for under paragraphs 1 and 2 must be handed in the office of exit no later than the first working day following.

Article 6

In cases of the type referred to in Article 5 (2) (a) the office of entry shall refrain from marking a cross in box 2

of the counterfoil No 2 corresponding to the voucher No 2 which it has detached and shall indicate in box 4 of that counterfoil any new seals affixed.

In cases of the type referred to in Article 5 (2) (b) the office of entry shall indicate in box 5 of the said counterfoil any irregularities discovered.

Article 7

1. Except in cases where the irregularity consists of an excess, the office of entry shall, where appropriate, indicate on voucher No 2 whether the irregularity constitutes an infringement of its national laws and regulations that is liable to give rise to the recovery of duties and other charges.

2. If the indication referred to in paragraph 1 has been entered on the voucher No 2 which is sent to it, the office of exit shall examine whether the irregularity concerned also constitutes an infringement of its own national laws and regulations that is liable to give rise to the recovery of duties and other charges.

3. As soon as the office of exit has the results of the examination referred to in paragraph 2, it shall immediately inform the office of entry:

- that no infringement within the meaning of paragraph 2 has taken place in the country of exit, or
- that an infringement within the meaning of paragraph 2 has taken place in the country of exit and shall give details of the action which has been or is to be taken in that connection.

Article 8

The provisions of Articles 2 to 7 shall apply whatever mode of transport is used by the TIR consignment at the time when it crosses the internal frontier within the meaning of the third indent of Article 1 (2) of the basic Regulation.

However, those provisions shall not apply where, pursuant to Article 26 (2) of the TIR Convention, the TIR operation is suspended during a part of the journey carried out under a simpler customs transit procedure or where the use of a customs transit procedure is not necessary.

Article 9

This Regulation shall enter into force on 1 July 1987.

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

Done at Brussels, 3 June 1987.

For the Commission

COCKFIELD

Vice-President

UNESCO : PROTOCOL TO THE FLORENCE AGREEMENT

COUNCIL DECISION

of 8 May 1979

on the conclusion of the Protocol to the Agreement on the importation of educational,
scientific and cultural materials

(79/505/EEC)

- OJ No 134 of 31.5.1979, p. 13

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

HAS DECIDED AS FOLLOWS:

Having regard to the Treaty establishing the European
Economic Community,

Having regard to the recommendation from the
Commission,

Whereas the Agreement on the importation of
educational, scientific and cultural materials, known as
the Florence Agreement, drawn up on the initiative of
Unesco, is intended to facilitate the free flow of books,
publications and educational, scientific and cultural
materials; whereas for this purpose the Agreement
includes *inter alia* provision for the non-application of
customs duties on the importation of such articles;

Whereas on 26 November 1976 the 19th General
Conference of Unesco adopted a Protocol to the
Florence Agreement in order to extend relief from
customs duties to a number of articles hitherto excluded
from such relief; whereas this Protocol, although
constituting an act complementing the Agreement,
should nevertheless be considered a separate
instrument;

Whereas, subject to recourse to the possibilities afforded
by paragraph 16 (a) of the Protocol, the provisions of
the Protocol are in conformity with the aims of the
European Economic Community; whereas it is therefore
desirable to conclude this Protocol and at the same time
make the declarations referred to in paragraph 16 (a).

Article 1

1. The Protocol of 26 November 1976 to the
Agreement on the importation of educational, scientific
and cultural materials is hereby approved on behalf of
the European Economic Community.

The text of the Protocol is annexed to this Decision.

2. When the Protocol is signed it shall be declared that
the Community:

- shall not be bound by Parts II and IV,
- shall not be bound by Annexes C. 1, F, G and H.

Article 2

The President of the Council is hereby authorized to
designate the person empowered to sign the Protocol in
order to bind the Community.

Article 3

The President of the Council shall deposit the act of
acceptance provided for in paragraph 14 (c) of the
Protocol.

Done at Brussels, 8 May 1979.

For the Council

The President

P. BERNARD-REYMOND

UNESCO : PROTOCOL TO THE FLORENCE AGREEMENT

ANNEX

PROTOCOL TO THE AGREEMENT ON THE IMPORTATION OF EDUCATIONAL,
SCIENTIFIC AND CULTURAL MATERIALS ⁽¹⁾

THE CONTRACTING STATES parties to the Agreement on the importation of educational, scientific and cultural materials, adopted by the General Conference of the United Nations Educational, Scientific and Cultural Organization at its fifth session held in Florence in 1950,

REAFFIRMING the principles on which the Agreement, hereinafter called 'the Agreement', is based.

CONSIDERING that this Agreement has proved to be an effective instrument in lowering customs barriers and reducing other economic restrictions that impede the exchange of ideas and knowledge,

CONSIDERING, nevertheless, that in the quarter of a century following the adoption of the Agreement, technical progress has changed the ways and means of transmitting information and knowledge, which is the fundamental objective of that Agreement,

CONSIDERING, further, that the developments that have taken place in the field of international trade during this period have, in general, been reflected in greater freedom of exchanges,

CONSIDERING that since the adoption of the Agreement, the international situation has changed radically owing to the development of the international community, in particular through the accession of many States to independence,

CONSIDERING that the needs and concerns of the developing countries should be taken into consideration, with a view to giving them easier and less costly access to education, science, technology and culture,

RECALLING the provisions of the Convention on the means of prohibiting and preventing the illicit import, export and transfer of ownership of cultural property, adopted by the General Conference of Unesco in 1970, and those of the Convention concerning the protection of the world cultural and natural heritage, adopted by the General Conference in 1972,

RECALLING, moreover, the customs conventions concluded under the auspices of the Customs Cooperation Council, in consultation with the United Nations Educational, Scientific and Cultural Organization, concerning the temporary importation of educational, scientific and cultural materials,

CONVINCED that new arrangements should be made and that such arrangements will contribute even more effectively to the development of education, science and culture which constitute the essential bases of economic and social progress,

RECALLING resolution 4.112 adopted by the General Conference of Unesco at its 18th session,

HAVE AGREED AS FOLLOWS:

I

1. The contracting States undertake to extend to the materials listed in Annexes A, B, D and E and also,

⁽¹⁾ Protocol adopted on the Report of Programme Commission II at the 34th plenary meeting on 26 November 1976.

where the Annexes in question have not been the subject of a declaration under paragraph 16 (a) below, Annexes C, 1, F, G and H, to the present Protocol exemption from customs duties and other charges on, or in connection with, their importation, as set out in Article I (1) of the Agreement, provided such materials fulfil the conditions laid down in these Annexes and are the products of another contracting State.

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2. The provisions of paragraph 1 of this Protocol shall not prevent any contracting State from levying on imported materials:

- (a) internal taxes or any other internal charges of any kind, imposed at the time of importation or subsequently, not exceeding those applied directly or indirectly to like domestic products;
- (b) fees and charges, other than customs duties, imposed by governmental or administrative authorities on, or in connection with, importation, limited in amount to the approximate cost of the services rendered, and representing neither an indirect protection to domestic products nor a taxation of imports for revenue purposes.

II

3. Notwithstanding paragraph 2 (a) of this Protocol, the contracting States undertake not to levy on the materials listed below any internal taxes or other internal charges of any kind, imposed at the time of importation or subsequently:

- (a) books and publications consigned to the libraries referred to in paragraph 5 of this Protocol;
- (b) official, parliamentary and administrative documents published in their country of origin;
- (c) books and publications of the United Nations or any of its specialized agencies;
- (d) books and publications received by the United Nations Educational, Scientific and Cultural Organization and distributed free of charge by it or under its supervision;
- (e) publications intended to promote tourist travel outside the country of importation, sent and distributed free of charge;
- (f) articles for the blind and other physically and mentally handicapped persons:
 - (i) books, publications and documents of all kinds in raised characters for the blind;
 - (ii) other articles specially designed for the educational, scientific or cultural advancement of the blind and other physically or mentally handicapped persons which are imported directly by institutions or organizations concerned with the education of, or assistance to the blind and other physically or mentally handicapped persons approved by the competent authorities of the importing country for the purpose of duty-free entry of these types of articles.

III

4. The contracting States undertake not to levy on the articles and materials referred to in the Annexes to this

Protocol any customs duties, export duties or duties levied on goods leaving the country, or other internal taxes of any kind, levied on such articles and materials when they are intended for export to other contracting States.

IV

5. The contracting States undertake to extend the granting of the necessary licences and/or foreign exchange provided for in Article II, paragraph 1, of the Agreement, to the importation of the following materials:

- (a) books and publications consigned to libraries serving the public interest, including the following:
 - (i) national libraries and other major research libraries;
 - (ii) general and specialized academic libraries, including university libraries, college libraries, institute libraries and university extra-mural libraries;
 - (iii) public libraries;
 - (iv) school libraries;
 - (v) special libraries serving a group of readers who form an entity, having particular and identifiable subjects of interest, such as government libraries, public authority libraries, industrial libraries and libraries of professional bodies;
 - (vi) libraries for the handicapped and for readers who are unable to move around, such as libraries for the blind, hospital libraries and prison libraries;
 - (vii) music libraries, including record libraries;
- (b) books adopted or recommended as textbooks in higher educational establishments and imported by such establishments;
- (c) books in foreign languages, with the exception of books in the principal native language or languages of the importing country;
- (d) films, slides, video-tapes and sound recordings of an educational, scientific or cultural nature, imported by organizations approved by the competent authorities of the importing country for the purpose of duty-free entry of these types of articles.

V

6. The contracting States undertake to extend the granting of the facilities provided for in Article III of the Agreement to materials and furniture imported

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exclusively for showing at a public exhibition of objects of an educational, scientific or cultural nature approved by the competent authorities of the importing country and for subsequent re-exportation.

7. Nothing in the foregoing paragraph shall prevent the authorities of an importing country from taking such steps as may be necessary to ensure that the materials and furniture in question will in fact be re-exported at the close of the exhibition.

VI

8. The contracting States undertake:

- (a) to extend to the importation of the articles covered by the present Protocol the provisions of Article IV of the Agreement;
- (b) to encourage through appropriate measures the free flow and distribution of educational, scientific and cultural objects and materials produced in the developing countries.

VII

9. Nothing in this Protocol shall affect the right of contracting States to take measures, in conformity with their legislation, to prohibit or limit the importation of articles, or their circulation after importation, on grounds relating directly to national security, public order or public morals.

10. Notwithstanding other provisions of this Protocol, a developing country, which is defined as such by the practice established by the General Assembly of the United Nations and which is a Party to the Protocol, may suspend or limit the obligations under this Protocol relating to importation of any object or material if such importation causes or threatens to cause serious injury to the nascent indigenous industry in that developing country. The country concerned shall implement such action in a non-discriminatory manner. It shall notify the Director-General of the United Nations Educational, Scientific and Cultural Organization of any such action, as far as practicable in advance of implementation, and the Director-General of the United Nations Educational, Scientific and Cultural Organization shall notify all Parties to the Protocol.

11. This Protocol shall not modify or affect the laws and regulations of any contracting State or any of its

international treaties, conventions, agreements or proclamations, with respect to copyright, trade marks or patents.

12. Subject to the provisions of any previous conventions to which they may have subscribed for the settlement of disputes, the contracting States undertake to have recourse to negotiation or conciliation with a view to settlement of any disputes regarding the interpretation or the application of this Protocol.

13. In case of a dispute between contracting States relating to the educational, scientific or cultural character of imported materials, the interested parties may, by common agreement refer it to the Director-General of the United Nations Educational, Scientific and Cultural Organization for an advisory opinion.

VIII

14. (a) This Protocol, of which the English and French texts are equally authentic, shall bear today's date and shall be open to signature by all States Parties to the Agreement, as well as by customs or economic unions, provided that all the Member States constituting them are also Parties to the Protocol.

The term 'State' or 'country' as used in this Protocol, or in the Protocol referred to in paragraph 18, shall be taken to refer also, as the context may require, to the customs or economic unions and, in all matters which fall within their competence with regard to the scope of this Protocol, to the whole of the territories of the Member States which constitute them, and not to the territory of each of these States.

It is understood that, in becoming a Contracting Party to this Protocol, such customs or economic unions will also apply the provisions of the Agreement on the same basis as is provided in the preceding paragraph with respect to the Protocol.

- (b) This Protocol shall be subject to ratification or acceptance by the signatory States in accordance with their respective constitutional procedures.
- (c) The instruments of ratification or acceptance shall be deposited with the Secretary-General of the United Nations.

15. (a) The States referred to in paragraph 14 (a) which are not signatories of this Protocol may accede to this Protocol.

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- (b) Accession shall be effected by the deposit of a formal instrument with the Secretary-General of the United Nations.
16. (a) The States referred to in paragraph 14 (a) of this Protocol may, at the time of signature, ratification, acceptance or accession, declare that they will not be bound by Part II, Part IV, Annex C. 1, Annex F, Annex G and Annex H, or by any of these Parts or Annexes. They may also declare that they will be bound by Annex C. 1 only in respect of contracting States which have themselves accepted that Annex.
- (b) Any contracting State which has made such a declaration may withdraw it, in whole or in part, at any time by notification to the Secretary-General of the United Nations, specifying the date on which such withdrawal takes effect.
- (c) States which have declared, in accordance with subparagraph (a) of this paragraph, that they will not be bound by Annex C. 1, shall necessarily be bound by Annex C. 2. Those which have declared that they will be bound by Annex C. 1 only in respect of contracting States which have themselves accepted that Annex shall necessarily be bound by Annex C. 2 in respect of contracting States which have not accepted Annex C. 1.
17. (a) This Protocol shall come into force six months after the date of deposit of the fifth instrument of ratification, acceptance or accession with the Secretary-General of the United Nations.
- (b) It shall come into force for every other State six months after the date of the deposit of its instrument of ratification, acceptance or accession.
- (c) Within one month following the expiration of the periods mentioned in subparagraphs (a) and (b) of this paragraph, the contracting States to this Protocol shall submit a report to the United Nations Educational, Scientific and Cultural Organization on the measures which they have taken to give full effect to the Protocol.
- (d) The United Nations Educational, Scientific and Cultural Organization shall transmit these reports to all States Parties to this Protocol.
18. The Protocol annexed to the Agreement, and made an integral part thereof, as provided for in Article XVII of the Agreement, is hereby made an integral part of this Protocol and shall apply to obligations incurred under this protocol and to products covered by this Protocol.
19. (a) Two years after the date of the coming into force of this Protocol, any contracting State may denounce this Protocol by an instrument in writing deposited with the Secretary-General of the United Nations.
- (b) The denunciation shall take effect one year after the receipt of the instrument of denunciation.
- (c) Denunciation of the Agreement pursuant to Article XIV thereof shall automatically imply denunciation of this Protocol.
20. The Secretary-General of the United Nations shall inform the States referred to in paragraph 14 (a), as well as the United Nations Educational, Scientific and Cultural Organization, of the deposit of all the instruments of ratification, acceptance or accession referred to in paragraphs 14 and 15; of declarations made and withdrawn under paragraph 16 of the dates of entry into force of this Protocol in accordance with paragraph 17 (a) and (b); and of the denunciations provided for in paragraph 19.
21. (a) This Protocol may be revised by the General Conference of the United Nations Educational, Scientific and Cultural Organization. Any such revision, however, shall be binding only upon States that become Parties to the revising Protocol.
- (b) Should the General Conference adopt a new Protocol revising this Protocol either totally or in part, and unless the new Protocol provides otherwise, the present Protocol shall cease to be open to signature, ratification, acceptance or accession as from the date of the coming into force of the new revising Protocol.
22. This Protocol shall not change or modify the Agreement.
23. Annexes A, B, C. 1, C. 2, D, E, F, G and H are hereby made an integral part of this Protocol.
24. In accordance with Article 102 of the Charter of the United Nations, this Protocol shall be registered by the Secretary-General of the United Nations on the date of its coming into force.

In faith whereof the undersigned, duly authorized, have signed this Protocol on behalf of their respective governments.

UNESCO : PROTOCOL TO THE FLORENCE AGREEMENT

ANNEX A

Books, publications and documents

- (i) Printed books, irrespective of the language in which they are printed and whatever the amount of space given over to illustrations, including the following:
 - (a) luxury editions;
 - (b) books printed abroad from the manuscript of an author resident in the importing country;
 - (c) children's drawing and painting books;
 - (d) school exercise books (workbooks) with printed texts and blank spaces to be filled in by the pupils;
 - (e) crossword puzzle books containing printed texts;
 - (f) loose illustrations and printed pages in the form of loose or bound sheets and reproduction proofs or reproduction films to be used for the production of books.
- (ii) Printed documents or reports of a non-commercial character.
- (iii) Microforms of the articles listed under items (i) and (ii) of this Annex, as well as of those listed under items (i) to (vi) of Annex A to the Agreement.
- (iv) Catalogues of films, recordings or other visual and auditory material of an educational, scientific or cultural character.
- (v) Maps and charts of interest in scientific fields such as geology, zoology, botany, mineralogy, palaeontology, archaeology, ethnology, meteorology, climatology and geophysics, and also meteorological and geophysical diagrams.
- (vi) Architectural, industrial or engineering plans and designs and reproductions thereof.
- (vii) Bibliographical information material for distribution free of charge.

ANNEX B

Works of art and collectors' pieces of an educational, scientific or cultural character

- (i) Paintings and drawings, whatever the nature of the materials on which they have been executed entirely by hand, including copies executed by hand, but excluding manufactured decorated wares.
- (ii) Ceramics and mosaics on wood, being original works of art.
- (iii) Collectors' pieces and objects of art consigned to galleries, museums and other institutions approved by the competent authorities of the importing country for the purpose of duty-free entry of those types of materials, on condition they are not resold.

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ANNEX C. 1

Visual and auditory materials

- (i) Films ⁽¹⁾ filmstrips, microforms and slides.
- (ii) Sound recordings.
- (iii) Patterns, models and wall charts of an educational, scientific or cultural character, except toy models.
- (iv) Other visual and auditory materials, such as:
 - (a) video-tapes, kinescopes, video-discs, videograms and other forms of visual and sound recordings;
 - (b) microcards, microfiches and magnetic or other information storage media required in computerized information and documentation services;
 - (c) materials for programmed instruction, which may be presented in kit form, with the corresponding printed materials, including video-cassettes and audio-cassettes;
 - (d) transparencies, including those intended for direct projection or for viewing through optical devices;
 - (e) holograms for laser projection;
 - (f) mock-ups or visualizations of abstract concepts such as molecular structures or mathematical formulae;
 - (g) multi-media kits;
 - (h) materials for the promotion of tourism, including those produced by private concerns, designed to encourage the public to travel outside the country of importation.

(The exemptions provided for in the present Annex C.1 shall not apply to:

- (a) unused microform stock and unused visual and auditory recording media and their specific packaging such as cassettes, cartridges, reels;
- (b) visual and auditory recordings with the exception of materials for the promotion of tourism covered by paragraph (iv) (h), produced by or for a private commercial enterprise, essentially for advertising purposes;
- (c) visual and auditory recordings in which the advertising matter is in excess of 25% by time. In the case of the materials for the promotion of tourism covered by paragraph (iv) (h), this percentage applies only to private commercial publicity.)

ANNEX C. 2

Visual and auditory materials of an educational, scientific or cultural character

Visual and auditory materials of an educational, scientific or cultural character, when imported by organizations (including, at the discretion of the importing country, broadcasting and television organizations) or by any other public or private institution or association, approved by the competent authorities of the importing country for the purpose of duty-free admission of these types of materials or when produced by the United Nations or any of its specialized agencies and including the following:

⁽¹⁾ The duty-free entry of exposed and developed cinematographic films for public commercial exhibition or sale may be limited to negatives, it being understood that this limitation shall not apply to films (including newsreels) when admitted duty-free under the provisions of Annex C. 2 to this Protocol.

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- (i) films, filmstrips, microfilms and slides;
- (ii) newsreels (with or without sound track) depicting events of current news value at the time of importation, and imported in either negative form, exposed and developed, or positive form, printed and developed, it being understood that duty-free entry may be limited to two copies of each subject for copying purposes;
- (iii) archival film material (with or without sound track) intended for use in connection with newsreel films;
- (iv) recreational films particularly suited for children and youth;
- (v) sound recordings;
- (vi) video-tapes, kinescopes, video-discs, videograms and other forms of visual and sound recordings;
- (vii) microcards, microfiches and magnetic or other information storage media required in computerized information and documentation services;
- (viii) materials for programmed instruction, which may be presented in kit form, with the corresponding printed materials, including video-cassettes and audio-cassettes;
- (ix) transparencies, including those intended for direct projection or for viewing through optical devices;
- (x) holograms for laser projection;
- (xi) mock-ups or visualizations of abstract concepts such as molecular structures or mathematical formulae;
- (xii) multi-media kits.

ANNEX D

Scientific instruments or apparatus

- (i) Scientific instruments or apparatus, provided:
 - (a) that they are consigned to public or private scientific or educational institutions approved by the competent authorities of the importing country for the purpose of duty-free entry of these types of articles, and used for non-commercial purposes under the control and responsibility of these institutions;
 - (b) that instruments or apparatus of equivalent scientific value are not being manufactured in the country of importation.
 - (ii) Spare parts, components or accessories specifically matching scientific instruments or apparatus, provided these spare parts, components or accessories are imported at the same time as such instruments and apparatus, or if imported subsequently, that they are identifiable as intended for instruments or apparatus previously admitted duty free or entitled to duty-free entry.
 - (iii) Tools to be used for the maintenance, checking, gauging or repair of scientific instruments, provided these tools are imported at the same time as such instruments and apparatus or, if imported subsequently, that they are identifiable as intended for the specific instruments or apparatus previously admitted duty free or entitled to duty-free entry, and further provided that tools of equivalent scientific value are not being manufactured in the country of importation.
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ANNEX E

Articles for the blind and other handicapped persons

- (i) All articles specially designed for the educational, scientific or cultural advancement of the blind which are imported directly by institutions or organizations concerned with the education of, or assistance to, the blind, approved by the competent authorities of the importing country for the purpose of duty-free entry of these types of articles, including:
- (a) talking books (discs, cassettes or other sound reproductions) and large-print books;
 - (b) phonographs and cassette players, specially designed or adapted for the blind and other handicapped persons and required to play the talking books;
 - (c) equipment for the reading of normal print by the blind and partially sighted, such as electronic reading machines, television enlargers and optical aids;
 - (d) equipment for the mechanical or computerized production of braille and recorded material, such as stereo-typing machines, electronic braille, transfer and pressing machines; braille computer terminals and displays;
 - (e) braille paper, magnetic tapes and cassettes for the production of braille and talking books;
 - (f) aids for improving the mobility of the blind, such as electronic orientation and obstacle detection appliances and white canes;
 - (g) technical aids for the education, rehabilitation, vocational training and employment of the blind, such as braille watches, braille typewriters, teaching and learning aids, games and other instruments specifically adapted for the use of the blind.
- (ii) All materials specially designed for the education, employment and social advancement of other physically or mentally handicapped persons, directly imported by institutions or organizations concerned with the education, of or assistance to, such persons, approved by the competent authorities of the importing country for the purpose of duty-free entry of these types of articles, provided that equivalent objects are not being manufactured in the importing country.

ANNEX F

Sports equipment

Sports equipment intended exclusively for amateur sports associations or groups approved by the competent authorities of the importing country for the purpose of duty-free entry of these types of articles, provided that equivalent materials are not being manufactured in the importing country.

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ANNEX G

Musical instruments and other musical equipment

Musical instruments and other musical equipment intended solely for cultural institutions or music schools approved by the competent authorities of the importing country for the purpose of duty-free entry of these types of articles, provided that equivalent instruments and other equipment are not being manufactured in the importing country.

ANNEX H

Material and machines used for the production of books, publications and documents

- (i) Material used for the production of books, publications and documents (paper pulp, recycled paper, newsprint and other types of paper used for printing, printing inks, glue, etc.).
 - (ii) Machines for the processing of paper pulp and paper and also printing and binding machines, provided that machines of equivalent technical quality are not being manufactured in the importing country.
-

KYOTO CONVENTION : COUNCIL DECISION N° 75/199/EEC

COUNCIL DECISION

of 18 March 1975

concluding an international convention on the simplification and harmonization of customs procedures and accepting the Annex thereto concerning customs warehouses

(75/199/EEC)

- O.J. N° L 100 of 21.4.1975, p. 1 -

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing European Economic Community;

Having regard to the recommendation from the Commission;

Whereas the international convention on the simplification and harmonization of customs procedures negotiated within the Customs Cooperation Council can effectively contribute to the development of international trade;

Whereas, in accordance with Article 11 of that convention, each Contracting Party must, when concluding the convention, also accept one of the Annexes thereto; whereas the Community should therefore accept the Annex concerning customs warehouses;

Whereas that convention should therefore be concluded and that Annex thereto be accepted,

HAS DECIDED AS FOLLOWS:

Article 1

The international convention on the simplification and harmonization of customs procedures and the

Annex thereto concerning customs warehouses are hereby respectively concluded and accepted on behalf of the Community.

The texts of the convention and of the Annex are contained in the Annex to this Decision.

Article 2

The President of the Council is hereby authorized to designate the persons empowered to sign the convention referred to in Article 1 and to accept the Annex also referred to in Article 1 and to confer on them the powers required to bind the Community.

These persons shall also inform the Secretary-General of the Customs Cooperation Council that, for the application of the aforesaid Annex, the customs territories of the Member States of the European Economic Community are to be considered as a single territory.

Done at Brussels, 18 March 1975.

*For the Council**The President*

R. RYAN

KYOTO CONVENTION : TEXT OF THE CONVENTION

ANNEX

INTERNATIONAL CONVENTION ON THE SIMPLIFICATION AND
HARMONIZATION OF CUSTOMS PROCEDURES

PREAMBLE

The CONTRACTING PARTIES to the present convention, established under the auspices of the Customs Cooperation Council,

NOTING that divergences between national customs procedures can hamper international trade and other international exchanges,

CONSIDERING that it is in the interests of all countries to promote such trade and exchanges and to foster international cooperation,

CONSIDERING that simplification and harmonization of their customs procedures can effectively contribute to the development of international trade and of other international exchanges,

CONVINCED that an international instrument proposing provisions which countries undertake to apply as soon as they are able to do so would lead progressively to a high degree of simplification and harmonization of customs procedures, which is one of the essential aims of the Customs Cooperation Council,

HAVE AGREED AS FOLLOWS:

CHAPTER I

Definitions

Article 1

For the purposes of this convention:

- (a) the term 'the Council' means the organization set up by the convention establishing a Customs Cooperation Council, done at Brussels on 15 December 1950;
- (b) the term 'Permanent Technical Committee' means the Permanent Technical Committee of the Council;
- (c) the term 'ratification' means ratification, acceptance or approval.

CHAPTER II

Scope of the convention and structure
of the Annexes

Article 2

Each Contracting Party undertakes to promote the simplification and harmonization of customs

procedures and, to that end, to conform, in accordance with the provisions of this convention, to the standards and recommended practices in the Annexes to this convention. However, nothing shall prevent a Contracting Party from granting facilities greater than those provided for therein, and each Contracting Party is recommended to grant such greater facilities as extensively as possible.

Article 3

The provisions of this convention shall not preclude the application of prohibitions or restrictions imposed under national legislation.

Article 4

Each Annex to this convention consists, in principle, of:

- (a) an introduction summarizing the various matters dealt with in the Annex;
- (b) definitions of the main customs terms used in the Annex;

KYOTO CONVENTION : TEXT OF THE CONVENTION

- (c) standards, being those provisions the general application of which is recognized as necessary for the achievement of harmonization and simplification of customs procedures;
- (d) recommended practices, being those provisions which are recognized as constituting progress towards the harmonization and the simplification of customs procedures, the widest possible application of which is considered to be desirable;
- (e) notes, indicating some of the possible courses of action to be followed in applying the standard or recommended practice concerned.

Article 5

1. Any Contracting Party which accepts an Annex shall be deemed to accept all the standards and recommended practices therein unless at the time of accepting the Annex or at any time thereafter it notifies the Secretary-General of the Council of the standard(s) and recommended practice(s) in respect of which it enters reservations, stating the differences existing between the provisions of its national legislation and those of the standard(s) and recommended practice(s) concerned. Any Contracting Party which has entered reservations may withdraw them, in whole or in part, at any time, by notification to the Secretary-General specifying the date on which such withdrawal takes effect.

2. Each Contracting Party bound by an Annex shall, at least once every three years, review the standards and recommended practices therein in respect of which it has entered reservations, compare them with the provisions of its national legislation and notify the Secretary-General of the Council of the results of that review.

CHAPTER III

Role of Council and of the Permanent Technical Committee*Article 6*

1. The Council shall, in accordance with the provisions of this convention, supervise the administration and development of this convention. It shall, in particular, decide upon the incorporation of new Annexes in the convention.

2. To these ends, the Permanent Technical Committee shall, under the authority of the Council, and in accordance with any directions given by the Council, have the following functions:

- (a) to prepare new Annexes and to propose to the Council their adoption with a view to their incorporation in the convention;
- (b) to submit to the Council proposals for such amendments to this convention or to its Annexes as it may consider necessary and, in particular, proposals for amendments to the texts of the standards and recommended practices and for the upgrading of recommended practices to standards;
- (c) to furnish opinions on any matters concerning the application of the convention;
- (d) to perform such tasks as the Council may direct in relation to the provisions of the convention.

Article 7

For the purposes of voting in the Council and in the Permanent Technical Committee each Annex shall be taken to be a separate convention.

CHAPTER IV

Miscellaneous provisions*Article 8*

For the purposes of this convention, any Annex or Annexes to which a Contracting Party is bound shall be construed to be an integral part of the convention, and in relation to that Contracting Party any reference to the convention shall be deemed to include a reference to such Annex or Annexes.

Article 9

Contracting Parties which form a customs or economic union may state by notification to the Secretary-General of the Council that for the application of a given Annex to this convention their territories are to be taken as a single territory. In each instance where, as a result of such notification, differences exist between the provisions of that Annex and those of the legislation applicable to the territories of the Contracting Parties, the States concerned shall enter a reservation to the standard or recommended practice in question under Article 5 of the convention.

CHAPTER V

Final provisions*Article 10*

1. Any dispute between two or more Contracting Parties concerning the interpretation or application

KYOTO CONVENTION : TEXT OF THE CONVENTION

of this convention shall so far as possible be settled by negotiation between them.

2. Any dispute which is not settled by negotiation shall be referred by the Contracting Parties in dispute to the Permanent Technical Committee which shall thereupon consider the dispute and make recommendations for its settlement.

3. If the Permanent Technical Committee is unable to settle the dispute, it shall refer the matter to the Council, which shall make recommendations in accordance with Article III (e) of the convention establishing the Council.

4. The Contracting Parties in dispute may agree in advance to accept the recommendations of the Permanent Technical Committee or Council as binding.

Article 11

1. Any Member State of the Council and any Member State of the United Nations or its specialized agencies may become a Contracting Party to this convention:

- (a) by signing it without reservation of ratification;
- (b) by depositing an instrument of ratification after signing it subject to ratification; or
- (c) by acceding to it.

2. This convention shall be open until 30 June 1974 for signature at the headquarters of the Council in Brussels by the States referred to in paragraph 1 of this Article. Thereafter, it shall be open for their accession.

3. Any State, not being a member of the organizations referred to in paragraph 1 of this Article, to which an invitation to that effect has been addressed by the Secretary-General of the Council at the Council's request may become a Contracting Party to this convention by acceding thereto after its entry into force.

4. Each State referred to in paragraph 1 or 3 of this Article shall at the time of signing, ratifying or acceding to this convention specify the Annex or Annexes it accepts, it being necessary to accept at least one Annex. It may subsequently notify the Secretary-General of the Council that it accepts one or more further Annexes.

5. The instruments of ratification or accession shall be deposited with the Secretary-General of the Council.

6. The Secretary-General of the Council shall notify the Contracting Parties to this convention, the other

signatory States, those Member States of the Council that are not Contracting Parties to the convention, and the Secretary-General of the United Nations of any new Annex that the Council may decide to incorporate in this convention. Contracting Parties accepting such a new Annex shall notify the Secretary-General of the Council in accordance with paragraph 4 of this Article.

7. The provisions of paragraph 1 of this Article shall also apply to the customs or economic unions referred to in Article 9 of this convention in so far as the obligations arising from the instruments establishing such customs or economic unions require the competent bodies thereof to contract in their own name. However, such bodies shall not have the right to vote.

Article 12

1. This convention shall enter into force three months after five of the States referred to in paragraph 1 of Article 11 thereof have signed the convention without reservation of ratification or have deposited their instruments of ratification or accession.

2. For any State signing without reservation of ratification, ratifying or acceding to this convention after five States have signed it without reservation of ratification or have deposited their instruments of ratification or accession, this convention shall enter into force three months after the said State has signed without reservation of ratification or deposited its instrument of ratification or accession.

3. Any Annex to this convention shall enter into force three months after five Contracting Parties have accepted that Annex.

4. For any State which accepts an Annex after five States have accepted it, that Annex shall enter into force three months after the said State has notified its acceptance.

Article 13

1. Any State may, at the time of signing this convention without reservation of ratification or of depositing its instrument of ratification or accession, or at any time thereafter, declare by notification given to the Secretary-General of the Council that this convention shall extend to all or any of the territories for whose international relations it is responsible. Such notification shall take effect three months after the date of the receipt thereof by the Secretary-General of the Council. However, the convention shall not apply to the territories named in the notification before the convention has entered into force for the State concerned.

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2. Any State which has made a notification under paragraph 1 of this Article extending this convention to any territory for whose international relations it is responsible may notify the Secretary-General of the Council, under the procedure of Article 14 of this convention, that the territory in question will no longer apply the convention.

Article 14

1. This convention is of unlimited duration but any Contracting Party may denounce it at any time after the date of its entry into force under Article 12 thereof.

2. The denunciation shall be notified by an instrument in writing, deposited with the Secretary-General of the Council.

3. The denunciation shall take effect six months after the receipt of the instrument of denunciation by the Secretary-General of the Council.

4. The provisions of paragraphs 2 and 3 of this Article shall also apply in respect of the Annexes to this convention, any Contracting Party being entitled, at any time after the date of their entry into force under Article 12 of the convention, to withdraw its acceptance of one or more Annexes. Any Contracting Party which withdraws its acceptance of all the Annexes shall be deemed to have denounced the convention.

Article 15

1. The Council may recommend amendments to this convention. Every Contracting Party shall be invited by the Secretary-General of the Council to participate in the discussion of proposals for amendment of this convention.

2. The text of any amendment so recommended shall be communicated by the Secretary-General of the Council to all Contracting Parties to this convention, to the other signatory States and to the Member States of the Council that are not Contracting Parties to this convention.

3. Within a period of six months from the date on which the recommended amendment is so communicated, any Contracting Party or, if the amendment affects an Annex in force, any Contracting Party bound by that Annex may inform the Secretary-General of the Council:

- (a) that it has an objection to the recommended amendment, or
- (b) that, although it intends to accept the recommended amendment, the conditions

necessary for such acceptance are not yet fulfilled in its country.

4. If a Contracting Party sends the Secretary-General of the Council a communication as provided for in paragraph 3 (b) of this Article, it may, so long as it has not notified the Secretary-General of its acceptance of the recommended amendment, submit an objection to that amendment within a period of nine months following the expiry of the six-month period referred to in paragraph 3 of this Article.

5. If an objection to the recommended amendment is stated in accordance with the terms of paragraph 3 or 4 of this Article, the amendment shall be deemed not to have been accepted and shall be of no effect.

6. If no objection to the recommended amendment in accordance with paragraph 3 or 4 of this Article has been stated, the amendment shall be deemed to have been accepted as from the date specified below:

(a) if no Contracting Party has sent a communication in accordance with paragraph 3 (b) of this Article, on the expiry of the period of six months referred to in paragraph 3;

(b) if any Contracting Party has sent a communication in accordance with paragraph 3 (b) of this Article, on the earlier of the following two dates:

(i) the date by which all the Contracting Parties which sent such communications have notified the Secretary-General of the Council of their acceptance of the recommended amendment, provided that, if all the acceptances were notified before the expiry of the period of six months referred to in paragraph 3 of this Article, that date shall be taken to be the date of expiry of the said six-month period;

(ii) the date of expiry of the nine month period referred to in paragraph 4 of this Article.

7. Any amendment deemed to be accepted shall enter into force either six months after the date on which it was deemed to be accepted or, if a different period is specified in the recommended amendment, on the expiry of that period after the date on which the amendment was deemed to be accepted.

8. The Secretary-General of the Council shall, as soon as possible, notify the Contracting Parties to this convention and other signatory States of any objection to the recommended amendment made in accordance with paragraph 3 (a), and of any communication received in accordance with paragraph 3 (b), of this Article. He shall subsequently inform the Contracting Parties and

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other signatory States whether the Contracting Party or parties which have sent such a communication raise an objection to the recommended amendment or accept it.

Article 16

1. Independently of the amendment procedure laid down in Article 15 of this convention any Annex, excluding its definitions, may be modified by a decision of the Council. Every Contracting Party to this convention shall be invited by the Secretary-General of the Council to participate in the discussion of any proposal for the amendment of an Annex. The text of any amendment so decided upon shall be communicated by the Secretary-General of the Council to the Contracting Parties to this convention, the other signatory States and those Member States of the Council that are not contracting parties to this convention.

2. Amendments decided upon under paragraph 1 of this Article shall enter into force six months after their communication by the Secretary-General of the Council. Each Contracting Party bound by an Annex forming the subject of such amendments shall be deemed to have accepted those amendments unless it enters a reservation under the procedure of Article 5 of this convention.

Article 17

1. Any State ratifying or acceding to this convention shall be deemed to have accepted any amendments thereto which have entered into force at the date of deposit of its instrument of ratification or accession.

2. Any State which accepts an Annex shall be deemed, unless it enters reservations under Article 5 of this convention, to have accepted any amendments to that Annex which have entered into force at the date on which it notifies its acceptance to the Secretary-General of the Council.

Article 18

The Secretary-General of the Council shall notify the Contracting Parties to this convention, the other

signatory States, those Member States of the Council that are not Contracting Parties to this convention, and the Secretary-General of the United Nations of:

(a) signatures, ratifications and accessions under Article 11 of this convention;

(b) the date of entry into force of this convention and of each of the Annexes in accordance with Article 12;

(c) notifications received in accordance with Articles 9 and 13;

(d) notifications and communications received in accordance with Articles 5, 16 and 17;

(e) denunciations under Article 14;

(f) any amendment deemed to have been accepted in accordance with Article 15 and the date of its entry into force;

(g) any amendment to the Annexes adopted by the Council in accordance with Article 16 and the date of its entry into force.

Article 19

In accordance with Article 102 of the Charter of the United Nations, this convention shall be registered with the Secretariat of the United Nations at the request of the Secretary-General of the Council.

In witness whereof the undersigned, being duly authorized thereto, have signed this convention.

Done at Kyoto, this eighteenth day of May nineteen hundred and seventy-three, in the English and French languages, both texts being equally authentic, in a single original which shall be deposited with the Secretary-General of the Council who shall transmit certified copies to all the States referred to in paragraph 1 of Article 11 of this convention.

KYOTO CONVENTION : ANNEX E 3

ANNEX CONCERNING CUSTOMS WAREHOUSES

INTRODUCTION

It is in the nature of international trade practice that in a great many cases it is not known at the time of importation how imported goods will finally be disposed of. This means that the importers are obliged to store the goods for more or less long periods.

Where it is intended to re-export the goods, it is in the importer's interest to place them under a customs procedure which obviates the need to pay import duties and taxes.

When goods are intended for outright importation, it is again in the importer's interest to be able to delay payment of the import duties and taxes until the goods are actually taken into home use.

In order to make these facilities available to importers, most countries have provided in their national legislations for the customs warehousing procedure.

However, imported goods are not the only goods which may qualify for customs warehousing.

For example, some countries allow goods that are liable to, or have borne, internal duties and taxes (whether of national origin or previously imported against payment of import duties and taxes) to be stored in customs warehouses in order that they may qualify for exemption from, or repayment of, such internal duties and taxes.

Similarly, the deposit in a customs warehouse of goods that have previously been dealt with under another customs procedure or that may qualify, upon exportation, for repayment of import duties and taxes, makes it possible for the customs authorities to grant discharge of such other customs procedure or to repay the import duties and taxes, as the case may be, before the goods are actually re-exported.

The provisions of this Annex do not apply to:

- the storage of goods in temporary store (locked premises and enclosed or unenclosed spaces approved by the customs, in which goods may be stored pending clearance);
- the storage of goods in free ports and free zones;
- the processing or manufacturing, under customs supervision, of goods conditionally relieved from import duties and taxes in premises approved by the customs (inward processing warehouses).

DEFINITIONS

For the purposes of this Annex:

- (a) the term 'customs warehousing procedure' means the customs procedure under which imported goods are stored under customs control in a designated place (a customs warehouse) without payment of import duties and taxes;
- (b) the term 'import duties and taxes' means customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the importation of goods, but not including fees and charges which are limited in amount to the approximate cost of services rendered;
- (c) the term 'customs control' means measures applied to ensure compliance with the laws and regulations which the customs are responsible for enforcing;
- (d) the term 'security' means that which ensures, to the satisfaction of the customs, that an obligation to the customs will be fulfilled. Security is described as 'general' when it ensures that the obligations arising from several operations will be fulfilled;
- (e) the term 'person' means both natural and legal persons, unless the context otherwise requires.

PRINCIPLE

1. Standard
The customs warehousing procedure shall be governed by the provisions of this Annex.

CLASSES OF WAREHOUSES

2. Standard
National legislation shall provide for customs warehouses open to all importers (*public customs warehouses*).

Note
In accordance with the provisions of national legislation, public customs warehouses may be managed either by the customs authorities or by other authorities or by natural or legal persons.
3. Standard
The right to store imported goods in public customs warehouses shall not be restricted only to importers but shall be extended to any other persons interested.

KYOTO CONVENTION : ANNEX E 3

4. Standard

National legislation shall provide for customs warehouses to be used solely by specified persons (*private customs warehouses*) when this is necessary to meet the special requirements of trade or industry.

ESTABLISHMENT OF WAREHOUSES

5. Standard

The requirements as regards the construction and layout of customs warehouses and the arrangements for customs control shall be laid down by the customs authorities.

Note

For the purpose of control, the customs authorities may, in particular:

- require that customs warehouses be double-locked (secured by the lock of the person concerned and by the customs lock);
- keep the premises under permanent or intermittent supervision;
- keep, or require to be kept, accounts of goods warehoused (by using either special registers or the relevant declarations);
- take stock of the goods in the warehouse from time to time.

MANAGEMENT OF WAREHOUSES

6. Standard

National legislation shall specify the person or persons held responsible for the payment of any import duties and taxes chargeable on goods placed under the customs warehousing procedure that are not accounted for to the satisfaction of the customs authorities.

7. Standard

When security is required to ensure that the obligations arising from several operations will be fulfilled, the customs authorities shall accept a general security.

8. Recommended practice

The amount of any security should be set as low as possible having regard to the import duties and taxes potentially chargeable.

9. Recommended practice

The customs authorities should waive security where the warehouse is under adequate customs supervision, in particular where it is customs-locked.

10. Standard

The customs authorities shall lay down the requirements as regards the management of customs warehouses, and arrangements for storage of goods in customs warehouses and for stock-keeping and accounting shall be subject to the approval of the customs authorities.

GOODS ALLOWED TO BE WAREHOUSED

11. Recommended practice

Storage in public customs warehouses should be allowed for all kinds of imported goods liable to import duties and taxes or to restrictions or prohibitions other than those imposed on grounds of public morality or order, public security, public hygiene or health, or for veterinary or phytopathological considerations, or relating to the protection of patents, trade marks and copyrights, irrespective of quantity, country of origin, country whence arrived or country of destination.

Goods which constitute a hazard, which are likely to affect other goods or which require special installations should be accepted only by customs warehouses specially designed to receive them.

12. Standard

The kinds of goods which may be stored in private customs warehouses shall be specified by the competent authorities in the authority granting the benefit of the customs warehousing procedure or in an appropriate provision.

13. Recommended practice

Storage in customs warehouses should be allowed for goods which are entitled to repayment of import duties and taxes when exported, so that they may qualify for such repayment immediately, on condition that they are to be exported subsequently.

14. Recommended practice

Storage in customs warehouses, with a view to subsequent exportation or other authorized disposal, should be allowed for goods under the temporary admission procedure, the obligations under that procedure thereby being discharged.

15. Recommended practice

Storage in customs warehouses should be allowed for goods intended for exportation that are liable to, or have borne, internal duties or taxes, in order that they may qualify for exemption from, or repayment of, such internal duties and taxes, on condition that they are to be exported subsequently.

ADMISSION INTO WAREHOUSES

16. Standard

National legislation shall specify the conditions under which goods for warehousing shall be produced at the competent customs office and a goods declaration shall be lodged.

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AUTHORIZED OPERATIONS

17. Standard

Any person entitled to dispose of the warehoused goods shall be allowed:

- (a) to inspect them;
- (b) to take samples, against payment of the import duties and taxes where appropriate;
- (c) to carry out operations necessary for their preservation.

18. Standard

Warehoused goods shall be allowed to undergo usual terms of handling to improve their packaging or marketable quality or to prepare them for shipment, such as breaking bulk, grouping of packages, sorting and grading, and repacking.

DURATION OF WAREHOUSING

19. Standard

The authorized maximum duration of storage in a customs warehouse shall be fixed with due regard to the needs of trade and shall be not less than one year.

TRANSFER OF OWNERSHIP

20. Standard

The transfer of ownership of warehoused goods shall be allowed.

DETERIORATION, LOSS OR DESTRUCTION OF GOODS

21. Standard

Goods deteriorated or spoiled by accident or *force majeure* before leaving the warehouse shall be allowed to be cleared for home use as if they had been imported in their deteriorated or spoiled state.

22. Standard

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

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

23. Standard

At the request of the person entitled to dispose of them, any warehoused goods shall be allowed to be abandoned, in whole or in part, to the Revenue or to be destroyed or rendered commercially valueless under customs control, as the customs authorities may decide. Such abandonment or destruction shall not entail any cost to the Revenue.

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

REMOVAL FROM WAREHOUSE

24. Standard

Any person entitled to dispose of the goods shall be authorized to remove all or part of them from warehouse for re-exportation, home use, removal to another customs warehouse or assignment to any other customs procedure, subject to compliance with the conditions and formalities applicable in each case.

GOODS TAKEN INTO HOME USE

25. Standard

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

GOODS NOT REMOVED FROM WAREHOUSE

26. Standard

National legislation shall specify the procedure to be followed where goods are not removed from customs warehouse within the period laid down.

27. Recommended practice

When goods not removed from customs warehouse are sold by the customs, the proceeds of the sale, after deduction of the import duties and taxes and all other charges and expenses incurred, should either be made over to the person(s) entitled to receive them, when this is possible, or be held at their disposal for a specified period.

INFORMATION CONCERNING WAREHOUSES

28. Standard

The customs authorities shall ensure that all relevant information regarding the customs warehousing procedure is readily available to any person interested.

KYOTO CONVENTION : COUNCIL DECISION N° 77/415/EEC

COUNCIL DECISION

of 3 June 1977

accepting on behalf of the Community several Annexes to the International Convention
on the simplification and harmonization of customs procedures

(77/415/EEC)

- O.J. n° L 166 of 4.7.1977, p. 1 -

THE COUNCIL OF THE EUROPEAN
COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the recommendation from the Commission,

Whereas, in accordance with Council Decision 75/199/EEC of 18 March 1975 (1), the Community is a party to the International Convention on the simplification and harmonization of customs procedures;

Whereas the Annexes to the said Convention concerning rules of origin, documentary evidence of origin, customs transit, temporary admission for inward processing and temporary exportation for outward processing are acceptable to the Community; whereas it is nevertheless advisable to make acceptance of the Annexes concerning rules of origin, documentary evidence of origin, temporary admission for inward processing and temporary exportation for outward processing subject to certain reservations in order to take account of the special requirements of the customs union,

HAS DECIDED AS FOLLOWS:

Article 1

The following Annexes to the International Convention on the simplification and harmonization of customs procedures are accepted on behalf of the Community:

- Annex D.1 concerning rules of origin, except for standards 7 and 8 and recommended practice 10,
- Annex D.2 concerning documentary evidence of origin, except for recommended practices 3, 10 and 12,

- Annex E.1 concerning customs transit,

- Annex E.6 concerning temporary admission for inward processing, except for standards 19 and 34 and recommended practices 5, 16, 18 and 27,

- Annex E.8 concerning temporary exportation for outward processing, except for standard 20 and recommended practices 3, 9 and 10.

The texts of the above Annexes are annexed to this Decision.

Article 2

The Commission shall inform the Secretariat of the Customs Cooperation Council of the acceptance by the Community of the Annex concerning customs transit and, subject to the reservations referred to in Article 1, of the Annexes concerning rules of origin, documentary evidence of origin, temporary admission for inward processing and temporary exportation for outward processing.

Done at Brussels, 3 June 1977.

For the Council

The President

D. OWEN



KYOTO CONVENTION : ANNEX D 1

ANNEX D.1

ANNEX CONCERNING RULES OF ORIGIN

Introduction

The concept of the origin of goods enters into the implementation of many measures whose application is the responsibility of the customs. The rules applied to determine origin employ two different basic criteria: the criterion of goods 'wholly produced' in a given country, where only one country enters into consideration in attributing origin, and the criterion of 'substantial transformation', where two or more countries have taken part in the production of the goods. The 'wholly produced' criterion applies mainly to 'natural' products and to goods made entirely from them, so that goods containing any parts or materials imported or of undetermined origin are generally excluded from its field of application. The 'substantial transformation' criterion can be expressed by a number of different methods of application.

In practice the substantial transformation criterion can be expressed

- by a rule requiring a change of tariff heading in a specified nomenclature, with lists of exceptions, and or
- by a list of manufacturing or processing operations which confer, or do not confer, upon the goods the origin of the country in which those operations were carried out, and or
- by the *ad valorem* percentage rule, where either the percentage value of the materials utilized or the percentage of the value added reaches a specified level.

The advantages and disadvantages of these various methods of expression, from the point of view of the customs and of the user, may be summed up as follows:

A. CHANGE OF TARIFF HEADING

The usual method of application is to lay down a general rule whereby the product obtained is considered to have undergone sufficient manufacturing or processing if it falls in a heading of a systematic goods nomenclature different from the headings applicable to each of the materials utilized.

This general rule is usually accompanied by lists of exceptions based on the systematic goods nomenclature; these specify the cases in which a change of heading is not decisive or does not impose further conditions.

Advantages

This method permits the precise and objective formulation of the conditions determining origin. If required to produce evidence, the manufacturer will normally have no difficulty in furnishing data establishing that the goods do in fact meet the conditions laid down.

Disadvantages

The preparation of lists of exceptions is often difficult and moreover such lists must normally be constantly updated to keep them abreast of technical developments and economic conditions. Any descriptions of manufacturing or qualifying processes must not be unduly complicated, since otherwise they might lead manufacturers to commit errors in good faith.

In addition, a prerequisite for use of the structure of a systematic goods nomenclature for determining origin is that both the country of exportation and the country of importation have adopted the same nomenclature as a basis for their respective tariffs and apply it uniformly.

B. LISTS OF MANUFACTURING OR PROCESSING OPERATIONS

This method is generally expressed by using general lists describing for each product the technical manufacturing or processing operations regarded as sufficiently important ('qualifying processes').

Advantages

The advantages are the same as those described in A above.

Disadvantages

Apart from sharing the disadvantages referred to in A above, the general lists are longer and more detailed, so their preparation is even more difficult.

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C. AD VALOREM PERCENTAGE RULE

In order to determine origin by this method, regard is had to the extent of the manufacturing or processing undergone in a country, by reference to the value thereby added to the goods. When this added value equals or exceeds a specified percentage, the goods acquire origin the country where the manufacturing or processing was carried out.

The value added may also be calculated by reference to the materials or components of foreign or undetermined origin used in manufacturing or producing the goods. The goods retain origin in a specific country only if the materials or components do not exceed a specified percentage of the value of the finished product.

In practice, therefore, this method involves comparison of the value of the materials imported or of undetermined origin with the value of the finished product.

The value of constituents imported or of undetermined origin is generally established from the import value or the purchase price. The value of the goods as exported is normally calculated using the cost of manufacture, the ex-works price or the price at exportation.

This method may be applied:

- either in combination with the two other methods, by means of the lists of exceptions referred to in A above or the general lists referred to in B, or
- by a general rule prescribing a uniform percentage, without reference to a list of individual products.

Advantages

The main advantages of this method are its precision and simplicity.

The value of constituent materials imported or of undetermined origin can be established from available commercial records or documents.

Where the value of the exported goods is based on the ex-works price or the price at exportation, as a rule both prices are readily ascertained and can be supported by commercial invoices and the commercial records of the traders concerned.

Disadvantages

Difficulties are likely to arise especially in border-line cases in which a slight difference above or below the prescribed percentage causes a product to meet, or fail to meet, the origin requirements.

Similarly, the origin attributed depends largely on the fluctuating world market prices for raw materials and also on currency fluctuations. There fluctuations may at times be so marked that the application of rules of origin formulated on this basis is appreciably distorted.

Another major disadvantage is that such elements as cost of manufacture or total cost of products used, which may be taken as the basis for calculating value added, are often difficult to establish and may well have a different make-up and interpretation in the country of exportation and the country of importation. Disputes may arise as to whether certain factors, particularly overheads, are to be allocated to cost of manufacture or, for example, to selling, distribution, etc. costs.

While these various rules for determining origin all have, in one degree or another, advantages and disadvantages, it must be stressed that the absence of common rules of origin, at both importation and exportation, not only complicates the task of customs administrations and of the bodies empowered to issue documentary evidence of origin but also causes difficulties for those involved in international trade. This points to the desirability of moving progressively towards harmonization in this field. Even where different methods have been introduced to reflect economic conditions or negotiating factors in preferential tariff arrangements, it seems very desirable that they should exist within a common or standard framework, for ease of understanding by traders and ease of application by the customs.

Having regard to the foregoing considerations, the Annex proposes, following the definitions of certain technical terms, those rules for the determination of origin which it is felt can be most easily applied and controlled, with least risk of misunderstanding and fraud and the least interference with commercial activities.

The provisions concerning these rules are accompanied by other provisions generally agreed to be essential for the practical application of a system of origin determination.

The Annex deals solely with the customs aspects of rules of origin. It does not, for example, extend to measures taken to protect industrial or commercial property or to ensure respect for origin indications or other trade descriptions in force.

Definitions

For the purpose of this Annex:

- (a) the term 'country of origin of goods' means the country in which the goods have been produced or manufactured, according to the criteria laid down for the purposes of application of the customs tariff,

KYOTO CONVENTION : ANNEX D 1

of quantitative restrictions or of any other measure related to trade;

Note

In this definition the word 'country' may include a group of countries, a region or a part of a country.

- (b) the term 'rules of origin' means the specific provisions, developed from principles established by national legislation or international agreements ('origin criteria'), applied by a country to determine the origin of goods.
- (c) the term 'substantial transformation criterion' means the criterion according to which origin is determined by regarding as the country of origin the country in which the last substantial manufacturing or processing, deemed sufficient to give the commodity its essential character, has been carried out;
- (d) the term 'customs control' means the measures applied to ensure compliance with the laws and regulations which the customs are responsible for enforcing.

Principle

1. *Standard*

The rules of origin necessary for the implementation of the measures which the customs are responsible for applying both at importation and at exportation shall be laid down in accordance with the provisions of this Annex.

Rules of origin

2. *Standard*

Goods produced wholly in a given country shall be taken as originating in that country. The following only shall be taken to be produced wholly in a given country:

- (a) mineral products extracted from its soil, from its territorial waters or from its sea-bed;
- (b) vegetable products harvested or gathered in that country;
- (c) live animals born and raised in that country;
- (d) products obtained from live animals in that country;
- (e) products obtained from hunting or fishing conducted in that country;
- (f) products obtained by maritime fishing and other products taken from the sea by a vessel of that country;
- (g) products obtained aboard a factory ship of that country solely from products of the kind covered by paragraph (f) above;
- (h) products extracted from marine soil or subsoil outside that country's territorial waters, provided that the country has sole rights to work that soil or subsoil;
- (i) scrap and waste from manufacturing and processing

operations, and used articles, collected in that country and fit only for the recovery of raw materials;

- (k) goods produced in that country solely from the products referred to in paragraphs (a) to (ij) above.

3. *Standard*

Where two or more countries have taken part in the production of the goods, the origin of the goods shall be determined according to the substantial transformation criterion.

Notes

1. In practice the substantial transformation criterion can be expressed:

- by a rule requiring a change of tariff heading in a specified nomenclature with lists of exceptions, and/or
- by a list of manufacturing or processing operations which confer, or do not confer, upon the goods the origin of the country in which those operations were carried out, and/or
- by the *ad valorem* percentage rule, where either the percentage value of the materials utilized or the percentage of the value added reaches a specified level.

2. In order to determine whether the conditions relating to substantial transformation are met, use may be made of the structure of a tariff classification system such as the Brussels Nomenclature by laying down a general rule accompanied by lists of exceptions.

Under this general rule the product obtained is considered to have undergone sufficient manufacturing or processing if it falls in a heading of the tariff classification system different from the headings applicable to each of the materials utilized.

The lists of exceptions may cite:

- (a) the manufacturing or processing operations which, although they entail a change in the tariff classification heading, are not regarded as substantial or are regarded as substantial only under certain conditions;
- (b) the manufacturing or processing operations which, although they do not entail a change in the tariff classification heading, are regarded as substantial under certain conditions.

The conditions referred to in (a) and (b) may relate either to a type of treatment undergone by the goods or to an *ad valorem* percentage rule.

3. The *ad valorem* percentage requirement may be expressed in the form of a general rule laying down a uniform rate, without a list of individual products.

4. *Recommended practice*

In applying the substantial transformation criterion, use should be made of the Brussels Nomenclature as provided for in Note 2 to standard 3.

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5. *Recommended practice*

Where the substantial transformation criterion is expressed in terms of the *ad valorem* percentage rule, the values to be taken into consideration should be:

- for the materials imported, the dutiable value at importation or, in the case of materials of undetermined origin, the first ascertainable price paid for them in the territory of the country in which manufacture took place, and
- for the goods produced, either the ex-works price or the price at exportation, according to the provisions of national legislation.

6. *Standard*

Operations which do not contribute or which contribute to only a small extent to the essential characteristics or properties of the goods, and in particular operations confined to one or more of those listed below, shall not be regarded as constituting substantial manufacturing or processing :

- (a) operations necessary for the preservation of goods during transportation or storage;
- (b) operations to improve the packaging or the marketable quality of the goods or to prepare them for shipment, such as breaking bulk, grouping of packages, sorting and grading, repacking;
- (c) simple assembly operations;
- (d) mixing of goods of different origin, provided that the characteristics of the resulting product are not essentially different from the characteristics of the goods which have been mixed.

Special cases of qualification for origin7. *Standard*

Accessories, spare parts and tools for use with a machine, appliance, apparatus or vehicle shall be deemed to have the same origin as the machine, appliance, apparatus or vehicle, provided that they are imported and normally sold therewith and correspond, in kind and number, to the normal equipment thereof.

8. *Standard*

An unassembled or disassembled article which is imported in more than one consignment because it is not feasible, for transport or production reasons, to import it in a single consignment shall, if the importer so requests, be treated as one article for the purpose of determining origin.

9. *Standard*

For the purpose of determining origin, packings shall be deemed to have the same origin as the goods they contain unless the national legislation of the country of importation requires them to be declared separately for tariff purposes, in which case their origin shall be determined separately from that of the goods.

10. *Recommended practice*

For the purpose of determining the origin of goods, where packings are deemed to have the same origin as the goods, account should be taken, in particular where a percentage method is applied, only of packings in which the goods are ordinarily sold by retail.

11. *Standard*

For the purpose of determining the origin of goods, no account shall be taken of the origin of the energy, plant, machinery and tools used in the manufacturing or processing of the goods.

Direct transport rule12. *Recommended practice*

Where provisions requiring the direct transport of goods from the country of origin are laid down, derogations therefrom should be allowed, in particular for geographical reasons (for example, in the case of landlocked countries) and in the case of goods which remain under customs control in third countries (for example, in the case of goods displayed at fairs or exhibitions or placed in customs warehouses).

Information concerning rules of origin13. *Standard*

The competent authorities shall ensure that the rules of origin, including any changes and interpretative information, are readily available to any person interested.

14. *Standard*

Changes in the rules of origin or in the procedures for their application shall enter into force only after sufficient notice has been given to enable the interested persons, both in export markets and in supplying countries, to take account of the new provisions.

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ANNEX D.2

ANNEX CONCERNING DOCUMENTARY EVIDENCE OF ORIGIN

Introduction

The applicability of many customs measures, in particular those relating to tariffs, depends on the origin of the goods. Certificates and other documentary evidence of origin produced at importation are intended to facilitate control of origin and thus expedite clearance operations.

Documentary evidence of origin may be provided by a simple statement shown on the commercial invoice or some other document by the manufacturer, producer, supplier, exporter or other competent person.

In some cases, however, these statements must be authenticated or supplemented by means of certification by an authority or body which is empowered for this purpose and is independent of both the exporter and the importer. In other cases provision may be made for special forms ('certificates of origin' on which the body empowered to issue them certifies the origin of the goods and which may also include a statement by the manufacturer, producer, etc.

On the other hand, there are circumstances where it may be possible to dispense with the requirement of any documentary evidence of origin.

This range of possible forms of documentary evidence of origin allows account to be taken of the various degrees of importance of origin determination, having regard to the variety of interests involved.

Precise rules are, however, necessary so that exporters and importers may know exactly what the customs requirements are in this field and may thus take advantage of the simplification of formalities made possible in some cases. These rules also lay down the conditions of validity to be met by the various forms of documentary evidence.

Definitions

For the purposes of this Annex:

- (a) the term 'documentary evidence of origin' means a certificate of origin, a certified declaration of origin or a declaration of origin.
- (b) the term 'certificate of origin' means a specific form identifying the goods, in which the authority or body empowered to issue it certifies expressly that

the goods to which the certificate relates originate in a specific country. This certificate may also include a declaration by the manufacturer, producer, supplier, exporter or other competent person;

Note

In this definition the word 'country' may include a group of countries, a region or a part of a country.

- (c) the term 'certified declaration of origin' means a declaration of origin certified by an authority or body empowered to do so;

- (d) the term 'declaration of origin' means an appropriate statement as to the origin of the goods made, in connection with their exportation, by the manufacturer, producer, supplier, exporter or other competent person on the commercial invoice or any other document relating to the goods;

Note

The statement may be worded as follows:

The country of origin of the goods described herein is . . . (country of origin).

- (e) the term 'regional appellation certificate' means a certificate drawn up in accordance with the rules laid down by an authority or approved body certifying that the goods described therein qualify for a designation specific to the given region (e.g. champagne, port wine, Parmesan cheese);

- (f) the term 'person' means both natural and legal persons, unless the context otherwise requires.

Principle

1. *Standard*

The requirement, establishment and issue of documentary evidence relating to the origin of goods shall be governed by the provisions of this Annex.

Requirement of documentary evidence of origin

2. *Standard*

Documentary evidence of origin may be required only when it is necessary for the application of preferential

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customs duties, of economic or trade measures adopted unilaterally or under bilateral or multilateral agreements or of measures adopted for reasons of health or public order.

3. *Recommended practice*

(1) Documentary evidence of origin should not be required in the following cases:

- (a) goods sent in small consignments addressed to private individuals or carried in travellers' baggage, provided that such importations are of a non-commercial nature and the aggregate value of the importation does not exceed an amount which shall not be less than US \$100;
- (b) commercial consignments the aggregate value of which does not exceed an amount which shall not be less than US \$60;
- (c) goods granted temporary admission;
- (d) goods carried in customs transit;
- (e) goods accompanied by a regional appellation certificate as well as certain specific goods, where the conditions to be met by the supplying countries under bilateral or multilateral agreements relating to those goods are such that documentary evidence need not be required.

(2) Where several consignments of the kind referred to in paragraph 1 (a) or (b) are sent at the same time, by the same means, to the same consignee, by the same consignor, the aggregate value shall be taken to be the total value of those consignments.

4. *Recommended practice*

When rules relating to the requirement of documentary evidence of origin have been laid down unilaterally, they should be reviewed at least every three years to ascertain whether they are still appropriate in the light of changes in the economic and commercial conditions under which they were imposed.

5. *Standard*

Documentary evidence from the competent authorities of the country of origin may be required whenever the customs authorities of the country of importation have reason to suspect fraud.

Applications and form of the various types of documentary evidence of origin

(a) *Certificate of origin**Form and content*6. *Recommended practice*

(1) When revising present forms or preparing new forms of certificates of origin, Contracting Parties should use

the model form in Appendix I to this Annex, in accordance with the notes in Appendix II, and having regard to the rules in Appendix III.

(2) Contracting Parties which have aligned their forms of certificate of origin on the model form in Appendix I to this Annex should notify the Secretary-General of the Council accordingly.

*Languages to be used*7. *Recommended practice*

Certificate of origin forms should be printed in the language(s) selected by the country of exportation and, if these languages are neither English nor French, also in English or French.

8. *Recommended practice*

Where the certificate of origin is made out in a language that is not a language of the country of importation, the customs authorities of that country should not require, as a matter of course, a translation of the particulars given in the certificate of origin.

*Authorities and other bodies empowered to issue certificates of origin*9. *Standard*

Contracting Parties accepting this Annex shall indicate, either in their notification of acceptance or subsequently, the authorities or bodies empowered to issue certificates of origin.

Note

Certificates of origin may be issued not only by customs or other authorities, but also by bodies (for example, chambers of commerce) previously approved by the competent authorities.

10. *Recommended practice*

Where goods are not imported directly from the country of origin but are forwarded through the territory of a third country, certificates of origin should be allowed to be drawn up by the authorities or bodies empowered to issue such certificates in that third country, on the basis of a certificate of origin previously issued in the country of origin of the goods.

11. *Recommended practice*

Authorities or bodies empowered to issue certificates of origin should retain for not less than two years the applications for, or control copies of, the certificates of origin issued by them.

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(b) *Documentary evidence other than certificates of origin*

12.

Recommended practice

(1) Where documentary evidence of origin is required, a declaration of origin should be accepted in the following cases:

(a) goods sent in small consignments addressed to private individuals or carried in travellers' baggage, provided that such importations are of a non-commercial nature and the aggregate value of the importation does not exceed an amount which shall not be less than US \$500;

(b) commercial consignments the aggregate value of which does not exceed an amount which shall not be less than US \$300.

(2) Where several consignments of the kind referred to in paragraph 1 (a) or (b) are sent at the same time, by the same means, to the same consignee, by the same

consignor, the aggregate value shall be taken to be the total value of those consignments.

Sanctions

13.

Standard

Provision shall be made for sanctions against any person who prepares, or causes to be prepared, a document containing false information with a view to obtaining documentary evidence of origin.

Information concerning requirements with respect to documentary evidence of origin

14.

Standard

The competent authorities shall ensure that all relevant information regarding the requirements with respect to documentary evidence of origin is readily available to any person interested.

<p>1. Exporter (name, address, country) Exportateur (nom, adresse, pays)</p> <hr/> <p>3. Consignee (name, address, country) Destinataire (nom, adresse, pays)</p> <hr/> <p>4. Particulars of transport (where required) Renseignements relatifs au transport (le cas échéant)</p>	<p>2.</p> <p style="text-align: right;">Number Numéro</p> <p style="text-align: center; font-weight: bold; font-size: 1.2em;">CERTIFICATE OF ORIGIN CERTIFICAT D'ORIGINE</p>	
<p>5. Marks and numbers; Number and kind of packages; Description of goods Marques et numéros; nombre et nature des colis; désignation des marchandises</p>	<p>6. Gross weight Poids brut</p>	<p>7.</p>
<p>8. Other information Autres renseignements</p>		
<p style="text-align: right;">It is hereby certified that the abovementioned goods originate in : Il est certifié par la présente que les marchandises mentionnées ci-dessus sont originaires de :</p>		
<p style="text-align: center;">Certifying body Organisme ayant délivré le certificat</p>		
<p>Stamp Timbre</p> <div style="border: 1px dashed black; width: 80px; height: 60px; margin: 0 auto;"></div>	<p>(Place and date of issue) (Lieu et date de délivrance)</p> <p>(Authorized signature) (Signature autorisée)</p>	

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APPENDIX II

NOTES

- (1) The size of the certificate should be the international ISO size A4 (210 × 297 mm, 8.27 × 11.69 inches). The form should be provided with a 10 mm top margin and a 20 mm left-hand filing margin. Line spacing should be based on multiples of 4.24 mm (1/6 inch) and width-spacing on multiples of 2.54 mm (1/10 inch). The layout should be in conformity with the ECE layout key, as illustrated in Appendix I. Minor deviations in the exact size of boxes, etc. are permissible if required for particular reasons in the issuing country, such as the existence of non-metric measurement systems, features of national aligned systems of documents, etc.
- (2) Where it is necessary to provide for applications for certificates of origin, the form of application and the form of certificate should be compatible to permit completion in one run.
- (3) Countries may determine standards concerning the weight per square metre of the paper, and the use of a machine-turned background to prevent falsification.
- (4) For the guidance of users, rules for the establishment of the certificate of origin may be printed on the back of the certificate.
- (5) Where requests for *post facto* control may be submitted under a mutual administrative assistance agreement, a space may be provided for that purpose on the back of the certificate.
- (6) The following comments refer to the boxes in the model form:

Box 1

'Consignor', 'producer', 'supplier', etc. may be substituted for 'exporter'.

Box 2

There should be only one original certificate of origin, identified by the word 'original' adjacent to the document title. If a certificate of origin is issued in replacement of an original certificate that has been lost, the replacement certificate shall be identified by the word 'duplicate' adjacent to the document title. Copies of an original or of a duplicate certificate shall bear the word 'copy' adjacent to the title. This box is also intended for the name (logotype, emblem, etc.) of the issuing authority and should leave space for other official purposes.

Box 3

The particulars provided for in this box may be replaced by 'to order' and, possibly, the country of destination.

Box 4

This box can be used for additional information on means of transport, route, etc. which can be inserted if so desired by, for example, the issuing authority.

Box 5

If an indication of 'item No' is required this can be inserted, preferably, in the margin to this box, or at the beginning of each line in the box. 'Marks and numbers' can be separated from 'number and kind of packages' and 'description of goods' by a vertical line. If a line is not used, these particulars should be distinguished by adequate spacing. The description of goods can be supported by adding the number of the applicable Brussels Nomenclature heading, preferably in the right hand part of the column. Particulars of the

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origin criteria, if required, should be given in this box and should be separated from the other information by a vertical line.

Box 6

Normally gross weight should suffice for the identification of the goods.

Box 7

This column is left blank for any additional details that might be required, such as measurements, or for reference to other documents (e.g. commercial invoices).

Boxes 6 and 7

Other quantities which the exporter may state in order to facilitate identification can be entered in either box 6 or 7, as appropriate.

Box 8

This area is reserved for the details of the certification by the competent body (certification legend, stamps, signatures, date and place of issue, etc.). The precise wording of texts, etc. is left to the discretion of the issuing authority, the wording used in the model form serving only as an example. This box may also be used for a signed declaration by the exporter (or the supplier or manufacturer).

APPENDIX III**RULES FOR THE ESTABLISHMENT OF CERTIFICATES OF ORIGIN**

The rules for the establishment of certificates of origin (and where applicable, of applications for such certificates) are left to the discretion of national authorities, due account being taken of the notes set out above. However, it may be necessary to ensure compliance with *inter alia* the following provisions:

- (1) The forms may be completed by any process, provided that the entries are indelible and legible.
 - (2) Neither erasures nor superimpositions should be allowed on the certificates (or applications). Any alterations should be made by striking out the erroneous material and making any additions required. Such alterations should be approved by the person who made them and certificated by the appropriate authority or body.
 - (3) Any unused spaces should be crossed out to prevent any subsequent addition.
 - (4) If warranted by export trade requirements, one or more copies may be drawn up in addition to the original.
-

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ANNEX E.1

ANNEX CONCERNING CUSTOMS TRANSIT

Introduction

For a variety of reasons it is frequently necessary for goods which are potentially liable to import or export duties and taxes to move from one customs office to another.

The legislation of most countries contains provisions under which such movements may take place without payment of the import or export duties and taxes, the goods being transported under customs control to ensure compliance with the requirements laid down. The procedure under which such movements are made is termed 'customs transit'.

To facilitate the international transport of goods which have to pass through a number of customs territories arrangements have been made under international agreements for the States concerned to apply standard procedures for the treatment of goods carried in customs transit through their territories.

This Annex relates to both national and international customs transit. It does not apply to goods carried by post or in travellers' baggage.

Definitions

For the purposes of this Annex:

- (a) the term 'customs transit' means the customs procedure under which goods are transported under customs control from one customs office to another;
- (b) the term 'customs transit operation' means the transport of goods from an office of departure to an office of destination under customs transit;
- (c) the term 'office of loading' means any customs office under whose authority certain preliminary measures are taken to facilitate commencement of a customs transit operation at an office of departure;
- (d) the term 'office of departure' means any customs office at which a customs transit operation commences;
- (e) the term 'office *en route*' means any customs office where goods are imported or exported in the course of a customs transit operation;

- (f) the term 'office of destination' means any customs office at which a customs transit operation is terminated;
- (g) the term 'goods declaration' means a statement made in the form prescribed by the customs by which the persons interested indicate the customs procedure to be applied to the goods and furnish the particulars which the customs require to be declared for the application of that procedure;
- (h) the term 'declarant' means the person who signs a goods declaration or in whose name it is signed;
- (ij) the term 'transport unit' means:
 - (i) containers having an internal volume of one cubic metre or more,
 - (ii) road vehicles, including trailers and semi-trailers,
 - (iii) railway wagons, and
 - (iv) lighters, barges and other vessels suitable for use on inland waterways;
- (k) the term 'import and export duties and taxes' means customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the importation or exportation of goods but not including fees and charges which are limited in amount to the approximate cost of services rendered;
- (l) the term 'customs control' means measures applied to ensure compliance with the laws and regulations which the customs are responsible for enforcing;
- (m) the term 'security' means that which ensures to the satisfaction of the customs, that an obligation to the customs will be fulfilled. Security is described as 'general' when it ensures that the obligations arising from several operations will be fulfilled;
- (n) the term 'person' means both natural and legal persons, unless the context otherwise requires.

Principles

1. *Standard*
Customs transit shall be governed by the provisions of this Annex.
2. *Standard*
National legislation shall specify the conditions to be fulfilled and the formalities to be accomplished for the purposes of customs transit.

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Scope

3. *Standard*

The customs authorities shall allow goods to be transported under customs transit in their territory:

- (a) from an office of entry to an office of exit;
- (b) from an office of entry to an inland customs office;
- (c) from an inland customs office to an office of exit;
- (d) from one inland customs office to another inland customs office.

Note 1

Customs transit movements as described in (a) to (c) above are termed 'international customs transit' when they take place as part of a single customs transit operation during which one or more frontiers are crossed in accordance with a bilateral or multilateral agreement.

Note 2

The following expressions may be used to describe the customs transit movements referred to above:

- (a) through transit (office of entry to office of exit);
- (b) inward transit (office of entry to inland customs office);
- (c) outward transit (inland customs office to office of exit);
- (d) interior transit (one inland customs office to another).

4. *Standard*

Goods being carried under customs transit shall not be subject to the payment of import or export duties and taxes provided the conditions laid down by the customs authorities are complied with.

5. *Recommended practice*

Any person having the right to dispose of the goods, for example the owner, the carrier, the forwarding agent, the consignee or an authorized agent approved by the customs should be entitled to declare the goods for customs transit.

Note

The customs authorities may require the declarant to establish his right to dispose of the goods.

6. *Standard*

The declarant shall be responsible to the customs authorities for compliance with the obligations incurred under

customs transit; in particular he shall ensure that the goods are produced intact at the office of destination in accordance with the conditions imposed by those customs authorities.

General provisions

7. *Standard*

The customs authorities shall designate the customs offices which are competent to perform the functions laid down for the purposes of customs transit.

8. *Recommended practice*

Where corresponding customs offices are located on a common frontier, the customs authorities of the two countries concerned should correlate the business hours and the competence of those offices for the purposes of customs transit.

9. *Recommended practice*

At the request of the person concerned, and for reasons deemed valid by the customs authorities, the latter should, so far as administrative circumstances permit, perform the functions laid down for the purposes of customs transit outside the business hours and outside the premises of the customs office, it being understood that the expenses entailed may be charged to the person concerned.

10. *Standard*

Priority shall be given to the customs operations relating to live animals, perishable goods and other urgent consignments which are under customs transit and for which rapid transport is essential.

Formalities at the office of departure

(a) *Goods declaration for customs transit*11. *Standard*

Unless this formality is waived by the customs authorities a written goods declaration for customs transit shall be presented at the office of departure.

Note

In various countries simplified procedures exist under which certain customs formalities, including the presentation of a goods declaration, are waived. These procedures are applicable, for example, to goods carried by rail under cover of an international consignment note, and to goods moving only in the frontier zone.

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12. *Standard*
- Goods declaration forms for customs transit shall conform to the official model prescribed by the competent authorities.
- Note 1
- The declarant is normally required to declare the following items:
- name and address of consignor,
 - name and address of declarant,
 - name and postal address of consignee,
 - mode of transport,
 - identification of means of transport,
 - seals, etc. affixed,
 - place of loading,
 - office of destination,
 - transport unit (type, identification No),
 - marks, numbers, number and kind of packages,
 - description of goods,
 - gross weight per consignment in kilograms,
 - list of documents attached,
 - place, date and signature of declarant.
- Note 2
- When they are considering revision of present forms or preparation of new forms for goods declarations for customs transit, the competent authorities may base their forms on the model in Appendix I to this Annex having regard to the notes in Appendix II. The model is intended as a basis for the designing of customs transit declaration forms to be used in customs transit procedures where other forms have not been prescribed by bilateral or multilateral agreements. The model has been designed to be used for national customs transit operations but can also be used for international customs transit operations.
13. *Recommended practice*
- Any commercial or transport document setting out clearly the necessary particulars should be accepted as the descriptive part of the goods declaration for customs transit.
- (b) *Security*
14. *Standard*
- The form in which security is to be provided for the purposes of customs transit shall be laid down in national legislation or determined by the customs authorities in accordance with national legislation.
15. *Recommended practice*
- The choice between the various acceptable forms of security should be left to the declarant.
16. *Standard*
- The customs authorities shall determine the amount in which security is to be provided for the customs transit operation.
17. *Standard*
- When security is required to ensure that the obligations arising from several customs transit operations will be fulfilled, the customs authorities shall accept a general security.
18. *Recommended practice*
- The amount of any security should be set as low as possible having regard to the import or export duties and taxes potentially chargeable.
- (c) *Examination and identification of consignments*
19. *Recommended practice*
- Where the customs authorities exercise their right to examine goods declared for customs transit, they should limit the extent of the examination to that deemed necessary to ensure compliance with the laws and regulations which the customs are responsible for enforcing.
20. *Standard*
- The customs authorities at the office of departure shall take all necessary action to enable the office of destination to identify the consignment and to detect any unauthorized interference.
21. *Standard*
- When a consignment is conveyed in a transport unit, customs seals shall be affixed to the transport unit itself provided that the transport unit is so constructed and equipped that:
- (a) customs seals can be simply and effectively affixed to it;
 - (b) no goods can be removed from or introduced into, the sealed part of the transport unit without leaving visible traces of tampering or without breaking the customs seal;
 - (c) it contains no concealed spaces where goods may be hidden;
 - (d) all spaces capable of holding goods are readily accessible for customs inspection.
- Such transport units shall also have been approved for the transport of goods under customs seal.
- Note 1
- Transport units are approved for the transport of goods under customs seal pursuant to various international agreements such as the Customs Convention on containers, done at Geneva on 18 May 1956, the Customs Convention on the international transport of goods under cover of TIR carnets,

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done at Geneva on 15 January 1959, the Unité technique des chemins de fer, concluded at Berne in May 1886, 1960 edition, and the regulations (21 November 1963 version) of the Central Rhine Commission concerning the sealing of Rhine navigation vessels. They may be approved in the future pursuant to agreements which may supersede the foregoing. Additional arrangements for approval may be made by countries by bilateral or multilateral agreement for transport units to be used for the purposes of customs transit solely in their territories, for example in respect of containers which have an internal volume of less than one cubic metre but which in all other respects qualify for customs treatment as containers.

Note

In certain circumstances customs authorities may decide to seal transport units which have not been approved for the transport of goods under customs seal when they are satisfied that the units, when sealed, are sufficiently secure.

22.

Standard

When the consignment is conveyed in a transport unit which cannot be effectively sealed, identification shall be assured and unauthorized interference rendered readily detectable, either by affixing customs seals to individual packages, by affixing identification marks, by describing the goods, by reference to samples, plans, sketches or photographs attached to the goods declaration, by full examination of the goods and recording the results thereof on the goods declaration, or by customs escort.

Note

The precise action which the customs authorities may decide to take when goods are to be transported in a transport unit which cannot be effectively sealed will depend upon the individual circumstances of each case, taking account of factors such as the nature of the goods and their packing, and the potential import or export duties and taxes involved.

(d) *Additional control measures*

23.

Standard

Only when they consider such a measure to be indispensable shall the customs authorities:

(a) require goods to follow a prescribed itinerary; or

(b) require goods to be transported under customs escort.

24.

Recommended practice

When the customs authorities prescribe a time limit for the production of the goods at a specified customs office they should take account of the circumstances in which the customs transit operation will take place.

Customs seals and identification marks

25.

Standard

Customs seals and fastenings used in the application of customs transit shall fulfil the minimum requirements laid down in Appendix III to this Annex.

26.

Recommended practice

Customs seals and identification marks affixed by foreign customs authorities should be accepted for the purposes of the customs transit operation unless they are considered not to be sufficient or secure or the customs authorities proceed to an examination of the goods. When foreign customs seals and fastenings have been accepted in a customs territory they should be afforded the same legal protection in that territory as national seals and fastenings.

Termination of customs transit

27.

Standard

National legislation shall not, in respect of the termination of a customs transit operation, require more than that the goods and the relevant goods declaration be presented at the office of destination within any time limit fixed, without the goods having undergone any change and without having been used, and with customs seals or identification marks intact.

Note 1

The controls carried out for the purposes mentioned above by the office of destination may vary according to the circumstances of each individual customs transit operation. The customs authorities generally, however, satisfy themselves that any seals and fastenings or identification marks are intact, may verify that the transport unit, if any, is otherwise secure and may carry out either a summary or a detailed examination of the goods themselves. The examination of the goods may take place, for example, in connection with the placing of the goods under another customs procedure.

Note 2

National legislation may provide that accidents and other unforeseen events *en route* affecting the customs transit operation be reported to, and verified

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by, the customs or other competent authorities closest to the scene of the accident or other event.

28. *Standard*

When it has been established to the satisfaction of the competent customs authorities that the person concerned has fulfilled his obligations, any security given shall be discharged without delay.

29. *Recommended practice*

Failure to follow a prescribed itinerary or to comply with a prescribed time limit should not entail the collection of any import or export duties potentially chargeable provided the customs authorities are satisfied that all other requirements have been met.

30. *Standard*

Exemption from the payment of the import or export duties and taxes normally chargeable shall be granted when it is established to the satisfaction of the customs authorities that goods being transported under customs transit have been destroyed or irrecoverably lost by accident or by *force majeure*, or are short for reasons due to their nature.

Note

As the customs authorities may require, remnants of such goods may be:

- (a) cleared for home use in their existing state as if they had been imported in that state; or
- (b) re-exported; or
- (c) abandoned free of all expenses to the revenue; or
- (d) destroyed or rendered commercially valueless under customs control without expense to the revenue;

International agreements relating to customs transit31. *Recommended practice*

Contracting Parties should give careful consideration to the possibility of acceding to:

- the Customs Convention on the international transit of goods (ITI Convention), Vienna, 7 June 1971,
- the Customs Convention on the international transport of goods under cover of TIR carnets (TIR Convention), Geneva, 15 January 1959,

— the Customs Convention on the ATA carnet for the temporary admission of goods (ATA Convention), Brussels 6 December 1961,

and of adhering to any international instruments that may supersede them.

Note

ATA carnets can be accepted for the transit of goods under temporary admission which have to be conveyed to or from their destination under customs control, either in the country of temporary admission or through a country or countries between those of exportation and importation.

32. *Recommended practice*

Contracting Parties which are not in a position to adhere to the international instruments enumerated in recommended practice 31 should, when drawing up bilateral or multilateral agreements with a view to setting up an international customs transit procedure, take account therein of standards and recommended practices 1 to 30 in the present Annex and, in addition, incorporate in the agreements the following specific provisions:

- (1) where goods are transported in a transport unit meeting the requirements set out in standard 21, and where the person concerned so requests and gives the assurance that the transport unit will, at a subsequent stage of the transport operation, be placed under a customs transit procedure requiring a customs seal, the customs authorities at the office of loading should:
 - satisfy themselves of the accuracy of the accompanying documents approved by the bilateral or multilateral agreement and describing the contents of the transport unit,
 - seal the transport unit,
 - record on the accompanying documents the name of the office of loading, details of the customs seals affixed and of the date of affixing.
- (2) when the goods are subsequently declared for customs transit, the customs authorities at the office of departure should, unless in exceptional circumstances they deem it necessary to examine the goods, accept the seals affixed by the office of loading and the accompanying documents referred to in (1) above;
- (3) common goods declaration forms for customs transit should be accepted in each customs territory involved; such forms should be based on the model shown in Appendix I to this Annex taking account of the notes contained in Appendix II;
- (4) security, where required, should be given and accepted in the form of a guarantee valid and enforceable in each customs territory involved, evidence of the existence of such guarantee being provided either by the goods declaration form for customs transit or by another document;

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(5) without prejudice to their right to examine the goods, the customs authorities should, as a rule, limit the extent of the formalities to be carried out at offices *en route* to the following:

— at offices where goods are imported into the customs territory the customs authorities should satisfy themselves that the goods declaration is in order, that any customs seals and fastenings or identification marks previously affixed are intact and, where appropriate, that the transport unit is secure, and that, where required, a guarantee is in force; they should then endorse the goods declaration accordingly,

— at offices where goods leave the customs territory, the customs authorities should satisfy themselves that any customs seals and fastenings or identification marks are intact and, where necessary, that the transport unit is secure; they should then endorse the goods declaration accordingly;

(6) when an office *en route* removes a customs seal or identification mark, for example, in order to examine the goods, it should record details of the new cus-

tom seals or identification marks on the goods declaration accompanying the goods;

(7) formalities at offices *en route* should be further reduced, or completely abolished, the discharge of the obligations incurred under customs transit being given by the competent authorities in respect of the entire customs transit operation;

(8) arrangements should be made for measures of mutual assistance between the customs administrations of the countries concerned with regard to verification of the accuracy of the documents describing goods transported under customs transit and of the authenticity of customs seals.

Information concerning customs transit

33.

Standard

The customs authorities shall ensure that all relevant information concerning customs transit is readily available to any person interested.

Consignor (name and address)		Office of departure	Date No
Consignee (name and postal address)		Declarant (name and address)	
Delivery address		Country whence consigned	Country of destination
Place of loading	Pier, warehouse, etc.	Document attached	Official use
Via	Mode and means of transport		
Office of destination		Seals, etc. affixed by <input type="checkbox"/> Customs <input type="checkbox"/> Declarant	

B/L No	Transport unit (type, identification No); Marks and numbers of packages or items	Number and kind of packages; Description of goods	Commodity No	Gross weight (kg)
		Total number of packages	Total gross weight (kg)	

	<i>(Security details)</i>
<i>(National administrative requirements)</i>	<p>I, the undersigned, declare that the particulars given in this declaration are true and correct and accept responsibility for fulfilment of the obligations incurred under this customs transit operation in accordance with the conditions prescribed by the competent authorities</p>
	Place, date and signature of declarant

1st TRANSIT COUNTRY	Office of entry Stamp	Office of exit Stamp
	<p>I have verified that the packages etc. specified in this declaration conform to the description given and that they are undamaged.</p> <p>Seals</p> <p><input type="checkbox"/> on means of transport <input type="checkbox"/> intact</p> <p><input type="checkbox"/> on packages <input type="checkbox"/> affixed</p> <p>Date, signature</p>	<p>Means of transport/packages exported with seals intact.</p> <p>National transit requirements satisfied.</p> <p>Date, signature</p>
2nd TRANSIT COUNTRY	Office of entry Stamp	Office of exit Stamp
	<p>Means of transport/packages imported with seals intact.</p> <p>Documents checked.</p> <p>Additional seals Numbers</p> <p><input type="checkbox"/> No <input type="checkbox"/> Yes</p> <p>Date, signature</p>	<p>Means of transport/packages exported with seals intact.</p> <p>National transit requirements satisfied.</p> <p>Date, signature</p>
3rd TRANSIT COUNTRY	Office of entry Stamp	Office of exit Stamp
	<p>Means of transport/packages imported with seals intact.</p> <p>Documents checked.</p> <p>Additional seals Numbers</p> <p><input type="checkbox"/> No <input type="checkbox"/> Yes</p> <p>Date, signature</p>	<p>Means of transport/packages exported with seals intact.</p> <p>National transit requirements satisfied.</p> <p>Date, signature</p>
COUNTRY OF DESTI- NATION	Office of entry Stamp	Office of final destination Stamp
	<p>Means of transport/packages imported with seals intact.</p> <p>Documents checked.</p> <p><input type="checkbox"/> Transferred to office of final destination</p> <p><input type="checkbox"/> Transit operation completed</p> <p>Date, signature</p>	<p>Means of transport/packages received with seals intact.</p> <p>Documents checked.</p> <p>Transit operation completed</p> <p>Date, signature</p>

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APPENDIX II

NOTES

- (1) The size of the model goods declaration for customs transit is the international ISO size A4 (210 × 297 mm, 8.27 × 11.69 inches). The form should be provided with a 10 mm top margin and a 20 mm lefthand filing margin. Line spacing should be based on multiples of 4.24 mm (1/6 inch) and width-spacing on multiples of 2.54 mm (1/10 inch). The layout should be in conformity with the ECE layout key, as illustrated in Appendix I. Minor deviations in the exact size of boxes, etc. are permissible if required for particular reasons in the issuing country, such as the existence of non-metric measurement systems, features of national aligned systems of documents, etc.
- (2) Countries may determine standards concerning the weight per square metre of the paper, and the use of a machine-turned background to prevent falsification.
- (3) The guiding words included in the model goods declaration for customs transit are intended to indicate the nature of the information which should appear in a given place. In cases where national legislation makes it necessary, each country remains free to replace these words in its national form by such wording as it considers more appropriate provided that this wording does not affect the nature of the information as indicated in the model goods declaration for customs transit.
- (4) In addition it is open to administrations to omit from their forms items which they do not require. The space which thus becomes vacant may be used for official purposes.
- (5) The model is so designed that particulars relating only to international customs transit are placed on the reserve side of the form and thus can be omitted for other applications.
- (6) The following comments refer to the boxes in the model form:

Consignor (name and address)

This box is intended to show the name and address of the sender of goods. If goods from several consignors are covered by a single declaration reference is made to appended documents.

Consignee (name and postal address)

The upper part of this box is intended to show the mail address of the consignee of goods; the lower part of it under the heading 'delivery address' is intended to specify the address where the goods are to be delivered, if differing from the mail address.

Declarant (name and address)

This term means the natural or legal person who signs the customs transit declaration or in whose name it is signed.

Country whence consigned

This box is intended to show the country from which the goods are sent, viz. the export country.

Country of destination

This means the country of final destination of goods, after the customs transit operation.

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Place of loading (*)

This means the place of departure where the goods are actually loaded onto the means of transport.

Pier, warehouse, etc. (*)

This box is intended to show — when desirable — the place where the goods are stored before being loaded, which is of particular interest if goods are exported from customs warehouse, etc.

Via (*)

Under 'via' are mentioned the places where customs frontiers are crossed, the places where a change in mode or means of transport occurs, etc.

Mode and means of transport (*)

Information should be given of the mode and means of transport used for each part of the transport, by indicating ship's name, registration number of railway wagon or road vehicle, etc. as relevant. In intermodal transport, these data might have to be entered during the course of the transport.

Office of destination (*)

This means the name of the customs office at which the customs transit operation is terminated.

Documents attached

The declarant should list in this box such documents, e.g. certificates of origin and of sanitary control, goods manifests, which are attached to the declaration.

Official use

This box is intended for any information related to the control of the packages, etc.

Seals, etc. affixed by customs/declarant

This space is intended for indicating the number of seals, etc. affixed and their numbers or other identification details. The appropriate box shall be marked to indicate whether the seals, etc. were affixed by the customs themselves or by the declarant.

Transport unit (type, identification No), marks and numbers of packages or items

This area is intended for identification particulars for transport units (e.g. container type and identification No) or for the goods, such as shipping marks, leading numbers and consecutive numbers, or address marking.

Number and kind of packages/description of goods

This area is intended for particulars of the number and kind of the packages and a description of the goods either in common trade terms or, if possible, using the terminology of the customs or freight tariffs applicable.

Commodity No

When possible the relevant number of the applicable statistical commodity list or customs tariff should be given, as in most cases these numbers, or parts of them, are used world-wide, and this would aid in identifying the commodity.

(*) The design of these boxes can be adjusted according to the requirements under a particular application or for inclusion in a one-run system of aligned forms.

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Gross weight (kg)

The gross weight of the goods should be given in kilograms.

National administrative requirements

This box is set aside to provide space for any additional details required by administrations, such as name of driver, prescribed itinerary or time limit. It may also be used for official indications relating to the office of destination.

Security details

Details concerning the security provided, e.g. case deposit, guarantee, should be given in this box.

Place, date and signature of declarant

The text of the declaration in this box can be changed, as appropriate, to reflect national legislation, bilateral or multilateral agreements.

As regards the boxes on the back of the customs transit declaration, these are intended as examples only and will have to be adjusted according to the procedure envisaged under a bilateral or multilateral customs transit agreement.

APPENDIX III**MINIMUM REQUIREMENTS TO BE MET BY CUSTOMS SEALS AND FASTENINGS**

Customs seals and fastenings shall meet the following minimum requirements:

(1) General requirements in respect of seals and fastenings

The seals and fastenings, together, shall

- (a) be strong and durable;
- (b) be capable of being affixed easily and quickly;
- (c) be capable of being readily checked and identified;
- (d) not permit removal or undoing without breaking or tampering without leaving traces;
- (e) not permit use more than once;
- (f) be made as difficult as possible to copy or counterfeit.

(2) Physical specification of seals

- (a) the shape and size of the seal shall be such that any identifying marks are readily legible;
- (b) each eyelet in a seal shall be of size corresponding to that of the fastening used, and shall be positioned so that the fastening will be held firmly in place when the seal is closed;
- (c) the material used shall be sufficiently strong to prevent accidental breakage, early deterioration (due to weather conditions, chemical action, etc.) or undetectable tampering;
- (d) the material used shall be selected by reference to the sealing system used.

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(3) Physical specification of fastenings

- (a) the fastening shall be strong and durable and resistant to weather and corrosion;
- (b) the length of the fastening used shall not enable a sealed aperture to be opened or partly opened without the seal or fastening being broken or otherwise showing obvious damage;
- (c) the material used shall be selected by reference to the sealing system used.

(4) Identification marks

The seal or fastening, as appropriate, shall be marked:

- (a) to show that it is a customs seal, by application of the word 'customs' preferably in one of the official languages of the Council (English or French);
- (b) to show the country which applied the seal, preferably by means of the sign used to indicate the country of registration of motor vehicles in international traffic;
- (c) to enable the customs office by which the seal was affixed, or under whose authority it was affixed, to be identified, for example, by means of code letters or numbers.

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ANNEX E.6

ANNEX CONCERNING TEMPORARY ADMISSION FOR INWARD PROCESSING

Introduction

The national legislations of most countries contain provisions allowing conditional relief from import duties and taxes to be granted in respect of goods that are to be re-exported after having undergone specified manufacturing, processing or repair. The customs procedure which reflects these provisions is that of temporary admission for inward processing.

The main purpose of this customs procedure is to make it possible for national enterprises to offer their products or services on foreign markets at competitive prices and thereby to help to provide more employment opportunities for national labour.

However, temporary admission for inward processing may be made subject to the condition that the proposed operations shall be beneficial to the national economy and shall not conflict with the interests of national producers of goods identical or similar to those in respect of which admission is requested.

As a general rule, temporary admission for inward processing involves total conditional relief from import duties and taxes. However, import duties and taxes may be charged on waste deriving from the processing or manufacturing of the goods.

National legislations usually require that the goods exported shall have been obtained from the goods imported.

In some cases, however, authority may be given for the utilization of goods equivalent to those temporarily admitted for inward processing (equivalents).

Within the context of temporary admission for inward processing, exemption from import duties and taxes may be granted in respect of goods used up during the production of the exported goods without actually being contained in them.

Definitions

For the purposes of this Annex:

- (a) the term 'temporary admission for inward processing' means the customs procedure under which certain goods can be brought into a customs territory conditionally relieved from payment of import duties and taxes; such goods must be intended for re-exportation within a specific period after having undergone manufacturing, processing or repair;

- (b) the term 'import duties and taxes' means the customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the importation of goods, but not including fees and charges which are limited in amount to the approximate cost of services rendered;
- (c) the term 'compensating products' means the products obtained during or as a result of the manufacturing, processing or repair of the goods temporarily admitted for inward processing;
- (d) the term 'customs control' means the measures applied to ensure compliance with the laws and regulations which the customs are responsible for enforcing;
- (e) the term 'security' means that which ensures to the satisfaction of the customs that an obligation to the customs will be fulfilled. Security is described as 'general' when it ensures that the obligations arising from several operations will be fulfilled;
- (f) The term 'person' means both natural and legal persons, unless the context otherwise requires.

Principle

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

Field of application

2. *Standard*
National legislation shall specify the circumstances in which temporary admission for inward processing may be granted and shall lay down the requirements which must be met.

Notes

1. The circumstances in which temporary admission for inward processing is allowed may be set out in general terms and/or in detail.
2. Exemption from import duties and taxes may be accorded in respect of goods such as catalysts and accelerators or retarders of chemical reactions which, on being used to obtain compensating products, disappear entirely or partially during such use without actually being contained in those pro-

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ducts. The exemption may be granted only in so far as the compensating products obtained are exported. However, it does not normally extend to mere aids to manufacture, such as lubricants.

3. The right to import goods temporarily for inward processing may be made subject to the condition that the proposed processing operations are regarded by the competent authorities as beneficial to the national economy.

4. The right to import goods temporarily for inward processing may be reserved to persons established in the customs territory.

5. Operations allowed under the temporary admission for inward processing procedure may be carried out in premises designated as warehouses for inward processing.

The main features of these arrangements may be:

- the requirements as to the location and layout of inward processing warehouses will be laid down by the competent authorities,
- declaration for home use of a specified proportion of the compensating products obtained is authorized,
- examination of the goods to be used, and of the compensating products to be removed from the warehouse, will generally be carried out in the warehouse.

3. *Standard*

Goods temporarily admitted for inward processing shall be afforded total conditional relief from import duties and taxes. However, import duties and taxes may be assessed on waste deriving from the processing or manufacturing of goods temporarily admitted for inward processing that is not re-exported or treated in such a way as to render it commercially valueless.

Notes

1. National legislation may provide that waste having commercial value shall be assessed either on the basis of its own tariff description or on the basis of the tariff description of the goods from which it is derived.

2. National legislation may provide that import duties and taxes shall not be charged on waste within certain percentage limits or on waste that is irrecoverable or unusable.

4. *Standard*

Temporary admission for inward processing shall not be limited to goods imported directly from abroad but shall also be granted for goods ex customs transit, ex customs warehouse or from a free port or a free zone.

5. *Recommended practice*

Temporary admission for inward processing should not be refused solely on the grounds of the country of origin of the goods, the country whence consigned or the country of destination.

6. *Standard*

The right to import goods temporarily for inward processing shall not be limited to the owner of the imported goods.

7. *Recommended practice*

When, in the execution of a contract entered into with a person established abroad, the goods to be used are supplied by that person, temporary admission for inward processing should not be made subject to the condition that goods equivalent to those to be imported are not available in the customs territory of importation.

8. *Recommended practice*

The possibility of determining the presence of the imported goods in the compensating products should not be imposed as a necessary condition of temporary admission for inward processing when the identity of the goods can be established during the processing operations by customs control or when the procedure is terminated by the exportation of products obtained from the treatment of goods, identical in description, quality and technical characteristics to those temporarily admitted for inward processing.

**Temporary admission of goods
for inward processing**

(a) *Formalities prior to temporary admission for inward processing*

9. *Standard*

National legislation shall specify the circumstances in which prior authority is required for temporary admission for inward processing and the authorities empowered to grant such authority.

10. *Recommended practice*

Persons who carry on large-scale and continuous temporary admission for inward processing operations should be granted a general authorization covering such operations.

11. *Standard*

Where goods temporarily admitted for inward processing are to undergo manufacturing or processing, the

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competent authorities shall fix the rate of yield of the operation by reference to the actual conditions under which it is effected. The description, quality and quantity of the various compensating products shall be specified upon fixing that rate.

12. *Recommended practice*

Where the inward processing operations:

- relate to goods whose characteristics remain reasonably constant,
- are customarily carried out under clearly defined technical conditions, and
- give compensating products of constant quality,

the competent authorities should lay down standard rates of yield applicable to the operations.

(b) *Declaration for temporary admission for inward processing*13. *Standard*

National legislation shall specify the conditions under which goods temporarily admitted for inward processing shall be produced at the competent customs office and a goods declaration shall be lodged.

14. *Recommended practice*

The national forms used on temporary admission for inward processing should be harmonized with those used for the goods declaration for home use.

(c) *Security*15. *Standard*

The forms in which security is to be provided on temporary admission for inward processing shall be laid down in national legislation or determined by the customs authorities in accordance with national legislation.

16. *Recommended practice*

The choice between the various acceptable forms of security should be left to the declarant.

17. *Standard*

The customs authorities shall, in accordance with national legislation, determine the amount in which security is to be provided when goods are temporarily admitted for inward processing.

18. *Recommended practice*

The amount of the security to be provided when goods are temporarily admitted for inward processing should

not exceed the amount of the import duties and taxes from which the goods are conditionally relieved.

Note

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

19. *Standard*

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

20. *Recommended practice*

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

(d) *Examination of the goods*21. *Recommended practice*

At the request of the importer, and for reasons deemed valid by the customs authorities, the latter should, so far as possible, allow goods that are to be temporarily admitted for inward processing to be examined on private premises, the expenses entailed by such examination being borne by the importer.

(e) *Identification measures*22. *Standard*

The requirements relating to the identification of goods temporarily admitted for inward processing shall be laid down by the customs authorities, due account being taken of the nature of the goods, of the operation to be carried out and of the magnitude of the interests involved.

Note

For the identification of goods temporarily admitted for inward processing, the customs authorities may rely on foreign seals affixed to the goods, on marks, numbers or other indications permanently affixed to them, on the description of the goods or scale plans or photographs, or have recourse to sampling, to the affixing of customs marks (seals, stamps, perforations, etc.). The customs authorities may also have recourse to the importers' records.

*Stay of the goods in the customs territory*23. *Standard*

The time limit for temporary admission for inward processing shall be fixed, in each case, by reference to

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the time necessary to complete the processing operations, up to the maximum period, if any, laid down in national legislation.

24. *Recommended practice*

At the request of the person concerned, and for reasons deemed valid by the customs authorities, the latter should extend the period initially fixed.

25. *Standard*

At the request of the customs authorities, the persons concerned shall keep records from which the use of the goods temporarily admitted for inward processing can be checked.

26. *Standard*

The customs authorities shall have the right to require that any person accorded the benefit of this procedure shall allow them to check on his premises, at any time, the goods temporarily admitted for inward processing and also the compensating products.

27. *Recommended practice*

The competent authorities should allow part of the processing operations provided for to be carried out by a person other than the person accorded temporary admission for inward processing facilities, without the latter having to transfer ownership of the goods temporarily admitted for inward processing but on condition that, for the entire duration of the operations, he remain responsible to the customs for compliance with the conditions under which processing facilities were allowed.

28. *Recommended practice*

Provision should be made for continuing temporary admission for inward processing in the event of transfer of ownership of the imported goods and the compensating products to a third person, provided that that person assumes the obligations of the importer.

**Termination of temporary admission
for inward processing**

29. *Standard*

National legislation shall specify the conditions under which the compensating products shall be produced at the competent customs office and a goods declaration shall be lodged.

Note

National legislation may prescribe that the goods declaration shall contain the particulars needed to permit discharge of the temporary admission for inward processing declaration with respect to the goods that have been utilized.

(a) *Re-exportation*

30. *Standard*

Provision shall be made to permit compensating goods to be exported through a customs office other than that through which the goods temporarily admitted for inward processing were imported.

31. *Standard*

Provision shall be made to permit temporary admission for inward processing to be terminated by exportation of the compensating products in one or more consignments.

32. *Recommended practice*

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

33. *Standard*

Upon request by the person concerned the competent authorities shall authorize the re-exportation of the goods in the same state as imported, with termination of temporary admission for inward processing.

34. *Standard*

Provision shall be made for terminating temporary admission for inward processing by placing the compensating products in a free port or free zone.

(b) *Other methods of disposal*

35. *Recommended practice*

Provision should be made for terminating temporary admission for inward processing by placing the compensating products in a customs warehouse with a view to subsequent exportation or other authorized disposal.

36. *Recommended practice*

Provisions should be made for terminating temporary admission for inward processing by placing the goods under a customs transit procedure with a view to their subsequent exportation or other authorized disposal.

37. *Standard*

Provision shall be made for terminating temporary admission for inward processing by declaring the imported goods or the compensating products for home use, subject to compliance with the conditions and formalities applicable in such case.

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38.

Standard

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

Note

In the event of declaration for home use of compensating products that have been sent abroad for supplementary processing, account may be taken in calculating the import duties and taxes, besides those applicable to the goods initially used, of the difference between:

- (a) the amount of the import duties and taxes that would be chargeable on the products reimported after supplementary processing; and
- (b) the amount of the import duties and taxes that would be chargeable on the products temporarily exported for supplementary processing if they were imported directly from the country in which such processing had taken place.

39.

Recommended practice

National legislation should provide that the amount of import duties and taxes applicable in the case where the compensating products are not exported shall not exceed the amount of import duties and taxes applicable to the goods temporarily admitted for inward processing.

40.

Recommended practice

Provision should be made for terminating temporary admission for inward processing in respect of goods lost as a consequence of the nature of the goods, in so far as the compensating products are exported, provided that such loss is duly established to the satisfaction of the customs authorities.

Note

National legislation may lay down standard loss percentages for specified categories of goods temporarily admitted for inward processing.

41.

Standard

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

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

42.

Standard

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

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

43.

Recommended practice

The products obtained from the treatment of imported or domestic goods identical in description, quality and technical characteristics to those temporarily admitted for inward processing should be deemed to be compensating products for the purposes of this Annex (setting-off with equivalent goods).

Note

Where setting-off with equivalent goods occurs in circumstances that so warrant, the competent authorities may allow, as compensating products, goods exported before importation of the goods which benefit from the temporary admission for inward processing procedure.

Discharge of security

44.

Standard

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

Information concerning temporary admission for inward processing

45.

Standard

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

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ANNEX E.8

ANNEX CONCERNING TEMPORARY EXPORTATION
FOR OUTWARD PROCESSING

Introduction

Most States have made provision in their national legislation for total or partial exemption from import duties and taxes when goods which are re-imported after manufacturing, processing or repair abroad are declared for home use. The customs procedure which provides for this exemption is that of temporary exportation for outward processing.

The application of this procedure may be made subject to the condition that the processing operations envisaged are regarded by the competent authorities as not detrimental to national interests.

The exemption granted on the re-importation of the goods processed abroad is usually partial; however, it may be total, in particular where repairs have been carried out abroad free of charge.

Definitions

For the purposes of this Annex:

- (a) the term 'temporary exportation for outward processing' means the customs procedure under which goods which are in free circulation in a customs territory may be temporarily exported for manufacturing, processing, or repair abroad and then re-imported with total or partial exemption from import duties and taxes;
- (b) the term 'goods in free circulation' means goods which may be disposed of without customs restriction;
- (c) the term 'import duties and taxes' means the customs duties and all other duties, taxes, free of other charges which are collected on or in connection with the importation of goods, but not including fees and charges which are limited in amount to the approximate cost of services rendered;
- (d) the term 'compensating products' means the products obtained abroad during or as a result of the manufacturing, processing or repair of the goods temporarily exported for outward processing;
- (e) the term 'customs control' means the measures applied to ensure compliance with the laws and regulations which the customs are responsible for enforcing;
- (f) the term 'person' means both natural and legal persons, unless the context otherwise requires.

Principle

1. *Standard*
Temporary exportation for outward processing shall be governed by the provisions of this Annex.

Field of application

2. *Standard*
National legislation shall specify the circumstances in which temporary exportation for outward processing may be allowed and shall lay down the requirements which must be met.

Notes

1. The circumstances in which temporary exportation for outward processing is allowed may be set out in general terms and or in detail.
2. Temporary exportation for outward processing may be made subject to the condition that the processing operations envisaged are not detrimental to national interests.
3. The customs authorities may require a person exporting goods temporarily for outward processing to specify the processing or manufacturing operation which the goods are to undergo abroad.

3. *Recommended practice*
Temporary exportation for outward processing should not be refused solely on the grounds that the goods are to be processed in a given country.

4. *Standard*
Temporary exportation of goods for outward processing shall not be restricted to the owner of the goods.

Temporary exportation of the goods

- (a) *Formalities prior to temporary exportation of the goods*

5. *Standard*
Where temporary exportation for outward processing is subject to prior authority, national legislation shall

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specify the circumstances in which such authority is required and the authorities empowered to grant it.

6. *Recommended practice*

Persons who carry on large-scale and continuous temporary exportation for outward processing operations involving the same type of goods should be granted a general authorization covering such operations.

7. *Recommended practice*

Where such action will facilitate a temporary exportation for outward processing operation or the competent authorities deem it necessary, these authorities should fix a rate of yield for that operation. The description, quality and quantity of the various compensating products shall be specified upon fixing that rate.

Notes

1. In order to fix the rate of yield, the customs authorities may take as a basis the conditions under which the operation is carried out, in so far as these are known. They may require production of the contracts with the foreign undertaking which is to carry out the processing or manufacturing. They may also take as a basis the rates of yield fixed by the customs authorities in the country in which the processing operations are to be carried out.

2. Standard rates of yield may be fixed when the outward processing operations:

- relate to goods whose characteristics remain reasonably constant,
- are customarily carried out under clearly defined technical conditions, and
- give compensating products of constant quality.

(b) *Declaration for temporary exportation*

8. *Standard*

National legislation shall specify the conditions under which goods to be temporarily exported for outward processing shall be produced at the competent customs office and a goods declaration (outwards) shall be lodged.

9. *Recommended practice*

Customs authorities should allow the goods declaration (outwards) form to be used for making out the declaration for the temporary exportation of goods for outward processing.

10. *Recommended practice*

If special forms are used for making out the declaration for the temporary exportation of goods for outward processing, they should be harmonized with the form used for the goods declaration (outwards).

(c) *Examination of the goods*

11. *Recommended practice*

At the request of the declarant and for reasons deemed valid by the customs authorities, the latter should, so far as possible, allow goods that are to be temporarily exported for outward processing to be examined on private premises; the expenses entailed by such examination may be charged to the declarant.

(d) *Identification measures*

12. *Standard*

The requirements relating to the identification of goods to be temporarily exported for outward processing shall be laid down by the customs authorities, due account being taken, for example, of the nature of the goods and of the operation to be carried out.

Notes

1. For the identification of goods to be temporarily exported for outward processing, the customs authorities may affix customs marks (seals, stamps, perforations, etc.), or rely on marks, numbers or other indications permanently affixed to the goods or on the description of the goods, scale plans or photographs, or take samples.

2. The customs authorities may also allow identification of the goods to be ensured by production, at the time of importation of the compensating products, of a written declaration by the importer concerning the identity of the goods contained in those products supported, as appropriate, by the commercial documents relating to the operation in question.

13. *Recommended practice*

Where no other identification measure is feasible, the customs authorities should make use of an information document conforming to the model in Appendix I to this Annex provided that the processing or manufacturing is to be carried out in the customs territory of a Contracting Party that has agreed to take part in the use of information documents in accordance with the principles set out in Appendix I to this Annex.

Duration of temporary exportation

14. *Standard*

Where customs authorities impose a time limit for temporary exportation for outward processing, this time limit shall be fixed by reference to the time necessary to complete the processing operations, up to the maximum period, if any, laid down in the national legislation.

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15. *Recommended practice*

At the request of the person concerned, and for reasons deemed valid by the customs authorities, the latter should extend the period initially fixed.

Importation of compensating products16. *Standard*

National legislation shall specify the conditions under which the compensating products shall be produced at the competent customs office and a goods declaration shall be lodged.

Notes

1. National legislation may prescribe that the goods declaration shall contain the particulars needed to permit discharge of the temporary exportation for outward processing declaration concerning the goods utilized.

2. National legislation may provide that the products obtained abroad from the treatment of goods identical in description, quality and technical characteristics to those temporarily exported for outward processing shall be deemed to be compensating products for the purposes of this Annex (setting-off with equivalent goods).

17. *Recommended practice*

Provision should be made to permit compensating products to be imported through a competent customs office other than that through which the goods were temporarily exported for outward processing.

18. *Standard*

Provision shall be made to permit compensating products to be imported in one or more consignments.

19. *Recommended practice*

At the request of the importer, and for reasons deemed valid by the customs authorities, the latter should, so far as possible, allow imported compensating products to be examined on private premises; the expenses entailed by such examination may be charged to the importer.

20. *Standard*

At the request of the person concerned, the competent authorities shall, under the conditions laid down by national legislation, allow goods temporarily exported for outward processing to be re-imported with total exemption from import duties and taxes if they could not undergo the manufacturing, processing or repair for which they were sent abroad and are returned to the exporter in the same state.

This exemption shall not apply to import duties and taxes which have been repaid or remitted in connection with the temporary exportation of the goods for outward processing.

21. *Standard*

Unless national legislation requires the re-importation of goods temporarily exported for outward processing, provision shall be made for terminating temporary exportation for outward processing by declaring the goods for outright exportation subject to compliance with the conditions and formalities applicable in such case.

**Import duties and taxes
applicable to compensating products**22. *Standard*

National legislation shall specify the extent of the exemption from import duties and taxes granted when compensating products are taken into home use, and the method of calculation of that exemption.

Note

In the case of partial exemption, the assessment of import duties and taxes may be based on the value added by the processing of the goods abroad. It may also be made by deducting from the amount of the import duties and taxes applicable to the compensating products the amount of the import duties and taxes that would be charged on the goods temporarily exported for outward processing if these goods were imported from the country where they were processed in the state in which they were exported to that country. The rates used to calculate the deduction are those in force at the time determined for the purpose of taking the compensating products into home use; however, where the rates to be taken into consideration under this rule are higher than those applicable to the compensating products, the deduction may be calculated at the rates applicable to those products.

23. *Standard*

The exemption from import duties and taxes provided for in respect of compensating products shall not apply to duties and taxes which have been repaid or remitted in connection with the temporary exportation of the goods for outward processing.

24. *Recommended practice*

Where goods temporarily exported for outward processing have been repaired abroad free of charge, pro-

KYOTO CONVENTION : ANNEX E 8

vision should be made for them to be re-imported with total exemption from import duties and taxes on the conditions laid down in national legislation.

25. *Recommended practice*

The exemption from import duties and taxes should be granted if the compensating products were placed in a customs warehouse or a free zone before being declared for home use.

26. *Recommended practice*

The exemption from import duties and taxes should be granted if the compensating products were placed under a temporary admission procedure before being declared for home use.

27. *Recommended practice*

The exemption from import duties and taxes should be granted if the ownership of the compensating products is

transferred before they are taken into home use, provided that they are taken into home use in the name or for the account of the person who placed the goods under the temporary exportation for outward processing procedure.

Note

Certain internal taxes may become chargeable because of the transfer of ownership of the goods.

Information concerning temporary exportation for outward processing

28.

Standard

The customs authorities shall ensure that all relevant information regarding temporary exportation for outward processing is readily available to any person interested.

APPENDIX I

INFORMATION DOCUMENT TO FACILITATE THE TEMPORARY EXPORTATION OF GOODS SENT FROM ONE COUNTRY FOR MANUFACTURE, PROCESSING OR REPAIR IN ANOTHER

I
TO BE COMPLETED AT EXPORTATION (1)

Before completing this form please read note on page 4.

Customs administration of Customs office of	A The goods described below, intended for manufacture / processing / repair (2) in have been entered for exportation (by on behalf of (2)) of <div style="text-align: right; font-size: small;"> (Name of exporter in block capitals) (Address in block capitals) </div>					
B Specification of goods						
Number, type, marks and numbers of packages	Tariff reference No	Commercial description	Quantity		Value	Remarks
1	2	3	Gross weight 4	Net weight, number, volume, measurements, etc. 5	6	7
C Nature of proposed operations						
D Particulars of examinations carried out						F Certified to correspond with the particulars shown on <div style="text-align: center; font-size: x-small;"> (Customs document) No dated (Place) (Date) </div>
E Means of identification used						(Signature) (Customs office stamp) <div style="border: 1px dashed black; width: 80px; height: 50px; margin: 10px auto;"></div>

(1) If a box is not used, the word "nil" must be written across it.
 (2) Where applicable.

II

TO BE COMPLETED AT IMPORTATION (1)

Customs administration of Customs office of	A The goods described (in Part I (2) intended for manufacture / processing / repair (2) below) were entered (by on behalf of (2)) <div style="text-align: right; margin-top: 10px;"><i>(Name of importer in block capitals)</i></div> <div style="text-align: right; margin-top: 10px;"><i>(Address in block capitals)</i></div>																						
B	Specification of goods																						
Number, type, marks and numbers of packages	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2" style="width:15%;">Tariff reference No</th> <th rowspan="2" style="width:35%;">Commercial description</th> <th colspan="2" style="width:20%;">Quantity</th> <th rowspan="2" style="width:10%;">Value</th> <th rowspan="2" style="width:15%;">Remarks</th> </tr> <tr> <th style="width:10%;">Gross weight</th> <th style="width:10%;">Net weight, number, volume, measurements, etc.</th> </tr> <tr> <th style="text-align:center;">1</th> <th style="text-align:center;">2</th> <th style="text-align:center;">3</th> <th style="text-align:center;">4</th> <th style="text-align:center;">5</th> <th style="text-align:center;">6</th> <th style="text-align:center;">7</th> </tr> </thead> <tbody> <tr> <td style="height: 200px;"></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Tariff reference No	Commercial description	Quantity		Value	Remarks	Gross weight	Net weight, number, volume, measurements, etc.	1	2	3	4	5	6	7							
Tariff reference No	Commercial description			Quantity				Value	Remarks														
		Gross weight	Net weight, number, volume, measurements, etc.																				
1	2	3	4	5	6	7																	
C	Nature of proposed operations																						
D	<table style="width:100%;"> <tr> <td style="width:60%;"> Particulars of examinations carried out </td> <td style="width:40%;"> F Certified to correspond with the particulars shown on <div style="text-align: right; margin-top: 10px;"><i>(Customs document)</i></div> No dated <div style="text-align: right; margin-top: 10px;"><i>(Place) (Date)</i></div> </td> </tr> </table>	Particulars of examinations carried out	F Certified to correspond with the particulars shown on <div style="text-align: right; margin-top: 10px;"><i>(Customs document)</i></div> No dated <div style="text-align: right; margin-top: 10px;"><i>(Place) (Date)</i></div>																				
Particulars of examinations carried out	F Certified to correspond with the particulars shown on <div style="text-align: right; margin-top: 10px;"><i>(Customs document)</i></div> No dated <div style="text-align: right; margin-top: 10px;"><i>(Place) (Date)</i></div>																						
E	<table style="width:100%;"> <tr> <td style="width:60%;"> Means of identification used </td> <td style="width:40%;"> (Signature) (Customs office stamp) <div style="text-align: right; margin-top: 20px;"> </div> </td> </tr> </table>	Means of identification used	(Signature) (Customs office stamp) <div style="text-align: right; margin-top: 20px;"> </div>																				
Means of identification used	(Signature) (Customs office stamp) <div style="text-align: right; margin-top: 20px;"> </div>																						

(1) Unused lines or boxes must be struck out or the word 'nil' written across them.
 (2) Delete if inapplicable.

III

TO BE COMPLETED AT RE-EXPORTATION (1)

Customs administration of Customs office of	A The goods described { below in Part II (2) { resulting from the manufacture or processing of the goods described in Part II (2) { which have been repaired were entered for re-exportation { by on behalf of (2) <i>(Name of re-exporter in block capitals)</i> of <i>(Address in block capitals)</i>					
B Specification of goods						
Number, type marks and numbers of packages	Tariff reference No	Commercial description	Quantity		Value	Remarks
1	2	3	Gross weight	Net weight, number, volume, measurements, etc.	6	7
C Nature of operations (Include particulars of any parts added and/or any manufacturing waste);					G Split re-exportation No No <i>(Customs document)</i> dated <i>(Customs office)</i> } Particulars as in Part 1, box F	
D Particulars of examinations carried out					F Certified to correspond with the particulars shown on <i>(Customs document)</i> No dated <i>(Place, Date)</i> <i>(Signature)</i> <i>(Customs office stamp)</i>	
E It { has { has not (2) been established that the re-exported goods { are those which were imported { have been made or obtained from the goods imported (2) Means of identification used					[]	

1) Unused lines or boxes must be struck out or the word "nil" written across them.
 2) Delete if inapplicable.

KYOTO CONVENTION : ANNEX E 8

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 (ID) 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 ID in duplicate. The customs certify both copies (Part I) and return them to the exporter who sends the original ID to the importer who keeps it until the last split re-exportation. The exporter keeps the duplicate ID.
 - (b) *Temporary importation*
The importer produces the original ID to the customs who certify Part II and return the ID to him.
 - (c) *Split re-exportation*
The re-exporter completes an additional Part III (including box G) and produces it to the customs together with the original ID. The customs certify the additional Part III after checking it against the ID. 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 ID to the customs for checking against each other.
 - (e) *Last split re-exportation*
The re-exporter completes Part III of the original ID (including box G). The customs certify the original ID 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 ID to the customs.

KYOTO CONVENTION : ANNEX E 8

APPENDIX II**PRINCIPLES GOVERNING THE USE OF THE INFORMATION DOCUMENT**

- (1) The information document may be used when it would not be possible to identify the goods on re-importation by the usual means of control (seals, marks, samples, etc.) or to accept a written declaration by the re-importer concerning the identity of the goods.
 - (2) The exporter should ensure that, subject to any condition they may lay down, the customs authorities of the country of temporary importation are in a position to establish the identity of the goods.
 - (3) When an information document has been certified by the customs authorities of the country of temporary exportation, the customs authorities of the country of temporary importation should give the required certification.
 - (4) Customs authorities of the country of temporary importation should endeavour to complete the information document whenever requested to do so, even if the goods in question are not imported under a temporary admission procedure (e.g. because they are not liable to import duties and taxes).
 - (5) It would be open to the customs administrations of the countries concerned to reach agreement on modifications in the form or use the information document to cover cases where exceptional difficulty in the identification of goods on their re-importation renders this necessary.
-

KYOTO CONVENTION : COUNCIL DECISION N° 78/528/EEC

COUNCIL DECISION

of 6 June 1978

accepting on behalf of the Community three Annexes to the International Convention on the simplification and harmonization of customs procedures

(78/528/EEC)

- O.J. N° L 160 of 17.6.1978, p. 13 -

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the recommendation from the Commission,

Whereas, by Decision 75/199/EEC, the Community concluded the International Convention on the simplification and harmonization of customs procedures and accepted the Annex thereto concerning customs warehouses;

Whereas the Annexes to the said Convention concerning customs formalities prior to the lodgement of the goods declaration, the temporary storage of goods and free zones can be accepted by the Community;

Whereas it is nevertheless advisable to make the acceptance of these Annexes subject to certain reservations in order to take account of the special requirements of the customs union;

HAS DECIDED AS FOLLOWS:

Article 1

The following Annexes to the International Convention on the simplification and harmonization of customs

procedures are hereby accepted on behalf of the Community:

- Annex A.1 concerning customs formalities prior to the lodgement of the goods declaration, with reservations regarding standards 11 and 21;
- Annex A.2 concerning the temporary storage of goods, with reservations regarding recommended practices 10, 13 and 21;
- Annex F.1 concerning free zones, with a reservation regarding standard 21.

The texts of the abovementioned Annexes are annexed to this Decision.

Article 2

The Commission shall inform the General Secretariat of the Customs Cooperation Council of the acceptance of the Annexes referred to in Article 1 subject to the reservations mentioned in that Article.

Done at Luxembourg, 6 June 1978.

For the Council

The President

K. B. ANDERSEN

KYOTO CONVENTION : ANNEX A. 1

ANNEX A.1

ANNEX CONCERNING CUSTOMS FORMALITIES PRIOR TO THE LODGEMENT OF THE GOODS DECLARATION

INTRODUCTION

Goods may be introduced into a country by many different modes of transport. In order to safeguard the revenue and ensure compliance with national legislation, the carrier having introduced goods into the customs territory must produce them, and the means of transport by which they are carried, to the customs authorities at the earliest possible time. The provisions necessary to control the introduction of goods into the customs territory depend, to a large extent, upon the geography of the country and other circumstances such as the principal modes of transport bringing goods into the country.

In many cases the customs office at which the goods are to be produced and the goods declaration is to be lodged is situated at the place where the goods are introduced into the customs territory; however, in other cases, this customs office is situated some distance from that place. It is essential that the customs authorities be in a position to control the conveyance of goods to the customs office at which the goods are to be produced to the customs.

The interests of the customs may be safeguarded by placing obligations on the carrier through regulations and by means of physical surveillance by the customs of means of transport and goods introduced into the customs territory.

It is important that these measures cause a minimum of inconvenience to international trade. To this end all

formalities to be accomplished by the carrier should be as simple as possible and information concerning them should be readily available to all interested persons.

This Annex does not cover goods which arrive under a customs procedure, e.g. international customs transit, goods carried by post or in travellers' baggage or the temporary storage of goods, nor does it cover certain other formalities which may be applicable in the case of particular modes of transport, e.g. presentation of a report on the arrival of a ship.

DEFINITIONS

For the purposes of this Annex:

- (a) the term 'customs formalities prior to the lodgement of the goods declaration' means all the operations to be carried out by the person concerned and by the customs from the time goods are introduced into the customs territory to the placing of the goods under a customs procedure;

Note:

Temporary storage may be considered as a customs procedure.

- (b) the term 'customs territory' means the territory in which the customs law of a State applies in full;
- (c) the term 'carrier' means the person actually transporting goods or in charge of or responsible for the operation of the means of transport;

KYOTO CONVENTION : ANNEX A. 1

- (d) the term 'import duties and taxes' means customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the importation of goods, but not including fees and charges which are limited in amount to the approximate cost of services rendered;
- (e) the term 'goods declaration' means a statement made in the form prescribed by the customs, by which the persons interested indicate the particular customs procedure to be applied to the goods and furnish the particulars which the customs require to be declared for the application of that procedure;
- (f) the term 'customs control' means measures applied to ensure compliance with the laws and regulations which the customs are responsible for enforcing;
- (g) the term 'person' means both natural and legal persons unless the context otherwise requires.

PRINCIPLES

1. Standard
Customs formalities prior to the lodgement of the goods declaration shall be governed by the provisions of this Annex.
2. Standard
National legislation shall specify the conditions to be fulfilled and the formalities to be accomplished in respect of goods which are introduced into the customs territory.
3. Standard
All goods which are introduced into the customs territory, regardless of whether they are liable to import duties and taxes, shall be subject to customs control.
4. Standard
Customs formalities prior to the lodgement of the goods declaration shall be reduced to the minimum necessary to ensure compliance with the laws and regulations which the customs are responsible for enforcing.
5. Standard
Customs formalities prior to the lodgement of the goods declaration shall apply equally, regardless of the country of origin of the goods or the country whence they arrived.

INTRODUCTION OF GOODS INTO THE CUSTOMS TERRITORY

Places at which goods may be introduced into the customs territory

6. Standard
National legislation shall specify the places at which goods may be introduced into the customs territory. In determining these places the factors to be taken into account shall include the particular requirements of trade, industry and transport.

Note:

Countries may specify for this purpose the customs routes, that is to say, the roads, railways, waterways and any other routes (pipelines, etc.) which must be used for the importation of goods.

Obligations of the carrier

7. Standard
The fact of having introduced goods into the customs territory shall carry with it the obligation upon the carrier to convey them directly to a designated customs office or other place specified by the customs authorities without altering their nature or their packaging.

8. Standard
Where the conveyance of the goods from the place of their introduction into the customs territory to a designated customs office or other specified place is interrupted by accident or *force majeure*, the carrier shall be required to take precautions to prevent the goods from entering into unauthorized circulation and to advise the customs or other competent authorities of the nature of the accident or other circumstance which has interrupted the journey.

Customs control

9. Standard
Customs control in respect of imported goods shall be reduced to the minimum.

Notes:

1. Customs control may include the boarding and searching of means of transport.
2. The customs authorities may have the power to take special control measures which are applied only in specified areas, for example, in the frontier zone.
3. As a rule it is not necessary to take control measures which involve unloading goods, affixing seals or identification marks to means of transport or goods or conveyance of goods under customs escort. However, where the customs authorities consider such control

KYOTO CONVENTION : ANNEX A. 1

measures to be indispensable, they would apply those which would cause the least inconvenience to both the customs and the carrier while still providing adequate safeguards. Customs seals and identification marks affixed by foreign customs authorities would normally be accepted unless they were considered not to be sufficient or secure.

PRODUCTION OF GOODS TO THE CUSTOMS

Documentation

10. Recommended practice

Where the customs office at which the goods are to be produced is not located at the place where the goods are introduced into the customs territory, no document should be required to be lodged with the customs authorities at that place.

Note:

For the purpose of identifying the goods, the customs authorities may require the presentation of commercial, transport or other accompanying documents.

11. Standard

Where the customs authorities require documentation in respect of the production of the goods to the customs, this shall not be required to contain more than the information necessary to identify the goods and the means of transport.

Note:

The information is normally obtained from commercial and transport documents, the contents of which may vary from one mode of transport to another. The customs authorities would not normally require any more than a description of the goods and of the packages (marks and numbers, number and kind, weight) and identification of the means of transport. Some international agreements lay down the maximum information which may be required (e.g. the country may be a Contracting Party to Annex 9 to the Convention on International Civil Aviation or the Convention on Facilitation of International Maritime Traffic).

12. Recommended practice

Where the documents produced to the customs are made out in a language which is not specified for this purpose or in a language which is not a language of the country into which the goods are introduced, a translation of the particulars given in those documents should not be required as a matter of course.

Competence and hours of business of customs offices

13. Standard

The customs authorities shall designate the customs offices at which goods may be produced to the customs. In determining the competence of these offices and their hours of business, the factors to be taken into account shall include the particular requirements of trade and industry and transport.

Notes:

1. In some countries the competence of the customs offices is determined with reference to the customs routes and their importance.

2. Where necessary the competence of certain customs offices may be restricted to certain modes of transport or to certain categories of goods or to goods consigned to specified areas (e.g. the frontier zone or an industrial zone).

14. Recommended practice

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

Note:

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

Arrival outside working hours

15. Standard

The customs authorities shall specify the precautions to be taken by the carrier to prevent the goods from entering into unauthorized circulation in the customs territory when they arrive at a customs office outside working hours.

Note:

The carrier may be required to keep the goods at a specific place at or in the vicinity of the customs office.

16. Recommended practice

At the request of the carrier, and for reasons deemed valid by the customs authorities, the latter should, so far as possible, allow the customs formalities prior to the lodgement of the goods declaration to be accomplished outside the business hours of the customs office; any expenses which this entails may be charged to the carrier.

KYOTO CONVENTION : ANNEX A. 1

UNLOADING

Places of unloading

17. **Standard**
National legislation shall specify the places which are approved for unloading.

18. **Recommended practice**
At the request of the person concerned, and for reasons deemed valid by the customs authorities, the latter should allow goods to be unloaded at a place other than the one approved for unloading; any expenses which this entails may be charged to the person concerned.

Note:

Goods may be unloaded, according to the circumstances, at the premises of the person concerned, at premises with appropriate equipment or at any place within the customs surveillance zone.

Commencement of unloading

19. **Recommended practice**
The commencement of unloading should be permitted as soon as possible after the arrival of the means of transport at the place of unloading.

20. **Recommended practice**
At the request of the person concerned, and for reasons deemed valid by the customs authorities, the latter should, so far as administrative circumstances permit, allow unloading to proceed outside the business hours of the customs office; any expenses which this entails may be charged to the person concerned.

GOODS DAMAGED, DESTROYED OR LOST

21. **Standard**
Total or partial exemption, as the case may be, from payment of import duties and taxes, shall be granted in

respect of goods damaged, destroyed or irrecoverably lost by accident or *force majeure* during the accomplishment of the customs formalities prior to the lodgement of the goods declaration provided that the facts are duly established to the satisfaction of the customs authorities.

Note:

At the request of the person concerned, remnants of goods covered by this standard may be:

- (a) cleared for home use in their existing state as if they had been imported in that state; or
- (b) re-exported; or
- (c) rendered commercially valueless under customs control, without expense to the revenue; or
- (d) with the consent of the customs authorities, abandoned free of all expenses to the revenue.

RESPONSIBILITY FOR THE PAYMENT OF IMPORT DUTIES AND TAXES

22. **Standard**
National legislation shall specify the person or persons responsible for the payment of any import duties and taxes in respect of goods introduced into the customs territory which have not been produced to the customs in compliance with the conditions and formalities to be fulfilled prior to the lodgement of the goods declaration.

INFORMATION CONCERNING CUSTOMS FORMALITIES PRIOR TO THE LODGEMENT OF THE GOODS DECLARATION

23. **Standard**
The customs authorities shall ensure that all relevant information regarding customs formalities prior to the lodgement of the goods declaration is readily available to any person interested.

KYOTO CONVENTION : ANNEX A. 2

ANNEX A.2

ANNEX CONCERNING THE TEMPORARY STORAGE OF GOODS

INTRODUCTION

It is important that, on arrival, goods may be permitted to be unloaded from the means of transport as soon as possible. In recognition of this fact customs administrations have introduced arrangements under which the discharge of cargo may commence as soon as possible after arrival with a minimum of formalities subject to the revenue being safeguarded.

For a variety of reasons some time may elapse between the arrival of the goods and the lodgement of the relevant goods declaration. In these circumstances customs authorities require the goods to be kept under customs control and for this purpose they are usually placed in a specified area where they are stored pending lodgement of the goods declaration. Such areas are termed temporary stores and may consist of buildings or may be enclosed or unenclosed spaces.

The provisions of this Annex do not apply to the storage of goods in customs warehouses or in free zones.

DEFINITIONS

For the purposes of this Annex:

- a) the term 'temporary storage of goods' means the storing of goods under customs control in premises and enclosed or unenclosed spaces specified by the customs (hereinafter called temporary stores) pending lodgement of the goods declaration;
- b) the term 'import duties and taxes' means customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the importation of goods, but not including fees and charges which are limited in amount to the approximate cost of services rendered;
- c) the term 'goods declaration' means a statement made in the form prescribed by the customs, by which the persons interested indicate the customs procedure to be applied to the goods and furnish the particulars which the customs requires to be declared for the application of that procedure;
- d) the term 'customs control' means measures applied to ensure compliance with the laws and regulations which the customs are responsible for enforcing;

(e) the term 'security' means that which ensures to the satisfaction of the customs that an obligation to the customs will be fulfilled. Security is described as 'general' when it ensures that the obligations arising from several operations will be fulfilled;

(f) the term 'person' means both natural and legal persons, unless the context otherwise requires.

PRINCIPLES

1. Standard
The temporary storage of goods shall be governed by the provisions of this Annex.

2. Standard
National legislation shall specify the conditions to be fulfilled and the formalities to be accomplished in respect of goods placed in temporary store.

SCOPE

3. Standard
The customs authorities shall authorize the establishment of temporary stores whenever they deem it necessary to meet the requirements of trade and industry.

Notes:

1. In accordance with the provisions of national legislation, temporary stores may be managed by the customs authorities, by other authorities or by natural or legal persons.
2. Temporary stores may be open to all importers and other persons entitled to dispose of goods being imported, or use of them may be restricted to specified persons.

4. Standard
Temporary storage shall be allowed in respect of all kinds of goods irrespective of quantity, country of origin or country whence arrived. However, goods which constitute a hazard, which are likely to affect other goods or which require special installations shall be admitted only into temporary stores specially designed to receive them.

KYOTO CONVENTION : ANNEX A. 2

5. Standard

The only document to be required when goods are placed in temporary store shall be that used to describe the goods when they are produced to the customs.

MANAGEMENT OF TEMPORARY STORES

6. Standard

The requirements as regards the construction, layout and management of temporary stores and the arrangements for the storage of goods, for stock-keeping and accounting and for customs control shall be laid down by the customs authorities.

Notes:

1. For the purposes of control the customs may, in particular:

- keep, or require to be kept, accounts of goods placed in the temporary store (by using either special registers or the relevant documentation);
- keep the temporary store under permanent or intermittent supervision;
- require that the temporary store be double-locked (secured by the lock of the person concerned and by customs lock);
- take stock of the goods in the temporary store from time to time.

2. Goods are usually required to be stored in locked premises. However, bulky or heavy goods and low-duty goods which constitute little revenue risk are frequently stored in unenclosed spaces under customs supervision.

Standard

National legislation shall specify the person or persons held responsible for the payment of any import duties and taxes chargeable on goods placed in a temporary store which are not accounted for to the satisfaction of the customs authorities.

8. Standard

When security is required from the authority or person managing a temporary store, the customs authorities shall accept a general security.

9. Recommended practice

The amount of any security should be set as low as possible having regard to the import duties and taxes potentially chargeable.

10. Recommended practice

The customs authorities should waive security where the temporary store is under adequate customs supervision, in particular where it is customs locked.

AUTHORIZED OPERATIONS

11. Standard

Any person entitled to dispose of goods in temporary stores shall, for the purposes of preparing the goods declaration, be allowed to:

- (a) inspect them;
- (b) weigh them;
- (c) take samples, against payment of the import duties and taxes where appropriate.

12. Standard

Goods in temporary store shall be allowed to undergo normal operations necessary for their preservation in their unaltered state.

Note:

The normal operations necessary for the preservation of the goods in their unaltered state may include cleaning, bearing, removal of dust, sorting and repair or change of faulty packings.

13. Recommended practice

Goods in temporary store should be allowed under such conditions as may be laid down by the customs authorities, to undergo normal operations necessary to facilitate their removal from store and their further transport.

Note:

These operations may include sorting, piling, weighing, marking, labelling. They may also involve the consolidation of different consignments of goods intended for further transport under a single transport document and/or a single customs document (groupage).

DURATION OF TEMPORARY STORAGE

14. Standard

Where national legislation lays down a time limit for temporary storage, the time allowed shall be sufficient to enable the importer to complete the necessary formalities to place the goods under a customs procedure.

KYOTO CONVENTION : ANNEX A. 2

Note:

The time limit laid down may vary according to the mode of transport used, and in the case of goods imported by sea may well be of considerable duration.

15. Recommended practice

At the request of the person concerned, and for reasons deemed valid by the customs authorities, the latter should extend the period initially fixed.

DETERIORATION, DAMAGE, LOSS, DESTRUCTION OR ABANDONMENT OF GOODS

16. Standard

Goods deteriorated, spoiled or damaged by accident or *force majeure* before leaving the temporary store shall be allowed to be cleared as if they had been imported in their deteriorated, spoiled or damaged state.

17. Standard

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

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

18. Standard

At the request of the person entitled to dispose of them, goods in temporary store shall be allowed to be abandoned, in whole or in part, to the revenue or to be destroyed or rendered commercially valueless under customs control, as the customs authorities may decide. Such abandonment or destruction shall not entail any cost to the revenue.

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

REMOVAL FROM TEMPORARY STORE

19. Standard

Any person having the right to dispose of the goods shall be entitled to remove them from temporary store subject to compliance with the conditions and formalities in each case.

Note:

The customs authorities may require the person concerned to establish his right to dispose of the goods.

GOODS NOT REMOVED FROM TEMPORARY STORE

20. Standard

National legislation shall specify the procedure to be followed when goods are not removed from temporary store within the period laid down.

21. Recommended practice

When goods not removed from temporary store are sold by the customs, the proceeds of the sale, after deduction of the import duties and taxes and all other charges and expenses incurred, should either be made over to the person(s) entitled to receive them, when this is possible, or be held at their disposal for a specific period.

INFORMATION CONCERNING TEMPORARY STORAGE

22. Standard

The customs authorities shall ensure that all relevant information regarding the temporary storage of goods is readily available to any person interested.

KYOTO CONVENTION : ANNEX F. 1

ANNEX F.1

ANNEX CONCERNING FREE ZONES

INTRODUCTION

Certain States have long considered it necessary to encourage the development of their external trade, and of international commerce in general, by granting indefinite relief from import duties and taxes in respect of goods introduced into a part of their territory where they are generally regarded as being outside the customs territory. Goods so introduced are not subject to the usual customs control.

In the present Annex this part of the territory is referred to as a 'free zone' although in some countries it is also known under various other names, such as 'free port', 'free warehouse'.

A distinction may be made between commercial and industrial free zones. In commercial free zones, the permitted operations are generally limited to those necessary for the preservation of the goods and the usual forms of handling to improve their packaging or marketable quality or to prepare them for shipment. In industrial free zones, processing operations are authorized.

Although goods introduced into free zones are generally regarded, in so far as import duties and taxes are concerned, as being outside the customs territory, certain provisions laid down by the State concerned may remain applicable, e.g. prohibitions and restrictions deriving from national legislation. The customs also carry out certain controls within the free zone to ensure that the operations carried out are in accordance with the requirements laid down.

Goods introduced into a free zone from the customs territory normally qualify for the exemption from or repayment of import duties and taxes or internal duties and taxes granted at exportation.

Where goods which have not been processed in a free zone are allowed to be introduced into the customs territory for home use, they become liable to import duties and taxes, as if they had been imported direct from abroad. However, special assessment rules, laid down in national legislation, are applicable in the case of foreign goods which have been processed in the free zone or where the goods utilized were of national origin or had

been imported against payment of import duties and taxes and had been granted exemption from or repayment of duties and taxes when they were introduced into the free zone.

In some countries customs facilities comparable to those characteristics of free zones are granted throughout the territory, in the context of other customs procedures such as customs warehousing, drawback, temporary admission for inward processing or customs transit.

DEFINITIONS

For the purposes of this Annex:

- (a) the term 'free zone' means a part of the territory of a State where any goods introduced are generally regarded, in so far as import duties and taxes are concerned, as being outside the customs territory and are not subject to the usual customs control.

Note:

A distinction may be made between commercial and industrial free zones. In commercial free zones, goods are admitted pending subsequent disposal and processing or manufacture is normally prohibited. Goods admitted to industrial free zones may be subjected to authorized processing operations;

- (b) the term 'customs territory' means the territory in which the customs law of a State applies in full;
- (c) the term 'import duties and taxes' means customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the importation of goods, but not including fees and charges which are limited in amount to the approximate cost of services rendered;
- (d) the term 'customs control' means the measures applied to ensure compliance with the laws and regulations which the customs are responsible for enforcing;
- (e) the term 'person' means both natural and legal persons, unless the context otherwise requires.

KYOTO CONVENTION : ANNEX F. 1

PRINCIPLE

1. **Standard**
The customs regulations applicable in free zones shall be governed by the provisions of this Annex.

ESTABLISHMENT OF FREE ZONES

2. **Standard**
National legislation shall specify the requirements relating to the establishment of free zones, the kinds of goods admissible to such zones and the nature of the operations to which goods may be subjected in them.

Notes:

1. Free zones are generally established at seaports, river ports, airports, and places with similar geographical advantages.
2. In accordance with the provisions of national legislation, free zones may be managed by the customs authorities, by other authorities or by natural or legal persons.

3. **Standard**
The requirements as regards the construction and layout of free zones and the arrangements for customs control shall be laid down by the customs authorities.

Notes:

1. The customs authorities may require that free zones be enclosed; they may also impose restrictions on means of access and establish the hours of business.
2. For the purpose of control, the customs authorities may, in particular:
 - keep the means of access to the free zone under permanent or intermittent supervision;
 - require persons introducing goods into free zones to keep accounts so that the circulation of the goods can be controlled;
 - make spot checks on the goods admitted to ensure that they have been subjected to authorized operations only and that no unauthorized goods have been introduced.

4. **Standard**
Customs authorities shall have the right to carry out checks at any time of the goods stored on the premises of any person introducing goods into a free zone.

GOODS ADMITTED

5. **Recommended practice**
Admission to a free zone should not be subject to the condition that the goods are introduced into or stored in the zone in specified quantities.

6. **Standard**
Admission to a free zone shall be authorized not only for goods imported direct from abroad but also for goods brought from the customs territory of the State concerned.

Note:

Goods brought from the customs territory of the State concerned may be goods in free circulation or goods placed under a procedure affording conditional relief from import duties and taxes or a processing procedure.

7. **Standard**
Goods admissible to a free zone which are entitled to exemption from or repayment of import duties and taxes when exported shall qualify for such exemption or repayment immediately after they have been introduced into the free zone.

8. **Standard**
Goods admissible to a free zone which are entitled to exemption from or repayment of internal duties and taxes when exported, shall qualify for such exemption or repayment after they have been introduced into the free zone.

Note:

Exemption or repayment is generally granted immediately after introduction of the goods into the free zone. In special cases, exemption or repayment may be made subject to the exportation of the goods from the national territory. Exceptionally, evidence of arrival of the goods in the country of destination may also be required.

9. **Standard**
Admission to a free zone shall not be refused solely on the grounds of the country of origin of the goods, the country whence they arrived or their country of destination.

10. **Standard**
Admission to a free zone of goods brought from abroad shall not be refused solely on the grounds that the goods are liable to restrictions or prohibitions other than those

KYOTO CONVENTION : ANNEX F. 1

imposed on grounds of public morality or order, public security, public hygiene or health, or for veterinary or phytopathological considerations, or relating to the protection of patents, trade marks and copyrights.

11. **Recommended practice**

Goods which constitute a hazard, which are likely to affect other goods or which require special installations, should be admitted only to free zones specially designed to receive them.

INTRODUCTION INTO A FREE ZONE

12. **Standard**

Where a document must be presented to the customs in respect of goods introduced into a free zone directly from abroad, without having to cross the customs territory of the State concerned, the customs authorities shall not require more than the production of a commercial or official document (commercial invoice, waybill, dispatch note, etc.) giving the main particulars of the goods concerned.

13. **Recommended practice**

The admission to a free zone of goods brought from the customs territory of the State concerned or which have crossed that territory in transit should not involve the completion of a document other than the goods declaration normally required in that territory to cover the exportation, re-exportation or transit of goods.

14. **Standard**

The customs authorities shall not require security for the admission of goods to a free zone.

15. **Standard**

Where the customs authorities carry out a control of goods intended for introduction into a free zone, they shall take only such action as is deemed essential to ensure compliance with the laws and regulations which the customs are responsible for enforcing.

Note:

In particular, the customs may ensure that the goods are of a kind allowed to be introduced into the free zone and that any relevant prohibitions and restrictions have been complied with.

AUTHORIZED OPERATIONS

16. **Standard**

In addition to loading, unloading, transshipment and storage, goods admitted to a commercial free zone shall be allowed to undergo operations necessary for their preservation and usual forms of handling to improve their packaging or marketable quality or to prepare them for shipment, such as breaking bulk, grouping of packages, sorting and grading, and repacking.

17. **Standard**

The processing operations to which goods admitted to an industrial free zone may be subjected shall be specified by the competent authorities in general terms and/or in detail in a regulation applicable throughout the free zone or in the authority granted to the enterprise carrying out these operations.

Note:

The right to carry out processing operations may be made subject to the condition that the proposed operations are regarded by the competent authorities as advantageous to the national economy.

GOODS CONSUMED WITHIN THE FREE ZONE

18. **Standard**

National legislation shall enumerate the cases in which goods to be consumed inside the free zone may be admitted free of duties and taxes and shall lay down the requirements which must be met.

Notes:

1. Free admission may be allowed not only in respect of import duties and taxes but also in respect of internal duties and taxes.

2. Free admission of equipment to be used solely inside the free zone for the transport, storage and processing of goods may also be allowed.

TRANSFER OF OWNERSHIP

19. **Standard**

The transfer of ownership of goods admitted to a free zone shall be allowed.

KYOTO CONVENTION : ANNEX F. 1

Notes:

1. Retail sales within free zones may be prohibited.
2. Goods admitted to free zones may be used for provisioning ships and aircraft.

DESTRUCTION

20. Standard

Goods admitted to a free zone shall be allowed to be destroyed or rendered commercially valueless under customs control.

DURATION OF STAY IN FREE ZONE

21. Standard

No limits shall be imposed on the duration of the stay of goods in a free zone.

REMOVAL FROM FREE ZONE

22. Standard

Where a document must be produced to the customs in respect of goods which on removal from a free zone are sent directly abroad without having to cross the customs territory of the State concerned, the customs authorities shall not require more than the production of a commercial or official document (commercial invoice, waybill, dispatch note, etc.) giving the main particulars of the goods concerned.

23. Standard

The only declaration required for goods that are allowed to be introduced into the customs territory of the State concerned on removal from a free zone shall be the goods declaration normally required for the customs procedure to which those goods are assigned.

24. Recommended practice

Goods which are allowed to be removed from a free zone to the customs territory of the State concerned should be eligible for the conditional relief or processing procedures in force under the conditions applicable to goods imported direct from abroad.

25. Standard

National legislation shall specify the point in time to be taken into consideration for the purpose of determining the value and quantity of goods which may be taken into home use on removal from a free zone and the rates of the import duties and taxes applicable to them.

26. Standard

National legislation shall specify the rules applicable for determining the amount of the import duties and taxes chargeable on goods taken into home use after manipulation or processing in a free zone.

Notes:

1. The amount of the import duties and taxes chargeable on goods taken into home use after processing in a free zone may be limited to the amount of the import duties and taxes applicable to the foreign goods utilized, in the state in which they were introduced into the free zone, plus, where goods of national origin or goods imported against payment of import duties and taxes were utilized, the amount of any exemption from or repayment of internal duties or taxes or import duties and taxes granted when those goods were introduced into the free zone.

2. A special assessment procedure may be laid down where equipment which has been used to process goods in a free zone was admitted free of import duties and taxes.

ABOLITION OF A FREE ZONE

27. Standard

In the event of the abolition of a free zone, the persons concerned shall be given sufficient time to arrange for the disposal of their goods.

INFORMATION CONCERNING FREE ZONES

28. Standard

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

KYOTO CONVENTION : COUNCIL DECISION 80/391/EEC

COUNCIL DECISION

of 17 March 1980

accepting on behalf of the Community an Annex to the International Convention on the simplification and harmonization of customs procedures

(80/391/EEC)

- OJ N° L 100 of 17.4.1980, p. 97 -

THE COUNCIL OF THE EUROPEAN
COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the recommendation from the Commission,

Whereas, in accordance with Decision 75/199/EEC (1), the Community is a party to the International Convention on the simplification and harmonization of customs procedures;

Whereas the Annex to the said Convention concerning reimportation in the same state can be accepted by the Community;

Whereas it is nevertheless advisable to make such acceptance subject to certain reservations in order to take account of the special requirements of the customs union,

HAS DECIDED AS FOLLOWS:

Article 1

Annex B.3 concerning reimportation in the same state to the International Convention on the simplification and harmonization of customs procedures is hereby accepted on behalf of the Community, with reservations on standard 2 and the recommended practices 8, 11, 12 and 24.

The text of the said Annex is annexed to this Decision.

Article 2

The President of the Council shall designate the person entitled to notify the Secretary-General of the Customs Cooperation Council of the acceptance by the Community, subject to the reservations referred to in Article 1, of the Annex concerning reimportation in the same state.

Done at Brussels, 17 March 1980.

For the Council

The President

J. SANTER

KYOTO CONVENTION : ANNEX B.3

ANNEX B.3

ANNEX CONCERNING REIMPORTATION IN THE SAME STATE

INTRODUCTION

Goods are often reimported into the country whence they were exported in the same state as they were before exportation. In many cases, this reimportation was foreseeable at the time of exportation, in which case the goods may have been exported with notification of intended return. However, in certain cases, goods are reimported owing to circumstances which arise after their exportation.

The national legislation of most States includes provisions enabling such reimported goods to enter free of import duties and taxes and provides for the repayment of any export duties and taxes paid on exportation. The customs procedure which provides for such duty-free importation and repayment is that of reimportation in the same state. This procedure is granted subject to the condition that the identity of the goods can be established. Any sums chargeable as a result of repayment or remission of or conditional relief from duties and taxes or of any subsidies or other amounts granted at exportation, must be paid.

This Annex does not apply to the reimportation of travellers' personal effects or of means of transport for private use.

DEFINITIONS

For the purposes of this Annex:

- (a) the term 'reimportation in the same state' means the customs procedure under which goods which were exported and were in free circulation or were compensating products may be taken into home use free of import duties and taxes, provided that they have not undergone any manufacturing, processing or repairs abroad. Any sums chargeable as a result of repayment or remission of or conditional relief from duties and taxes or of any subsidies or other amounts granted at exportation, must be paid;
- (b) the term 'clearance for home use' means the customs procedure which provides that imported goods may remain permanently in the customs territory. This procedure implies the payment of any import duties and taxes chargeable and the accomplishment of all the necessary customs formalities;
- (c) the term 'import duties and taxes' means the customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the importation of goods, but not including fees and charges which are limited in amount to the approximate cost of services rendered;

- (d) the term 'export duties and taxes' means customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the exportation of goods, but not including fees and charges which are limited in amount to the approximate cost of services rendered;
- (e) the term 'goods exported with notification of intended return' means goods specified by the declarant as intended for reimportation, in respect of which identification measures may be taken by the customs to facilitate reimportation in the same state;

Note:

Goods exported with notification of intended return may be regarded as placed under a customs procedure described as 'temporary exportation';

- (f) the term 'goods in free circulation' means goods which may be disposed of without customs restriction;
- (g) the term 'compensating products' means the products obtained during or as a result of the manufacturing, processing or repair of the goods temporarily admitted for inward processing;
- (h) the term 'goods declaration' means a statement made in the form prescribed by the customs, by which the persons interested indicate the customs procedure to be applied to the goods and furnish the particulars which the customs require to be declared for the application of that procedure;
- (i) the term 'person' means both natural and legal persons, unless the context otherwise requires.

PRINCIPLES

1. **Standard**
Reimportation in the same state shall be governed by the provisions of this Annex.
2. **Standard**
National legislation shall specify the conditions to be fulfilled and the customs formalities to be accomplished for reimportation in the same state.

Note:

Reimportation in the same state is subject to identification of the goods as the exported goods to the satisfaction of the customs authorities.

KYOTO CONVENTION : ANNEX B.3

GENERAL PROVISIONS

3. **Standard**
Reimportation in the same state shall be allowed even if only a part of the exported goods is reimported.

4. **Recommended practice**
When circumstances so justify, reimportation in the same state should be allowed even if the goods are reimported by a person other than the person who exported them.

5. **Standard**
Reimportation in the same state shall not be refused on the grounds that the goods have been used or damaged, or have deteriorated during their stay abroad.

6. **Standard**
Reimportation in the same state shall not be refused on the grounds that, during their stay abroad, the goods have undergone operations necessary for their preservation or maintenance provided, however, that their value at the time of exportation has not been enhanced by such operations.

7. **Standard**
Reimportation in the same state shall not be limited to goods imported directly from abroad but shall also be authorized for goods which are under another customs procedure.

8. **Recommended practice**
Economic prohibitions and restrictions on importation should not be applied to goods reimported in the same state which were in free circulation when exported.

9. **Recommended practice**
Reimportation in the same state should not be refused on the grounds of the country whence the goods were consigned.

10. **Standard**
Reimportation in the same state shall not be refused on the grounds that the goods were exported without notification of intended return.

TIME LIMIT FOR REIMPORTATION IN THE SAME STATE

11. **Recommended practice**
Where time limits are fixed in national legislation beyond which reimportation in the same state will not be granted, such limits should be of sufficient duration to take account of the differing circumstances pertaining to each type of case in which reimportation in the same state may be granted and should not be less than one year.

REPAYMENT OF EXPORT DUTIES AND TAXES

12. **Recommended practice**
Any export duties and taxes paid should be repaid as soon as possible after the goods have been reimported in the same state.

COMPETENT CUSTOMS OFFICES

13. **Standard**
Customs offices at which goods may be declared for home use shall also be competent to grant reimportation in the same state.

14. **Standard**
Provision shall be made to permit goods reimported in the same state to be declared at a customs office other than that through which they were exported.

GOODS DECLARATION

15. **Recommended practice**
Goods declaration forms used for reimportation in the same state should be harmonized with those used for clearance for home use.

Notes:

1. In some countries the goods declaration for exportation with notification of intended return may also be used for reimportation in the same state.

2. Where goods have been exported under cover of an ATA carnet in accordance with the Customs Convention on the ATA carnet for the temporary admission of goods, done at Brussels on 6 December 1961, reimportation in the same state takes place under cover of that carnet.

16. **Recommended practice**
No written goods declaration should be required for the reimportation in the same state of packings, containers, pallets and commercial road vehicles which are in use for the international transport of goods, subject to the satisfaction of the customs authorities that they were in free circulation at the time of exportation.

DOCUMENTATION TO BE PRESENTED IN SUPPORT OF THE DECLARATION FOR REIMPORTATION IN THE SAME STATE

17. **Standard**
In support of the declaration for reimportation in the same state the customs authorities shall require the production of only such documents as are considered necessary to ensure that the conditions laid down for the application of the procedure are fulfilled.

KYOTO CONVENTION : ANNEX B.3

Note:

The customs authorities may require production of the export declaration, other export documents, invoices, contracts, etc. relating to the exported goods, and correspondence exchanged in respect of the return of the goods.

18. **Recommended practice**

Where goods to be reimported in the same state were exported with notification of intended return, the customs authorities should normally not require in support of the declaration of reimportation in the same state any document other than the goods declaration or the identification document issued at exportation.

Notes:

1. In certain countries the declaration for exportation with notification of intended return is the only document required for reimportation in the same state.
2. The identity of the goods may be established by the customs authorities on the basis of the identification measures taken on exportation.

GOODS EXPORTED WITH NOTIFICATION OF INTENDED RETURN

(a) Goods to be exported with notification of intended return

19. **Recommended practice**

The customs authorities should, at the request of the declarant, allow goods to be exported with notification of intended return, and should take any necessary steps to facilitate reimportation in the same state.

(b) Customs offices competent for exportation with notification of intended return

20. **Standard**

Customs offices at which goods may be exported outright shall also be competent to authorize exportation with notification of intended return.

(c) Goods declaration for exportation with notification of intended return

21. **Recommended practice**

The goods declaration forms used for exporting goods with notification of intended return should be harmonized with those used for outright exportation.

Note:

Exportation with notification of intended return may also be authorized under cover of an ATA carnet in lieu of a national customs document.

(d) Documentation to be presented in support of the declaration for exportation with notification of intended return

22. **Standard**

In support of the declaration for exportation with notification of intended return the customs authorities shall require only those documents considered necessary by them to permit control of the operation and to ensure compliance with all requirements relating to the application of relevant restrictions or other regulations.

(e) Identification of goods exported with notification of intended return

23. **Standard**

When determining the nature of the identification measures to be taken with respect to goods exported with notification of intended return, the customs authorities shall take account in particular of the nature of the goods and the revenue interests involved.

Note:

For the identification of goods to be exported with notification of intended return, the customs authorities may affix customs marks (seals, stamps, perforations, etc.), or rely on marks, numbers or other indications permanently affixed to the goods or on the description of the goods, scale plans or photographs, or take samples.

(f) Facilities granted to goods exported with notification of intended return

24. **Recommended practice**

Goods exported with notification of intended return should be granted conditional relief from any export duties and taxes applicable.

Note:

The declarant may be required to provide security for recovery of the sums that would be chargeable if the goods were not reimported within any time limit specified.

25. **Standard**

At the request of the person concerned, the customs authorities shall allow exportation with notification of intended return to be converted to definitive exportation, subject to compliance with the relevant conditions and formalities.

Notes:

1. Any export duties and taxes not paid become chargeable.
2. Normally, any repayment of or exemption from duties and taxes which could not be obtained because the goods were exported with notification of intended return is allowed.

KYOTO CONVENTION : ANNEX B.3

26.

Recommended practice

Where the same goods are to be exported with notification of intended return and reimported in the same state several times, the customs authorities should, at the request of the declarant, allow the declaration for exportation with notification of intended return lodged on the first exportation to cover the subsequent reimportations and exportations of the goods during a specified period.

Note:

The subsequent reimportations and exportations may be recorded on the goods declaration by the customs

authorities, by stamping or by appropriate endorsement.

**INFORMATION CONCERNING REIMPORTATION
IN THE SAME STATE**

27.

Standard

The customs authorities shall ensure that all relevant information regarding reimportation in the same state is readily available to any person interested.

KYOTO CONVENTION: ANNEXES B.1, C.1, F.6

COUNCIL DECISION

of 7 March 1985

accepting, on behalf of the Community, three Annexes to the international convention on the simplification and harmonization of customs procedures

(85/204/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the recommendation from the Commission,

Whereas, under Decision 75/199/EEC⁽¹⁾, the Community is a party to the international convention on the simplification and harmonization of customs procedures;

Whereas the Annexes to the said convention concerning entry for home use, outright exportation and repayment of import duties and taxes can be accepted by the Community;

Whereas it is appropriate, however, to accompany this acceptance with certain reservations in order to take account of the special requirements of the Customs Union and of the present state of harmonization in the area of customs legislation,

HAS DECIDED AS FOLLOWS:

Article 1

The following Annexes to the international convention on the simplification and harmonization of customs procedures are hereby accepted on behalf of the Community, subject to the reservations indicated:

— Annex B.1 concerning clearance for home use (Annex I to this Decision), with a general reservation and reservations with regard to Standard 28 and Recommended Practices 19 and 52,

— Annex C.1 concerning outright exportation (Annex II to this Decision), with a general reservation and reservations with regard to Standard 21 and to Recommended Practice 10,

— Annex F. 6 concerning the repayment of import duties and taxes (Annex III to this Decision), with a general reservation and a reservation with regard to Standard 7.

Article 2

The President of the Council shall designate the person entitled to notify the Secretary-General of the Customs Cooperation Council of the acceptance, on behalf of the Community, of the Annexes referred to in Article 1, together with the reservations indicated in that Article.

Done at Brussels, 7 March 1985.

For the Council
The President
A. BIONDI

KYOTO CONVENTION: ANNEXES B.1, C.1, F.6

ANNEX I

ANNEX B.1

ANNEX CONCERNING CLEARANCE FOR HOME USE

Introduction

Goods which are imported outright for use or consumption within the customs territory must be declared for home use.

They may be declared for home use either directly on importation or after another customs procedure such as warehousing, temporary admission or customs transit.

The main obligations to be fulfilled by the declarant to obtain the clearance of goods for home use are the lodgment of a goods declaration with supporting documents (import licence, certificates of origin, etc.) and the payment of any import duties and taxes chargeable. Under certain conditions the payment of import duties and taxes may be deferred. Where appropriate, security may be required by the customs to guarantee payment of the import duties and taxes.

The measures taken by the customs in connection with clearance are: checking of the goods declaration and accompanying documents, examination of the goods, assessment and collection of import duties and taxes and release of the goods. Depending upon national administrative practice, these operations may be carried out in a different order from that shown above. The customs may also be responsible for obtaining the data required for trade statistics and for the enforcement of other statutory or regulatory provisions relating to the control of imported goods. Other competent authorities may also carry out certain controls (veterinary, health, phytopathological, etc.) on goods declared for home use.

The provisions of this Annex apply to the various formalities and measures (customs formalities) involved in the clearance of goods for home use, whatever their mode of importation.

The Annex does not apply to the clearance for home use of goods imported by post or carried in travellers' baggage.

Definitions

For the purposes of this Annex:

(a) the term 'clearance for home use' means the customs procedure which provides that imported goods may

remain permanently in the customs territory. This procedure implies the payment of an import duties and taxes chargeable and the accomplishment of all the necessary customs formalities;

- (b) the term 'import duties and taxes' means customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the importation of goods, but not including fees and charges which are limited in amount to the approximate cost of services rendered;
- (c) the term 'goods declaration' means a statement made in the form prescribed by the customs, by which the persons interested indicate the customs procedure to be applied to the goods and furnish the particulars which the customs require to be declared for the application of that procedure;
- (d) the term 'declarant' means the person who signs a goods declaration or in whose name it is signed;
- (e) the term 'checking of the goods declaration' means the action taken by the customs to satisfy themselves that the goods declaration is properly made out, that the supporting documents required are attached and that they fulfil the conditions laid down as to their authenticity and validity;
- (f) the term 'examination of goods' means the physical inspection of goods by the customs to satisfy themselves that the nature, origin, condition, quantity and value of the goods are in accordance with the particulars furnished in the goods declaration;
- (g) the term 'assessment of import duties and taxes' means the determination of the amount of import duties and taxes payable;
- (h) the term 'release' means the action by the customs to permit goods undergoing clearance to be placed at the disposal of the persons concerned;
- (ij) the term 'security' means that which ensures to the satisfaction of the customs that an obligation to the customs will be fulfilled. Security is described as 'general' when it ensures that the obligations arising from several operations will be fulfilled;
- (k) the term 'person' means both natural and legal persons, unless the context otherwise requires.

KYOTO CONVENTION: ANNEXES B.1, C.1, F.6

Principles

1. *Standard*
Clearance for home use shall be governed by the provisions of this Annex.

2. *Standard*
National legislation shall specify the conditions to be fulfilled and the customs formalities to be accomplished for the clearance of goods for home use.

Notes

1. National legislation may include prohibitions and restrictions in respect of the importation of certain categories of goods.

2. The obligations to be fulfilled to effect the clearance of goods for home use include the lodgment of a goods declaration, the production of supporting documents and the payment of any import duties and taxes chargeable.

Competent customs offices

3. *Standard*
The customs authorities shall designate the customs offices at which goods may be cleared for home use. In determining the competence of these offices and their hours of business, the factors to be taken into account shall include the particular requirements of trade and industry.

Notes

1. The customs authorities may allow goods to be cleared for home use at inland customs offices.

2. The competence of certain customs offices may be restricted in terms of the mode of transport used or to specified categories of goods or to goods consigned to a specified region (e.g. the frontier zone or an industrial zone).

3. The customs authorities may require that certain categories of goods (e.g., diamonds, antiques, works of art) be cleared for home use at customs offices designated for that purpose.

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

The declarant

(a) Persons entitled to act as declarant

5. *Standard*
National legislation shall specify the conditions under which a person is entitled to act as declarant.

Note

The declarant need not be the owner of the goods; he may be, for example, the carrier, the forwarding agent, the consignee or an agent approved by the customs.

6. *Recommended practice*

Any person having the right to dispose of the goods should be entitled to act as declarant.

Note

The customs authorities may require the declarant to establish his right to dispose of the goods.

(b) Responsibilities of the declarant

7. *Standard*
The declarant shall be held responsible to the customs authorities for the accuracy of the particulars given in the goods declaration and payment of the import duties and taxes.

(c) Rights of the declarant

8. *Standard*
Before lodging the goods declaration the declarant shall be authorized, under such conditions as may be laid down by the customs authorities:

- (a) to inspect the goods and
- (b) to draw samples.

9. *Recommended practice*

The customs authorities should not require a separate goods declaration for home use in respect of samples allowed to be drawn under customs supervision, provided that such samples are included in the goods declaration for home use concerning the relevant consignment and that this declaration is lodged within the prescribed time limit.

10. *Recommended practice*

In cases of special difficulty, and if so requested by the declarant, the customs authorities should provide any necessary information available to them to assist him in completing the goods declaration for home use.

KYOTO CONVENTION: ANNEXES B.1, C.1, F.6

The goods declaration for home use

(a) Goods declaration form and contents

11. *Standard*

Forms for the goods declaration for home use shall conform to the official model laid down by the competent authorities.

The competent authorities shall require the goods declaration to provide only such particulars as are deemed necessary for the assessment and collection of import duties and taxes, the compilation of statistics and the application of the other laws and regulations which the customs are responsible for enforcing.

Notes

1. The customs authorities generally require:

(a) particulars relating to persons:

- name and address of declarant,
- name and address of importer,
- name and address of consignor;

(b) particulars relating to transport:

- mode of transport,
- identification of means of transport;

(c) particulars relating to the goods:

- country whence consigned and country of origin,
- description of the packages (number, nature, marks and numbers, weight),
- tariff description of the goods;

(d) particulars for the assessment of import duties and taxes (for each description of goods):

- tariff heading,
- rates of import duties and taxes,
- gross weight, net weight or other quantity,
- dutiable value;

(e) other particulars:

- statistical item number applicable to each description of goods,
- area whence the goods were consigned or reference to applicable legal provisions (where preferential treatment is claimed),
- reference to documents submitted in support of the goods declaration;

(f) place, date and signature of the declarant.

2. When they are considering revision of present forms or preparation of new forms for goods declarations

for home use, Contracting Parties may use the layout key in Appendix I to this Annex, having regard to the Notes in Appendix II.

12. *Recommended practice*

Where, for reasons deemed valid by the customs authorities, the declarant does not have all the information required to make the goods declaration for home use, he should be allowed to lodge a provisional or incomplete declaration provided that it contains the particulars deemed necessary by the customs and that he undertakes to complete it within a specified period.

If the customs authorities accept a provisional or incomplete declaration, the tariff treatment to be accorded to the goods should not be different from that which would have been accorded had a complete and correct declaration been lodged in the first instance.

Note

Where release is granted before all the necessary particulars have been supplied, the declarant may be required to furnish security for the payment of any sums that may become chargeable.

(b) Number of copies to be submitted

13. *Recommended practice*

The customs authorities should reduce, so far as possible, the number of copies of the goods declaration for home use required to be submitted by the declarant.

14. *Recommended practice*

Where several copies of the goods declaration for home use are required, it should be made possible for the declarant to complete all of them in one run.

(c) Documents to be submitted in support of the goods declaration

15. *Standard*

In support of the goods declaration the customs authorities shall require only those documents considered necessary by them in order to permit control of the operation and ensure that all requirements relating to the application of relevant restrictions or other regulations have been complied with.

Note

The customs authorities frequently require production of the following documents in support of the goods declaration for home use: import licence, documentary evidence of origin, health or phytopathological certificate, commercial invoice, transport documents.

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16. *Recommended practice*

Where certain supporting documents cannot be lodged with the goods declaration and the declarant gives reasons deemed valid by the customs authorities, the latter should authorize him to produce those documents within a specified period.

Note

Where release is granted before the missing documents are produced, the declarant may be required to furnish security for the payment of any sums that may become chargeable.

17. *Recommended practice*

Where the documents produced in support of a goods declaration are made out in a language that is not a language of the country of importation, the customs authorities should not require, as a matter of course, a translation of the particulars given in those documents.

(d) Amendment of the goods declaration

18. *Standard*

The customs authorities shall permit the declarant to amend a goods declaration already lodged, provided that when his request is received they have commenced neither the checking of the declaration nor the examination of the goods.

19. *Recommended practice*

A request to amend a goods declaration, submitted by the declarant after either the checking of the declaration or the examination of the goods has commenced, should be accepted by the customs authorities if the reasons given by the declarant are deemed valid.

Note

Amendment of the goods declaration for home use does not prevent the customs authorities from taking any necessary action if an offence has been discovered during the checking of the declaration or the examination of the goods.

(e) Withdrawal of the goods declaration

20. *Recommended practice*

The declarant should be authorized to withdraw a goods declaration for home use and request the application of another customs procedure, provided that his request is made to the customs authorities before the goods have been released and his reasons are deemed valid.

Note

Withdrawal of the goods declaration for home use does not prevent the customs authorities from taking any necessary action if an offence has been discovered during the checking of the declaration or the examination of the goods.

Lodgment of the goods declaration

(a) Choice of the office of clearance

21. *Standard*

The goods declaration for home use shall be lodged at the competent customs office where the goods are presented.

Note

If standing authority has been given for the release of goods before presentation of a goods declaration, the customs authorities may require the goods declaration to be lodged at a specified customs office.

(b) Time allowed for lodgment of the declaration

22. *Standard*

Where national legislation lays down a time limit for lodgment of the goods declaration for home use at a competent customs office, the time allowed shall enable the declarant to assemble the particulars needed for making the declaration and to obtain the supporting documents required.

Notes

1. National legislation may provide that the time limits for lodgment of the goods declaration shall run, for example, from the time when the goods are unloaded, from the time when they are presented at the customs office or from the time when they are released.

2. When the goods declaration has not been lodged on expiry of the time limit, the customs authorities may take such action as may be deemed necessary, in particular to protect the interests of the Revenue.

23. *Recommended practice*

At the request of the declarant, and for reasons deemed valid by the customs authorities, the latter should extend a time limit prescribed for lodging the goods declaration.

24. *Recommended practice*

The declarant should be authorized to lodge a goods declaration for home use at a competent customs office before the goods arrive at that office.

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Note

Authority may also be given for lodgment of the declaration before the goods arrive in the customs territory.

(c) Periodic lodgment of declarations

25. *Recommended practice*

Where goods are imported frequently by the same person, the customs authorities should allow a single goods declaration to cover all importations by that person in a given period.

Notes

1. The customs authorities may make the facility subject to the condition that the importer keeps proper commercial records (e.g., by means of computers) and that the necessary control measures can be taken.

2. If the customs authorities grant this facility, they may require the declarant to produce, at each importation, a commercial or official document (commercial invoice, waybill, dispatch note, etc.) giving the main particulars of the consignment concerned.

(d) Lodgment of the goods declaration outside the business hours of the customs office

26. *Standard*

The goods declaration shall be lodged during the business hours of the competent customs office.

27. *Recommended practice*

At the request of the declarant, and for reasons deemed valid by the customs authorities, the latter should, so far as possible, allow the goods declaration to be lodged outside the business hours of the competent customs office; any expenses which this entails may be charged to the declarant.

Acceptance of the goods declaration28. *Standard*

A goods declaration shall be taken to be accepted when the customs office at which it was lodged has ascertained that it contains all the necessary particulars and is accompanied by all the documents required.

29. *Standard*

Where the customs authorities cannot accept a goods declaration for home use lodged at a customs office, they shall state the reasons to the declarant.

Note

A goods declaration may be refused, for example, when the customs office does not have the necessary competence or when the immediate production of missing documents is deemed essential.

Checking of the goods declaration30. *Standard*

The checking of the goods declaration shall be effected as soon as possible after the declaration has been accepted.

31. *Standard*

For the purpose of checking the goods declaration the customs authorities shall take only such action as they deem essential to ensure compliance with the laws and regulations which the customs are responsible for enforcing.

Note

As a general rule, the customs:

- satisfy themselves that the tariff heading shown corresponds to the description of the goods and that the rates of import duties and taxes indicated are those in force,
- check that the particulars in the goods declaration tally with those in the documents produced, in particular as regards identification of the packages and the quantity and value of the goods declared,
- check the authenticity and validity of the documents produced in support of the declaration.

Examination of the goods

(a) Time required for examination of goods

32. *Standard*

Where the customs authorities decide that goods declared for home use shall be examined this examination shall take place as soon as possible after the goods declaration has been accepted.

33. *Recommended practice*

Priority should be given to the examination of live animals, perishable goods and other urgent consignments.

34. *Recommended practice*

If the goods must also be inspected by other competent authorities (for the purpose of applying veterinary,

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health, phytopathological, etc., controls) the customs should, where practicable, perform their examination at the same time.

Note

The customs authorities may require that goods to be examined by other competent authorities be declared at customs offices designated for that purpose.

(b) Examination of goods outside the business hours of the customs office

35. *Standard*

At the request of the declarant, and for reasons deemed valid by the customs authorities, the latter shall, so far as possible, allow goods declared for home use to be examined outside the business hours of the customs office; the expenses entailed by such examination may be charged to the declarant.

Note

Examination outside the business hours of the customs office may be arranged for, e.g., perishable goods, live animals and other urgent consignments.

(c) Examinations of goods at a place other than the customs office

36. *Standard*

At the request of the declarant, and for reasons deemed valid by the customs authorities, the latter shall, so far as possible, allow goods declared for home use to be examined at a place other than the customs office where the goods declaration was lodged; the expenses entailed by such examination may be charged to the declarant.

Notes

1. Goods may be examined, according to the circumstances, at the premises of the person concerned, on premises with appropriate equipment, at any place within the customs surveillance zone or at a customs office other than that at which the goods declaration was lodged.

2. The cases in which arrangements may be made for examination at a place other than the customs office where the goods declaration was lodged include:

— goods which cannot readily be examined until unloaded at destination (for example: wheat, oil or ores imported by ship or barge; bulk consignments of parts in containers; furniture and household effects imported on transfer of residence),

— goods which cannot be examined without appropriate equipment (such as a dark room or a cold chamber),

— goods which cannot usefully be required to be produced at a customs office (for example, products obtained from the working of border lands or quarries near the frontier, imported by the shortest route).

(d) Presence of the declarant at examination of goods

37. *Standard*

The declarant shall have the right to attend or to be represented at the examination of the goods. If the customs authorities deem it useful, they may require him to be present or to be represented at the examination of the goods in order that he may give the customs any assistance necessary to facilitate the examination.

Notes

1. The declarant may be required to group the packages, open them, sort the goods by description and tally them.

2. If goods declared for home use are dangerous, delicate or fragile, the declarant may be required to provide experts to assist the customs.

3. The declarant may also be required to furnish the customs with the technical specifications of imported goods.

(e) Extent of examination of goods

38. *Standard*

When examining goods, the customs authorities shall take only such action as they deem essential to ensure compliance with the laws and regulations which the customs are responsible for enforcing.

Notes

1. The examination of goods may be either summary or detailed. In a summary examination the customs may carry out some, though not necessarily all, of the following checks – counting the packages, noting their marks and numbers and ascertaining the description of the goods. Detailed examination involves thorough inspection of the goods to determine as accurately as possible their composition, quantity, tariff heading, value and, where necessary, origin.

2. Detailed examination of the goods is warranted, in particular, where the customs authorities are not satisfied about the accuracy of particulars furnished in the declaration or in the supporting documents.

3. Goods liable to high import duties and/or taxes may be regularly subjected to detailed examination.

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39. *Recommended practice*

The customs authorities should in as many cases as possible be content with a summary examination of goods declared for home use.

Note

Summary examination may be considered sufficient, for example, where goods of the same description are imported frequently by a person known by the customs to be reliable, where the accuracy of the particulars given in the declaration can be checked against the supporting documents or against other evidence, or where the import duties and taxes involved are low.

40. *Recommended practice*

Where the customs authorities carry out a detailed examination of goods shown in a declaration relating to a consignment consisting of many packages and covered by a packing list or other similar document, such examination should normally be undertaken on a random basis.

Note

The customs authorities may decide, having regard to the staff available, that consignments of goods declared for home use will be subjected to detailed examination by a selective technique.

(f) Sampling by the customs

41. *Standard*

Samples shall be taken only where deemed necessary by the customs authorities to establish the description and/or value of goods declared for home use or to ensure the application of other provisions of national legislation. Any samples drawn shall be as small as possible.

Errors in the declaration42. *Standard*

If the customs authorities find that errors in the goods declaration or in the assessment of the import duties and taxes will cause or have caused the collection of an amount of import duties and taxes greater than that legally chargeable they shall repay or remit the amount overcharged, or shall inform the declarant so that he may amend the declaration or lodge a claim for repayment or remission, as the case may be.

43. *Standard*

If the customs authorities find that errors in the goods declaration entail liability to additional import duties and

taxes, the production of additional supporting documents or the application of additional laws or regulations, and there is no evidence of illegal intent, they shall inform the declarant without delay. Where they are satisfied that the errors were inadvertent and that there has not been gross negligence on the part of the declarant, they shall allow him to amend his declaration and accomplish the necessary additional formalities without imposing a penalty.

44. *Standard*

National legislation shall provide that where errors found in the goods declaration or in the assessment of the import duties and taxes entail either the collection of additional import duties and taxes in an amount regarded as negligible, or the refund of such an amount, the customs shall not collect or refund that amount.

Assessment of import duties and taxes

(a) Factors to be taken into consideration

45. *Standard*

National legislation shall specify the factors on which the assessment of import duties and taxes is based and the conditions under which these factors are determined.

Notes

1. The factors on which the assessment of import duties and taxes is based are generally the following:

- tariff classification,
- value or quantity, according to whether the import duties and taxes applicable are *ad valorem* or specific,
- country of origin or country whence consigned, where liability depends upon these factors.

2. The rules for determining tariff classification, dutiable value or quantity, and origin may be set out in explanatory notes drawn up by the competent authorities.

(b) Rates of import duties and taxes applicable

46. *Standard*

The rates of import duties and taxes chargeable on goods taken into home use shall be set out in official tariffs which shall be given adequate publicity.

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47. *Standard*

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

Note

The point in time taken into consideration for determining the rates chargeable may be, for example, the time when the goods arrive, the time when the goods declaration is lodged, the time when the declaration is accepted by the customs, the time when the import duties and taxes are paid, or the time when the goods are released.

Payment of import duties and taxes(a) **Methods of payment accepted**48. *Standard*

National legislation shall specify the methods that may be used to pay the import duties and taxes chargeable.

49. *Recommended practice*

The customs authorities should permit payment other than in cash.

Notes

1. Authorized methods of payment other than cash may include bank or postal cheques, payments or transfers.
2. If cheques drawn on a foreign bank are accepted it may be required that the bank must have an office in the country of importation.

(b) **Date and place of payment**50. *Standard*

The customs authorities shall determine the date when payment of the amount of import duties and taxes chargeable is due and the place where payment must be made.

Notes

1. Import duties and taxes are normally paid at the customs office where the goods declaration was lodged. Payment may also be made through another agency or office designated by the customs authorities.
2. Import duties and taxes are generally required to be paid at the time when the goods declaration is lodged or accepted or before the goods are released. In certain circumstances, payment may be deferred.

(c) **Deferred payment of import duties and taxes**51. *Recommended practice*

Persons who regularly clear goods for home use should be authorized to defer payment of import duties and taxes without interest charges.

Notes

1. A person given the benefit of this facility may be required to furnish security in an amount determined by the customs authorities.
2. Any person wishing to defer payment may be required to submit an application in writing to the customs.

52. *Recommended practice*

If security is required for deferred payment, persons who regularly clear goods for home use at different customs offices in the customs territory should be authorized to provide a general security.

53. *Recommended practice*

The amount of the security to be provided for deferred payment should not exceed the amount of the import duties and taxes potentially chargeable in respect of the goods imported during the period for which the payment of import duties and taxes is deferred.

Note

The customs authorities may determine the amount of the security on the basis of the amount of the import duties and taxes paid during a previous period of the same duration. In the event of changes in, for example, the rates applicable or the volume of the importations, the amount of the security may be adjusted accordingly.

54. *Standard*

Any person required to provide security for deferred payment shall be allowed to choose whatever form of security prescribed by national legislation is most convenient to him.

55. *Recommended practice*

The period for which payment of import duties and taxes can be deferred should be at least 14 days following the date when payment of the amount of import duties and taxes chargeable is otherwise due.

Notes

1. Different periods may be fixed for each type of tax.
2. The customs authorities may agree that the import duties and taxes in respect of imports during a given period shall be payable on a fixed date.

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(d) Proof of payment

56. *Standard*

When the import duties and taxes have been paid a receipt constituting proof of payment shall be issued to the payer.

Note

The receipt may be given on the declarant's copy of the declaration.

(e) Period of limitation for the collection of import duties and taxes

57. *Standard*

National legislation shall specify the period within which the customs authorities may take legal action to collect import duties and taxes not paid when due.

(f) Interest on arrears

58. *Standard*

National legislation shall determine the rate of interest chargeable on amounts of import duties and taxes that have not been paid when due and the conditions of application of such interest.

Release of goods

59. *Standard*

Goods declared for home use shall be released as soon as the customs authorities have examined them, or decided not to examine them, provided that no offence has been found and that any import duties and taxes chargeable have been paid or that appropriate action has been taken to ensure their collection.

60. *Recommended practice*

If the customs authorities are satisfied that the declarant will subsequently accomplish all the formalities in respect of clearance for home use they should release the goods, provided that the declarant produces a commercial or official document giving the main particulars of the consignment concerned and acceptable to the customs.

Notes

1. The customs authorities may make it a condition for release that the supporting documents deemed essential have been produced and that the controls

provided for in national legislation (veterinary, health, phytopathological, etc., controls) have been carried out by the competent authorities.

2. The declarant may be required to furnish security to ensure compliance with his undertakings to the customs.

61. *Recommended practice*

When the goods cannot be examined promptly, for instance when experts have to be called in or when the goods must be analyzed in specialized laboratories, and examination is possible on the basis of samples or detailed technical documentation, the customs authorities should not wait for the examination to be completed before they release the goods.

Note

The customs authorities may grant release on condition that security is furnished to ensure collection of any additional import duties and taxes that might become chargeable.

62. *Recommended practice*

Where an offence has been discovered during the checking of the goods declaration or the accompanying documents or during the examination of the goods, the customs authorities should not wait for the offence to be regularized before they release the goods, provided that the declarant furnishes security to ensure collection of the additional import duties and taxes and of the penalties to which he is liable and that the goods are not liable to confiscation.

Destruction or abandonment of goods

63. *Recommended practice*

On condition that no offence has been discovered during the checking of the declaration or the examination of the goods, the declarant or the person interested should not be required to pay the import duties and taxes or should be entitled to repayment thereof:

— where at his request goods that have been declared for home use but have not been released are abandoned to the Revenue or destroyed or rendered commercially valueless under customs control, as the customs authorities may decide. Such abandonment or destruction shall not entail any cost to the Revenue,

— where goods that have been declared for home use are destroyed or irrecoverably lost by accident or *force majeure*, provided that such destruction or loss occurs before the goods are released and is duly established to the satisfaction of the customs authorities.

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

Note

Where an offence has been discovered, the customs authorities may allow this facility subject to payment of the penalties laid down in national legislation.

64.

Recommended practice

Where the customs authorities sell goods which have not been declared within the time allowed or could not be released although no offence has been discovered, the proceeds of the sale, after deduction of the import duties and taxes and all other charges and expenses incurred, should be made over to the person(s) entitled to receive

them, when this is possible, or be held at their disposal for a specified period.

Note

This procedure may be followed, in particular, where a goods declaration has been accepted but the declarant has been unable to pay the import duties and taxes and has not requested that the goods be assigned to another customs procedure.

Information concerning clearance for home use

65.

Standard

The customs authorities shall ensure that all relevant information concerning the clearance for home use procedure is readily available to any person interested.

**LAYOUT KEY
for goods declaration for home use**

(Free disposal)	Declaration No	
	Customs office	
Importer (name and address)	Declarant (name and address)	
(Free disposal)	Country whence consigned	Import licence No
	Country of origin	Preference claimed
	Other documents attached	
	(Free disposal)	
Mode of transport and identification of means of transport		
Description of packages (marks and numbers, number and kind); description of goods; gross weight		
<hr/> Tariff heading, statistical No, net weight, quantity, dutiable value, nature, rates and amount of duties and taxes		
(Free disposal)		
		Place and date
		Signature of declarant

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*Appendix II to Annex B.1**Notes*

1. The size of the layout key is ISO size A4 (210 × 297 mm, 8,27 × 11,69 inches). The form should be provided with a 10-mm top margin and a 20-mm left-hand filing margin. Line spacing should be based on multiples of 4,24 mm (1/6 inch) and width-spacing on multiples of 2,54 mm (1/10 inch). The layout should be in conformity with the Economic Commission for Europe (ECE) layout key, as illustrated in Appendix I. Minor deviations in the exact size of boxes etc., are permissible if required for particular reasons in the issuing country, such as the existence of non-metric measurement systems, features of national aligned systems of documents, etc.
2. Countries may determine standards concerning the weight per m² of the paper, and the use of a machine-turned background to prevent falsification.
3. The standardization comprises only questions of size and layout; guiding words included in the layout key are intended only to indicate the nature of the information which should appear in a given place. Accordingly each country remains free to replace these words in its national form by such wording as it considers more appropriate provided that this wording does not affect the nature of the information as indicated in the layout key.
4. In addition it is open to administrations to omit from their forms items in the layout key which they do not require. The spaces which thus become vacant may be used for official purposes.
5. Additional items required by administrations which are not provided for by the layout key may be allocated to the 'free disposal area'.

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ANNEX II

ANNEX C.1

ANNEX CONCERNING OUTRIGHT EXPORTATION

Introduction

The outright exportation of goods generally involves relatively simple customs formalities. While normally a goods declaration is required, in some cases the exporter need only produce to the customs a commercial document containing the information required about the goods to be exported. Under certain conditions, the exporter may be authorized to lodge a single goods declaration or a consolidated return covering all his exportations in a given period.

Apart from the collection of any export duties and taxes applicable, the purposes of customs control are, in particular, to ensure the enforcement of national legislation concerning export prohibitions and restrictions and to check the particulars used to determine the amount of any internal duties and taxes from which repayment can be allowed or from which exemption can be granted. In addition, the customs are normally responsible for collecting the information needed for the preparation of external trade statistics.

Goods to be exported may also be subject to certain controls by competent authorities other than the customs, for example veterinary, phytopathological and other health controls.

This Annex deals with the various formalities and measures (customs formalities) involved in outright exportation, irrespective of the mode of transport.

In accordance with the definition of 'outright exportation', this Annex does not deal with goods exported under the drawback procedure or under a processing procedure or with repayment of import duties and taxes. Nor does it cover goods which are carried by post or in travellers' baggage.

Definitions

For the purposes of this Annex:

- (a) the term 'outright exportation' means the customs procedure applicable to goods which, being in free circulation, leave the customs territory and are intended to remain permanently outside it, excluding

goods exported under the drawback procedure or under a processing procedure or with repayment of import duties and taxes;

- (b) the term 'goods in free circulation' means goods which may be disposed of without customs restriction;
- (c) the term 'customs territory' means a territory in which the customs law of a State applies in full;
- (d) the term 'export duties and taxes' means customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the exportation of goods but not including fees and charges which are limited in amount to the approximate cost of services rendered;
- (e) the term 'goods declaration' means a statement made in the form prescribed by the customs, by which the persons interested indicate the customs procedure to be applied to the goods and furnish the particulars which the customs require to be declared for the application of that procedure;
- (f) the term 'examination of goods' means the physical inspection of goods by the customs to satisfy themselves that the nature, origin, condition, quantity and value of the goods are in accordance with the particulars furnished in the goods declaration;
- (g) the term 'person' means both natural and legal persons, unless the context otherwise requires.

Principles

1. *Standard*
 Outright exportation shall be governed by the provisions of this Annex.
2. *Standard*
 National legislation shall specify the conditions to be fulfilled and the customs formalities to be accomplished for outright exportation.

Notes

1. National legislation may include prohibitions and restrictions in respect of the exportation of certain categories of goods.
2. The obligations to be fulfilled in connection with outright exportation include, in particular, the lodgment of a covering document and the payment of any export duties and taxes chargeable.

KYOTO CONVENTION: ANNEXES B.1, C.1, F.6

Competent customs offices

3. *Standard*

The customs authorities shall designate the customs offices at which goods may be cleared for outright exportation. In determining the competence of these offices and their hours of business, the factors to be taken into account shall include the particular requirements of trade, industry and transport.

Notes

1. The competence of certain customs offices may be restricted to exportations by certain modes of transport or to specified categories of goods or to goods coming from a specified region (e.g. the frontier zone or an industrial zone).

2. The customs authorities may require that the outright exportation of certain categories of goods subject to special control measures (e.g. diamonds, antiques, works of art) or to controls by other competent authorities be effected at customs offices designated for that purpose.

4. *Standard*

The customs authorities shall allow goods for outright exportation to be declared at inland customs offices.

Notes

1. Where justified by the circumstances, the customs authorities may authorize a customs post to be set up on the premises of a commercial undertaking.

2. Examination of the goods, where necessary, is normally carried out at the inland customs office where the goods were declared for outright exportation.

3. The customs authorities may require that goods declared for outright exportation at an inland customs office be conveyed to the office of exit in customs transit.

5. *Standard*

Where corresponding customs offices are located on a common frontier, the customs authorities of the countries concerned shall as far as possible correlate the business hours and the competence of those offices.

Clearance of goods outside the business hours of the customs office

6. *Standard*

At the request of the declarant, and for reasons they deem valid, the customs authorities shall, as far as administrative organization permits, allow goods for

outright exportation to be cleared outside the business hours of the customs office; the expenses entailed by such clearance may be charged to the declarant.

The declarant

7. *Standard*

National legislation shall specify the conditions under which a person is entitled to act as declarant, the extent of this responsibility and his rights.

Documentation to be submitted on outright exportation

(a) Goods declaration form and content

8. *Standard*

Forms for the goods declaration for outright exportation shall conform to the official model laid down by the customs authorities.

The customs authorities shall require only such particulars as are deemed necessary for the assessment and collection of any export duties and taxes chargeable, any repayment of, or exemption from, internal duties and taxes, the compilation of statistics and the application of the other laws and regulations which the customs are responsible for enforcing.

Note

The customs authorities generally require:

(a) particulars relating to persons:

- name and address of declarant,
- name and address of exporter,
- name and address of consignee;

(b) particulars relating to transport:

- mode of transport,
- identification of means of transport;

(c) particulars relating to the goods:

- country of destination,
- description of the packages (marks and numbers, number and kind),
- description of the goods,
- gross weight,
- net weight or other quantity,
- value;

(d) particulars for the assessment of any export duties and taxes chargeable:

- tariff heading,
- rates of export duties and taxes,
- amount of export duties and taxes;

KYOTO CONVENTION: ANNEXES B.1, C.1, F.6.

(e) other particulars:

- statistical item number applicable to each description of goods,
- reference to documents submitted (for example, export licence, health or other certificate);

(f) place, date and signature of the declarant.

9. *Recommended practice*

When they are considering revision of present forms or preparation of new forms for the goods declaration for outright exportation, the customs authorities should use as far as possible the layout key in Appendix I in accordance with the Notes in Appendix II.

(b) Acceptance of a commercial document in lieu of an official form

10. *Recommended practice*

The customs authorities should, as far as possible, provide that, instead of using an official form, the declaration of the goods may be made by lodging a commercial document (for example, the invoice) containing the necessary particulars relating to the goods to be exported.

Notes

1. The customs authorities are usually satisfied with a commercial document where the goods to be exported are not liable to export duties and taxes and do not give rise to repayment of or exemption from internal duties and taxes and the goods declaration is not used for the compilation of statistics.

2. A recommendation on an aligned invoice layout key for international trade has been adopted within the Economic Commission for Europe (ECE). This layout key is reproduced at Appendix III.

3. The customs authorities may accept commercial documents produced by automatic data-processing techniques.

11. *Recommended practice*

The customs authorities should, in agreement with the other authorities competent in matters of external trade, ensure that all the documents required in connection with outright exportation can be included in a standard series of external trade documents.

Note

By using a standard series of external trade documents aligned on the layout key of the Economic Commission for Europe (or compatible with it) the information

common to these documents can be reproduced by the one-run method on pre-printed or blank forms.

(c) Number of copies to be submitted

12. *Recommended practice*

The customs authorities should reduce, so far as possible, the number of copies of the goods declaration or the commercial document required to be lodged by the declarant.

(d) Documents to be submitted in support of the goods declaration or commercial document

13. *Standard*

In support of the goods declaration or commercial document to be lodged by the declarant, the customs authorities shall require only those documents considered necessary by them to permit control of the operation and to ensure compliance with all requirements relating to the application of relevant restrictions or other regulations.

Note

The customs authorities may require, where appropriate, production of an export licence and a phytopathological or other health certificate.

(e) Periodic lodgment of goods declaration or commercial documents

14. *Standard*

Where a person frequently exports goods, the customs authorities shall allow, under such conditions as may be laid down by them, a single goods declaration, or a consolidated return setting out the necessary particulars, to cover all exportations by that person in a given period.

Notes

1. The customs authorities may grant this facility subject to the conditions that the exporter keeps proper commercial records and that the necessary control measures can be taken.

2. The customs authorities may require the declarant to produce, at each exportation, a copy of the transport document or some other supporting document.

3. The customs authorities may accept consolidated returns produced by automatic data-processing techniques.

KYOTO CONVENTION: ANNEXES B.1, C.1, F.6

Examination of the goods

(a) Extent of the examination

15. *Standard*

The customs authorities shall limit the examination of the goods to cases where they deem it essential to ensure compliance with the laws and regulations which the customs are responsible for enforcing.

Note

The examination of the goods by the customs authorities, when undertaken, is in general confined to counting the packages and verifying the description of the goods and the quantities exported.

(b) Examination of the goods at a place other than the customs office

16. *Standard*

Where the customs authorities undertake examination of the goods they shall, at the request of the declarant, and for reasons deemed valid, allow the examination to take place, so far as possible, at a place other than the customs office; the expenses entailed by such examination may be charged to the declarant.

Note

The goods may be examined at the premises of the person concerned, at the time when the container or means of transport is loaded.

(c) Sampling by the customs

17. *Standard*

Where samples have to be taken to ensure the application of the provisions of national legislation, any samples drawn shall be as small as possible.

Assessment and payment of export duties and taxes chargeable

18. *Standard*

National legislation shall specify the rules to be followed, the formalities to be accomplished and the facilities granted in connection with the assessment and payment of export duties and taxes chargeable on outright exportation.

Exportation of the goods

(a) Permission to export

19. *Standard*

The exportation of the goods shall be permitted as soon as the necessary controls by the customs and other competent authorities have been completed, provided that:

- no offence has been found,
- the export licence or any other documents required have been produced, and
- the export duties and taxes chargeable have been paid or appropriate action has been taken to ensure their collection.

Notes

1. Goods which are not exported immediately after exportation has been permitted may be placed under customs control until they are in fact exported.
2. Countries may specify the customs routes, that is to say, the roads, railways, waterways and any other routes (pipelines, etc.) which must be used for the exportation of goods.

20. *Recommended practice*

The exportation of goods should not be delayed on the grounds that the goods declaration is incomplete or minor irregularities have been found in documentation, provided that the interests of the Revenue, essential controls or any export prohibitions or restrictions in force are not affected.

(b) Evidence of arrival at destination

21. *Standard*

The customs authorities shall not require evidence of the arrival of the goods abroad as a matter of course.

Notes

1. In general, such evidence is required only in respect of goods for which evidence of exportation is not otherwise available and which qualify for repayment of or exemption from a considerable sum of internal duties and taxes, and there is reason to fear abuse, or in respect of certain goods which are subject to special controls (for example, arms and ammunition).
2. Where such evidence is required, it may consist of a statement supplied by the consignee and certified by the customs authorities in the country of destination.

KYOTO CONVENTION: ANNEXES B.1, C.1, F.6

(c) Repayment of or exemption from internal duties and taxes

should benefit from such repayment or exemption as soon as possible after exportation.

22. *Standard*

National legislation shall specify the rules to be followed and the formalities to be accomplished in respect of any repayment of or exemption from internal duties and taxes.

Information concerning outright exportation

24. *Standard*

23. *Recommended practice*

Goods which, on being exported outright, qualify for repayment of or exemption from internal duties and taxes

The customs authorities shall ensure that all relevant information concerning outright exportation is readily available to any person interested.

LAYOUT KEY
for goods declaration for outright exportation

Exporter/Consignor (name and address)	Declaration No				
	Customs office				
Consignee (name and address)	Declarant (name and address)				
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%; border-bottom: 1px dashed black; padding: 5px;">Export licence No</td> <td style="width: 30%; border-bottom: 1px dashed black; padding: 5px;">Country of destination</td> </tr> <tr> <td style="border-left: 1px dashed black; border-right: 1px dashed black; height: 20px;"></td> <td style="border-left: 1px dashed black; border-right: 1px dashed black; height: 20px;"></td> </tr> </table>	Export licence No	Country of destination		
Export licence No	Country of destination				
Mode of transport and identification of means of transport	Other documents attached				
Description of packages (marks and numbers, number and kind); description of goods; gross weight					
Tariff heading, statistical No, net weight or other quantity, value, nature, rates and amount of duties and taxes					
(Free disposal)					
	Declaration for export				
	Place, and date and signature of declarant				

KYOTO CONVENTION: ANNEXES B.1, C.1, F.6

*Appendix II to Annex C.1**Notes*

1. The size of the layout key is ISO size A4 (210 × 297 mm, 8,27 × 11,69 inches). The form should be provided with a 10 mm top margin and a 20 mm left-hand filing margin. Line spacing should be based on multiples of 4,24 mm (1/6 inch) and width-spacing on multiples of 2,54 mm (1/10 inch). The layout should be in conformity with the Economic Commission for Europe (ECE) layout key, as illustrated in Appendix I. Minor deviations in the exact size of boxes etc., are permissible if required for particular reasons in the issuing country, such as the existence of non-metric measurement systems, features of national aligned systems of documents, etc.
 2. Countries may determine standards concerning the weight per m² of the paper, and the use of a machine-turned background to prevent falsification.
 3. The standardization comprises only questions of size and layout; guiding words included in the layout key are intended only to indicate the nature of the information which should appear in a given place. Accordingly each country remains free to replace these words in its national form by such wording as it considers more appropriate provided that this wording does not affect the nature of the information as indicated in the layout key.
 4. In addition it is open to administrations to omit from their forms items in the layout key which they do not require. The spaces which thus become vacant may be used for official purposes.
 5. Additional items required by administrations which are not provided for by the layout key may be allocated to the 'free disposal area'.
-

**LAYOUT KEY
to invoice**

Seller	Invoice date and No Other references		
Consignee	Buyer (if other than consignee)		
	Country of origin of goods		
Transport information	Terms and conditions of delivery and payment		
Marks and numbers, number and kind of packages. Description of goods (in full and/or in code)		Gross weight, kg	Cube, m³
Specification of commodities (in code and/or in full)		Quantity	Unit price
Amount			
(Free disposal)			
		Included above	Not included above
Packing			
Freight			
Other costs (specify)			
Insurance			
Total invoice amount			

KYOTO CONVENTION: ANNEXES B.1, C.1, F.6

ANNEX III

ANNEX F.6

ANNEX CONCERNING THE REPAYMENT OF IMPORT DUTIES AND TAXES

Introduction

During the clearance of goods declared for home use, or after their release, it may be discovered, either by the importer himself or by the customs authorities, that the basis upon which the customs charges were calculated was incorrect owing *inter alia* to an error on the part of the customs authorities, the declarant or some other person concerned (e.g., the consignor or shipper), and that for this reason the import duties and taxes charged or to be charged are greater than those which were actually chargeable. It may also happen that goods are damaged, destroyed or irrecoverably lost by accident or *force majeure*, in particular before release for home use; in this case also, for reasons of equity, the import duties and taxes already charged might be refunded in whole or in part.

It should be possible for the person concerned, after verification of the facts, to obtain a refund of import duties and taxes overpaid, or, if payment has not yet been made, the remission of import duties and taxes which are in excess of the amount actually chargeable.

It is important, particularly where the overcharge arose from errors on the part of the customs authorities or has been occasioned by circumstances beyond the control of the importer or other person concerned, that repayment should be made without undue delay and with minimum formalities. In some cases, however, it may be necessary to make repayment subject to certain conditions or to special safeguards against fraud or abuse.

The provisions of this Annex do not apply to repayments made under the drawback procedure or to the refund of deposits taken as security for the payment of import duties and taxes.

Definitions

For the purposes of this Annex:

- (a) the term 'repayment of import duties and taxes' means the refund, in whole or in part, of import duties and taxes paid on goods declared for home use and the remission, in whole or in part, of such duties and taxes where payment has not been made;

- (b) the term 'import duties and taxes' means customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the importation of goods, but not including fees and charges which are limited in amount to the approximate cost of services rendered;
- (c) the term 'release' means action by which the customs permit goods undergoing clearance to be placed at the disposal of the persons concerned;
- (d) the term 'person' means both natural and legal persons, unless the context otherwise requires.

Principle

1. *Standard*

The repayment of import duties and taxes shall be governed by the provisions of this Annex.

Scope

2. *Standard*

National legislation shall prescribe the cases and conditions in which, where the amount of import duties and taxes paid or assessed to be payable exceeds the amount legally due, repayment of import duties and taxes shall be granted.

Note

Repayment is not granted of import duties and taxes that have been, or will be, repaid under other provisions.

Cases in which repayment of import duties and taxes should be granted

Errors in assessment

3. *Standard*

Repayment of import duties and taxes shall be granted where it is established that they have been overcharged as a result of an error in their assessment.

KYOTO CONVENTION: ANNEXES B.1; C.1, F.6

Goods having a lower value than declared

4. *Standard*

Repayment of import duties and taxes shall be granted where it is found that import duties and taxes had been assessed on the basis of a value which is higher than the dutiable value, provided that the facts are established to the satisfaction of the customs authorities.

Incorrect tariff classification

5. *Standard*

Repayment of import duties and taxes shall be granted if they are overcharged as a result of incorrect tariff classification of the declared goods provided that the facts are established to the satisfaction of the customs authorities.

Goods damaged, destroyed or lost

6. *Standard*

Repayment of import duties and taxes shall be granted in respect of goods damaged, destroyed or irrecoverably lost by accident or *force majeure* before release for home use, provided that the facts are duly established to the satisfaction of the customs authorities.

7. *Standard*

Where goods which have been granted total or partial exemption from import duties and taxes by reason of a specific use are damaged, destroyed or irrecoverably lost by accident or *force majeure* after their release for home use, remission shall be granted of that amount of the import duties and taxes from which exemption has been granted provided that such damage, destruction or loss is duly established to the satisfaction of the customs authorities.

Note

Remnants of goods covered by standards 6 and 7 may be:

- (a) cleared for home use in their existing state as if they had been imported in that state; or
- (b) re-exported; or
- (c) abandoned free of all expenses to the Revenue; or
- (d) rendered commercially valueless under customs control, without expense to the Revenue;

as the customs authorities may require.

Goods not in accordance with agreed specifications

8. *Standard*

Repayment of import duties and taxes shall be granted in respect of imported goods which are found to have been

defective or otherwise not in accordance with the agreed specifications at the time of importation, which have not been worked, repaired or used in the country of importation, and which are re-exported within a reasonable time either to the foreign supplier or to another person designated by the supplier. The use of the goods shall however not hinder the repayment if such use was indispensable to discover the defects or other circumstances which caused the re-exportation of the goods. As an alternative to re-exportation the goods may be abandoned to the Revenue or destroyed or rendered commercially valueless under customs control, as the customs authorities may decide. Such abandonment or destruction shall not entail any cost to the Revenue.

Note

Repayment of import duties and taxes on goods of the kind referred to in the first sentence of this standard can also be considered under the provisions of standards 4 and 5 if such goods are not re-exported.

Shortages

9. *Standard*

Repayment of import duties and taxes shall be granted in respect of goods declared to be in a consignment where it is established to the satisfaction of the customs authorities that those goods were not in fact imported into the customs territory.

Goods placed under another customs procedure

10. *Recommended practice*

Where permission is given by the customs authorities for goods originally declared for home use to be placed under another customs procedure repayment should be made of any import duties and taxes consequently overcharged.

Repayment procedure

11. *Standard*

The procedure laid down for claiming repayment of import duties and taxes shall be as simple as possible.

Note

The repayment procedure may be initiated either at the request of the person concerned or on the initiative of the customs.

12. *Standard*

Decisions on claims for repayment shall be reached, and notified in writing to the persons concerned, without undue delay, and repayment of amounts overpaid shall be made as soon as possible after the verification of claims.

KYOTO CONVENTION: ANNEXES B.1, C.1, F.6

13.

Standard

Where it is established by the customs that the overcharge is a result of an error on the part of the customs authorities themselves in assessing the import duties and taxes, repayment shall be granted as a matter of priority.

Time limit

14.

Recommended practice

Where time limits are fixed beyond which claims for repayment of import duties and taxes will not be accepted, such limits should be of sufficient duration to

take account of the differing circumstances pertaining to each type of case in which repayment of import duties and taxes may be granted.

Information concerning repayment

15.

Standard

The customs authorities shall ensure that all necessary information regarding the provisions relating to the repayment of import duties and taxes is readily available to any person interested.

CCC recommendation on customs fraud relating to containers

RECOMMENDATION OF THE CUSTOMS COOPERATION COUNCIL

of 15 June 1983

concerning action against customs fraud relating to containers

THE CUSTOMS COOPERATION COUNCIL,

Considering that Customs fraud is prejudicial to the economic and fiscal interests of States and Customs and Economic Unions, and to the legitimate interests of trade,

Noting that Customs fraud relating to containers is giving increasing cause for concern,

Noting that containerization has become one of the most commonly used means of facilitating the carriage of goods,

Noting that containers are being used in illicit traffic in high-duty goods and prohibited or restricted goods, such as arms and ammunition,

Noting also that containers are being used in illicit traffic in nationally and internationally controlled narcotic drugs and psychotropic substances which are an ever-growing danger to human health and society,

Considering that the Customs authorities are responsible for checking goods at importation and exportation to ensure that Customs and related laws and regulations are applied, whilst at the same time endeavouring to facilitate the rapid passage of goods,

Having regard to the international Convention on mutual administrative assistance for the prevention, investigation, and repression of Customs offences (Nairobi, 9 June 1977),

Having regard to the international Convention on the simplification and harmonization of Customs procedures (Kyoto, 18 May 1973),

Having regard to the Customs Convention on Containers, 1972 (Geneva, 2 December 1972),

Having regard to the recommendation of the Customs Cooperation Council on mutual administrative assistance (5 December 1953),

Having regard to the recommendation of the Customs Cooperation Council on Customs sealing systems in connection with the international transport of goods (11 June 1968),

Having regard to the recommendation of the Customs Cooperation Council on the pooling of information concerning Customs fraud (22 May 1975),

RECOMMENDS

that States, whether or not Members of the Council, and Customs or Economic Unions, should :

1. provide for the possibility of examining containers and their contents, to the extent that it is considered necessary, at the places where the goods are packed into or unpacked from the containers or at any other appropriate place designated or approved by the Customs authorities ;
2. employ methods for selection of containers for examination which take into account physical, documentary and intelligence factors and random and systematic selection procedures. The basis for selection should be flexible enough to adapt to changes in fraud patterns and the flow of goods.
The number of containers examined should be consistent with adjudged risk and capacity of the authorities concerned to carry out such examination ;
3. examine the selected containers and their contents to a degree compatible with the objectives of the search and method of packing used ;
4. pay adequate attention to the value of *post facto* controls of documentation relating to goods carried in containers, particularly those which have not been physically examined ;
5. check, if appropriate, in connection with the Customs examination, that containers still comply with the technical conditions of approval ;
6. ensure, for the purposes of Customs control, the provision of appropriate levels of security in port installations and container storage areas ;

CCC recommendation on customs fraud relating to containers

7. promote the highest effective degree of exchange of information between the country of exportation, countries of transit and country of destination, with a view to ensuring a proper control and security of containers and the goods carried; and

conclude, where the need exists, bilateral or multi-lateral arrangements for the communication of all relevant details in respect of containers carried, including, wherever possible, place of loading, name and address of the carrier, the exporter and the real consignee, list of goods carried in the container, place of unloading, and nature of seals affixed to the container, to achieve the highest degree of effectiveness of control;

8. ensure that Customs officials concerned with the control and examination of containers receive training which takes particular account of the

specific nature of the transport and the control of containers;

9. promote the closest possible cooperation between Customs authorities and professional bodies and authorities concerned with container operation,

REQUESTS

States, whether or not members of the Council, and Customs or Economic Unions which accept this recommendation to notify the Secretary-General of their acceptance, and of the date from which they will apply the recommendation and the conditions of its application. The Secretary-General will transmit this information to the Customs administrations of all members. He will also transmit it to any Customs administrations of non-members or any Customs or Economic Unions which have accepted this recommendation.

CCC recommendation on transit systems

RECOMMENDATION OF THE CUSTOMS COOPERATION COUNCIL
of 16 June 1982
concerning the establishment of links between customs transit systems

THE CUSTOMS COOPERATION COUNCIL,

Desiring to promote international cooperation in customs matters,

Bearing in mind that the facilitation of international trade by improving the conditions under which goods in customs transit cross frontiers is one of the objectives of such cooperation,

Observing that countries or certain groups of countries apply within their territories systems of customs transit with structures and procedures specific to each system, and that at frontiers this situation can impede the flow of goods when they move from one customs transit system to another,

Noting that the various customs transit systems are based on principles and involve techniques, in particular in documentation, seals and security which are not conceptually different from each other and that there are therefore points of similarity between them that might make it possible to establish links between these customs transit systems, for example by the mutual recognition of measures taken within the framework of another customs transit system,

Convinced that establishment of such links would simplify formalities and facilitate the crossing of frontiers by goods when they move from one customs transit system to another, thereby avoiding costly delays,

Bearing in mind the established cooperation between the United Nations bodies concerned and the Customs Cooperation Council, and in particular the

joint effort undertaken with the Economic Commission for Europe with a view to finding solutions to the problems posed by the transfer of goods from one customs transit system to another,

Drawing attention to the facilitation measures included in Annex E.1 to the International Convention on the simplification and harmonization of customs procedures (Kyoto Convention) concerning customs transit, in particular, its Recommended Practice 13 relating to the descriptive part of the customs document and Recommended Practice 26 relating to the acceptance of customs seals,

RECOMMENDS

that States, whether or not members of the Council, and customs or economic unions should attempt, wherever it proves possible and necessary, to establish a link between the customs transit systems in force in their respective territories and, to this end, to conclude bilateral or multilateral agreements if required for this purpose,

REQUESTS

States, whether or not members of the Council, and customs or economic unions which accept this recommendation to notify the Secretary General of their acceptance, and of the date from which they will apply the recommendation and the conditions of its application. The Secretary General will transmit this information to the customs administrations of all members. He will also transmit it to any customs administrations of non-members or any customs or economic unions which have accepted this recommendation.

Resolution of the Inland Transport Committee on customs transit systems

**RESOLUTION OF THE INLAND TRANSPORT COMMITTEE OF THE
ECONOMIC COMMISSION FOR EUROPE****Establishment of links between customs transit systems****THE INLAND TRANSPORT COMMITTEE,**

Desiring to promote international trade in goods by strengthening international cooperation in customs matters,

Bearing in mind that the facilitation of international trade by improving the conditions under which goods in customs transit cross frontiers is one of the objectives of such cooperation,

Observing that countries or certain groups of countries apply within their territories systems of customs transit with structures and procedures specific to each system, and that at frontiers this situation can impede the flow of goods when they move from one customs transit system to another,

Noting that the various customs transit systems are based on principles and involve techniques, in particular in documentation, seals and security which are not conceptually different from each other and that there are therefore points of similarity between them that might make it possible to establish links between these customs transit systems, for example by the mutual recognition of measures taken within the framework of another customs transit system,

Convinced that establishment of such links would simplify formalities and facilitate the crossing of frontiers by goods when they move from one customs transit system to another, thereby avoiding costly delays,

Bearing in mind the established cooperation between the Economic Commission for Europe and the

Customs Cooperation Council, and in particular the joint effort undertaken by these two organizations with a view to finding solutions to the problems posed by the transfer of goods from one customs transit system to another,

Drawing attention to the facilitation measures included in Annex E.1 to the International Convention on the simplification and harmonization of customs procedures (Convention of the Customs Cooperation Council called Kyoto Convention) concerning customs transit, in particular, its recommended Practice 13 relating to the descriptive part of the customs document and Recommended Practice 26 relating to the acceptance of customs seals,

RECOMMENDS

that Governments should attempt, wherever it proves possible and necessary, to establish a link between the customs transit systems in force in their respective territories and, to this end, to conclude bilateral or multilateral agreements if required for this purpose ;

REQUESTS

Governments to inform the Executive Secretary of the Economic Commission for Europe, if possible by 1 January 1984, whether they accept this resolution ;

REQUESTS

the Executive Secretary to circulate the replies received from Governments.

COUNCIL DECISION 86/103/EEC
KYOTO CONVENTION: ANNEX F.2

COUNCIL DECISION

of 24 March 1986

accepting, on behalf of the Community, Annex F 2 to the International Convention on the simplification and Harmonization of Customs Procedures

(86/103/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the proposal from the Commission,

Whereas, by Decision 75/199/EEC⁽¹⁾, the Community concluded the International Convention on the Simplification and Harmonization of Customs Procedures;

Whereas Annex F 2 concerning the processing of goods for home use can be accepted by the Community;

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

HAS DECIDED AS FOLLOWS:

Article 1

Annex F 2, concerning the processing of goods for home use, to the International Convention on the Simplification and Harmonization of Customs Procedures is hereby accepted on behalf of the Community, subject to a reser-

vation of a general nature and a reservation with regard to Recommended Practice 7.

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

Article 2

The President of the Council is hereby authorized to designate the person empowered to notify the Secretary-General of the Customs Cooperation Council of the acceptance by the Community, subject to the reservations referred to in Article 1, of the Annex referred to in that Article⁽²⁾.

Done at Brussels, 24 March 1986.

For the Council
The President
G. BRAKS

⁽¹⁾ OJ L 100, 21. 4. 1975, p. 1.

⁽²⁾ The date of entry into force of Annex F2 will be published in the *Official Journal of the European Communities* by the General Secretariat of the Council.

COUNCIL DECISION 86/103/EEC
 KYOTO CONVENTION: ANNEX F.2

Reservations entered by the Community in respect of Annex F 2 to the International Convention on the Simplification and Harmonization of Customs Procedures

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

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

2. *Recommended Practice 7*

'Under normal circumstances the Community applies the provisions of this Recommended Practice. However, authorization is only granted where the placing of the goods under the arrangements cannot result in distortion of the effects of the origin rules or of quantitative restrictions applicable to imported goods.'

ANNEX F 2

CONCERNING PROCESSING OF GOODS FOR HOME USE

INTRODUCTION

In general the duties and taxes chargeable on goods imported for home use are well adapted to the tariff policy of the country concerned. However, in certain cases, the level of the import duties and taxes chargeable on imported goods is such that any intended manufacture, processing or further working of the goods after clearance for home use would render the overall commercial operation unprofitable with a resultant loss to the country because of the transfer of such economic activities to another country.

On the other hand, these economic activities can be encouraged by permitting certain goods to be processed under customs control prior to being taken into home use.

The purpose of the customs procedure of processing of goods for home use is to provide for the possibility where it is in the national economic interest, of processing certain imported goods under customs control to such an extent that the amount of the import duties and taxes applicable to the products thus obtained is lower than that which would be applicable to the imported goods.

DEFINITIONS

For the purposes of this Annex :

- (a) the term 'processing of goods for home use' means the customs procedure under which imported goods may be manufactured, processed or worked, before clearance for home use and under customs control, to such an extent that the amount of the import duties and taxes applicable to the products thus obtained is lower than that which would be applicable to the imported goods ;

- (b) the term 'clearance for home use' means the customs procedure which provides that imported goods may remain permanently in the customs territory. This procedure implies the payment of any import duties and taxes chargeable and the accomplishment of all the necessary customs formalities ;
- (c) the term 'import duties and taxes' means customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the importation of goods, but not including fees and charges which are limited in amount to the approximate cost of services rendered ;
- (d) the term 'goods declaration' means a statement made in the form prescribed by the customs by which the persons interested indicate the customs procedure to be applied to the goods and furnish the particulars which the customs require to be declared for the application of that procedure ;
- (e) the term 'customs control' means measures applied to ensure compliance with the laws and regulations which the customs are responsible for enforcing ;
- (f) the term 'security' means that which ensures to the satisfaction of the customs that an obligation to the customs will be fulfilled. Security is described as 'general' when it ensures that the obligations arising from several operations will be fulfilled ;
- (g) the term 'person' means both natural and legal persons, unless the context otherwise requires.

PRINCIPLES

1. **Standard**

Processing of goods for home use shall be governed by the provisions of this Annex.

COUNCIL DECISION 86/103/EEC
KYOTO CONVENTION: ANNEX F.2

2. Standard

National legislation shall specify the conditions to be fulfilled and the customs formalities to be accomplished for processing of goods for home use.

Notes

1. The granting of approval for processing of goods for home use may be made subject to the condition that the proposed processing operations are regarded by the competent authorities as beneficial to the national economy.
2. The right to process goods for home use may be reserved to persons established in the customs territory and whose operations meet the requirements of the customs authorities.
3. The customs authorities normally give approval for the processing operations to be carried out at a particular place (e. g. the importer's premises) and by specified persons.
4. The customs authorities may set standard rates of yield for the operations involved in the processing of goods for home use.

3. Standard

The granting of the procedure of processing of goods for home use shall be subject to the condition that the customs authorities are able to satisfy themselves that the products resulting from the processing have been obtained from the imported goods.

4. Standard

The granting of the procedure of processing of goods for home use shall be subject to the condition that the original state of the goods cannot be economically recovered after the processing.

10. Standard

National legislation shall specify the conditions under which the goods declaration for processing of goods for home use shall be lodged and under which the goods shall be produced at the competent customs office.

Note

The goods declaration is generally lodged before the goods are processed for home use but, in cases where the operations involved are relatively simple, approval may be given for the processing to be carried out prior to the lodgment of the goods declaration.

SECURITY**11. Standard**

The form in which security, if any, is to be provided in respect of processing of goods for home use shall be laid down in national

SCOPE**5. Standard**

Processing of goods for home use shall be allowed in respect of specified categories of goods undergoing approved processing operations.

Note

Approval may be restricted to processing operations which result in products classifiable under specified tariff headings.

6. Standard

Processing of goods for home use shall not be limited to goods imported directly from abroad but shall also be granted in respect of goods ex customs transit, ex customs warehouse or from a free zone.

7. Recommended Practice

Processing of goods for home use should not be refused solely on the grounds of the country of origin of the goods or the country whence consigned.

8. Standard

The right to process goods for home use shall not be limited to the owner of the imported goods.

9. Recommended Practice

Persons who carry on large-scale and continuous processing of the same type of goods for home should be granted a general authorization covering such operations.

legislation or determined by the customs authorities in accordance with national legislation.

12. Recommended Practice

The choice between the various acceptable forms of security should be left to the person concerned.

13. Standard

The customs authorities shall, in accordance with national legislation, determine the amount in which security is to be provided in respect of the processing of goods for home use.

14. Recommended Practice

The amount of any security should be set as low as possible having regard to the import duties and taxes potentially chargeable.

COUNCIL DECISION 86/103/EEC
KYOTO CONVENTION: ANNEX F.2*Note*

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

15. Standard

When security is to be provided to ensure that the obligations arising from several operations under the procedure of processing

of goods for home use will be fulfilled, the customs authorities shall accept a general security.

16. Recommended Practice

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

TERMINATION OF PROCESSING OF GOODS FOR HOME USE**17. Standard**

Processing of goods for home use shall be terminated when the products resulting from the processing are cleared for home use.

duties and taxes that would be applicable to such waste or scrap imported in that state.

Note

Approval may be given for such waste or scrap to be rendered commercially valueless under customs control or to be re-exported.

18. Standard

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

21. Standard

Goods intended for processing for home use or products resulting therefrom which are destroyed or irrecoverably lost by accident or *force majeure* before they are cleared for home use shall not be subjected to import duties and taxes, provided that such destruction or loss is duly established to the satisfaction of the customs authorities. Any waste or scrap remaining after destruction shall be liable, if cleared for home use, to the import duties and taxes that would be applicable to such waste or scrap imported in that state.

19. Recommended Practice

Where justified by the circumstances and at the request of the person concerned, the customs authorities should approve termination of the procedure when the products obtained from the processing or working are exported, placed in a customs warehouse or introduced into a free zone.

DISCHARGE OF SECURITY**20. Standard**

Any waste or scrap resulting from the processing of goods for home use shall be liable, if cleared for home use, to the import

22. Standard

Any security furnished shall be discharged as soon as possible after processing of goods for home use has been terminated.

INFORMATION CONCERNING PROCESSING OF GOODS FOR HOME USE**23. Standard**

The customs authorities shall ensure that all relevant information concerning processing of goods for home use is readily available to any person interested.

**COUNCIL DECISION 87/593/EEC
KYOTO CONVENTION: ANNEX E.5****COUNCIL****COUNCIL DECISION**

of 30 November 1987

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

(87/593/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

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⁾,

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

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

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

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

HAS DECIDED AS FOLLOWS:

Article 1

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

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

Article 2

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

Done at Brussels, 30 November 1987.

*For the Council**The President*

N. WILHJELM

(1) OJ No C 318, 30. 11. 1987.

(2) OJ No L 100, 21. 4. 1975, p. 1.

COUNCIL DECISION 87/593/EEC
KYOTO CONVENTION: ANNEX E.5

ANNEX

ANNEX E.5

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

INTRODUCTION

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

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

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

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

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

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

DEFINITIONS

For the purposes of this Annex:

- (a) the term 'temporary admission' means the customs procedure under which certain goods can be brought into a customs territory conditionally relieved from payment of import duties and taxes; such goods must be imported for a specific purpose and must be intended for re-exportation within a specified period and without having undergone any change except normal depreciation due to the use made of the goods;

(b) the term 'import duties and taxes' means the customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the importation of goods, but not including fees and charges which are limited in amount to the approximate cost of services rendered;

(c) the term 'customs control' means the measures applied to ensure compliance with the laws and regulations which the customs are responsible for enforcing;

(d) the term 'security' means that which ensures to the satisfaction of the customs that an obligation to the customs will be fulfilled. Security is described as 'general' when it ensures that the obligations arising from several operations will be fulfilled;

(e) the term 'person' means both natural and legal persons, unless the context otherwise requires.

PRINCIPLE

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

FIELD OF APPLICATION

2. *Standard*
National legislation shall enumerate the cases in which temporary admission may be granted and shall lay down the requirements which must be met.

3. *Standard*
Goods temporarily admitted shall be afforded total conditional relief from import duties and taxes. However, the conditional relief from import duties and taxes may be only partial in the cases referred to in Recommended Practice 38.

COUNCIL DECISION 87/593/EEC
KYOTO CONVENTION: ANNEX E.5

4. *Standard*
Temporary admission shall not be limited to goods imported directly from abroad but shall also be authorized for goods ex customs transit, ex customs warehouse or from a free port or a free zone.
5. *Recommended practice*
Temporary admission should be granted without regard to the country of origin of the goods, the country whence they arrived or their country of destination.
- GRANT OF TEMPORARY ADMISSION**
- (a) **Formalities prior to grant of temporary admission**
6. *Standard*
National legislation shall specify the cases in which prior authority is required for temporary admission and the authorities empowered to grant such authority.
7. *Recommended practice*
The cases in which prior authority is required for temporary admission should be as few as possible.
- (b) **Declaration for temporary admission**
8. *Standard*
National legislation shall specify the conditions under which goods for temporary admission shall be produced at the competent customs office and a goods declaration shall be lodged.
9. *Recommended practice*
National forms used for temporary admission should be harmonized with those used for the goods declaration for home use.
- (c) **Security**
10. *Standard*
The form in which security is to be provided on temporary admission shall be laid down in national legislation or determined by the customs authorities in accordance with national legislation.
11. *Recommended practice*
The choice between the various acceptable forms of security should be left to the declarant.
12. *Standard*
The customs authorities shall, in accordance with national legislation, determine the amount in which security is to be provided on temporary admission.
13. *Recommended practice*
The amount of the security to be provided on temporary admission should not exceed the amount of the import duties and taxes from which the goods are conditionally relieved.
- Note
This recommended practice does not prevent the amount of the security from being determined on the basis of a single rate where the goods fall in a wide range of tariff headings.
14. *Standard*
Persons who regularly use the temporary admission procedure at one or more customs offices in a given customs territory shall be authorized to provide general security.
15. *Recommended practice*
Customs authorities should waive the requirement for security where they are satisfied that payment of any sums that might fall due can be ensured by other means.
- (d) **ATA carnets**
16. *Recommended practice*
Contracting Parties should give careful consideration to the possibility of acceding to the Customs Convention on the ATA carnet for the temporary admission of goods done at Brussels on 6 December 1961 and thus accepting ATA carnets in lieu of national customs documents and as security for the import duties and taxes in respect of goods granted temporary admission with total conditional relief from import duties and taxes.
- (e) **Examination of the goods**
17. *Recommended practice*
At the request of the importer, and for reasons deemed to be valid, the customs authorities should, so far as possible, allow goods for temporary admission to be examined on private premises, the expenses entailed by such examination being borne by the importer.
- (f) **Identification measures**
18. *Recommended practice*
For the purpose of identifying goods temporarily admitted, the customs authorities should have recourse to the affixing of customs marks (seals, stamps, perforations, etc.) only where the goods cannot readily be identified by means of foreign seals, by marks, numbers or other indications permanently affixed to them, by a description, or by sampling.

COUNCIL DECISION 87/593/EEC
KYOTO CONVENTION: ANNEX E.5

STAY OF THE GOODS IN THE CUSTOMS TERRITORY

19. *Standard*

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

20. *Recommended practice*

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

TERMINATION OF TEMPORARY ADMISSION

21. *Standard*

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

(a) Re-exportation

22. *Standard*

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

23. *Standard*

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

24. *Standard*

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

25. *Recommended practice*

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

(b) Other methods of disposal

26. *Standard*

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

27. *Standard*

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

28. *Recommended practice*

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

29. *Recommended practice*

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

30. *Standard*

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

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

31. *Standard*

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

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

Note

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

DISCHARGE OF SECURITY

32. *Standard*

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

COUNCIL DECISION 87/593/EEC
KYOTO CONVENTION: ANNEX E.5

33. *Recommended practice*

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

INFORMATION CONCERNING TEMPORARY ADMISSION

34. *Standard*

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

SCOPE

(a) Temporary admission with total conditional relief from import duties and taxes

35. *Recommended practice*

Temporary admission should be granted to the following goods:

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

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

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

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

36. *Recommended practice*

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

37. *Recommended practice*

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

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

**COUNCIL DECISION 87/593/EEC
KYOTO CONVENTION: ANNEX E.5**

- (9) Costumes and scenery items sent on loan or on hire to dramatic societies or theatres.
- (10) Goods which have to undergo a change of packing prior to their delivery abroad.
- (11) Goods such as apparel, articles of jewellery and carpets, sent on 'sale or return' terms to persons not engaged in trade in such goods.
- (12) Animals, sports requisites and other articles belonging to a person resident abroad, for use by that person in sports contests or demonstrations.
- (13) Works of art, collectors' pieces and antiques for display in exhibitions, including those organized by the artists themselves.
- (14) Books sent on loan to persons resident in the country of importation.
- (15) Photographs, transparencies and films to be shown in an exhibition or at a competition for still or cinema photographers.
- (16) Draught animals and equipment for the working of lands adjacent to the border by persons resident abroad.
- (17) Animals brought to pasture on lands adjacent to the border worked by persons resident abroad.
- (18) Horses and other animals imported for shoeing or weighing, or for treatment or other veterinary purposes.
- (19) Specialized equipment arriving by ship and used on shore at ports of call for the loading, unloading and handling of cargo.
- (b) **Temporary admission with partial conditional relief from import duties and taxes**

38.

Recommended practice

Goods, other than those referred to in Recommended practices 35 and 37, which are to be temporarily used for purposes such as production, work projects or internal transport, should be granted temporary admission with partial conditional relief from import duties and taxes.

Note

National legislation may provide that, for the purposes of calculating the amount of any duties and taxes payable upon such goods, account shall be taken of the duration of their stay in the customs territory, of the depreciation consequent upon the use made of them or of the hire charges paid for them.

**COUNCIL DECISION 87/593/EEC
KYOTO CONVENTION: ANNEX E.5****Reservations to be entered by the Community in respect of Annex E.5 to the International
Convention on the simplification and harmonization of customs procedures****1. *Reservation of a general nature (observation of general nature)***

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

2. *Standard 14*

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

3. *Standard 23*

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

4. *Recommended practice 33*

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

5. *Recommended practice 37*

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

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

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

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

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

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

6. *Recommended practice 38*

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

**COUNCIL DECISION 87/594/EEC
KYOTO CONVENTION: ANNEX F.3****COUNCIL DECISION**

of 30 November 1987

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

(87/594/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

HAS DECIDED AS FOLLOWS:

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

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament ⁽¹⁾,

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

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

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

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

Article 1

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

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

Article 2

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

Done at Brussels, 30 November 1987

*For the Council**The President*

N. WILHJELM

⁽¹⁾ OJ No C 318, 30. 11. 1987.

⁽²⁾ OJ No 100, 21. 4. 1975, p. 1.

COUNCIL DECISION 87/594/EEC
KYOTO CONVENTION: ANNEX F.3

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

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

PRINCIPLES

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

GENERAL PROVISIONS

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

Notes

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

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

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

5. *Standard*

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

6. *Recommended practice*

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

Note

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

7. *Standard*

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

8. *Standard*

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

9. *Standard*

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

10. *Recommended practice*

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

11. *Recommended practice*

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

COUNCIL DECISION 87/594/EEC
KYOTO CONVENTION: ANNEX F.3

12. *Standard*

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

13. *Recommended practice*

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

Note

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

14. *Standard*

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

Note

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

15. *Standard*

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

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

16. *Standard*

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

Notes

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

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

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

17. *Standard*

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

18. *Recommended practice*

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

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

Note

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

PROVISIONS CONCERNING ENTRY

(a) Non-residents

19. *Standard*

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

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

20. *Standard*

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

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

21. *Standard*

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

Notes

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

22. *Standard*

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

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

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

Note

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

23. *Standard*

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

24. *Recommended practice*

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

25. *Standard*

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

26. *Standard*

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

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27. *Standard*

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

28. *Standard*

Non-residents shall be granted temporary admission in respect of their means of transport for private use.

Note

Temporary admission may also be granted in respect of animals and non-self-propelled vehicles used as a means of transport by non-residents.

29. *Standard*

Fuel carried in the normal tanks of the means of transport shall be admitted free of import duties and taxes.

30. *Standard*

The facilities granted in respect of means of transport for private use shall apply whether the means of transport are owned by non-residents or rented or borrowed by them and whether they arrive with, before or after the traveller.

31. *Recommended practice*

The customs authorities should require neither a customs document nor security for the temporary admission of non-residents' means of transport for private use.

32. *Recommended practice*

Where customs documents or securities are required for the temporary admission of non-residents' means of transport for private use, the customs authorities should accept standard international documents and securities as set out in, for example, the Customs Convention on the ATA carnet for the temporary admission of goods (Brussels, 6 December 1961), the New York Customs Convention on the temporary importation of private road vehicles (4 June 1954) and the Customs Convention on the temporary importation for private use of aircraft and pleasure boats (18 May 1956).

33. *Standard*

The general time limit for the temporary admission of non-residents' means of transport for private use shall be not less than six months.

34. *Standard*

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

35. *Standard*

Any replacement parts required for the repair of a means of transport for private use temporarily in the country shall be granted temporary admission.

36. *Recommended practice*

Subject to compliance with the conditions laid down in national legislation, the customs authorities should not require the re-exportation of non-residents' means of transport for private use or personal effects which have been seriously damaged or destroyed through accident or *force majeure*.

(b) Returning residents

37. *Standard*

Returning residents shall be permitted to reimport free of import duties and taxes any articles which they took with them at the time of their departure from the country and which were in free circulation in that country.

38. *Standard*

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

Note

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

39. *Standard*

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

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

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

Note

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

PROVISIONS CONCERNING DEPARTURE

40. *Standard*

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

Note

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

41. *Standard*

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

42. *Standard*

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

Note

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

43. *Standard*

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

44. *Standard*

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

45. *Recommended practice*

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

TRANSIT PASSENGERS

46. *Standard*

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

Note

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

INFORMATION CONCERNING THE CUSTOMS FACILITIES APPLICABLE TO TRAVELLERS

47. *Standard*

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

48. *Standard*

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

Notes

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

49. *Recommended practice*

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

**COUNCIL DECISION 87/594/EEC
KYOTO CONVENTION: ANNEX F.3****APPENDIX I****Provisions concerning the dual-channel system for the clearance of travellers and their baggage arriving by air**

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

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

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

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

**COUNCIL DECISION 87/594/EEC
KYOTO CONVENTION: ANNEX F.3***APPENDIX II***Provisions concerning the dual-channel system for the clearance of travellers, their baggage and their vehicles arriving by sea**

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

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

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

In addition, the channels should be identified by an inscription including the word 'Customs' ('Douane').
3. The texts referred to in paragraph 2 shall be in English and/or French and in any other language or languages deemed necessary.
4. In the case of passengers travelling in their vehicle, and where the marshalling of vehicles into the proper lanes and the clearance procedure will be facilitated thereby, the driver of each motor vehicle may be provided with red and green stickers bearing the markings referred to in paragraph 2 (a) and (b), and instructed to attach to the windscreen of the vehicle:
 - (a) the green sticker where the motor vehicle itself and any goods it contains, including goods belonging to, or carried by, passengers in the vehicle, can be admitted without customs formalities and are not subject to import prohibitions or restrictions; and
 - (b) the red sticker in other cases.
5. Passengers must be sufficiently well informed to choose between the channels and where appropriate between the red and green stickers. For this purpose it is important:
 - (a) that passengers be informed about the functioning of the system and about the description and quantities of goods they may have with them when using the green channel. This may be done by means of posters or panels at the seaport or by means of leaflets available to the public at the port of embarkation, on board ship or distributed through tourist agencies, shipping companies and other interested bodies;
 - (b) that, where the red and green stickers referred to in paragraph 4 are to be used, the driver of each vehicle should be provided with the stickers before arrival at the port of destination;
 - (c) that the route to the channels be clearly indicated.
6. The channels shall be located beyond any baggage delivery area so that passengers have all their baggage with them when choosing the appropriate channel. Moreover, the channels shall be situated in such a position that the passenger-flow to the exits from the seaport is as direct as possible.

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

**COUNCIL DECISION 87/594/EEC
KYOTO CONVENTION: ANNEX F.3****APPENDIX III****Provisions concerning the customs treatment of registered baggage carried by rail**

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

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

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Déclaration en douane pour bagages enregistrés
Zollerklärung für Reisegepäck
Dichiarazione doganale per bagagli registrati
Customs Declaration for registered baggage

- a) Je déclare que les bagages désignés ci-dessous ne contiennent que des objets personnels de la nature de ceux que les voyageurs utilisent normalement au cours de leurs déplacements, tels que: vêtements, linge de maison, objets de toilette, livres, articles de sport, à l'exclusion des appareils de prise de vues cinématographiques ou photographiques et des récepteurs de radiodiffusion et de télévision.
- b) Je déclare que ces bagages ne contiennent:
- ni denrées alimentaires, tabacs, boissons alcooliques, armes, munitions, stupéfiants ou devises;
 - ni marchandises destinées à être cédées à titre onéreux ou gratuit;
 - ni objets achetés ou reçus hors du pays de ma résidence habituelle et qui n'ont jamais été déclarés à la douane de ce pays (cette restriction ne s'applique que lors du retour dans le pays de résidence habituelle).
- c) Je donne procuration aux services du chemin de fer pour effectuer toutes les formalités douanières.
- d) Je reconnais que je m'expose à des poursuites en cas de déclaration inexacte.

- a) Ich erkläre, daß die unten bezeichneten Gepäckstücke nur Gegenstände des üblichen persönlichen Gebrauchs während der Reise enthalten, wie Kleidung, Haushaltswäsche, Toilettengegenstände, Bücher und Sportgeräte, ausgenommen Film- oder Photoapparate, Radio- und Fernsehempfangsgeräte.
- b) Ich erkläre, daß die Gepäckstücke nicht enthalten:
- Lebensmittel, Tabak oder Tabakwaren, alkoholische Getränke, Waffen, Munition, Rauschgifte oder Devisen;
 - Waren, die zur entgeltlichen oder unentgeltlichen Abgabe bestimmt sind;
 - Gegenstände, die außerhalb des Landes meines gewöhnlichen Wohnsitzes gekauft oder sonstwie erworben und bei der Zollverwaltung dieses Landes noch nicht angemeldet worden sind (diese Beschränkung gilt nur bei der Rückkehr in das Land des gewöhnlichen Wohnsitzes).
- c) Ich bevollmächtige die Eisenbahn, alle Zollformlichkeiten zu erledigen.
- d) Ich weiß, daß ich mich durch unzutreffende Angaben strafbar mache.

- a) Dichiaro che i bagagli sottoindicati contengono esclusivamente oggetti personali del genere normalmente in uso durante i viaggi, come: abiti, biancheria di casa, articoli da toeletta, libri, articoli per sport, tranne apparecchi da presa cinematografica o fotografica e apparecchi radio e televisione.
- b) Dichiaro che detti bagagli non contengono:
- né generi alimentari, tabacchi, bevande alcoliche, armi, munizioni, stupefacenti e valute;
 - né merci destinate ad essere cedute sia a titolo oneroso che gratuito;
 - né oggetti comprati o ricevuti fuori dal paese di mia abituale residenza e che non siano mai stati dichiarati alla dogana del paese interessato (questa limitazione si applica solo nel caso di rientro nel paese di residenza abituale).
- c) Delego i servizi ferroviari ad effettuare tutte le formalità doganali.
- d) So di espormi a sanzioni in caso di dichiarazione inesatta.

- a) I declare that the baggage specified hereunder contains only personal belongings of the kind normally used by passengers while away from home, such as clothing, household linen, toilet requisites, books and sports equipment, other than cameras (photographic or cinematographic), radio and television sets.
- b) I declare that this baggage does not contain:
- foodstuffs, tobacco goods, alcoholic beverages, arms, ammunition, narcotics or currency;
 - goods to be disposed of to other persons, whether or not against payment;
 - articles purchased or otherwise acquired outside my country of normal residence and not yet declared to the Customs of that country (this restriction applies only on return to country of normal residence).
- c) I authorize the railway authorities to carry out all Customs formalities.
- d) I am aware that a false declaration renders me liable to prosecution.

Español al dorso - Nederlands z.o.z. - Dansk på bagsiden - Svenska på baksidan - Jugoslavenški na poledjini

Pays de destination Bestimmungsland Paese di destinazione Country of destination	Lieu de destination Bestimmungsort Località di destinazione Place of destination
Nombre de bagages Zahl der Gepäckstücke Numero dei bagagli Number of items	Nombre de personnes accompagnant le voyageur Zahl der Mitreisenden Numero di persone che accompagnano il viaggiatore Number of persons accompanying the passenger
<input type="text"/>	<input type="text"/>
en lettres MAJUSCULES - in DRUCKBUCHSTABEN - in caratteri STAMPATELLO - in BLOCK-LETTERS	
NOM NAME NOME SURNAME	Prénom Vorname Cognome Christian name
.....	

Résidence habituelle: Gewöhnlicher Wohnsitz: Residenza abituale: Normal residence:	Rue Straße Via Street	No
	Localité Stadt Località Town	Pays Land Paese Country

Tagesstempel des Versandbahnhofs
Timbre à date de la gare de départ
Date-stamp of departure station

Timbro e data della stazione di partenza

Bulletin d'expédition
Gepäckschein
Scontrino di bagaglio
Consignment note

No

Signature du voyageur:
Unterschrift des Reisenden:
Firma del viaggiatore:
Signature of passenger:

.....

**COUNCIL DECISION 87/594/EEC
KYOTO CONVENTION: ANNEX F.3****Declaración de aduana para equipajes facturados**

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

Douaneverklaring voor ingeschreven bagage

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

Tolderklæring for indskrevet rejsegods

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

Tulldeklaration för polletterat resgods

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

Carinska deklaracija za otpravljene prtljag

- a) Izjavljujem da prtljag koja se ralazi na poledjini sadrži samo predmete lične prirode koje putnici redovno upotrebljavaju za vreme svojih putovanja, kao: odelo, rublje, toaletne predmete, knjige, sportske rekvizite, izuzev fotografske ili kinematografske kamere i radiodifuzne i televizijske prijemnike.
- b) Izjavljujem da ovaj prtljag ne sadrži:
- životne namirnice, duvan, alkoholna pića, oružje, municiju, opojne droge ili valutu;
 - robu namenjenu za otudivanje, uz naknadu ili besplatno;
 - predmete kupljene ili dobljene izvan zemlje mog stalnog boravka i koji već nisu bili prijavljeni carinarnici ove zemlje (ovo ograničenje primenjuje se samo prilikom povratka u zemlju stalnog boravka).
- c) Oviaščujem železničku službu da izvrši sve carinske formalnosti.
- d) Poznato mi je da će se u slučaju netačne izjave povesti protiv mene kazneni postupak.

**COUNCIL DECISION 87/594/EEC
KYOTO CONVENTION: ANNEX F.3****Reservations to be entered by the Community in respect of Annex F.3 to the International Convention on the simplification and harmonization of customs procedures****1. General Reservation (general remark)**

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

2. Standards 21 and 38

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

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

3. Standard 44 and Recommended practice 45

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

COUNCIL DECISION 88/355/EEC
KYOTO CONVENTION: ANNEX B.2

COUNCIL DECISION

of 7 June 1988

accepting, on behalf of the Community, Annex B.2 to the International Convention on the Simplification and Harmonization of Customs Procedures

(88/355/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

HAS DECIDED AS FOLLOWS:

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

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament ⁽¹⁾,

Whereas, by Decision 75/199/EEC ⁽²⁾, the Community concluded the International Convention on the Simplification and Harmonization of Customs Procedures;

Whereas the acceptance of the Annexes to the International Convention on the Simplification and Harmonization of Customs Procedures effectively contributes to facilitation and development of international trade;

Whereas Annex B.2, concerning relief from import duties and taxes in respect of goods declared for home use, may be accepted by the Community;

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

Article 1

Annex B.2 to the International Convention on the Simplification and Harmonization of Customs Procedures, concerning relief from import duties and taxes in respect of goods declared for home use, is hereby accepted on behalf of the Community, subject to a reservation of a general nature and reservations with regard to Standards 3, 21, 28 and 34 and recommended practices 10, 16, 18, 19, 20, 23, 27, 29, 32, 33 and 35.

The text of Annex B.2, together with the reservations, is attached to this Decision.

Article 2

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

Done at Luxembourg, 7 June 1988.

For the Council
The President
M. BANGEMANN

⁽¹⁾ OJ No C 167, 27. 8. 1968.

⁽²⁾ OJ No L 100, 21. 4. 1975, p. 1.

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ANNEX B.2

ANNEX CONCERNING RELIEF FROM IMPORT DUTIES AND TAXES IN RESPECT
OF GOODS DECLARED FOR HOME USE

INTRODUCTION

Most countries experience the need to relieve from import duties and taxes certain goods cleared for home use, irrespective of their normal tariff classification or normal liability, provided that they are imported in specified circumstances and for specified purposes. This relief may be provided for in the customs tariff or may be set out in separate legislation or regulations.

Relief may be granted on philanthropic or humanitarian grounds, or may be based on considerations of equity. It may be intended to encourage the development of education, science and culture, or to foster harmonious international relations, or be introduced simply for administrative convenience, to avoid expenditure that would be out of proportion to the amounts collected. Occasionally, economic considerations may also have to be taken into account when granting relief.

The relief referred to here is outright inasmuch as the goods are taken into home use and are not placed under a customs procedure affording only conditional relief from import duties and taxes.

However, though the relief is outright, there are usually certain conditions to be met and the facility may, for a time at least, be subject to constraints: use for approved purposes, prohibition on sale, etc.

The relief may apply to both import duties and import taxes or, in certain cases, to customs duties only.

This Annex does not contain an exhaustive list of the various reliefs granted by all countries. It does not cover, *inter alia*, goods reimported in the same state, goods consumed on board ships, aircraft and international trains or goods contained in travellers' baggage. Nor does it cover tariff preferences, whether granted unilaterally or under bilateral or multilateral agreements.

DEFINITIONS

For the purposes of this Annex:

- (a) the term 'relief from import duties and taxes' means the clearance of goods for home use free of import duties and taxes, irrespective of their normal tariff classification or normal liability, provided that they are imported in specified circumstances and for specified purposes;
- (b) the term 'clearance for home use' means the customs procedure which provides that imported goods may

remain permanently in the customs territory. This procedure implies the payment of any import duties and taxes chargeable and the accomplishment of all the necessary customs formalities;

- (c) the term 'import duties and taxes' means customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the importation of goods but not including fees and charges which are limited in amount to the approximate cost of services rendered;
- (d) the term 'customs duties' means the duties laid down in the customs tariff, to which goods are liable on entering the customs territory;
- (e) the term 'security' means that which ensures to the satisfaction of the customs that an obligation to the customs will be fulfilled;
- (f) the term 'person' means both natural and legal persons, unless the context otherwise requires.

PRINCIPLES

1. *Standard*
Relief from import duties and taxes in respect of goods declared for home use shall be governed by the provisions of this Annex.
2. *Standard*
National legislation shall specify the circumstances and enumerate the cases in which relief from import duties and taxes is granted and shall lay down the requirements which must be met to qualify for such relief.
3. *Standard*
Relief from import duties and taxes shall be authorized not only for goods imported directly from abroad but also for goods which are under another customs procedure.
4. *Recommended practice*
Except where an international instrument provides for reciprocity, relief from import duties and taxes should be granted without regard to the country of origin of the goods or the country whence they arrived.

FORMALITIES

- (a) **Prior authority**
5. *Standard*
National legislation shall specify the cases in which prior authority is required for relief from import duties and taxes and shall designate the authorities empowered to grant such authority.

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6. *Recommended practice*

The cases in which prior authority is required for relief from import duties and taxes should be as few as possible.

(b) Declaration

7. *Standard*

National legislation shall specify the conditions under which goods qualifying for relief from import duties and taxes shall be produced at the competent customs office and a goods declaration shall be lodged.

8. *Recommended practice*

When a goods declaration is required, the form used should be that normally used for the goods declaration for home use.

(c) Security

9. *Standard*

The form in which security, if any, is to be provided for the purposes of relief from import duties and taxes shall be laid down in national legislation or determined by the customs authorities in accordance with national legislation.

10. *Recommended practice*

Where security is required to ensure compliance with any conditions laid down in respect of relief from import duties and taxes, the customs authorities should be satisfied with a written undertaking alone.

11. *Recommended practice*

Where, in special cases, security is required in the form of a deposit or a surety must be provided, the amount should be as small as possible and should not exceed the amount of the import duties and taxes that would have been involved if no relief had been granted.

12. *Standard*

Where security has been furnished, it shall be discharged as soon as possible after the customs are satisfied that the conditions under which relief from import duties and taxes has been granted have been duly fulfilled during any period laid down.

SCOPE

Cases covered by international instruments

13. *Recommended practice*

Relief from import duties and taxes or from customs duties only, as appropriate, should be granted for goods specified in the following international instruments and under the conditions laid down therein:

- (a) goods referred to in the Annexes to the Unesco Agreement on the Importation of Educational, Scientific and Cultural Materials (New York, 22 November 1950) and to the Protocol thereto (Nairobi, 26 November 1976) as well as in the Unesco Agreement for Facilitating the International Circulation of Visual and Auditory Materials of an Educational, Scientific and Cultural Character (Beirut, 1948);
- (b) equipment or material referred to in Recommended practices 4.39 and 4.41 of Annex 9 (7th edition) to the Convention on International Civil Aviation (Chicago, 7 December 1944);
- (c) commercial samples of negligible value and advertising material referred to in the International Convention to Facilitate the Importation of Commercial Samples and Advertising Material (Geneva, 7 November 1952);
- (d) tourist publicity documents and material referred to in the Additional Protocol to the Convention Concerning Customs Facilities for Touring, Relating to the Importation of Tourist Publicity Documents and Material (New York, 4 June 1954);
- (e) products referred to in Articles 6 and 7 of the Customs Convention Concerning Facilities for the Importation of Goods for Display or Use at Exhibitions, Fairs, Meetings or Similar Events (Brussels, 8 June 1961); and
- (f) goods imported under diplomatic or consular privileges as referred to in the Vienna Conventions on Diplomatic Relations (18 April 1961) and Consular Relations (24 April 1963).

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

Samples of no commercial value

14. *Standard*

Relief from import duties and taxes and from economic prohibitions or restrictions shall be granted in respect of samples of no commercial value (samples of negligible value within the meaning of the International Convention to Facilitate the Importation of Commercial Samples and Advertising Material (Geneva, 7 November 1952).

15. *Recommended practice*

The following should be regarded as samples of no commercial value:

- (a) raw materials and products of such dimensions that they are useless except for purposes of demonstration;
- (b) articles of non-precious materials affixed to cards or put up as samples in the manner usual in the trade, provided that there is not more than one of each size or kind;

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- (c) raw materials and products, and articles of such materials or products, rendered useless, except for purposes of demonstration, by slashing, perforation, indelible marking or by any other effective method;
- (d) products which cannot be put up as samples of no commercial value in accordance with paragraphs (a) to (c) and which consist of:
 - (i) non-consumable goods of an individual value not exceeding US \$ 5, and provided there is not more than one sample of each kind or quality;
 - (ii) consumable goods of an individual value not exceeding US \$ 5, even if they consist wholly or partly of samples of the same kind or quality, provided the quantity and the manner in which they are put up preclude their being used otherwise than as samples.

Human therapeutic substances, blood-grouping and tissue-typing reagents

16. *Recommended practice*

Relief from import duties and taxes and from economic prohibitions or restrictions should be granted in respect of the following substances, where they are consigned to institutions or laboratories approved by the competent authorities:

- (a) therapeutic substances of human origin; human blood and its derivatives (whole blood, dried plasma, albumin, gamma-globulin, fibrinogen); bodily organs;
- (b) blood-grouping reagents of human, animal, plant or other origin; and
- (c) tissue-typing reagents of human, animal, plant or other origin.

Removable articles imported on transfer of residence

17. *Standard*

Relief from import duties and taxes and from economic prohibitions or restrictions shall be granted in respect of removable articles belonging to a natural person or to members of his household imported on transfer of their residence to the country of importation.

18. *Recommended practice*

For the purposes of Standard 17 the expression 'removable articles' should be taken to include, in particular:

- (a) furniture and furnishings;
- (b) household appliances and audio-visual equipment;
- (c) personal effects;
- (d) means of transport for private use e.g.: motor vehicles and trailers therefor, cycles, motor cycles, caravans, pleasure boats and light aircraft;

- (e) household provisions normally kept in stock;
- (f) collector's pieces;
- (g) household pets and saddle horses; and
- (h) equipment necessary for the calling, trade or profession of the persons transferring their residence, other than industrial, commercial or agricultural plant or equipment.

Note

In some countries, relief from customs duties and from economic prohibitions or restrictions is granted in respect of industrial, commercial or agricultural plant or equipment imported by natural persons in connection with the transfer of their undertaking to the country of importation.

19. *Recommended practice*

The relief provided for in Standard 17 should not be made subject to conditions more restrictive than the following:

- (a) that the articles are appropriate, in kind, number and value, to the circumstances of the case;
- (b) that in the case of persons returning to the country of importation, there has been an appropriate period of residence abroad. This period should not be fixed at more than one year;
- (c) that except for household provisions, the removable articles have been owned or possessed, and used abroad by the importer or the members of his household for a reasonable period. This period should not be fixed at more than six months except in the case of articles liable to large amounts of import duties and taxes, for which it should not exceed one year;
- (d) that except for household provisions, the removable articles granted relief will continue to be owned or possessed, and used by the importer or the members of his household for a reasonable period after importation. This period should not be fixed at more than six months except in the case of articles liable to large amounts of import duties and taxes, for which it should not exceed one year;
- (e) that the removable articles be imported within an appropriate period starting from the date on which the importer establishes residence in the country of importation. This period should not be less than six months;
- (f) that any alcoholic beverages and tobacco goods do not exceed the quantities laid down in national legislation;
- (g) that the importer submits a list (inventory) of all the articles being imported.

Furniture and household articles for furnishing secondary residences

20. *Recommended practice*

Relief from import duties and taxes and from economic prohibitions or restrictions should be granted in respect of furniture and household articles imported for the purpose of

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furnishing a secondary residence by a person whose normal residence is in another country, under the conditions laid down by national legislation.

Note

Relief is normally made subject to the following conditions:

- (a) the furniture and household articles must:
- 1) have been used before by the person concerned for a reasonable period;
 - 2) be imported to furnish the secondary residence and be for the personal use of a private person and the members of his family living with him during their stay in the secondary residence;
 - 3) be appropriate, in kind and quantity, to the normal furnishing of the secondary residence in question;
 - 4) be retained in the possession of the person concerned for a reasonable period;
- (b) relief may be granted on one occasion only for one and the same secondary residence;
- (c) the secondary residence must be owned by the person concerned or have been rented by him for a reasonable period.

Trousseaus and wedding presents

21. *Standard*

Relief from import duties and taxes and from economic prohibitions or restrictions shall be granted in respect of trousseaus and wedding presents for a person resident abroad who transfers residence to the country of importation on, or with a view to marriage to a person already residing in that country.

22. *Standard*

Trousseaus and wedding presents shall be taken to include:

- (a) household linen and clothing, whether or not new, for the personal use of the person concerned or for use in his household;
- (b) any articles customarily given on the occasion of a wedding.

23. *Recommended practice*

The relief provided for in Standard 21 should not be made subject to conditions more restrictive than the following:

- (a) that the person concerned has lived abroad for an appropriate period. This period should not be fixed at more than one year;
- (b) that the goods be imported no earlier than three months before the scheduled date of the wedding and no later than six months after the wedding;
- (c) that the person granted the relief will continue to own or possess the goods imported as trousseaus and wedding presents for a reasonable period after importation. As a rule, this period should not be fixed at more than one year;

- (d) that the goods are intended for the personal use of the couple;
- (e) that any alcoholic beverages and tobacco goods do not exceed the quantities laid down in national legislation;
- (f) that a list (inventory) of all the goods being imported be submitted, together with any supporting documents required by the customs authorities.

Personal effects and educational articles for persons attending educational establishments

24. *Standard*

Relief from import duties and taxes and from economic prohibitions or restrictions shall be granted in respect of the personal effects and educational articles used by persons normally resident abroad who are duly enrolled as full-time pupils or students in an educational establishment in the country of importation.

25. *Recommended practice*

The relief provided for in Standard 24 should not be made subject to conditions more restrictive than the following:

- (a) that the goods be for the personal use of the person concerned;
- (b) that a list (inventory) of the goods to be imported be submitted, together with any supporting documents required by the customs authorities.

Effects acquired by inheritance

26. *Standard*

Relief from import duties and taxes and from economic prohibitions or restrictions shall be granted in respect of effects inherited by a person who, at the time of the death of the deceased, has his principal residence in the country of importation provided that such effects were for the personal use of the deceased.

27. *Recommended practice*

The relief provided for in Standard 26 should not be made subject to conditions more restrictive than the following:

- (a) that the deceased was resident abroad at the time of death;
- (b) that the effects be imported within one year of the date on which the person concerned became entitled to dispose of them;
- (c) that, except in the case of household provisions, the person granted relief retain ownership or possession of the goods inherited for a reasonable period after importation. As a rule, this period should not be fixed at more than one year;

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- (d) that any alcoholic beverages and tobacco goods do not exceed the quantities laid down in national legislation;
- (e) that a list (inventory) of the goods to be imported be submitted, together with any supporting documentary proof required by the customs authorities.

Personal gifts

28.

Standard

Relief from import duties and taxes and from economic prohibitions or restrictions shall be granted in respect of personal gifts (excluding alcohol, alcoholic beverages and tobacco goods) the aggregate value of which, determined on the basis of the retail prices in the country of dispatch, does not exceed US \$ 25. Where several consignments are dispatched at the same time by the same sender to the same addressee, the aggregate value shall be taken to be the total value of all those consignments.

Note

A gift is usually considered to be personal if it:

- (a) is sent to a private person by or on behalf of another private person resident abroad;
- (b) is occasional; and
- (c) consists only of goods for personal use by the addressee or his family, and the nature and quantity of the goods imported are such that the consignment is obviously not of a commercial nature.

Goods sent to charitable or philanthropic organizations

29.

Recommended practice

Relief from import duties and taxes and from economic prohibitions or restrictions should be granted in respect of basic necessities (such as foodstuffs, medicaments, clothing and blankets) sent as gifts to an approved organization for distribution free of charge to needy persons by the organization or under its control.

Awards

30.

Recommended practice

Relief from import duties and taxes and from economic prohibitions or restrictions should be granted in respect of:

- (a) decorations presented by foreign governments to persons resident in the country of importation;
- (b) *objets d'art*, trophies, medals and similar articles presented abroad either as prizes in a competition or as a reward for acts of courage or self-sacrifice, to persons resident in the country of importation, or such articles donated by authorities or non-profit-making

organizations abroad with a view to presentation for the same purposes in the country of importation to persons resident in that country, subject to the production of any supporting documents required by the customs authorities.

Materials for the construction, upkeep or ornamentation of military cemeteries; coffins, funerary urns and ornamental funerary articles

31.

Recommended practice

Relief from import duties and taxes and from economic prohibitions or restrictions should be granted in respect of:

- (a) goods, imported by organizations approved by the competent authorities of the country of importation and appropriate for the construction, upkeep or ornamentation of military cemeteries;
- (b) coffins containing the bodies, and urns containing the ashes, of deceased persons, and the flowers, wreaths and other ornamental objects accompanying them;
- (c) flowers, wreaths and other ornamental objects brought by persons attending a funeral or mourners coming to decorate graves in the country of importation.

Documents and miscellaneous articles of no commercial value

32.

Recommended practice

Relief from import duties and taxes and from economic prohibitions or restrictions should be granted in respect of consignments containing the following items when they are clearly, by their quantity or nature, of no commercial value:

- (a) publications of foreign governments and publications of official international organizations;
- (b) printed forms issued by foreign governments;
- (c) voting papers for foreign nationals;
- (d) documents sent free of charge to the public services of the country of importation;
- (e) objects to be submitted as evidence or for similar purposes to the courts or other official agencies of the country of importation;
- (f) printed circulars concerning signatures addressed to public services or banks in the country of importation;
- (g) securities in foreign currencies, cheque books and travellers' cheques of banks established abroad;
- (h) reports, statements and notes drawn up by companies established abroad;
- (i) recorded media such as punched cards, sound recordings, magnetic tapes, microfiches, microfilms and magnetic discs, for the international exchange of information;

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- (k) publications of chambers of commerce of the country of importation abroad;
- (l) plans, technical drawings, traced designs, specifications and other documents imported solely with a view to placing orders abroad or to participating in competitions or calls for tenders in the country of importation;
- (m) documents relating to trade marks, patterns or designs and patent applications submitted to the agencies in the country of importation which deal with the protection of copyrights or the protection of industrial or commercial property;
- (n) printed forms and tickets sent by transport and travel undertakings located abroad to their offices and agencies in the country of importation;
- (o) printed forms and tickets, bills of lading, waybills and other commercial documents which have been processed;
- (p) press photographs and stereotype mats for press photographs sent to press agencies or to publishers of newspapers or periodicals.

Religious objects

33. *Recommended practice*
- Relief from import duties and taxes and from economic prohibitions or restrictions should be granted in respect of objects used for religious worship, subject to compliance with the conditions laid down in national legislation.

Products imported for testing

34. *Standard*
- Relief from import duties and taxes and from economic prohibitions or restrictions shall be granted in respect of

products imported for testing, provided that the quantities imported do not exceed those strictly necessary for testing and that:

- (a) they are products that will be completely used up during testing;
- (b) if not so used up, they will be re-exported, destroyed or rendered commercially valueless under official control, without expense to the revenue.

Products and materials for the protection of goods during transport

35. *Recommended practice*
- Relief from import duties and taxes and from economic prohibitions or restrictions should be granted in respect of packing materials (straw, paper, fibre glass, wood shavings, etc.) and various products such as rope, paper and paperboard which have been used to stow and protect goods during transport.

Fodder and other feed for animals in the course of being transported

36. *Recommended practice*
- Relief from import duties and taxes and from economic prohibitions or restrictions should be granted in respect of fodder and other feed accompanying imported animals and intended for use during transport.

INFORMATION CONCERNING RELIEF

37. *Standard*
- The customs authorities shall ensure that all relevant information concerning relief from import duties and taxes is readily available to any person interested.

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Commentaries and reservations to be entered by the Community in respect of Annex B. 2 to the
International Convention on the Simplification and Harmonization of Customs Procedures

1. *General reservation (general remark)*

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

2. *Standard 3*

'Community law provides the possibility of excluding from relief those goods declared for free circulation after being placed under another customs procedure. This exclusion has only been applied in respect of the entry for free circulation of consignments of negligible value.'

3. *Recommended practice 10*

'In certain cases, relief may be granted if the person concerned undertakes to respect certain conditions (for example, to actually install himself in the Community or to furnish a supporting document for his relief request). This undertaking is accompanied by a security, the form and amount of which shall be determined by the competent authorities.'

4. *Recommended practice 16*

'The importation of the substances concerned as a commercial operation is excluded from relief.'

5. *Recommended practice 18*

'Community legislation excludes from relief the following items:

- (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.'

6. *Recommended practice 19*

'The period for which the beneficiary must keep the property or possession of the articles in question is set at 12 months.'

7. *Recommended practice 20*

'Community legislation does not provide for exemption from value-added tax on goods imported for furnishing

a secondary residence imported from countries outside the European Community.'

8. *Standard 21*

'The exemption from value-added tax ⁽¹⁾ applies to presents of a unit value of not more than 200 ECU.

Member States may, however, grant exemption for more than 200 ECU, provided that the value of each exempt present does not exceed 1 000 ECU. The relief from import duties applies to presents when the value of each present does not exceed 1 000 ECU'

(See also reservation to Recommended practice 23.)

9. *Recommended practice 23*

'Community legislation provides no relief for alcoholic products, tobacco or tobacco products.

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.'

10. *Recommended practice 27*

'Community legislation excludes from relief the following items:

- (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.'

11. *Standard 28*

'Community legislation provides relief for goods the total value of which does not exceed 45 ECU forming

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small consignments of a non-commercial nature sent without payment by a private person to another private person living in the customs territory of the Community.

Besides quantitative restrictions applicable to tobacco, alcohol and alcoholic beverages, Community legislation provides for the following maximum tax allowances for imports of coffee, tea, perfumes and toilet water:

(a) coffee:	500 grammes
or coffee extracts and essences:	200 grammes
(b) tea:	100 grammes
or tea extracts and essences:	40 grammes
(c) perfumes:	50 grammes
or toilet waters:	0,25 litre'

12. *Recommended practice 29*

'The goods referred to in the Recommended practice are admitted free of import duties in so far as this does not give rise to abuses or major distortions of competition.

Community legislation provides that the following goods are excluded from relief for duty and taxes at importation:

- (a) alcoholic products;
- (b) tobacco or tobacco products;
- (c) coffee and tea;
- (d) motor vehicles other than ambulances.'

13. *Recommended practice 32*

'For the operations covered by points (a) and (b), Community legislation provides that the relief applies to documents addressed or distributed free of charge.

Community legislation does not provide for the operations envisaged under points (g) and (k) of this Recommended practice.

The importations covered by point (ij) are permitted under Community legislation in so far as duty-free admission does not give rise to abuses or to major distortions of competition and that these goods are used for the transmission of information sent free of charge to the addressee.'

14. *Recommended practice 33*

'Community legislation does not provide for the relief covered by this Recommended practice.'

15. *Standard 34*

'Goods covered by this Standard are entitled to relief only if the examination, analysis or tests concerned do not in themselves constitute sales promotion operations.'

16. *Recommended practice 35*

'Community legislation provides for the relief envisaged in this Recommended practice in so far as the materials in question are not normally reusable and on condition that their value is included in the imposable base of the goods transported.'

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KYOTO CONVENTION: ANNEX E.4

COUNCIL DECISION

of 7 June 1988

accepting, on behalf of the Community, Annex E.4 to the International Convention on the Simplification and Harmonization of Customs Procedures

(88/356/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

HAS DECIDED AS FOLLOWS:

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

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament ⁽¹⁾,

Whereas, by Decision 75/199/EEC ⁽²⁾, the Community concluded the International Convention on the Simplification and Harmonization of Customs Procedures;

Whereas the acceptance of the Annexes to the International Convention on the Simplification and Harmonization of Customs Procedures effectively contributes to the development and easing of international trade in goods;

Whereas Annex E.4 concerning drawback may be accepted by the Community;

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

Article 1

Annex E.4 to the International Convention on the Simplification and Harmonization of Customs Procedures, concerning drawback, is hereby accepted on behalf of the Community, subject to a reservation of a general nature and a reservation with regard to Standard 5.

The text of Annex E.4, together with the reservations, is attached to this Decision.

Article 2

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

Done at Luxembourg, 7 June 1988.

For the Council
The President
M. BANGEMANN

⁽¹⁾ OJ No C 167, 27. 6. 1988.

⁽²⁾ OJ No L 100, 21. 4. 1975, p. 1.

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KYOTO CONVENTION: ANNEX E.4

ANNEX E. 4

ANNEX CONCERNING DRAWBACK

INTRODUCTION

When imported materials which have borne import duties and taxes are subjected to manufacturing or processing (or, in certain circumstances, repair) and are then exported, they can often be offered for sale in foreign markets at more competitive prices if the import duties and taxes are refunded at exportation. The drawback procedure provides facilities for such a refund.

Since, however, such refunds may encourage the importation of foreign goods for which equivalents are available from domestic sources, some restriction on the granting of such refund may be considered necessary in respect of particular categories of goods or particular processing or manufacturing operations. The extent to which drawback may be granted will have to be specified as necessary by individual countries.

This Annex covers not only the granting of drawback in cases where the goods have undergone processing, manufacture or repair, but also the possibility of granting drawback in cases where goods have been imported and are subsequently re-exported in the same state. The Annex does not cover, however, repayment made on grounds of equity, for example, when goods are returned to the supplier as being not in accordance with contract. Neither does the Annex cover the repayment on exportation of duties and taxes other than import duties and taxes.

DEFINITIONS

For the purposes of this Annex:

- (a) the term 'drawback procedure' means the customs procedure which, when goods are exported, provides for a refund (total or partial) to be made in respect of the import duties and taxes charged on the goods, or on materials contained in them or used up in their production;
- (b) the term 'drawback' means the amount of import duties and taxes repaid under the drawback procedure;
- (c) the term 'import duties and taxes' means customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the importation of goods, but not including fees and charges which are limited in amount to the approximate cost of services rendered.

PRINCIPLE

1. *Standard*
The drawback provisions shall be governed by the provisions of this Annex.

SCOPE

2. *Standard*

National legislation shall specify the cases in which drawback may be claimed and the conditions under which it is paid.

Note 1

The cases where drawback may be claimed may be specified by reference to certain goods or classes of goods or to certain uses of goods. Drawback may also be restricted to certain categories of import duties and taxes or to cases where the goods have undergone processing, manufacture or repair or other authorized uses. Drawback in respect of goods used up in the production of exported goods does not normally extend to mere aids to manufacture, such as lubricants, but may apply to waste or loss resulting from such manufacture.

Note 2

Repayments under the drawback procedure are not granted in cases where import duties and taxes have been, or will be, repaid under other provisions.

3. *Recommended practice*

The drawback procedure should also be applied in cases where the goods or materials which have borne import duties and taxes have been replaced by equivalent goods or materials used in the manufacture or production of exported goods.

CONDITIONS TO BE FULFILLED

4. *Standard*

The interested parties shall maintain records or stock accounts enabling the validity of the claim for drawback to be verified.

5. *Standard*

When it is known or anticipated at the time of importation of the goods for home use that drawback will be claimed, the declarant may be required, in order to facilitate a later claim, to state this intention; however, payment of drawback shall not be withheld solely because such a statement has not been made, nor shall exportation be required because of such a statement.

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Note

The customs may require that goods on which drawback is to be claimed be segregated from other goods or be processed or manufactured under customs supervision.

DURATION OF STAY OF THE GOODS IN THE CUSTOMS TERRITORY

6. *Standard*

Where a time limit for the exportation of the goods is fixed beyond which they no longer qualify for drawback, due account shall be taken in fixing such limit of the nature of the process or manufacture to which the goods may be subjected, and of the commercial or other factors involved.

7. *Recommended practice*

Where a time limit for the exportation of the goods is fixed, this should, upon request, be extended if the reasons are deemed by the customs authorities to be valid.

DECLARATION ON EXPORTATION AND CLAIM FOR DRAWBACK

8. *Standard*

A declaration of exportation on drawback accompanied by supporting documents shall be lodged at a competent customs office.

9. *Recommended practice*

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

The customs authorities may themselves require goods for exportation to be produced for examination at private premises.

10. *Recommended practice*

Where the exportation of goods under the drawback procedure is controlled through the exporter's records, production of the goods at exportation should normally be dispensed with.

11. *Standard*

The claim for drawback shall contain (or provide in the accompanying documents) such proof as is required to show

that the conditions laid down for the payment of drawback have been fulfilled.

Note

The particulars that may be required by the customs authorities for the payment of drawback include the following:

- (a) the claimant;
- (b) the initial clearance of the goods for home use (for example, the number and date of the goods declaration for home use);
- (c) the import duties and taxes paid;
- (d) the nature or tariff description, and the quantity of the goods;
- (e) the use, process or manufacture to which the goods have been subjected;
- (f) details of exportation.

12. *Recommended practice*

Where a time limit is fixed beyond which claims for drawback will not be accepted, provision should be made for its extension for commercial or other reasons deemed by the customs authorities to be valid.

PAYMENT OF DRAWBACK

13. *Standard*

Drawback shall be paid as soon as possible after the claim has been verified.

14. *Recommended practice*

Drawback should also be paid on deposit of the goods in a customs warehouse on condition that they are to be exported subsequently.

15. *Recommended practice*

The customs authorities should, if so requested, pay drawback periodically, on goods exported during a specified period.

INFORMATION CONCERNING DRAWBACK

16. *Standard*

The customs authorities shall ensure that all relevant information regarding the drawback procedure is readily available to any person interested.

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Commentaries and reservations to be entered by the Community in respect of Annex E. 4 to the International Convention on the Simplification and Harmonization of Customs Procedures

1. *General Reservation (general remark)*

Community legislation generally covers the provisions of this Annex. However, in the areas not covered by Community legislation, the Member States enter their own reservations, if necessary.

2. *Standard 5*

The declaration for release for free circulation must contain certain details regarding the use of the inward processing relief arrangements-drawback system. Furthermore, use of this system pre-supposes that an inward processing authorization has been issued or, in certain cases, requested before this release for free circulation.

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COUNCIL DECISION

of 10 December 1979

concerning the conclusion of the Multilateral Agreements resulting from the 1973 to 1979
trade negotiations

(80/271/EEC)

- OJ N° L 71 of 17.3.1980, p. 1

N.B. This compendium contains only the Agreement on the implementation of Article VII of the General Agreement on Tariffs and Trade based on the regulations concerning customs value of goods.

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DECISION

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 recommendation from the Commission,

Whereas the multilateral trade negotiations under the GATT opened pursuant to the Ministerial Declaration adopted in Tokyo on 14 September 1973 resulted in the following Multilateral Agreements:

- Geneva (1979) Protocol to the General Agreement on tariffs and trade and the Protocol supplementary to the Geneva (1979) Protocol to the General Agreement on tariffs and trade,
- Arrangement regarding bovine meat,
- International Dairy Arrangement,
- Agreement on technical barriers to trade,
- Agreement on government procurement,
- Agreement on trade in civil aircraft,

— Agreement on interpretation and application of Articles VI, XVI and XXIII of the General Agreement on tariffs and trade,

— Agreement on implementation of Article VI of the General Agreement on tariffs and trade and the Addenda annexed thereto,

— Agreement on import licensing procedures,

— Agreement on implementation of Article VII of the General Agreement on tariffs and trade and the Protocol annexed thereto;

Whereas all the reciprocal concessions and undertakings negotiated by the Community and the countries participating in the negotiations, as embodied in the above Multilateral Agreements, constitute an acceptable result,

HAS DECIDED AS FOLLOWS:

Article 1

1. The Geneva (1979) Protocol supplementary to the General Agreement on tariffs and trade and the Protocol to the Geneva (1979) Protocol to the GATT are hereby approved on behalf of the European Economic Community.

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2. The following Agreements are hereby approved on behalf of the European Economic Community:

- Arrangement regarding bovine meat,
- International Dairy Arrangement,
- Agreement on technical barriers to trade,
- Agreement on government procurement,
- Agreement on trade in civil aircraft,
- Agreement on interpretation and application of Articles VI, XVI and XXIII of the General Agreement on tariffs and trade,
- Agreement on implementation of Article VI of the General Agreement on tariffs and trade and the Addenda annexed thereto,
- Agreement on import licensing procedures,

— Agreement on implementation of Article VII of the General Agreement on tariffs and trade and the Protocol annexed thereto.

3. The texts of the Agreements referred to in this Article are annexed to this Decision.

Article 2

The President of the Council is hereby authorized to designate the person empowered to take such steps as are required by the Agreements referred to in Article 1 in order to bind the European Economic Community.

Done at Brussels, 10 December 1979.

For the Council

The President

T. HUSSEY

GATT - implementation of Article VII

AGREEMENT ON IMPLEMENTATION OF ARTICLE VII OF THE GENERAL
AGREEMENT ON TARIFFS AND TRADE

GENERAL INTRODUCTORY COMMENTARY

1. The primary basis for customs value under this Agreement is 'transaction value' as defined in Article 1. Article 1 is to be read together with Article 8 which provides *inter alia* for adjustments to the price actually paid or payable in cases where certain specific elements which are considered to form a part of the value for customs purposes are incurred by the buyer but are not included in the price actually paid or payable for the imported goods. Article 8 also provides for the inclusion in the transaction value of certain considerations which may pass from the buyer to the seller in the form of specified goods or services rather than in the form of money. Articles 2 to 7, inclusive, provide methods of determining the customs value whenever it cannot be determined under the provisions of Article 1.

2. Where the customs value cannot be determined under the provisions of Article 1 there should normally be a process of consultation between the customs administration and importer with a view to arriving at a basis of value under the provisions of Articles 2 or 3. It may occur, for example, that the importer has information about the customs value of identical or similar imported goods which is not immediately available to the customs administration in the port of importation. On the other hand, the customs administration may have information about the customs value of identical or similar imported goods which is

not readily available to the importer. A process of consultation between the two parties will enable information to be exchanged, subject to the requirements of commercial confidentiality, with a view to determining a proper basis of value for customs purposes.

3. Articles 5 and 6 provide two bases for determining the customs value where it cannot be determined on the basis of the transaction value of the imported goods or of identical or similar imported goods. Under Article 5 (1) the customs value is determined on the basis of the price at which the goods are sold in the condition as imported to an unrelated buyer in the country of importation. The importer also has the right to have goods which are further processed after importation valued under the provisions of Article 5 if he so requests. Under Article 6 the customs value is determined on the basis of the computed value. Both these methods present certain difficulties and because of this the importer is given the right, under the provisions of Article 4, to choose the order of application of the two methods.

4. Article 7 sets out how to determine the customs value in cases where it cannot be determined under the provisions of any of the preceding Articles.

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PREAMBLE

Having regard to the multilateral trade negotiations, THE PARTIES TO THIS AGREEMENT (hereinafter referred to as 'Parties'),

DESIRING to further the objectives of the General Agreement on tariffs and trade (hereinafter referred to as 'General Agreement' or 'GATT') and to secure additional benefits for the international trade of developing countries ;

RECOGNIZING the importance of the provisions of Article VII of the General Agreement and desiring to elaborate rules for their application in order to provide greater uniformity and certainty in their implementation;

RECOGNIZING the need for a fair, uniform and neutral system for the valuation of goods for customs purposes that precludes the use of arbitrary or fictitious customs values;

RECOGNIZING that the basis for valuation of goods for customs purposes should, to the greatest extent possible, be the transaction value of the goods being valued;

RECOGNIZING that customs value should be based on simple and equitable criteria consistent with commercial practices and that valuation procedures should be of general application without distinction between sources of supply;

RECOGNIZING that valuation procedures should not be used to combat dumping;

HEREBY AGREE AS FOLLOWS:

PART I

RULES ON CUSTOMS VALUATION

Article 1

1. The customs value of imported goods shall be the transaction value, that is the price actually paid or payable for the goods when sold for export to the country of importation adjusted in accordance with the provisions of 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 country of importation,
 - (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 the provisions of 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 the provisions of paragraph 2 of this Article.

- 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 15 shall not in itself be grounds for regarding the transaction value as unacceptable. In such case 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.

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(b) In a sale between related persons, the transaction value shall be accepted and the goods valued in accordance with the provisions of 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 to unrelated buyers of identical or similar goods for export to the same country of importation ;
- (ii) the customs value of identical or similar goods as determined under the provisions of Article 5;
- (iii) the customs value of identical or similar goods as determined under the provisions of Article 6;
- (iv) the transaction value in sales to unrelated buyers for export to the same country of importation of goods which would be identical to the imported goods except for having a different country of production provided that the sellers in any two transactions being compared are not related.

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.

- (c) The test 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 provisions of paragraph 2 (b).

Article 2

- 1. (a) If the customs value of the imported goods cannot be determined under the provisions of Article 1, the customs value shall be the transaction value of identical goods sold for export to the same country of importation and exported at or about the same time as the goods being valued.

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- (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 (2) 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.

Article 3

- 1. (a) If the customs value of the imported goods cannot be determined under the provisions of Articles 1 and 2, the customs value shall be the transaction value of similar goods sold for export to the same country of importation 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 (2) are included in the transaction value, an adjustment shall be made to take account of significant

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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 of the imported goods.

Article 4

If the customs value of the imported goods cannot be determined under the provisions of Articles 1, 2 and 3 the customs value shall be determined under the provisions of Article 5 or, when the customs value cannot be determined under that Article, under the provisions of Article 6 except that, at the request of the importer, the order of application of Articles 5 and 6 shall be reversed.

Article 5

1. (a) If the imported goods or identical or similar imported goods are sold in the country of importation in the condition as imported, the customs value of the imported goods under the provisions of 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 in connection with sales in such country of imported goods of the same class or kind;
 - (ii) the usual costs of transport and insurance and associated costs incurred within the country of importation;
 - (iii) where appropriate, the costs and charges referred to in Article 8 (2); and
 - (iv) the customs duties and other national taxes payable in the country of importation 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 shall, subject otherwise to the

provisions of paragraph 1 (a) of this Article, be based on the unit price at which the imported goods or identical or similar imported goods are sold in the country of importation 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 country of importation 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 country of importation 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) of this Article.

Article 6

1. The customs value of imported goods under the provisions of 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 country of importation;
 - (c) the cost or value of all other **expenses** necessary to reflect the valuation option chosen by the Party under Article 8 (2).
2. No Party may require or **compel** any person not resident in its own territory 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 the provisions of this Article may be verified in another country by the authorities of the country of importation with the agreement of the

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producer and provided they give sufficient advance notice to the government of the country in question and the latter does not object to the investigation.

Article 7

1. If the customs value of the imported goods cannot be determined under the provisions of Articles 1 to 6, inclusive, the customs value shall be determined using reasonable means consistent with the principles and general provisions of this Agreement and of Article VII of the General Agreement and on the basis of data available in the country of importation.

2. No customs value shall be determined under the provisions of this Article on the basis of:

- (a) the selling price in the country of importation of goods produced in such country;
- (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 the provisions of Article 6;
- (e) the price of the goods for export to a country other than the country of importation;
- (f) minimum customs values; or
- (g) arbitrary or fictitious values.

3. If he so requests, the importer shall be informed in writing of the customs value determined under the provisions of this Article and the method used to determine such value.

Article 8

1. In determining the customs value under the provisions of Article 1, 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;
- (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 country of importation 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.

2. In framing its legislation, each Party shall provide for the inclusion in or the exclusion from the customs value, in whole or in part, of the following:

- (a) the cost of transport of the imported goods to the port or place of importation;
- (b) loading, unloading and handling charges associated with the transport of the imported goods to the port or place of importation; and
- (c) the cost of insurance.

3. Additions to the price actually paid or payable shall be made under this Article only on the basis of objective and quantifiable data.

4. No additions shall be made to the price actually paid or payable in determining the customs value except as provided in this Article.

Article 9

1. Where the conversion of currency is necessary for the determination of the customs value, the rate of

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exchange to be used shall be that duly published by the competent authorities of the country of importation concerned and shall reflect as effectively as possible, in respect of the period covered by each such document of publication, the current value of such currency in commercial transactions in terms of the currency of the country of importation.

2. The conversion rate to be used shall be that in effect at the time of exportation or the time of importation, as provided by each Party.

Article 10

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 extent that it may be required to be disclosed in the context of judicial proceedings.

Article 11

1. The legislation of each Party shall provide in regard to a determination of customs value for the right of appeal, without penalty, by the importer or any other person liable for the payment of the duty.

2. An initial right of appeal without penalty may be to an authority within the customs administration or to an independent body, but the legislation of each Party shall provide for the right of appeal without penalty to a judicial authority.

3. Notice of the decision on appeal shall be given to the appellant and the reasons for such decision shall be provided in writing. He shall also be informed of his rights of any further appeal.

Article 12

Laws, regulations, judicial decisions and administrative rulings of general application giving effect to this Agreement shall be published in conformity with Article X of the General Agreement by the country of importation concerned.

Article 13

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. The legislation of each Party shall make provisions for such circumstances.

Article 14

The notes at Annex I to this Agreement form an integral part of this Agreement and the Articles of this Agreement are to be read and applied in conjunction with their respective notes. Annexes II and III also form an integral part of this Agreement.

Article 15

1. In this Agreement:

(a) 'customs value of imported goods' means the value of goods for the purposes of levying *ad valorem* duties of customs on imported goods;

(b) 'country of importation' means country or customs territory of importation; and

(c) 'produced' includes grown, manufactured and mined.

2. (a) In this Agreement 'identical goods' means goods which are the same in all respects, including physical characteristics, quality and reputation. Minor differences in appearance would not preclude goods otherwise conforming to the definition from being regarded as identical.

(b) In this Agreement 'similar goods' means goods 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.

(c) The terms 'identical goods' and 'similar goods' do not include, as the case may be, 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 country of importation.

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- (d) Goods shall not be regarded as 'identical goods' or 'similar goods' unless they were produced in the same country as the goods being valued.
- (e) Goods produced by a different person shall be taken into account only when there are no identical goods or similar goods, as the case may be, produced by the same person as the goods being valued.

3. In this Agreement '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.

4. For the purposes of this Agreement, persons shall be deemed to be related only if:

- (a) they are officers or directors of one another's business;
- (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.

5. 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 for the purposes of this Agreement if they fall within the criteria of paragraph 4 of this Article.

Article 16

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.

Article 17

Nothing in this Agreement shall be construed as restricting or calling into question the rights of customs administrations to satisfy themselves as to the truth or accuracy of any statement, document or declaration presented for customs valuation purposes.

PART II

ADMINISTRATION, CONSULTATION AND DISPUTE SETTLEMENT

Institutions

Article 18

There shall be established under this Agreement:

1. a Committee on Customs Valuation (hereinafter referred to as 'the Committee') composed of representatives from each of the Parties. The Committee shall elect its own chairman and shall normally meet once a year, or as is otherwise envisaged by the relevant provisions of this Agreement, for the purpose of affording Parties the opportunity to consult on matters relating to the administration of the customs valuation system by any Party as it might affect the operation of this Agreement or the furtherance of its objectives and carrying out such other responsibilities as may be assigned to it by the Parties. The GATT secretariat shall act as the secretariat to the Committee;
2. a Technical Committee on Customs Valuation (hereinafter referred to as 'the Technical Committee') under the auspices of the Customs Cooperation Council, which shall carry out the responsibilities described in Annex II to this Agreement and shall operate in accordance with the rules of procedure contained therein.

Consultation

Article 19

1. If any Party considers that any benefit accruing to it, directly or indirectly, under this Agreement is being nullified or impaired, or that the achievement of any objective of this Agreement is being impeded, as a result of the actions of another Party or of other Parties, it may, with a view to reaching a mutually satisfactory solution of the matter, request consultations with the Party or Parties in question. Each Party shall afford

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sympathetic consideration to any request from another Party for consultations.

2. The Parties concerned shall initiate requested consultations promptly.

3. Parties engaged in consultations on a particular matter affecting the operation of this Agreement shall attempt to conclude such consultations within a reasonably short period of time. The Technical Committee shall provide, upon request, advice and assistance to Parties engaged in consultations.

Dispute settlement

Article 20

1. If no mutually satisfactory solution has been reached between the Parties concerned in consultations under Article 19 above, the Committee shall meet at the request of any party to the dispute, within 30 days of receipt of such a request, to investigate the matter, with a view to facilitating a mutually satisfactory solution.

2. In investigating the matter and in selecting its procedures, the Committee shall take into account whether the issues in dispute relate to commercial policy considerations or to questions requiring detailed technical consideration. The Committee may request on its own initiative that the Technical Committee carry out an examination, as provided in paragraph 4 below, of any question requiring technical consideration. Upon the request of any party to the dispute that considers the issues to relate to questions of a technical nature, the Committee shall request the Technical Committee to carry out such an examination.

3. During any phase of a dispute settlement procedure, competent bodies and experts in matters under consideration may be consulted; appropriate information and assistance may be requested from such bodies and experts. The Committee shall take into consideration the results of any work of the Technical Committee that pertain to the matter in dispute.

Technical issues

4. When the Technical Committee is requested under the provisions of paragraph 2 above, it shall examine the matter and report to the Committee no later than three months from the date the technical issue was referred to it, unless the period is extended by mutual agreement between the parties to the dispute.

Panel proceedings

5. In cases where the matter is not referred to the Technical Committee, the Committee shall establish a panel upon the request of any party to the dispute if no mutually satisfactory solution has been reached within three months from the date of the request to the Committee to investigate the matter. Where the matter is referred to the Technical Committee, the Committee shall establish a panel upon the request of any party to the dispute if no mutually satisfactory solution has been reached within one month from the date when the Technical Committee presents its report to the Committee.

6. (a) When a panel is established, it shall be governed by the procedures as set forth in Annex III.

(b) If the Technical Committee has made a report on the technical aspects of the matter in dispute, the panel shall use this report as the basis for its consideration of the technical aspects of the matter in dispute.

Enforcement

7. After the investigation is completed or after the report of the Technical Committee or panel is presented to the Committee, the Committee shall give the matter prompt consideration. With respect to panel reports, the Committee shall take appropriate action normally within 30 days of receipt of the report. Such action shall include:

- (i) a statement concerning the facts of the matter; and
- (ii) recommendations to one or more Parties or any other ruling which it deems appropriate.

8. If a Party to which recommendations are addressed considers itself unable to implement them, it should promptly furnish reasons in writing to the Committee. In that event, the Committee shall consider what further action may be appropriate.

9. If the Committee considers that the circumstances are serious enough to justify such action, it may authorize one or more Parties to suspend the application to any other Party or Parties of such obligations under this Agreement as it determines to be appropriate in the circumstances.

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10. The Committee shall keep under surveillance any matter on which it has made recommendations or given rulings.

11. If a dispute arises between Parties relating to rights and obligations under this Agreement, Parties should complete the dispute settlement procedures under this Agreement before availing themselves of any rights which they have under the GATT, including invoking Article XXIII thereof.

PART III

SPECIAL AND DIFFERENTIAL TREATMENT

Article 21

1. Developing country Parties may delay application of its provisions for a period not exceeding five years from the date of entry into force of this Agreement for such countries. Developing country Parties who choose to delay application of this Agreement shall notify the Director-General to the Contracting Parties to the GATT accordingly

2. In addition to paragraph 1 above, developing country Parties may delay application of Article 1 (2) (b) (iii) and Article 6 for a period not exceeding three years following their application of all other provisions of this Agreement. Developing country Parties that choose to delay application of the provisions specified in this paragraph shall notify the Director-General to the Contracting Parties to the GATT accordingly.

3. Developed country Parties shall furnish, on mutually agreed terms, technical assistance to developing country Parties that so request. On this basis developed country Parties shall draw up programmes of technical assistance which may include *inter alia* training of personnel, assistance in preparing implementation measures, access to sources of information regarding customs valuation methodology, and advice on the application of the provisions of this Agreement.

PART IV

FINAL PROVISIONS

Acceptance and accession

Article 22

1. This Agreement shall be open for acceptance by signature or otherwise by Government Contracting

Parties to the GATT and by the European Economic Community.

2. This Agreement shall be open for acceptance by signature or otherwise by governments having provisionally acceded to the GATT, on terms related to the effective application of rights and obligations under this Agreement, which take into account rights and obligations in the instruments providing for their provisional accession.

3. This Agreement shall be open to accession by any other government on terms, related to the effective application of rights and obligations under this Agreement, to be agreed between that government and the Parties, by the deposit with the Director-General to the Contracting Parties to the GATT of an instrument of accession which states the terms so agreed.

4. In regard to acceptance, the provisions of Article XXVI (5) (a) and (b) of the General Agreement would be applicable.

Reservations

Article 23

Reservations may not be entered in respect of any of the provisions of this Agreement without the consent of the other Parties.

Entry into force

Article 24

This Agreement shall enter into force on 1 January 1981 for the governments ⁽¹⁾ which have accepted or acceded to it by that date. For each other government it shall enter into force on the 30th day following the date of its acceptance or accession to this Agreement.

National legislation

Article 25

1. Each government accepting or acceding to this Agreement shall ensure, not later than the date of entry into force of this Agreement for it, the conformity of its laws, regulations and administrative procedures with the provisions of this Agreement.

⁽¹⁾ The term 'governments' is deemed to include the competent authorities of the European Economic Community.

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2. Each Party shall inform the Committee of any changes in its laws and regulations relevant to this Agreement and in the administration of such laws and regulations.

Review*Article 26*

The Committee shall review annually the implementation and operation of this Agreement taking into account the objectives thereof. The Committee shall annually inform the Contracting Parties to the GATT of developments during the period covered by such reviews.

Amendments*Article 27*

The Parties may amend this Agreement, having regard *inter alia* to the experience gained in its implementation. Such an amendment, once the Parties have concurred in accordance with procedures established by the Committee, shall not come into force for any Party until it has been accepted by such Party.

Withdrawal*Article 28*

Any Party may withdraw from this Agreement. The withdrawal shall take effect upon the expiration of 60 days from the date on which written notice of withdrawal is received by the Director-General to the

Contracting Parties to the GATT. Any Party may, upon the receipt of such notice, request an immediate meeting of the Committee.

Secretariat*Article 29*

This Agreement shall be serviced by the GATT secretariat except in regard to those responsibilities specifically assigned to the Technical Committee, which will be serviced by the secretariat of the Customs Cooperation Council.

Deposit*Article 30*

This Agreement shall be deposited with the Director-General to the Contracting Parties to the GATT, who shall promptly furnish to each Party and each contracting party to the GATT a certified copy thereof and of each amendment thereto pursuant to Article 27, and a notification of each acceptance thereof or accession thereto pursuant to Article 22 and of each withdrawal therefrom pursuant to Article 28.

Registration*Article 31*

This Agreement shall be registered in accordance with the provisions of Article 102 of the Charter of the United Nations.

Done at Geneva this twelfth day of April nineteen hundred and seventy-nine in a single copy, in the English, French and Spanish languages, each text being authentic.

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ANNEX I

INTERPRETATIVE NOTES

GENERAL NOTE

Sequential application of valuation methods

1. Articles 1 to 7, inclusive, define how the customs value of imported goods is to be determined under the provisions of this Agreement. The methods of valuation are set out in a sequential order of application. The primary method for customs valuation is defined in Article 1 and imported goods are to be valued in accordance with the provisions of this Article whenever the conditions prescribed therein are fulfilled.

2. Where the customs value cannot be determined under the provisions of Article 1, it is to be determined by proceeding sequentially through the succeeding Articles to the first such Article under which the customs value can be determined. Except as provided in Article 4, it is only when the customs value cannot be determined under the provisions of a particular Article that the provisions of the next Article in the sequence can be used.

3. If the importer does not request that the order of Articles 5 and 6 be reversed, the normal order of the sequence is to be followed. If the importer does so request but it then proves impossible to determine the customs value under the provisions of Article 6, the customs value is to be determined under the provisions of Article 5, if it can be so determined.

4. Where the customs value cannot be determined under the provisions of Articles 1 to 6, inclusive, it is to be determined under the provisions of Article 7.

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 this Agreement, the customs administration of each party 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 5 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 6 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.

Note to Article 1

Price actually paid or payable

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. 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. Payment may be made directly or indirectly. 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.

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 an indirect payment to the seller, even though they might be regarded as of benefit to the seller. The costs of such activities shall not, therefore, be added to the price actually paid or payable in determining the customs value.

The customs value 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) the cost of transport after importation;
- (c) duties and taxes of the country of importation.

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.

Paragraph 1 (a) (iii)

Among restrictions which would not render a price actually paid or payable unacceptable are restrictions which do not substantially affect the value of the goods. An example of such

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restrictions 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.

Paragraph 1 (b)

If the sale or price is subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued, the transaction value shall not be acceptable for customs purposes. Some examples of this include:

- (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.

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 1. Likewise, if the buyer undertakes on his own account, even though by agreement with the seller, activities relating to the marketing of the imported goods, the value of these activities is not part of the customs value nor shall such activities result in rejection of the transaction value.

Paragraph 2

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 15, 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.

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 1. 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. In paragraph 2 (b) the term 'unrelated buyers' means buyers who are not related to the seller in any particular case.

Paragraph 2 (b)

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 1 (2) (b).

Note to Article 2

1. In applying Article 2, the customs administration shall, wherever possible, use a sale of identical goods at the same

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commercial level and in substantially the same quantities 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:

- (a) a sale at the same commercial level but in different quantities;
- (b) a sale at a different commercial level but in substantially the same quantities; or
- (c) a sale at a different commercial level and in different quantities.

2. Having found a sale under any one of these three conditions adjustments will then be made, as the case may be for:

- (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.

4. For the purposes of Article 2, the transaction value of identical imported goods means a customs value, adjusted as provided for in paragraphs 1 (b) and 2 of this Article, which has already been accepted under Article 1.

5. 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 Article 2 is not appropriate.

Note to Article 3

1. In applying Article 3, the customs administration shall, wherever possible, use a sale of similar goods at the same commercial level and in substantially the same quantities 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:

- (a) a sale at the same commercial level but in different quantities;
- (b) a sale at a different commercial level but in substantially the same quantities; or
- (c) a sale at a different commercial level and in different quantities.

2. Having found a sale under any one of these three conditions adjustments will then be made, as the case may be, for:

- (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.

4. For the purposes of Article 3, the transaction value of similar imported goods means a customs value, adjusted as provided for in paragraphs 1 (b) and 2 of this Article, which has already been accepted under Article 1.

5. 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 Article 3 is not appropriate.

Note to Article 5

1. The term 'unit price at which ... goods are sold in the greatest aggregate quantity' means 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.

2. As an example of this, goods are sold from a price list which grants favourable unit prices for purchases made in larger quantities.

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Sale quantity	Unit price	Number of sales	Total quantity sold at each price
1 to 10 units	100	10 sales of 5 units 5 sales of 3 units	65
11 to 25 units	95	5 sales of 11 units	55
over 25 units	90	1 sale of 30 units 1 sale of 50 units	80

The greatest number of units sold at a price is 80; therefore, the unit price in the greatest aggregate quantity is 90.

3. 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.

4. A third example would be the following situation where various quantities are sold at various prices.

(a) Sales

Sale quantity	Unit price
40 units	100
30 units	90
15 units	100
50 units	95
25 units	105
35 units	90
5 units	100

(b) Totals

Total quantity sold	Unit price
65	90
50	95
60	100
25	105

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.

5. Any sale in the importing country, as described in paragraph 1 above, 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 Article 5.

6. It should be noted that 'profit and general expenses' referred to in Article 5.1 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.

7. The 'general expenses' include the direct and indirect costs of marketing the goods in question.

8. Local taxes payable by reason of the sale of the goods for which a deduction is not made under the provisions of Article 5 (1) (a) (iv) shall be deducted under the provisions of Article 5 (1) (a) (i).

9. In determining either the commissions or the usual profits and general expenses under the provisions of Article 5 (1), 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 Article 5, '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.

10. For the purposes of Article 5 (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.

11. Where the method in Article 5 (2) 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.

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12. It is recognized that the method of valuation provided for in Article 5 (2) 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. 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.

Note to Article 6

1. As a general rule, customs value is determined under this Agreement on the basis of information readily available in the country of importation. 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 country of importation. Furthermore, in most cases the producer of the goods will be outside the jurisdiction of the authorities of the country of importation. 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.

2. The 'cost or value' referred to in Article 6 (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.

3. The 'cost or value' shall include the cost of elements specified in Article 8 (1) (a) (ii) and (iii). It shall also include the value, apportioned as appropriate under the provisions of the relevant note to Article 8, 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 country of importation shall be included only to the extent that such elements are charged to the producer. It is to be understood that no cost or value of the elements referred to in this paragraph shall be counted twice in determining the computed value.

4. The 'amount for profit and general expenses' referred to in Article 6 (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.

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 country of importation 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.

6. Where information other than that supplied by or on behalf of the producer is used for the purposes of determining a computed value, the authorities of the importing country shall inform the importer, if the latter so requests, of the source of such information, the data used and the calculations based upon such data, subject to the provisions of Article 10.

7. The 'general expenses' referred to in Article 6 (1) (b) covers the direct and indirect costs of producing and selling the goods for export which are not included under Article 6 (1) (a).

8. 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 6, 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 6, 'goods of the same class or kind' must be from the same country as the goods being valued.

Note to Article 7

1. Customs values determined under the provisions of Article 7 should, to the greatest extent possible, be based on previously determined customs values.

2. The methods of valuation to be employed under Article 7 should be those laid down in Articles 1 to 6, inclusive, but a

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reasonable flexibility in the application of such methods would be in conformity with the aims and provisions of Article 7.

3. Some examples of reasonable flexibility are as follows:

- (a) *Identical goods* — 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 5 and 6 could be used.
- (b) *Similar goods* — 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 5 and 6 could be used.
- (c) *Deductive method* — the requirement that the goods shall have been sold in the 'condition as imported' in Article 5 (1) (a) could be flexibly interpreted; the '90 days' requirement could be administered flexibly.

Note to Article 8

Paragraph 1 (a) (i)

The term 'buying commissions' means fees paid by an importer to his agent for the service of representing him abroad in the purchase of the goods being valued.

Paragraph 1 (b) (ii)

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.

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 downward to reflect its use in order to arrive at the value of the element.

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 units, 4 000 units or 10 000 units.

Paragraph 1 (b) (iv)

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

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adjustment should be limited to the value actually added to that element outside the country of importation.

Paragraph 1 (c)

1. 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. However, the charges for the right to reproduce the imported goods in the country of importation shall not be added to the price actually paid or payable for the imported goods in determining the customs value.

2. 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 country of importation of the imported goods.

Paragraph 3

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 1. 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.

Note to Article 9

For the purposes of Article 9, 'time of importation' may include the time of entry for customs purposes.

Note to Article 11

1. Article 11 provides the importer with the right to appeal against a valuation determination made by the customs administration for the goods being valued. Appeal may first be to a higher level in the customs administration, but the importer shall have the right in the final instance to appeal to the judiciary.

2. 'Without penalty' means that the importer shall not be subject to a fine or threat of fine merely because he chose to exercise his right of appeal. Payment of normal court costs and lawyers' fees shall not be considered to be a fine.

3. However, nothing in Article 11 shall prevent a Party from requiring full payment of assessed customs duties prior to an appeal.

*Note to Article 15**Paragraph 4*

For the purposes of this Article, the term 'persons' includes legal persons, where appropriate.

Paragraph 4 (e)

For the purposes of this Agreement, 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.

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ANNEX II

TECHNICAL COMMITTEE ON CUSTOMS VALUATION

1. In accordance with Article 18 of this Agreement, the Technical Committee shall be established under the auspices of the Customs Cooperation Council with a view, at the technical level, towards uniformity in interpretation and application of this Agreement.

2. The responsibilities of the Technical Committee shall include the following:

- (a) to examine specific technical problems arising in the day-to-day administration of the customs valuation systems of Parties and to give advisory opinions on appropriate solutions based upon the facts presented;
- (b) to study, as requested, valuation laws, procedures and practices as they relate to this Agreement and to prepare reports on the results of such studies;
- (c) to prepare and circulate annual reports on the technical aspects of the operation and status of this Agreement;
- (d) to furnish such information and advice on any matters concerning the valuation of imported goods for customs purposes as may be requested by any Party or the Committee. Such information and advice may take the form of advisory opinions, commentaries or explanatory notes;
- (e) to facilitate, as requested, technical assistance to Parties with a view to furthering the international acceptance of this Agreement; and
- (f) to exercise such other responsibilities as the Committee may assign to it.

General

3. The Technical Committee shall attempt to conclude its work on specific matters, especially those referred to it by Parties or the Committee, in a reasonably short period of time.

4. The Technical Committee shall be assisted as appropriate in its activities by the Secretariat of the Customs Cooperation Council.

Representation

5. Each Party shall have the right to be represented on the Technical Committee. Each Party may nominate one delegate and one or more alternates to be its representatives on the Technical Committee. Such a Party so represented on the Technical Committee is hereinafter referred to as a member of the Technical Committee. Representatives of members of the

Technical Committee may be assisted by advisers. The GATT secretariat may also attend such meetings with observer status.

6. Members of the Customs Cooperation Council who are not Parties may be represented at meetings of the Technical Committee by one delegate and one or more alternates. Such representatives shall attend meetings of the Technical Committee as observers.

7. Subject to the approval of the Chairman of the Technical Committee, the Secretary-General of the Customs Cooperation Council (hereinafter referred to as 'the Secretary-General') may invite representatives of governments which are neither Parties nor members of the Customs Cooperation Council and representatives of international governmental and trade organizations to attend meetings of the Technical Committee as observers.

8. Nominations of delegates, alternates and advisers to meetings of the Technical Committee shall be made to the Secretary-General.

Technical Committee meetings

9. The Technical Committee shall meet as necessary but at least two times a year. The date of each meeting shall be fixed by the Technical Committee at its preceding session. The date of the meeting may be varied either at the request of any member of the Technical Committee concurred in by a simple majority of the members of the Technical Committee or, in cases requiring urgent attention, at the request of the Chairman.

10. The meetings of the Technical Committee shall be held at the headquarters of the Customs Cooperation Council unless otherwise decided.

11. The Secretary-General shall inform all members of the Technical Committee and those included under paragraphs 6 and 7 at least 30 days in advance, except in urgent cases, of the opening date of each session of the Technical Committee.

Agenda

12. A provisional agenda for each session shall be drawn up by the Secretary-General and circulated to the members of the Technical Committee and to those included under paragraphs 6 and 7 at least 30 days in advance of the session, except in urgent cases. This agenda shall comprise all items whose inclusion has been approved by the Technical Committee during its preceding sessions, all items included by the chairman on his own initiative, and all items whose inclusion has been requested by the Secretary-General, by the Committee or by any member of the Technical Committee.

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13. The Technical Committee shall determine its agenda at the opening of each session. During the session the agenda may be altered at any time by the technical Committee.

Officers and conduct of business

14. The Technical Committee shall elect from among the delegates of its members a chairman and one or more vice-chairmen. The chairman and vice-chairmen shall each hold office for a period of one year. The retiring chairman and vice-chairmen are eligible for re-election. A chairman or vice-chairman who ceases to represent a member of the Technical Committee shall automatically lose his mandate.

15. If the chairman is absent from any meeting or part thereof, a vice-chairman shall preside. In that event, the latter shall have the same powers and duties as the chairman.

16. The chairman of the meeting shall participate in the proceedings of the Technical Committee as such and not as the representative of a member of the Technical Committee.

17. In addition to exercising the powers conferred upon him elsewhere by these rules, the chairman shall declare the opening and closing of each meeting, direct the discussion, accord the right to speak, and, pursuant to these rules, have control of the proceedings. The chairman may also call a speaker to order if his remarks are not relevant.

18. During discussion of any matter a delegation may raise a point of order. In this event, the chairman shall immediately state his ruling. If this ruling is challenged, the chairman shall submit it to the meeting for decisions and it shall stand unless overruled.

19. The Secretary-General, or officers of the Secretariat designated by him, shall perform the secretarial work of meetings of the Technical Committee.

Quorum and voting

20. Representatives of a simple majority of the members of the Technical Committee shall constitute a quorum.

21. Each member of the Technical Committee shall have one vote. A decision of the Technical Committee shall be taken by a majority comprising at least two-thirds of the members present. Regardless of the outcome of the vote on a particular matter, the Technical Committee shall be free to make a full report to the Committee and to the Customs Cooperation Council on that matter indicating the different views expressed in the relevant discussions.

Languages and records

22. The official languages of the Technical Committee shall be English, French and Spanish. Speeches or statements made in any of these three languages shall be immediately translated into the other official languages unless all delegations agree to dispense with translation. Speeches or statements made in any other language shall be translated into English, French and Spanish, subject to the same conditions, but in that event the delegation concerned shall provide the translation into English, French or Spanish. Only English, French and Spanish shall be used for the official documents of the Technical Committee. Memoranda and correspondence for the consideration of the Technical Committee must be presented in one of the official languages.

23. The Technical Committee shall draw up a report of all its sessions and, if the chairman considers it necessary, minutes or summary records of its meetings. The chairman or his designee shall report on the work of the Technical Committee at each meeting of the Committee and at each meeting of the Customs Cooperation Council.

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ANNEX III

'Ad hoc' panels

1. *Ad hoc* panels established by the Committee under this Agreement shall have the following responsibilities:

- (a) to examine the matter referred to it by the Committee;
- (b) to consult with the parties to the dispute and give full opportunity for them to develop a mutually satisfactory solution; and
- (c) to make a statement concerning the facts of the matter as they relate to the application of the provisions of this Agreement and, make such findings as will assist the Committee in making recommendations or giving rulings on the matter.

2. In order to facilitate the constitution of panels, the chairman of the Committee shall maintain an informal indicative list of government officials knowledgeable in the area of customs valuation and experienced in the field of trade relations and economic development. This list may also include persons other than government officials. In this connection, each Party shall be invited to indicate at the beginning of every year to the chairman of the Committee the name(s) of the one or two governmental experts whom the Parties would be willing to make available for such work. When a panel is established, the chairman, after consultation with the Parties concerned, shall, within seven days of such establishment propose the composition of the panel consisting of three or five members and preferably government officials. The Parties directly concerned shall react within seven working days to nominations of panel members by the chairman and shall not oppose nominations except for compelling reasons.

Citizens of countries whose governments are parties to a dispute shall not be eligible for membership of the panel concerned with that dispute. Panel members shall serve in their individual capacities and not as government representatives, nor as representatives of any organization. Governments or organizations shall therefore not give them instructions with regard to matters before a panel.

3. Each panel shall develop its own working procedures. All Parties having a substantial interest in the matter and having

notified this to the Committee shall have an opportunity to be heard. Each panel may consult and seek information and technical advice from any source it deems appropriate. Before a panel seeks such information or technical advice from a source within the jurisdiction of a Party, it shall inform the government of that Party. Any Party shall respond promptly and fully to any request by a panel for such information as the panel considers necessary and appropriate. Confidential information provided to the panel shall not be disclosed without the specific permission of the person or government providing such information. Where such information is requested from the panel but release of such information by the panel is not authorized, a non-confidential summary of the information, authorized by the person or government providing the information, will be provided.

4. Where the parties to the dispute have failed to reach a satisfactory solution, the panel shall submit its findings in writing. The report of a panel should normally set out the rationale behind its findings. Where a settlement of the matter is reached between the parties, the report of the panel may be confined to a brief description of the dispute and to a statement that a solution has been reached.

5. Panels shall use such report of the Technical Committee as may have been issued under Article 20 (4) of this Agreement as the basis for their consideration of issues that involve questions of a technical nature.

6. The time required by panels will vary with the particular case. They should aim to deliver their findings, and where appropriate, recommendations, to the Committee without undue delay, normally within a period of three months from the date that the panel was established.

7. To encourage development of mutually satisfactory solutions between the parties to a dispute and with a view to obtaining their comments, each panel should first submit the descriptive part of its report to the Parties concerned, and should subsequently submit to the parties to the dispute its conclusions, or an outline thereof, a reasonable period of time before they are circulated to the Parties.

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**PROTOCOL TO THE AGREEMENT ON IMPLEMENTATION OF ARTICLE VII OF
THE GENERAL AGREEMENT ON TARIFFS AND TRADE**

The Parties to the Agreement on implementation of Article VII of the General Agreement on tariffs and trade (hereinafter referred to as 'the Agreement'),

the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6.'

Having regard to the multilateral trade negotiations and to the desire expressed by the Trade Negotiations Committee at its meeting of 11 and 12 April 1979 to arrive at a single text of an Agreement on implementation of Article VII of the General Agreement of tariffs and trade;

If developing countries make such a reservation, the Parties to the Agreement shall consent to it under Article 23 of the Agreement;

Recognizing that developing countries may have particular problems in applying the Agreement;

5. Recognize that developing countries may wish to make a reservation with respect to Article 5 (2) of the Agreement in the following terms:

Considering that the provisions of Article 27 of the Agreement relating to amendments have not yet entered into force;

'The Government of reserves the right to provide that Article 5 (2) of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.'

Hereby:

If developing countries make such a reservation, the Parties to the Agreement shall consent to it under Article 23 of the Agreement;

1

1. Agree to the deletion of the provision of Article 1 (2) (b) (iv) of the Agreement;

6. Recognize that certain developing countries have expressed concern that there may be problems in the implementation of Article 1 of the Agreement in so far as it relates to importations into their countries by sole agents, sole distributors and sole concessionaires. The Parties to the Agreement agree that, if such problems arise in practice in developing countries applying the Agreement, a study of this question shall be made, at the request of such countries, with a view to finding appropriate solutions;

2. Recognize that the five-year delay in the application of the provisions of the Agreement by developing countries provided for in Article 21 (1) may, in practice, be insufficient for certain developing countries. In such cases a developing country Party to the Agreement may request before the end of the period referred to in Article 21 (1) an extension of such period, it being understood that the Parties to the Agreement will give sympathetic consideration to such a request in cases where the developing country in question can show good cause;

7. Agree that Article 17 recognizes that in applying the Agreement, customs administrations may need to make enquiries concerning the truth or accuracy of any statement, document or declaration presented to them for customs valuation purposes. They further agree that the Article thus acknowledges that enquiries may be made which are, for example, aimed at verifying that the elements of value declared or presented to customs in connection with a determination of customs value are complete and correct. They recognize that Parties to the Agreement, subject to their national laws and procedures, have the right to expect the full cooperation of importers in these enquiries;

3. Recognize that developing countries which currently value goods on the basis of officially established minimum values may wish to make a reservation to enable them to retain such values on a limited and transitional basis under such terms and conditions as may be agreed to by the Parties to the Agreement;

4. Recognize that developing countries which consider that the reversal of the sequential order at the request of the importer provided for in Article 4 of the Agreement may give rise to real difficulties for them may wish to make a reservation to Article 4 in the following terms:

'The Government of reserves the right to provide that the relevant provision of Article 4 of

8. Agree that the price actually paid or payable includes all payments actually made or to be made as a condition of sale of the imported goods, by the buyer to

GATT - implementation of Article VII

the seller, or by the buyer to a third party to satisfy an obligation of the seller.

II

1. Upon the entry into force of the Agreement the provisions of this Protocol shall be deemed to be part of the Agreement.

2. This Protocol shall be deposited with the Director-General to the Contracting Parties to the GATT. It is open for acceptance, by signature or otherwise, by signatories of the Agreement on implementation of Article VII of the General Agreement on tariffs and trade and by other governments accepting or acceding to the Agreement pursuant to the provisions of Article 22 thereof.

Done at Geneva this first day of November nineteen hundred and seventy-nine in a single copy in the English, French and Spanish languages, each text being authentic.

INTERNATIONAL COFFEE AGREEMENT

COMMISSION REGULATION (EEC) No 37/80

of 9 January 1980

laying down measures applying the system of certificates of origin provided for
under the International Coffee Agreement 1976 when quotas are in effect

- O.J. n° L 6 of 10.01.1980, p. 13 -

1. modified by the Greek Act of Accession of 28.05.1979
(O.J. n° L 291 of 19.11.1979)
2. modified by the Spanish and Portuguese Act of Accession of
12.06.1985
(O.J. n° L 302 of 15.11.1985, p. 152)

INTERNATIONAL COFFEE AGREEMENT

Article 1

The certificate of re-export provided for in Article 3 (1) of Regulation (EEC) No 2436/79 shall be presented at the customs office where the customs export formalities are carried out. Where that office is not the office by which the goods in question leave the Community, that certificate shall also be presented at the customs office by which the goods leave. Such latter office shall stamp the certificate and channel it as provided for by the rules in the Annex to Regulation (EEC) No 2436/79.

Article 2

Where the customs office at which the customs export formalities are carried out is not in the same Member State as the customs office by which the goods leave the Community, the goods shall be placed under a customs transit procedure which shall cover their movement between the two customs offices in question.

The customs office where the customs export formalities are carried out shall ensure that one of the following statements is entered in the box reserved for the description of the goods on all copies of the transit documents used:

- 'International Coffee Organization — Certificate of re-export R No ...',
- 'Den internationale Kaffeorganisation — Re-eksportcertifikat R løbenummer ...',
- 'Internationale Kaffee-Organisation — Wiederausfuhrzeugnis R Nr. ...',
- 'Organisation internationale du café — certificat R de réexportation n° ...',
- 'Organizzazione internazionale del caffè — certificato R di riesportazione n. ...',
- 'Internationale Koffieorganisatie — certificaat van heruitvoer R nr. ...',
- 'Organización Internacional del Café — Certificado R de reexportación n° ...',
- 'Organização Internacional do Café — Certificado R de reexportação n° ...'.

Article 3

By way of derogation from Article 1, where goods are placed under the procedure laid down in Section 1 of Title IV of Regulation (EEC) No 223/77 for carriage to a railway station of destination outside the customs territory of the Community, the certificate of re-export referred to in Article 1 shall be presented at the office of departure. That office shall stamp the certificate and channel it as provided for by the rules in the Annex to Regulation (EEC) No 2436/79.

Permission to vary the contract of carriage so that carriage ends in the Community shall be granted only after the stamped certificate has been surrendered to the office of departure.

Article 4

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

(¹) OJ No L 282, 12. 11. 1979, p. 1.

(²) OJ No L 38, 9. 2. 1977, p. 20.

(³) OJ No L 227, 7. 9. 1979, p. 12.

APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL
COFFEE AGREEMENT 1983 WHEN QUOTAS ARE SUSPENDED

COUNCIL REGULATION (EEC) No 678/87

of 26 January 1987

on the application of the system of certificates of origin provided for under the International
Coffee Agreement 1983 when quotas are suspended

- O.J. No L 69 of 12 March 1987, p. 1 -

APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983 WHEN QUOTAS ARE SUSPENDED

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 Council Regulation (EEC) No 288/82 of 5 February 1982 on common rules for imports ⁽¹⁾, as last amended by Regulation (EEC) No 899/83 ⁽²⁾, and in particular Article 16 (1) (b) thereof,

Having regard to the proposal from the Commission,

Whereas pursuant to Decision 83/539/EEC ⁽³⁾ the Community has been provisionally applying the International Coffee Agreement 1983 since its provisional entry into force on 1 October 1983;

Whereas Regulation (EEC) No 3761/83 ⁽⁴⁾ introduced the system of certificates of origin provided for by the International Coffee Agreement 1983 when quotas are in effect;

Whereas the Executive Board of the International Coffee Organization has established rules for the application of a system of certificates of origin under the Agreement when quotas are suspended;

Whereas the rules laid down in Regulation (EEC) No 2686/76 ⁽⁵⁾ concerning the system of certificates of origin provided for by the International Coffee Agreement 1976 have been replaced by the abovementioned rules; whereas Regulation (EEC) No 2686/76 should, therefore, be repealed;

(1) OJ No L 35, 9. 2. 1982, p. 1.

(2) OJ No L 103, 21. 4. 1983, p. 1.

(3) OJ No L 308, 9. 11. 1983, p. 1.

(4) OJ No L 379, 31. 12. 1983, p. 1.

(5) OJ No L 309, 10. 11. 1976, p. 1.

Whereas appropriate measures must be taken to implement the new system of certificates within the Community and to provide that it be applied without discrimination between Community importers;

Whereas in order to ensure the efficient administration of the system and to clarify the position regarding the periods during when this Regulation will actually apply and in order to conform to Rule 11 of the Annex to this Regulation and to Rule 17 of the Annex to Regulation (EEC) No 3761/83, provision should be made for the Commission, in accordance with the decisions taken by the competent bodies of the International Coffee Organization and at the time when quotas are suspended or reintroduced, to specify the date on which the measures in question become applicable or cease to be applicable,

HAS ADOPTED THIS REGULATION:

Article 1

For the purposes of implementing the International Coffee Agreement 1983, the rules for the application of the system of certificates of origin when quotas are suspended, adopted by the Executive Board of the International Coffee Organization and set out in the Annex to this Regulation, shall apply.

Article 2

Imports into the Community of coffee and of extracts, essences or concentrates of coffee falling within subheadings 09.01 A and 21.02 A of the Common Customs Tariff, originating in or coming from either members or non-members of the Agreement, shall not be subject to submission of the certificates provided for in the said Agreement.

Article 3

Exports from the Community of coffee and of extracts, essences or concentrates of coffee falling within

APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983 WHEN QUOTAS ARE SUSPENDED

subheadings 09.01 A and 21.02 A of the Common Customs Tariff shall not be subject to submission of the certificates provided for in the Agreement.

Article 5

Regulation (EEC) No 2686/76 is hereby repealed.

Article 4

The Commission shall fix the date from which the measure provided for in this Regulation shall become applicable or cease to be applicable.

Article 6

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

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

Done at Brussels, 26 January 1987.

For the Council

The President

L. TINDEMANS

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APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983 WHEN QUOTAS ARE SUSPENDED

ANNEX

RULES FOR THE APPLICATION OF A SYSTEM OF CERTIFICATES OF ORIGIN WHEN QUOTAS ARE SUSPENDED

Rule 1

DEFINITIONS

For the purposes of these Rules:

Valid Certificate of Origin in Form O for exports to member countries means a Certificate of Origin in Form O prescribed in Annex 1, issued in accordance with these Rules by a certifying agency of the producing member country from which the coffee described therein has been exported provided that:

- (a) the destination shown on the Certificate is a member country;
- (b) the Certificate is marked 'ORIGINAL' and bears the cachet of the customs service of the producing member country from which the coffee described in the Certificate has been exported;
- (c) the Certificate shall be valid to cover only the coffee described therein at the time it was issued; and
- (d) the Certificate has not previously been completed in Part B nor declared invalid by the Organization.

Valid certificate of Origin in Form X for exports to non-member countries means a Certificate of Origin in Form X prescribed in Annex 2, issued in accordance with these Rules by a certifying agency of the producing member from which the coffee described therein has been exported, provided that:

- (a) the Certificate is marked 'ORIGINAL' and bears the cachet of the customs service of the producing member country from which the coffee described in the Certificate has been exported;
- (b) the Certificate shall be valid to cover only the coffee described therein at the time it was issued.

Export of coffee means any coffee which leaves the customs territory of the country in which the coffee is grown.

Import of coffee means any coffee which enters into the customs territory of any country or customs union and is released by the customs and, if necessary, by other

competent authorities so that the coffee has been fully cleared for processing and/or domestic consumption.

Coffee under customs control means coffee which cannot be moved outside the area of jurisdiction of the customs service without its consent.

Customs service means the customs authority of a member or the authority designated by the member for that purpose and accepted by the Executive Director.

The cachet of the customs service means a customs stamp, preferably embossed, which is accompanied by the signature or equivalent of the officer responsible for its use together with the date of its use.

Certifying agency means an agency approved under the provisions of Article 43 (1), (2) and (5) of the International Coffee Agreement 1983 to administer and perform the functions specified in paragraphs 1 and 2 of that Article.

Rule 2

TYPES OF CERTIFICATES AND SPECIFICATIONS FOR PRINTING

Certificates of Origin

1. Certificates of Origin for exports to Members shall be printed in Form O prescribed in Annex 1 and shall be completed and issued in accordance with these Rules. General guidance on the completion of such Certificates is contained in Annex 1 B.

2. Certificates of Origin for exports to non-members shall be printed in Form X prescribed in Annex 2 and shall be completed and issued in accordance with these Rules. General guidance on the completion of such Certificates is contained in Annex 2 B.

3. Notwithstanding the provisions of paragraphs 1 and 2 of this Rule, box 10 of the Certificate of Origin in Form O and box 11 of the Certificate of Origin in Form X may be modified to allow a maximum of five International Coffee Organization identification marks to be entered therein:

APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983 WHEN QUOTAS ARE SUSPENDED

EXAMPLE:

Certificate of Origin in Form O

<p>10. Shipping marks</p> <p>a. ICO Identification Mark</p> <p>----- / ----- / -----</p> <p>b. Other marks</p>	<p>11. Number of bags or other containers</p> <p>.....</p>	<p>12. Description of coffee</p> <p><input type="checkbox"/> Green (Crude)</p> <p><input type="checkbox"/> Roasted</p> <p><input type="checkbox"/> Soluble</p> <p><input type="checkbox"/> Other</p>	<p>13. Net weight of shipment</p> <p>.....</p> <p>14. Unit of weight <input type="checkbox"/> kg</p> <p><input type="checkbox"/> lb</p>
<p>15. Other relevant information</p>			

Specifications for printing Certificates

4. Certificates shall be of ISO size A4 (210 × 297 mm: 8¹/₃ × 11²/₃ in) with a maximum tolerance of ± 2 mm (1/16 in).

5. Certificates shall be issued in an original and at least two copies. Certifying agencies may issue as many additional copies for internal use as may be found convenient or necessary.

6. For the originals of Certificates white paper of chemical pulp, weighing not less than 70 g/m² shall be used. Each original shall be clearly marked 'ORIGINAL'.

7. The first copy of Certificates of Origin in Forms O and X shall be clearly marked 'FIRST COPY — for use by ICO London' and shall be printed on green paper.

8. Each additional copy, which shall be of a colour other than green, shall be clearly marked 'COPY — for internal use only' and may contain such additional instructions as considered desirable by the agency issuing the Certificate.

9. Except as otherwise agreed between a member and the Executive Director, each member shall be responsible for printing the Certificates it uses in the manner prescribed in Annexes 1 and 2. To ensure that all Certificates are printed to a uniform standard, the measurements to be used by printers are shown in Annexes 1-A and 2-A.

10. On the first and subsequent copies of Certificates, the space allocated to Part B on the forms of Certificates prescribed in Annexes 1 and 2 may be left blank or may be used by the member concerned for information required by it or by the Organization for statistical or other purposes.

11. Certificates may be printed in two languages, one of which, except as otherwise agreed between a member and the Executive Director, must be English. When more than one language is used, the second language shall be printed if possible in italics.

Rule 3

PERIOD OF VALIDITY OF CERTIFICATES OF ORIGIN

Certificates of Origin in Form O and Form X shall have no specified period of validity.

Rule 4

MARKING OF BAGS AND OTHER CONTAINERS FOR EXPORT

Every export of coffee shall be allocated an International Coffee Organization identification mark which shall be unique to the parcel of coffee concerned. The identification mark shall be printed inside a box on all the bags or other containers or stamped on a metal strip affixed to the bags or other containers, and shall be shown on the relevant Certificate of Origin. It shall be composed of the country code number of the member (up to three digits to be allocated by the Organization⁽¹⁾), the code number of the grower or exporter (up to four digits to be allocated by the member to each grower or exporter) and the serial number of the parcel of coffee (up to four digits to be supplied by the grower or exporter for each parcel he exports, beginning with the number '1' for the first parcel exported on or after 1 October each year and proceeding in sequence to 30 September the following year).

⁽¹⁾ See Annex 3.

APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983 WHEN QUOTAS ARE SUSPENDED

EXAMPLE:

27 (Country code)	1 (Exporter's or grower's code)	17 (Parcel number)
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To permit mechanical processing by the Organization it is essential that the identification mark should not in any circumstances be composed of more than eleven digits.

Rule 5

EXPORTS OF COFFEE TO MEMBERS

1. Subject to the exceptions described in paragraph 10 of this Rule, every export of coffee from any member to any other member shall be covered by a valid Certificate of Origin in Form O completed and issued in accordance with these Rules.

2. All bags or other containers shall bear an ICO identification mark in accordance with the provisions of Rule 4.

3. The original and the first copy of each Certificate of Origin in Form O shall bear the cachet of the customs service of the issuing member. This shall be applied by the customs service when it is satisfied that export is about to take place.

4. The original of each Certificate of Origin in Form O shall be given to the exporter or his agent to accompany the shipping documents. The ICO identification mark and the reference number of the Certificate of Origin (composed of the country code, port code and serial number) shall, except as otherwise agreed between a member and the Executive Director, be included on the invoice and/or the bill(s) of lading.

5. The first copy of each Certificate of Origin in Form O together with a copy of the relevant bill of lading shall be forwarded by the safest and quickest possible means to the Organization by the issuing member as soon as possible and in any case within 21 days of the date of shipment. If a parcel of coffee moves overland to its destination, instead of a bill of lading a copy of the relevant way-bill or other equivalent document shall accompany the first copy of the Certificate of Origin in Form O forwarded to the Organization.

6. First copies of Certificates of Origin in Form O and bills of lading or equivalent documents forwarded to the Organization under the provisions of paragraph 5 of this Rule shall be sent in securely packed batches of not more

than 50 sets ⁽¹⁾. Each batch shall contain only documents issued to cover exports made in the same month.

7. Each batch of Certificates and bills of lading or equivalent documents shall be accompanied by a covering note listing the reference number of each document enclosed therewith and the net quantity of coffee covered by each document. Each batch of documents and the accompanying covering note shall bear a serial number. A copy of the covering note shall be forwarded simultaneously to the Organization under separate cover.

8. Except as otherwise agreed between a member and the Executive Director, the Executive Director shall acknowledge receipt of each batch of documents by stamping and returning the covering note.

9. Notwithstanding the provisions of paragraphs 1 and 3 of this Rule, if the maritime port of shipment is not in the country of origin of the coffee and the member finds that it is impracticable to issue completed Certificates of Origin in Form O prior to export from origin, the member may make arrangements for the necessary Certificates of Origin in Form O to be issued, either partially or wholly, by an agency located in the maritime port of shipment and for completed first copies of Certificates and the relevant bills of lading to be forwarded to the Organization. All such arrangements shall be agreed between the member and the Executive Director.

10. Certificates of Origin in Form O need not be issued to cover:

(a) small quantities of coffee for direct consumption as stores on ships, aircraft and other international commercial carriers; and

(b) samples and parcels up to a maximum net weight of 60 kilograms of green coffee or the equivalent thereof namely:

- (i) 120 kilograms of dried coffee cherry; or
- (ii) 75 kilograms of parchment coffee; or
- (iii) 50,4 kilograms of roasted coffee; or
- (iv) 23 kilograms of soluble or liquid coffee.

11. Certifying agencies shall maintain records of all Certificates of Origin in Form O which they issue for a

⁽¹⁾ A set shall consist of the first copy of a Certificate of Origin in Form O and a copy of the relevant bill of lading or equivalent document or the original and the first copy of a Certificate of Origin in Form X and a copy of the relevant bill of lading or equivalent document.

APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983 WHEN QUOTAS ARE SUSPENDED

period of not less than four years. Such records shall be made available to the Executive Director on request.

12. Each exporting member shall furnish to the Executive Director any information he may request in connection with exports of coffee covered by Certificates of Origin in Form O including port records and customs records. The Executive Director may establish a procedure for the inspection of such information.

Rule 6

RESPONSIBILITIES OF EXPORTERS IN EXPORTING MEMBER COUNTRIES

1. The responsibility for ensuring the proper use of Certificates of Origin rests with exporting members.

2. Each exporting member shall be responsible for requiring exporters to seek the cooperation of buyers in ensuring that the original of each Certificate of Origin in Form O covering a parcel of coffee imported into a member country is presented to the customs service of the importing country and that the original of each Certificate of Origin in Form O covering a parcel of coffee the destination of which was changed to a non-member country is forwarded immediately to the Organization by the trader selling the coffee to the non-member country marked 'withdrawn, destination changed to ... (name of non-member country)'.

Rule 7

EXPORTS OF COFFEE TO NON-MEMBERS

1. Subject to the exceptions described in paragraph 10 of this Rule every export of coffee from any member to any non-member shall be covered by a valid Certificate of Origin in Form X completed and issued in accordance with these Rules.

2. All bags or other containers shall bear an ICO identification mark in accordance with the provisions of Rule 4.

3. Producing Members shall ensure that all bags or other containers in shipments destined directly or indirectly to non-members are clearly marked 'NON-MEMBER' in bold red lettering.

4. The original and the first copy of each Certificate of Origin in Form X shall bear the cachet of the customs service of the issuing member. This shall be applied by the customs service when it is satisfied that export is about to

take place. Originals of Certificates of Origin in Form X shall be withdrawn and, together with the first copy of each Certificate and a copy of the relevant bill of lading, shall be sent by the safest and quickest possible means to the Organization by the issuing member as soon as possible and in any case within 21 days of the date of shipment. If a parcel of coffee moves overland to its destination, instead of a bill of lading a copy of the relevant way-bill or other equivalent document shall accompany the original and first copy of the Certificate of Origin in Form X forwarded to the Organization.

5. Originals and first copies of Certificates of Origin in Form X and bills of lading or equivalent documents forwarded to the Organization under the provisions of paragraph 4 of this Rule shall be sent in securely packed batches of not more than 50 sets⁽¹⁾. Each batch shall contain only documents issued to cover exports made in the same month.

6. Each batch of Certificates and bills of lading or equivalent documents shall be accompanied by a covering note listing the reference number of each document enclosed therewith and the net quantity of coffee covered by each document. Each batch of documents and the accompanying covering note shall bear a serial number. A copy of the covering note shall be forwarded simultaneously to the Organization under separate cover.

7. Except as otherwise agreed between a member and the Executive Director, the Executive Director shall acknowledge receipt of each batch of documents by stamping and returning the covering note.

8. Notwithstanding the provisions of paragraphs 1 and 4 of this Rule, if the maritime port of shipment is not in the country of origin of the coffee and the member finds that it is impracticable to issue completed Certificates of Origin in Form X prior to export from origin, the member may make arrangements for the necessary Certificates of Origin in Form X to be issued, either partially or wholly, by an agency located in the maritime port of shipment and for completed first copies of Certificates and the relevant bills of lading to be forwarded to the Organization. All such arrangements shall be agreed between the member and the Executive Director.

9. The ICO identification mark and the reference number of the Certificate of Origin (composed of the country code,

⁽¹⁾ A set shall consist of the original and the first copy of a Certificate of Origin in Form X and a copy of the relevant bill of lading or equivalent document or the first copy of a Certificate of Origin in Form O and a copy of the relevant bill of lading or equivalent document.

APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983 WHEN QUOTAS ARE SUSPENDED

port code and serial number) shall, except as otherwise agreed between a member and the Executive Director, be included on the invoice and/or the bill(s) of lading.

10. Certificates of Origin in Form X need not be issued to cover:

- (a) small quantities of coffee for direct consumption as stores on ships, aircraft and other international commercial carriers; and
- (b) samples and parcels up to a maximum net weight of 60 kilograms of green coffee or the equivalent thereof namely:
 - (i) 120 kilograms of dried coffee cherry; or
 - (ii) 75 kilograms of parchment coffee; or
 - (iii) 50,4 kilograms of roasted coffee; or
 - (iv) 23 kilograms of soluble or liquid coffee.

11. Certifying agencies shall maintain records of all Certificates of Origin in Form X which they issue for a period of not less than four years. Such records shall be made available to the Executive Director on request.

12. Each exporting member shall furnish to the Executive Director any information he may request in connection with exports of coffee covered by Certificates of Origin in Form X including port records and customs records. The Executive Director may establish a procedure for the inspection of such information.

Rule 8

COFFEE IMPORTED BY MEMBERS OR PLACED UNDER CUSTOMS CONTROL

1. As provided for in Article 2 (5) of the International Coffee Agreement 1983, importing members, while under no obligation to demand that Certificates accompany consignments when quotas are not in effect, shall cooperate fully with the Organization in the collection and verification of Certificates relating to shipments received from exporting member countries in order to ensure that the maximum information is available to all members.

2. In accordance with paragraph 1 of this Rule, whenever coffee is imported into a member country or placed under custom control and an original Certificate of Origin in Form O is presented to the customs service, the latter shall verify the quantity of coffee imported and shall complete the left-hand section of Part B of the Certificate in accordance with the instructions contained in paragraph 18 of Annex 1-B. Whenever check-weighing is carried out the customs service shall enter the actual net weight imported under 'Observations' in box 18 in Part B of the Certificate.

3. Originals of Certificates of Origin collected in accordance with paragraphs 1 and 2 of this Rule shall be forwarded to the Organization by the safest and quickest possible means as soon as possible and in any case within 30 days of the close of the month of collection.

4. Originals of Certificates of Origin forwarded to the Organization under the provisions of paragraph 3 of this Rule shall be sent in securely packed batches of not more than 100.

5. Except as otherwise agreed between a member and the Executive Director, each batch of Certificates shall be accompanied by a covering note listing the reference numbers of the Certificates of Origin enclosed therewith. The list shall also show the net quantity of coffee covered by each document. Each batch of documents and the accompanying covering note shall bear a serial number. A copy of the covering note shall be forwarded simultaneously to the Organization under separate cover.

6. Except as otherwise agreed between a member and the Executive Director, the Executive Director shall acknowledge receipt of each batch of documents by stamping and returning the covering note.

7. Notwithstanding the provisions of paragraphs 1 to 6 of this Rule, any member wishing to cooperate further and to provide information in respect of coffee imported without the presentation of a Certificate of Origin in Form O should contact the Executive Director in order to establish appropriate procedures to be followed.

Rule 9

RETURN OF UNUSED COFFEE EXPORT STAMPS

On the day on which quotas are suspended exporting members shall cease to validate Certificates of Origin in Form O with coffee export stamps. Within 30 days of the date of the suspension of quotas certifying agencies shall return unused coffee export stamps to the agent appointed by the Executive Director to hold such stamps and shall advise the Executive Director of the value and denominations of the stamps returned to the agent. If no agent has been appointed the certifying agency shall return unused stamps direct to the Executive Director. Within 45 days of the date of the suspension of quotas the agent shall forward to the Executive Director a final account on the stamps received and issued during the coffee year. The agent shall retain all unused stamps pending the receipt of instructions from the Executive Director on their disposal.

APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983 WHEN QUOTAS ARE SUSPENDED*Rule 10***RETURN OF UNUSED COFFEE TRANSIT STAMPS
(T AND NT)**

Within 30 days of the date of the suspension of quotas certifying agencies shall return all unused transit stamps (T and NT) to the agent appointed to receive such stamps. Within 45 days of the date of the suspension of quotas the agent shall report to the Executive Director on the transit stamps (T and NT) received and issued during the coffee year. The agent shall retain all unused transit stamps (T and NT) pending the receipt of instructions from the Executive Director on their disposal.

*Rule 11***APPLICATION AND SUSPENSION**

Unless elsewhere provided for or otherwise deferred by resolution of the International Coffee Council, these Rules shall be applied on the date on which quotas are suspended and shall cease to be applied on the date on which quotas are reintroduced. Thereafter, unless the Council decides otherwise, they shall be applied again on the date on which quotas are suspended and shall cease to be applied on the date on which quotas are reintroduced.

*Rule 12***TRANSITIONAL ARRANGEMENTS**

1. Whenever quotas are suspended, each importing Member shall continue to collect and verify all Certificates issued in accordance with the Rules for the Application of a

System of Certificates of Origin when quotas are in effect to cover coffee exported prior to the date of suspension.

2. Certificates collected under the provisions of paragraph 1 of this Rule shall be dealt with in the manner described in Rule 8.

*Rule 13***IMPLEMENTATION**

The Executive Director shall have the responsibility for taking such action as he considers necessary to ensure the effective implementation of the measures relating to Certificates of Origin provided for in the Agreement and in these Rules.

*Rule 14***AMENDMENTS**

The Executive Board shall keep these Rules under review and may make such amendments to them as it considers desirable.

*Rule 15***COMPLIANCE**

If after the entry into effect of these Rules an exporting member issues Certificates of Origin in Form O purporting to cover exports to importing member countries and it is established that the Certificates cover coffee not produced by that member, the Council may deduct a corresponding amount from the first annual quota established for that member.

APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL
COFFEE AGREEMENT 1983 WHEN QUOTAS ARE SUSPENDED

ANNEX 1

CERTIFICATE OF ORIGIN IN FORM O



Form approved by the:

INTERNATIONAL COFFEE ORGANIZATION
 22 Berners Street, London W1P 4 DD, England

1. Valid for importation or replacement until

PART A: FOR USE BY ISSUING AUTHORITY

2. Reference No.	Country Code	Port Code	Serial No.
3. Producing country			
4. Country of destination			
5. Name of ship/other carrier	6. Port of loading/intermediate ports	7. Date of shipment	8. Leave blank
9. Port or point of destination			
10. Shipping marks a. ICO identification mark ----- / ----- / ----- b. Other marks	11. Number of bags or other containers	12. Description of coffee <input type="checkbox"/> Green (Crude) <input type="checkbox"/> Roasted <input type="checkbox"/> Soluble <input type="checkbox"/> Other	13. Net weight of shipment 14. Unit of weight <input type="checkbox"/> kg. <input type="checkbox"/> lb.
15. Other relevant information			
It is hereby certified that the coffee described above was grown in the abovementioned producing country			
16. Customs stamp of issuing country: Date _____ Signature of authorized Customs Officer _____		17. Stamp of Certifying Agency: Date of issue _____ Signature of authorized Certifying Officer _____	

PART B: FOR USE WHEN CERTIFICATE IS COLLECTED. COMPLETED CERTIFICATE TO BE FORWARDED TO THE ICO.

<p>18. NOTATION BY CUSTOMS SERVICE</p> <p>Certificate collected and coffee imported or placed under Customs control</p> <p>Customs entry number:</p> <p>Observations:</p> <p>Quantity (if different from boxes 11 or 13):</p> <p>Place _____ Date _____</p> <p>Customs stamp of collecting country</p> <p>..... Signature or equivalent of authorized Customs Officer</p>	<p>19. NOTATION BY CERTIFYING AGENCY OTHER THAN CUSTOMS</p> <p>Certificate collected and credited to Transit Stamp Account</p> <p>Observations:</p> <p>.....</p> <p>Place _____ Date _____</p> <p>Stamp of Certifying Agency</p> <p>..... Signature of authorized Certifying Officer</p>
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APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL
COFFEE AGREEMENT 1983 WHEN QUOTAS ARE SUSPENDED

ANNEX 1 A

MEASUREMENTS OF CERTIFICATE OF ORIGIN IN FORM O



Form approved by the:

INTERNATIONAL COFFEE ORGANIZATION
 22 Berners Street, London W1P 4 DD, England

1. Valid for importation or replacement until

PART A: FOR USE BY ISSUING AUTHORITY

210 mm

52,5 mm

2. Reference No.		Country Code		Port Code		Serial No.	
3. Producing country							
4. Country of destination							
5. Name of ship/other carrier		6. Port of loading/intermediate ports		7. Date of shipment		8. Leave blank	
46 mm		45,5 mm		46 mm		45,5 mm	
9. Port or point of destination							
10. Shipping marks		11. Number of bags or other containers		12. Description of coffee		13. Net weight of shipment	
a. ICO identification mark		103 mm		<input type="checkbox"/> Green (Crude) <input type="checkbox"/> Roasted <input type="checkbox"/> Soluble <input type="checkbox"/> Other		14. Unit of weight <input type="checkbox"/> kg. <input type="checkbox"/> lb.	
b. Other marks				34 mm 34,5 mm			
15. Other relevant information							
It is hereby certified that the coffee described above was grown in the abovementioned producing country							
16. Customs stamp of issuing country:				17. Stamp of Certifying Agency:			
Date				Date of issue			
Signature of authorized Customs Officer				Signature of authorized Certifying Officer			

PART B: FOR USE WHEN CERTIFICATE IS COLLECTED. COMPLETED CERTIFICATE TO BE FORWARDED TO THE ICO.

18. NOTATION BY CUSTOMS SERVICE		19. NOTATION BY CERTIFYING AGENCY OTHER THAN CUSTOMS	
Certificate collected and coffee imported or placed under Customs control		Certificate collected and credited to Transit Stamp Account	
Customs entry number:		Observations:	
Observations: .....		.....
Quantity (if different from boxes 11 or 13):			
Place Date		Place Date	
Customs stamp of collecting country		Stamp of Certifying Agency	
Signature or equivalent of authorized Customs Officer		Signature of authorized Certifying Officer	

297 mm

7 mm

APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983 WHEN QUOTAS ARE SUSPENDED

ANNEX 1 B

General guidance for completion of Certificate of Origin in Form O

CERTIFICATE OF ORIGIN FOR EXPORTS TO MEMBERS

PART A

To be completed by the certifying agency and the customs service of the issuing member

1. Leave blank.
 2. The reference number shall include the code number of the member issuing the Certificate (see Annex 3 to these Rules) and the code number of the port or inland point of export (two digits to be supplied by the member). This prefix of up to five digits shall be followed by the serial number of the Certificate (each certifying agency shall ensure that the numbering of the Certificates of Origin in Form O which it issues shall begin at '1' on 1 October each year and shall proceed consecutively until 30 September the following year).
 3. Enter the name of the country in which the coffee was produced.
 4. Enter the name of the country of destination.
 5. Enter the name of the vessel on board which the coffee is to be shipped. If the coffee is not to be forwarded by ship, enter appropriate information concerning form of transport, for example, lorry, lighter, rail.
 6. Enter the name of the port or other place at which the coffee is to be loaded and the name of any port or point in transit at which the coffee will be unloaded before reforwarding to the destination shown on the Certificate. If the coffee is proceeding direct to its destination enter the word 'direct'.
 7. Enter the date on which the coffee is to be shipped.
 8. Leave blank (for use by the International Coffee Organization).
 9. Enter the name of the port or other place to which the coffee is destined.
 10. The bags or containers in each parcel of coffee covered by a single Certificate of Origin shall bear a unique ICO identification mark, printed inside a box or stamped on a metal strip affixed to the bags or other containers. Enter the ICO identification mark and any additional shipping marks or other identification in the spaces provided.
- Note:*
- If the Member has opted for a Certificate of Origin on which box 10 has been modified to allow more than one ICO identification mark to be entered as provided for in paragraph 3 of Rule 2 of these Rules and there is no space in which to enter additional shipping marks in this box, the additional shipping marks should, to the extent possible, be shown in full in box 15.
11. Enter the number of bags or other containers.
 12. Mark 'X' in the appropriate box. If coffee other than green, roasted or soluble is being exported, specify the form of such other coffee in box 15 (see definitions in Article 3 of the International Coffee Agreement 1983). If an export of coffee includes more than one form of coffee, separate Certificates are required for each form of coffee included in the shipment.
 13. Enter net weight, rounded to the nearest whole unit of weight (one pound equals 0,4536 kilogram).
 14. Specify unit of weight by marking 'X' in the appropriate box.
 15. Enter any additional information relevant to the parcel of coffee described in the Certificate.
 16. The customs service in the port or other location from which the coffee is exported shall stamp the Certificate as confirmation that export is about to take place. The authorized customs officer applying the stamp shall sign and date the Certificate in the spaces provided.
 17. The certifying officer shall stamp the Certificate with the stamp of the certifying agency and shall sign and date the Certificate in the spaces provided.
- IMPORTANT**
- The first copy of each Certificate of Origin in Form O shall be forwarded to the International Coffee Organization together with a copy of the relevant bill of lading or equivalent document within 21 days of the date of shipment.

APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL
COFFEE AGREEMENT 1983 WHEN QUOTAS ARE SUSPENDED

PART B

To be completed by the customs service withdrawing the Certificate

18. The customs service of the country of importation or in which the coffee is placed under customs control shall:
- (i) withdraw the Certificate;
 - (ii) enter the customs entry number if the coffee has been imported and any relevant observations;
 - (iii) enter the place date of importation or the location of the coffee and the date on which it was placed under its custody; and
 - (iv) affix its cachet as confirmation that the coffee has been imported or placed under its control.

IMPORTANT


Each original Certificate of Origin in Form O withdrawn by a customs service shall be forwarded to the International Coffee Organization within 30 days of the close of the month of collection.

APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL
COFFEE AGREEMENT 1983 WHEN QUOTAS ARE SUSPENDED

ANNEX 2

CERTIFICATE OF ORIGIN IN FORM X .

CERTIFICATE OF ORIGIN FORM X
FOR EXPORTS TO NON-MEMBERS

1. Name and address of exporter		Form approved by the:  INTERNATIONAL COFFEE ORGANIZATION 22 Berners Street, London W1P 4 DD, England	
2. Name and address of importer			
		3. Reference No.	
		Country Code	Port Code
		Serial No.	
4. Producing country			
5. Country of destination			
6. Name of ship/other carrier	7. Port of loading/intermediate ports	8. Date of shipment	9. Leave blank
10. Port or point of destination			
11. Shipping marks a. ICO Identification mark --- / --- / --- b. Other marks	12. Number of bags or other containers 	13. Description of coffee <input type="checkbox"/> Green (Crude) <input type="checkbox"/> Roasted <input type="checkbox"/> Soluble <input type="checkbox"/> Other	14. Net weight of shipment 15. Unit of weight <input type="checkbox"/> kg. <input type="checkbox"/> lb.
16. Other relevant information			
It is hereby certified that the coffee described above was grown in the abovementioned country			
17. Customs stamp of issuing country Date Signature of authorized Customs Officer		18. Stamp of Certifying Agency Date of issue Signature of authorized Certifying Officer	

PART B: FOR USE BY SURVEYING AGENT

19 CERTIFICATION BY SURVEYING AGENT IN THE CASE OF TRANSHIPMENT			
First port of transhipment	Transhipment date	Second port of transhipment	Transhipment date
Destination	Name of ship or other carrier	Destination	Name of ship or other carrier
Date Signature of surveying agent		Date Signature of surveying agent	
20. CERTIFICATION OF IMPORTATION BY SURVEYING AGENT			
Country of import	Place of entry	Date Signature of surveying agent	
	Date of entry		
Observations			

APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL
COFFEE AGREEMENT 1983 WHEN QUOTAS ARE SUSPENDED

ANNEX 2 A

MEASUREMENTS OF CERTIFICATE OF ORIGIN IN FORM X

CERTIFICATE OF ORIGIN FORM X
FOR EXPORTS TO NON-MEMBERS

1. Name and address of exporter

25,5 mm

Form approved by the:



INTERNATIONAL COFFEE ORGANIZATION
22 Berners Street, London W1P 4DD, England

2. Name and address of importer

25,5 mm

3. Reference No

91,5 mm

Country Code

Port Code

Serial No

4. Producing country

8 mm

5. Country of destination

8,5 mm

6. Name of ship/other carrier

7. Port of loading/intermediate ports

8. Date of shipment

9. Leave blank

25,5 mm

46 mm

45,5 mm

46 mm

45,5 mm

7 mm

10. Port or point of destination

8,5 mm

11. Shipping marks

12. Number of bags or other containers

13. Description of coffee

14. Net weight of shipment

a. ICO Identification mark

Green (Crude)

Roasted

Soluble

Other

15. Unit of weight kg

lb

34 mm

103 mm

34,5 mm

297 mm

16. Other relevant information

8,5 mm

It is hereby certified that the coffee described above was grown in the abovementioned country

17. Customs stamp of issuing country

18. Stamp of Certifying Agency

51 mm

Date

Signature of authorized Customs Officer

Date of issue

Signature of authorized Certifying Officer

PART B: FOR USE BY SURVEYING AGENT

8,5 mm

19. CERTIFICATION BY SURVEYING AGENT IN THE CASE OF TRANSHIPMENT

8,5 mm

First port of transhipment

Transhipment date

Second port of transhipment

Transhipment date

Destination

Name of ship or other carrier

Destination

Name of ship or other carrier

Date

Signature of surveying agent

Date

Signature of surveying agent

20. CERTIFICATION OF IMPORTATION BY SURVEYING AGENT

83,5 mm

Country of import

Place of entry

Date of entry

Date

Signature of surveying agent

Observations

APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983 WHEN QUOTAS ARE SUSPENDED

ANNEX 2 B**General guidance for completion of Certificate of Origin in Form X****CERTIFICATE OF ORIGIN FOR EXPORTS TO NON-MEMBERS****PART A**

To be completed by the certifying agency and the customs service of the issuing member

1. Enter the name and address of the exporter.
 2. Enter the name and address of the importer, or if not available, the name and address of the buyer.
 3. The reference number shall include the code number of the member issuing the Certificate (see Annex 3 to these Rules) and the code number of the port or inland point of export (two digits to be supplied by the member). This prefix of up to five digits shall be followed by the serial number of the Certificate (each certifying agency shall ensure that the numbering of the Certificates of Origin in Form X which it issues shall begin at '1' on 1 October each year and shall proceed consecutively until 30 September the following year).
 4. Enter the name of the country in which the coffee was produced.
 5. Enter the name of the country of destination.
 6. Enter the name of the vessel on board which the coffee is to be shipped. If the coffee is not to be forwarded by ship, enter appropriate information concerning the form of transport, for example, lorry, lighter, rail.
 7. Enter the name of the port or other place at which the coffee is to be loaded and the name of any port or point in transit at which the coffee will be unloaded before reforwarding to the destination shown on the Certificate. If the coffee is proceeding direct to its destination enter the word 'direct'.
 8. Enter the date on which the coffee is to be shipped.
 9. Leave blank (for use by the International Coffee Organization).
 10. Enter the name of the port or other place to which the coffee is destined.
 11. The bags or containers in each parcel of coffee covered by a single Certificate of Origin shall bear a unique ICO identification mark, printed inside a box or stamped on a metal strip affixed to the bags or other containers. Enter the ICO identification mark and any additional shipping marks or other identification in the spaces provided.
- Note:*
- If the Member has opted for a Certificate of Origin on which box 11 has been modified to allow more than one ICO identification mark to be entered as provided for in paragraph 3 of Rule 2 of these Rules and there is no space in which to enter additional shipping marks in this box, the additional shipping marks should, to the extent possible, be shown in full in box 16.
12. Enter the number of bags or other containers.
 13. Mark 'X' in the appropriate box. If coffee other than green, roasted or soluble is being exported, specify the form of such other coffee in box 16 (see definitions in Article 3 of the International Coffee Agreement 1983). If an export of coffee includes more than one form of coffee, separate Certificates are required for each form of coffee included in the shipment.
 14. Enter net weight, rounded to the nearest whole unit of weight (one pound equals 0,4536 kilogram).
 15. Specify unit of weight by marking 'X' in the appropriate box.
 16. Enter any additional information relevant to the parcel of coffee described in the Certificate.
 17. The customs service in the port or other location from which the coffee is exported shall stamp the Certificate as confirmation that export is about to take place. The

APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983 WHEN QUOTAS ARE SUSPENDED

authorized customs officer applying the stamp shall sign and date the Certificate in the spaces provided.

18. The certifying officer shall stamp the Certificate with the stamp of the certifying agency and shall sign and date the Certificate in the spaces provided.

IMPORTANT

The original and the first copy of each Certificate of Origin in Form X shall be forwarded to the International Coffee Organization together with a copy of the relevant bill of lading or equivalent document within 21 days of the date of shipment.

PART B

(For use by the agent of the Executive Director if measures for the verification of exports to non-members are reintroduced)

APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983 WHEN QUOTAS ARE SUSPENDED

ANNEX 3

LIST OF MEMBERS AND THEIR CODE NUMBERS

Exporting members		Importing members	
Angola	158	Australia	51
<i>Benin</i>	22	Austria	52
Bolivia	1	Belgium/Luxembourg	53
Brazil	2	Canada	54
Burundi	27	Cyprus	86
<i>Cameroon</i>	19	Denmark	56
<i>Central African Republic</i>	20	Fiji	236
Colombia	3	Finland	71
<i>Congo</i>	21	France	58
Costa Rica	5	Germany, Federal Republic of	57
<i>Cote d'Ivoire</i>	24	Greece	91
Cuba	6	Ireland	98
Dominican Republic	7	Italy	59
Ecuador	8	Japan	60
El Salvador	9	Netherlands	61
Equatorial Guinea	167	New Zealand	70
Ethiopia	10	Norway	62
<i>Gabon</i>	23	Portugal	31
Ghana	38	Singapore	132
Guatemala	11	Spain	63
Guinea	92	Sweden	64
Haiti	12	Switzerland	65
Honduras	13	United Kingdom	68
India	14	United States of America	69
Indonesia	15	Yugoslavia	148
Jamaica	100		
Kenya	37		
Liberia	107		
<i>Madagascar</i>	25		
Malawi	109		
Mexico	16		
Nicaragua	17		
Nigeria	18		
Panama	29		
Papua New Guinea	166		
Paraguay	122		
Peru	30		
Philippines	123		
Rwanda	28		
Sierra Leone	32		
Sri Lanka	83		
Tanzania	33		
Thailand	140		
<i>Togo</i>	26		
Trinidad and Tobago	34		
Uganda	35		
Venezuela	36		
Zaire	4		
Zambia	149		
Zimbabwe	39		

Note: Members of OAMCAF are in italics.

ESTABLISHING THE DATE OF IMPLEMENTATION IN THE COMMUNITY OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983, WHEN QUOTAS ARE SUSPENDED

**COMMISSION REGULATION (EEC) No 1028/87,
of 9 April 1987**

establishing the date of implementation in the Community of the system of certificates of origin provided for under the International Coffee Agreement 1983, when quotas are suspended

- O.J. No L 97 of 10 April 1987, p. 25 -

ESTABLISHING THE DATE OF IMPLEMENTATION IN THE COMMUNITY OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983, WHEN QUOTAS ARE SUSPENDED

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 678/87 of 26 January 1987 on the application of the system of certificates of origin provided for under the International Coffee Agreement 1983⁽¹⁾, and in particular Article 4 thereof,

Whereas the executive board of the International Coffee Organization decided at its meeting of 20 to 24 January 1986 to suspend quotas from 19 February 1986;

Whereas it is therefore appropriate to implement the above provisions,

HAS ADOPTED THIS REGULATION:

Article 1

For the implementation of the International Coffee Agreement 1983, the provisions of Regulation (EEC) No 678/87 shall apply from 16 March 1987.

Article 2

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

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

Done at Brussels, 9 April 1987.

For the Commission

Lorenzo NATALI

Vice-President

⁽¹⁾ OJ No L 69, 12. 3. 1987, p. 1.

COUNCIL REGULATION (EEC) NO 2896/87 : APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983, WHEN QUOTAS ARE IN EFFECT

COUNCIL REGULATION (EEC) No 2896/87

of 28 September 1987

on the application of the system of certificates of origin provided for under the International Coffee Agreement 1983, when quotas are in effect

- O.J. No L 276 of 29 September 1987, p. 1 -

COUNCIL REGULATION (EEC) NO 2896/87 : APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983, WHEN QUOTAS ARE IN EFFECT

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 Council Regulation (EEC) No 288/82 of 5 February 1982 on common rules for imports ⁽¹⁾, as last amended by Regulation (EEC) No 1243/86 ⁽²⁾, and in particular Article 16 (1) (b) thereof,

Having regard to the proposal from the Commission,

Whereas, pursuant to Council Decision 83/539/EEC of 26 September 1983 on the notification of provisional application by the European Economic Community and its Member States of the International Coffee Agreement 1983 ⁽³⁾, the Community has been applying the said Agreement on a provisional basis since its entry into force on 1 October 1983;

Whereas, by virtue of Regulation (EEC) No 3761/83 ⁽⁴⁾, the Community applies the system of certificates of origin provided for under the International Coffee Agreement 1983, when quotas are in effect, as adopted by the Executive Board of the International Coffee Organization;

Whereas the Executive Board of the International Coffee Organization amended Rule 18 of the said system at its meeting on 26 and 27 November 1986;

Whereas additional provisions have been enacted in a large number of supplementary texts, repeatedly amended, and it is therefore desirable in the interests of greater clarity to bring all the rules governing the system together in a single text;

Whereas appropriate measures must be taken to continue applying this system of certificates within the Community and to provide that it be applied without discrimination between Community importers;

Whereas technical measures should be laid down for the supervision of coffee for export which has to cross the territory of two or more Member States before leaving the Community; whereas the Commission should make the necessary adjustments to the control formalities in accordance with the procedure laid down in Article 57 of Council Regulation (EEC) No 222/77 of 13 December 1976 on Community transit ⁽⁵⁾, as last amended by Regulation (EEC) No 1674/87 ⁽⁶⁾;

Whereas, in order to ensure the efficient administration of the system and to clarify the position regarding the periods during which this Regulation will actually apply, the Commission should, in accordance with the decisions taken by the International Coffee Organization Council or its Executive Board and at the time when quotas are introduced or suspended, specify the date on which the measures in question become applicable or cease to be applicable,

⁽¹⁾ OJ No L 35, 9. 2. 1982, p. 1.

⁽²⁾ OJ No L 113, 30. 4. 1986, p. 1.

⁽³⁾ OJ No L 308, 9. 11. 1983, p. 1.

⁽⁴⁾ OJ No L 379, 31. 12. 1983, p. 1.

⁽⁵⁾ OJ No L 38, 9. 2. 1977, p. 1.

⁽⁶⁾ OJ No L 157, 17. 6. 1987, p. 1.

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HAS ADOPTED THIS REGULATION:

Article 1

For the purposes of implementing the International Coffee Agreement 1983, the rules for the application of the system of certificates of origin to be applied when quotas are in effect, which were adopted by the Executive Board of the International Coffee Organization and are set out in the Annex to this Regulation, shall apply subject to Articles 2, 3 and 6.

Article 2

1. Imports into the Community of coffee and of extracts, essences or concentrates of coffee falling within subheadings 09.01 A and 21.02 A of the Common Customs Tariff shall be subject to production, at the customs office where the customs import formalities are completed, of the certificate prescribed for this purpose under the rules referred to in Article 1.

2. Imports from countries which are not members of the International Coffee Agreement 1983 and not included in Annex 6 to the rules referred to in Article 1 shall be limited to a quantity for the Community and each Community Member State equal to that indicated in Annex 7 to the rules in question.

3. For the purpose of applying Rule 18 (4) (a), imports into the Community of coffee and extracts, essences or concentrates of coffee falling within subheading 09.01 A or 21.02 A of the Common Customs Tariff shall be subject, for a transitional period of 60 days from the entry into force of the system, to the presentation, at the customs office where the import formalities are carried out, of a certificate of origin in Form O or, where a certificate is not available, to the production of an import certificate in Form I corresponding to the model in Annex 8A and made out in accordance with the general directives in Annex 8B to the rules in question or to the application of any alternative procedures consistent with the Community customs legislation, to be notified by the Commission to the Member States.

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

Done at Brussels, 28 September 1987.

Article 3

1. Exportation from the Community of coffee and extracts, essences or concentrates of coffee falling within subheading 09.01 A or 21.02 A of the Common Customs Tariff shall be subject to production to the customs authorities of the certificates prescribed for that purpose in the rules referred to in Article 1.

2. For the purposes of paragraph 1, the products referred to in that paragraph shall be deemed to have been exported from the Community when they are exported from the customs territory of the Community.

3. Provisions for the implementation of this Article shall be adopted in accordance with the procedure provided for in Article 57 of Regulation (EEC) No 222/77.

Article 4

Regulation (EEC) No 375/86 ⁽¹⁾ is hereby repealed.

Article 5

Regulation (EEC) No 3761/83 is hereby repealed. All references to the said Regulation shall be taken to be references to this Regulation.

Article 6

The Commission shall fix the date from which the measures provided for in this Regulation shall apply or cease to apply, in accordance with the decisions of the Council of the International Coffee Organization or of its Executive Board.

Article 7

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

For the Council
The President
B. HAARDER

⁽¹⁾ OJ No L 44, 21. 2. 1986, p. 4.

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ANNEX

RULES FOR THE APPLICATION OF A SYSTEM OF CERTIFICATES OF ORIGIN WHEN QUOTAS ARE IN EFFECT

INTRODUCTION

On 31 July 1978 the Executive Board, acting in accordance with the powers delegated to it by the Council under the provisions of Article 18 (Competence of the Board), of the International Coffee Agreement 1976 and of Resolution number 292 (Delegation of the powers of the Council to the Executive Board), approved the Rules for the Application of a System of Certificates of Origin when quotas are in effect ⁽¹⁾.

By virtue of the provisions of subparagraph (a) of paragraph 2 of Article 70 of the International Coffee Agreement 1983, the rules continue to be applied when quotas are in effect during the lifetime of the 1983 Agreement. At a meeting on 26 and 27 November 1986 the Executive Board approved a new text of Rule 18 (Transitional arrangements) and requested the Executive Director to re-issue the rules, incorporating the new text of Rule 18 together with such other amendments as were necessary in consequence of the entry into force of the 1983 Agreement and of changes in membership ⁽²⁾. The revised rules are attached.

Rule 1

DEFINITIONS

For the purposes of these Rules:

Valid certificate of origin for exports to members means a certificate of origin in Form O prescribed in Annex 1, issued in accordance with these rules by a certifying agency of the producing member from which the coffee described therein has been exported and bearing coffee export stamps which in total denomination correspond to the net weight of the green coffee or green coffee equivalent of the coffee covered, provided that:

- (a) the country code and coffee year code on the coffee export stamps correspond to the country of issue and coffee year of issue of the certificate;
- (b) the country of destination shown on the certificate is a member;
- (c) the certificate is marked 'ORIGINAL' and bears the cachet of the customs service of the producing member from which the coffee described in the certificate has been exported;

- (d) the certificate shall be valid only for a net weight of coffee which, at the point of export, is equal to, or not more than 24 kilograms in excess of, the total denomination of the coffee export stamps affixed to it;
- (e) the certificate shall be valid to cover only the coffee described therein at the time it was issued;
- (f) the certificate shall not be valid for more than nine months after the end of the calendar quarter in which it was issued;
- (g) the certificate has not previously been completed in Part B nor declared invalid by the Organization.

Valid certificate of origin for exports to non-members means a certificate of origin in Form X prescribed in Annex 2, issued in accordance with these rules by a certifying agency of the producing member from which the coffee described therein has been exported, provided that:

- (a) the certificate is marked 'ORIGINAL' and bears the cachet of the customs service of the producing member from which the coffee described in the certificate has been exported;
- (b) the certificate shall be valid to cover only the coffee described therein at the time it was issued;
- (c) the certificate shall not be valid to cover the importation of coffee by members nor shall it form the basis for the issuing of any other form of certificate.

⁽¹⁾ See paragraphs 7 to 10 of Decisions Adopted number 112, document EB-1638/78.

⁽²⁾ See paragraph 15 of Decisions Adopted number 170, document EB-2772/86.

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Valid certificate of re-export means a certificate of re-export in Form R prescribed in Annex 3, issued in accordance with these rules by a certifying agency of the member from which the coffee described therein has been re-exported, provided that:

- (a) the certificate is marked 'ORIGINAL' and bears the cachet of the customs service of the member from which the coffee described in the certificate has been re-exported;
- (b) the certificate shall be valid to cover only the coffee described therein at the time it was issued;
- (c) the certificate shall not be valid for more than nine months after the end of the calendar quarter in which it was issued;
- (d) the certificate has not previously been completed in Part B nor declared invalid by the Organization.

Valid certificate of re-shipment means a certificate of re-shipment in Form RS prescribed in Annex 4, issued in accordance with these rules by a certifying agency of the member from which the coffee described therein has been re-shipped, provided that:

- (a) the certificate is marked 'ORIGINAL' and bears the cachet of the customs service of the member from which the coffee described in the certificate has been re-shipped;
- (b) the certificate shall be valid to cover only the coffee described therein at the time it was issued;
- (c) the certificate shall not be valid for more than nine months after the end of the calendar quarter in which it was issued;
- (d) the certificate has not previously been completed in Part B nor declared invalid by the Organization.

Valid certificate of transit means a certificate of transit in Form T prescribed in Annex 5, issued in accordance with these rules by a certifying agency and bearing coffee transit stamps which in total denomination correspond to the net weight of the green coffee or green coffee equivalent of the coffee covered, provided that:

- (a) the country code on the coffee transit stamps corresponds to the country of issue of the certificate;
- (b) the certificate is marked 'ORIGINAL';

- (c) the certificate shall be valid only for a net weight of coffee equal to, or not more than four kilograms in excess of, the total denomination of the coffee transit stamps affixed to it;
- (d) the certificate shall be valid to cover only the coffee described therein at the time it was issued;
- (e) the certificate shall not be valid for more than nine months after the end of the calendar quarter in which it was issued;
- (f) the certificate has not previously been completed in Part B nor declared invalid by the Organization.

Valid certificate means a valid certificate of origin, a valid certificate of re-export, a valid certificate of re-shipment and a valid certificate of transit as defined above.

Export of coffee means any coffee which leaves the customs territory of the country in which the coffee is grown.

Import of coffee means any coffee which enters into the customs territory of any country or customs union and is released by the customs and, if necessary, by other competent authorities so that the coffee has been fully cleared for processing and/or domestic consumption.

Coffee under customs control means coffee which cannot be moved outside the area of jurisdiction of the customs service without its consent.

Re-export of coffee means any coffee which moves beyond the customs territory of a country or customs union which has previously imported that coffee.

Re-shipment of coffee means any coffee which moves beyond the territory of a country which has placed the coffee under customs control and not imported that coffee.

Customs service means the customs authority of a member or other authority designated by the member for that purpose and accepted by the Executive Director.

The cachet of the customs service means a customs stamp, preferably embossed, which is accompanied by the signature or equivalent of the officer responsible for its use together with the date of its use.

Certifying agency means an agency approved under the provisions of paragraphs 1, 2 and 5 of Article 43 of the International Coffee Agreement 1983 to administer and

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perform the functions specified in paragraphs 1 and 2 of that Article.

General guidance on the completion of such certificates is contained in Annex 1 B.

Rule 2

TYPES OF CERTIFICATES AND SPECIFICATIONS FOR PRINTING

Certificates of origin

1. Certificates of origin for exports to members shall be printed in Form O prescribed in Annex 1 and shall be completed and issued in accordance with these rules.

2. Certificates of origin for exports of non-members shall be printed in Form X prescribed in Annex 2 and shall be completed and issued in accordance with these rules. General guidance on the completion of such certificates is contained in Annex 2 B.

3. Notwithstanding the provisions of paragraphs 1 and 2 of this rule, box 10 of the certificate of origin in Form O and box 11 of the certificate of origin in Form X may be modified to allow a maximum of five International Coffee Organization identification marks to be entered therein:

EXAMPLE:

(Certificate of origin in Form O)

<p>10. ICO Identification mark</p> <p>--- / --- / ---</p> <p>--- / --- / ---</p> <p>--- / --- / ---</p> <p>--- / --- / ---</p> <p>--- / --- / ---</p>	<p>11. Number of bags or other containers</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p>	<p>12. Description of coffee</p> <p><input type="checkbox"/> Green (Crude)</p> <p><input type="checkbox"/> Roasted</p> <p><input type="checkbox"/> Soluble</p> <p><input type="checkbox"/> Other</p>	<p>13. Net weight of shipment</p> <p>.....</p> <p>14. Unit of weight <input type="checkbox"/> kg</p> <p><input type="checkbox"/> lb</p>
<p>15. Other relevant information</p>			

Certificates of re-export

4. Certificates of re-export shall be printed in Form R prescribed in Annex 3 and shall be completed and issued in accordance with these rules. General guidance on the completion of such certificates is contained in Annex 3 B.

Certificates of transit

6. Certificates of transit shall be printed in Form T prescribed in Annex 5 and shall be completed and issued in accordance with these rules. General guidance on the completion of such certificates is contained in Annex 5 B.

Certificates of re-shipment

5. Certificates of re-shipment shall be printed in Form RS prescribed in Annex 4 and shall be completed and issued in accordance with these rules. General guidance on the completion of such certificates is contained in Annex 4 B.

Specifications for printing certificates

7. All certificates shall be of ISO size A 4 (210 mm × 297 mm: 8¹/₃ in. × 11²/₃ in.) with a maximum tolerance of ± 2 mm (¹/₁₆ in.).

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8. All certificates shall be issued in an original and at least two copies. Certifying agencies may issue as many additional copies for internal use as may be found convenient or necessary.

9. For the originals of all types of certificates white paper of chemical pulp, weighing not less than 70 g/m² shall be used. Each original shall be clearly marked 'ORIGINAL'.

10. The first copy shall be clearly marked 'FIRST COPY — for use by ICO London' and shall be printed on paper of the following colours:

(a) Certificates of origin in Forms O and X — green;

(b) Certificates of re-export — blue;

(c) Certificates of re-shipment — yellow;

(d) Certificates of transit — pink.

11. Each additional copy which shall be of a colour other than that of the first copy, specified in paragraph 10 of this rule, shall be clearly marked 'COPY — for internal use only' and may contain such additional instructions as considered desirable by the agency issuing the certificate.

12. Except as otherwise agreed between a member and the Executive Director, each member shall be responsible for printing the certificates it uses in the manner prescribed in Annexes 1 to 5. To ensure that all certificates are printed to a uniform standard, the measurements to be used by printers are shown in Annexes 1 A, 2 A, 3 A, 4 A and 5 A.

13. On the first and subsequent copies of certificates, the space allocated to Part B on the forms of certificates prescribed in Annexes 1 to 5 may be left blank or may be used by the member concerned for information required by it or by the Organization for statistical purposes.

14. Certificates may be printed in two languages, one of which, except as otherwise agreed between a member and the Executive Director, must be English. When more than one language is used, the second language shall be printed if possible in italics.

Rule 3**PERIOD OF VALIDITY AND EXTENSION OF THE PERIOD OF VALIDITY OF CERTIFICATES****Period of validity of certificates**

1. Certificate of origin in Form O, certificates of re-export, certificates of re-shipment and certificates of transit shall cease to be valid after nine months from the end of the calendar quarter in which they are issued. Certificates of origin in Form X shall have no specified period of validity.

Prohibition of importation of coffee covered by a certificate the period of validity of which has lapsed

2. Members shall prohibit the importation of coffee covered by a certificate the period of validity of which has lapsed and shall neither credit such a certificate to a transit stamp account under the provisions of Rule 12 nor issue a certificate in replacement or exchange therefor without the express consent of the Executive Director (see paragraph 3 of this rule).

Extension of the period of validity of a certificate

3. The holder of a certificate of origin in Form O, a certificate of re-export, a certificate of re-shipment or a certificate of transit, the period of validity of which has lapsed prior to its surrender to the appropriate authorities in accordance with the provisions of these rules, shall forward the certificate to a certifying agency with an application for the extension of its period of validity. In his application he shall state the reasons for the failure to use or exchange the certificate before its expiration and shall specify the present location of the coffee. If the coffee is held in a warehouse, he shall provide a written declaration by the manager of the warehouse identifying the coffee and confirming the period of storage. The certifying agency shall forward the application together with the certificate to which it relates to the Executive Director. The Executive Director shall make such further enquiries as he may deem necessary and shall, within a reasonable time, authorize the certifying agency concerned to issue the appropriate certificate or shall advise the certifying agency why the application cannot be granted.

Rule 4**MARKING OF BAGS AND OTHER CONTAINERS FOR EXPORT**

Every export of coffee shall be allocated an International Coffee Organization identification mark which shall be

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unique to the parcel of coffee concerned. The identification mark shall be printed inside a box on all the bags or other containers or stamped on a metal strip affixed to the bags or other containers, and shall be shown on the relevant certificate of origin. It shall be composed of the country code number of the member (up to three digits to be allocated by the Organization ⁽¹⁾), the code number of the grower or exporter (up to four digits to be allocated by the Member to each grower or exporter) and the serial number of the parcel of coffee (up to four digits to be supplied by the grower or exporter for each parcel he exports, beginning with the number '1' for the first parcel exported on or after 1 October each year and proceeding in sequence to 30 September the following year).

EXAMPLE:

27	1	17
(Country code)	(Exporter's or grower's code)	(Parcel number)

To permit mechanical processing by the organization it is essential that the identification mark should not in any circumstances be composed of more than 11 digits.

Rule 5

EXPORTS OF COFFEE TO MEMBERS

1. Subject to the exceptions described in paragraph 11 of this rule, every export of coffee from any member to any other member shall be covered by a valid certificate of origin in Form O completed and issued in accordance with these rules.

2. All bags or other containers shall bear an ICO identification mark in accordance with the provisions of rule 4.

3. The original of each certificate of origin in Form O shall be validated with coffee export stamps affixed in accordance with the provisions of rule 15.

4. The original and the first copy of each certificate of origin in Form O shall bear the cachet of the customs service of the issuing member. This shall be applied by the customs service when it is satisfied that export is about to take place.

5. The original of each certificate of origin in Form O shall be given to the exporter or his agent to accompany the shipping documents. The ICO identification mark and the reference number of the certificate of origin (composed of the country code, port code and serial number) shall, except as otherwise agreed between the member and the Executive Director, be included on the invoice and/or the bill(s) of lading.

6. The first copy of each certificate of origin in Form O together with a copy of the relevant bill of lading shall be forwarded by the safest and quickest possible means to the Organization by the issuing member as soon as possible and in any case within 21 days of the date of shipment. If a parcel of coffee moves overland to its destination, instead of a bill of lading a copy of the relevant waybill or other equivalent document shall accompany the first copy of the certificate of origin in Form O forwarded to the Organization.

7. First copies of certificates of origin in Form O and bills of lading or equivalent documents forwarded to the Organization under the provisions of paragraph 6 of this rule shall be sent in securely packed batches of not more than 50 sets ⁽¹⁾. Each batch shall contain only documents issued to cover exports made in the same month.

8. Each batch of certificate and bills of lading or equivalent documents shall be accompanied by a covering note listing the reference number of each document enclosed therewith and the net quantity of coffee covered by each document. Each batch of documents and the accompanying covering note shall bear a serial number. A copy of the covering note shall be forwarded simultaneously to the Organization under separate cover.

9. Except as otherwise agreed between the member and the Executive Director, the Executive Director shall acknowledge receipt of each batch of documents by stamping and returning the covering note.

10. Notwithstanding the provisions of paragraphs 1 and 6 of this rule, if the maritime port of shipment is not in the country of origin of the coffee and the member finds that it is impracticable to issue completed Certificates of origin in Form O prior to export from origin, the member may make

⁽¹⁾ A set shall consist of the first copy of a certificate of origin in Form O and a copy of the relevant bill of lading or equivalent document or the original and the first copy of a certificate of origin in Form X and a copy of the relevant bill of lading or equivalent document.

⁽¹⁾ See Annex 6.

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arrangements for the necessary certificate of origin in Form O to be issued, either partially or wholly, by an agency located in the maritime port of shipment and for completed first copies of certificates and the relevant bills of lading to be forwarded to the Organization. All such arrangements shall be agreed between the member and the Executive Director.

11. Certificate of origin in Form O need not be issued to cover:

- (a) small quantities of coffee for direct consumption as stores on ships, aircraft and other international commercial carriers; and
- (b) samples and parcels up to a maximum net weight of 60 kilograms of green coffee or the equivalent thereof namely:
 - (i) 120 kilograms of dried coffee cherry; or
 - (ii) 75 kilograms of parchment coffee; or
 - (iii) 50,4 kilograms of roasted coffee; or
 - (iv) 23 kilograms of soluble or liquid coffee.

12. Certifying agencies shall maintain records of all certificates of origin in Form O which they issue for a period of not less than four years. Such records shall be made available to the Executive Director on request.

13. Each exporting member shall furnish to the Executive Director any information he may request in connection with exports of coffee covered by certificates of origin in Form O including port records, customs records, contracts and other commercial documents. The Executive Director may establish a procedure for the inspection of such information.

Rule 6

EXPORTS OF COFFEE TO NON-MEMBERS

1. Subject to the exceptions described in paragraph 10 of this rule every export of coffee from any member to any non-member shall be covered by a valid certificate of origin in Form X completed and issued in accordance with these rules.

2. All bags or other containers shall bear an ICO identification mark in accordance with the provisions of rule 4.

3. Producing members shall ensure that all bags or other containers in shipments destined directly or indirectly to

non-members are clearly marked 'NON-MEMBER' in bold red lettering.

4. The original and the first copy of each certificate of origin in Form X shall bear the cachet of the customs service of the issuing member. This shall be applied by the customs service when it is satisfied that export is about to take place. Originals of certificates of origin in Form X shall be withdrawn and, together with the first copy of each certificate and a copy of the relevant bill of lading, shall be sent by the safest and quickest possible means to the Organization by the issuing member as soon as possible and in any case within 21 days of the date of shipment. If a parcel of coffee moves overland to its destination, instead of a bill of lading a copy of the relevant waybill or other equivalent document shall accompany the original and first copy of the certificate of origin in Form X forwarded to the Organization.

5. Originals and first copies of certificates of origin in Form X and bills of lading or equivalent documents forwarded to the Organization under the provisions of paragraph 4 of this rule shall be sent in securely packed batches of not more than 50 sets⁽¹⁾. Each batch shall contain only documents issued to cover exports made in the same month.

6. Each batch of certificates and bills of lading or equivalent documents shall be accompanied by a covering note listing the reference number of each document enclosed therewith and the net quantity of coffee covered by each document. Each batch of documents and the accompanying covering note shall bear a serial number. A copy of the covering note shall be forwarded simultaneously to the Organization under separate cover.

7. Except as otherwise agreed between the member and the Executive Director, the Executive Director shall acknowledge receipt of each batch of documents by stamping and returning the covering note.

8. Notwithstanding the provisions of paragraphs 1 and 4 of this rule, if the maritime port of shipment is not in the country of origin of the coffee and the member finds that it is impracticable to issue completed certificates of origin in Form X prior to export from origin, the member may make arrangements for the necessary certificates of origin in Form X to be issued, either partially or wholly, by an

⁽¹⁾ A set shall consist of the original and the first copy of a certificate of origin in Form X and a copy of the relevant bill of lading or equivalent document or the first copy of a certificate of origin in Form O and a copy of the relevant bill of lading or equivalent document.

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agency located in the maritime port of shipment and for completed first copies of certificates and the relevant bills of lading to be forwarded to the Organization. All such arrangements shall be agreed between the member and the Executive Director.

9. The ICO identification mark and the reference number of the certificate of origin (composed of the country code, port code and the serial number) shall, except as otherwise agreed between the member and the Executive Director, be included on the invoice and/or the bill(s) of lading.

10. Certificates of origin in Form X need not be issued to cover:

- (a) small quantities of coffee for direct consumption as stores on ships, aircraft and other international commercial carriers; and
- (b) samples and parcels up to a maximum net weight of 60 kilograms of green coffee or the equivalent thereof namely:
 - (i) 120 kilograms of dried coffee cherry; or
 - (ii) 75 kilograms of parchment coffee; or
 - (iii) 50,4 kilograms of roasted coffee; or
 - (iv) 23 kilograms of soluble or liquid coffee.

11. Certifying agencies shall maintain records of all certificates of origin in Form X which they issue for a period of not less than four years. Such records shall be made available to the Executive Director on request.

12. Each exporting member shall furnish to the Executive Director any information he may request in connection with exports of coffee covered by certificates of origin in Form X including port records, customs records, contracts and other commercial documents. The Executive Director may establish a procedure for the inspection of such information.

Rule 7

IMPORTS OF COFFEE

1. Subjects to the exceptions described in paragraphs 2 and 10 of this rule, every import of coffee shall be covered by a valid certificate in Form O, R, RS or T or by a special authorization from the Executive Director given under the provisions of rule 14. Members shall prohibit the importation of all coffee not so covered.

2. Provided that the customs service of a member is satisfied on the basis of information in the relevant valid certificate and other documents that other provisions of these rules have not been infringed, it may permit the importation of a parcel of coffee although:

- (a) some (or, in the case of coffee processed in and imported from an importing Member, all) of the bags or other containers bear no ICO identification marks or the ICO identification marks appearing on the bags or other containers are illegible or incomplete or the markings on some bags in the parcel do not accord in all respects with those shown on the relevant certificate;
- (b) the net weight of the parcel of coffee to be imported is not identical to that described in the certificate provided the number of bags is equal to or less than that shown on the certificate and that the difference in weight is not more than 1 % above the weight given in the certificate;
- (c) the information on the certificate concerning the country of destination is not accurate or the information concerning the port or point of destination is missing or is not accurate.

3. If a parcel of coffee is permitted entry under the provisions of paragraph 2 of this rule, the customs service of the member concerned shall, in the box provided for observations in Part B on the certificate, state how the parcel of coffee differs from that described in the certificate. In particular it shall:

- (a) in the case of anomalies of the type referred to in subparagraph (a) of paragraph 2 of this rule, enter when available such marks as appear on the bags or other containers;
- (b) enter the net weight of the parcel if it is not identical to that shown on the certificate;
- (c) if the information on the certificate concerning the country of destination is not accurate or the information concerning the port or point of destination is missing or is not accurate, insert the correct information in the relevant box in Part A of the certificate and apply its cachet thereto.

4. Valid certificates shall be withdrawn by the customs service at the time of importation of the coffee covered thereby and shall be completed by the insertion of the information required in the left-hand section of Part B.

5. Valid certificates withdrawn and completed in accordance with the provisions of paragraph 4 of this rule

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shall be forwarded to the Organization by the safest and quickest possible means as soon as possible and in any case within 30 days of the close of the month of collection.

6. Except as otherwise agreed between the member and the Executive Director, a certificate withdrawn by the customs service in accordance with the provisions of paragraph 4 of this rule may not be used in part or in whole to obtain a credit of transit stamps.

7. Valid certificates forwarded to the Organization under the provisions of paragraph 5 of this rule shall be sent in securely packed batches of not more than 100.

8. Except as otherwise agreed between the member and the Executive Director, each batch of valid certificates shall be accompanied by a covering note listing the reference numbers of the certificates enclosed therewith and the net quantity of coffee covered by each certificate. Each batch and the accompanying covering note shall bear a serial number. A copy of the covering note shall be forwarded simultaneously to the Organization under separate cover.

9. Except as otherwise agreed between the member and the Executive Director, the Executive Director shall acknowledge receipt of each batch of valid certificates by stamping and returning the covering note.

10. No certificates shall be required to cover the importation of samples and parcels up to a maximum weight of 60 kilograms of green coffee or the equivalent thereof namely:

- (i) 120 kilograms of dried coffee cherry; or
- (ii) 75 kilograms of parchment coffee; or
- (iii) 50,4 kilograms of roasted coffee; or
- (iv) 23 kilograms of soluble or liquid coffee.

Rule 8

LIMITATION OF IMPORTS OF COFFEE FROM NON-MEMBERS

1. Each importing member shall limit its annual imports of coffee from non-members to an amount not greater than that shown in Annex 7. Except as otherwise agreed between an importing member and the Executive Director, the procedure to be followed shall be as described in paragraphs 2 to 6 of this rule.

2. Each import of coffee from a non-member shall be covered by a valid certificate in Form T to be issued by a

certifying agency in accordance with the provisions of paragraph 3 of this rule.

3. Each importing member shall appoint an agency or agencies responsible for controlling the issuing of certificates for the purposes of paragraph 2 of this rule and shall adopt measures acceptable for the Executive Director to ensure compliance with the provisions of paragraph 1 of this rule.

4. The issuing of coffee transit stamps for the purposes of validating certificates of transit to cover the import of coffee from non-members shall be subject to the provisions of rule 16 except that:

- (a) the Executive Director shall, at the commencement of each coffee year, notify the responsible agency or agencies in each importing member of the quantity of coffee transit stamps which may be issued in that coffee year to cover imports of coffee from non-members in accordance with the provisions of paragraph 1 of this rule; and
- (b) the responsible agency or agencies shall establish procedures to ensure that coffee transit stamps used to validate certificates of transit issued to cover the import of coffee from non-members shall be accounted for separately from transit stamps used in accordance with the provisions of rule 12.

5. Certificates of transit issued to cover the import of coffee from non-members shall be used only for that purpose and shall not be used in part or in whole to obtain a credit of transit stamps.

6. On each certificate of transit issued under the provisions of this rule, the certifying agency shall:

- (a) enter in box 15 the following words:
'Coffee from (name of non-member) charged to the non-member quota of (name of issuing member)';
- (b) clearly write at the top of the certificate in capital letters the words 'NON-MEMBER COFFEE'.

Rule 9

RE-EXPORTS OF COFFEE

1. Subject to the exceptions described in paragraph 9 of this rule, every re-export of coffee shall be covered by a valid certificate of re-export in Form R completed and issued in accordance with these rules.

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2. The original and the first copy of each certificate of re-export shall bear the cachet of the customs service of the issuing member. This shall be applied by the customs service when it is satisfied that reexport is about to take place.

3. In the case of re-exports to members, the original of the certificate of re-export shall be given to the shipper or his agent to accompany the shipping documents. The first copy of the certificate shall be forwarded by the safest and quickest possible means to the Organization by the issuing member as soon as possible and in any case within 30 days of the date of shipment.

4. In the case of re-exports to non-members, the original of the certificate of re-export shall be withdrawn by the customs service and together with the first copy of the certificate shall be forwarded by the safest and quickest possible means to the Organization by the issuing member as soon as possible and in any case within 30 days of the date of shipment.

5. First copies of certificates of re-export forwarded to the Organization under the provisions of paragraph 3 of this rule and first copies and originals forwarded under the provisions of paragraph 4, shall be sent in securely packed batches of not more than 100.

6. Except as otherwise agreed between the member and the Executive Director, each batch of certificates shall be accompanied by a covering note listing the reference numbers of the certificates enclosed therewith and the net quantity of coffee covered by each certificate. Each batch of certificates and the accompanying covering note shall bear a serial number. A copy of the covering note shall be forwarded simultaneously to the Organization under separate cover.

7. Except as otherwise agreed between the member and the Executive Director, the Executive Director shall acknowledge receipt of each batch of documents by stamping and returning the covering note.

8. No certifying agency of an exporting member may issue a certificate of re-export unless, in each case, it has first satisfied the Executive Director that the coffee concerned has been imported into its territory. Proof of importation shall include, among other things, the furnishing to the Executive Director of the original of the certificate under cover of which the coffee was imported, duly completed in accordance with the provisions of paragraph 4 of rule 7.

9. Certificates of re-export need not be issued to cover:

(a) small quantities of coffee for direct consumption as stores on ships, aircraft and other international commercial carriers; and

(b) samples and parcels up to a maximum net weight of 60 kilograms of green coffee or the equivalent thereof namely:

(i) 120 kilograms of dried coffee cherry; or

(ii) 75 kilograms of parchment coffee; or

(iii) 50,4 kilograms of roasted coffee; or

(iv) 23 kilograms of soluble or liquid coffee.

10. Certifying agencies shall maintain records of all certificates of re-export which they issue and, to the extent possible, of the reference numbers of the certificates under cover of which re-exported coffee was originally imported, for a period of not less than four years. Such records shall be made available to the Executive Director on request.

*Rule 10***COFFEE PLACED UNDER CUSTOMS CONTROL**

1. Except as otherwise agreed between a member and the Executive Director, a valid certificate in Form O, R, RS or T shall be withdrawn by the customs service at the time a parcel of coffee is placed under its control but is not intended for immediate importation. Valid certificates withdrawn by the customs service shall be completed by the insertion of the information required in the left-hand section of Part B.

2. Provided that the customs service of a member is satisfied on the basis of information in the relevant valid certificate and other documents that other provisions of these rules have not been infringed, it may permit a parcel of coffee to be placed under customs control although:

(a) some (or, in the case of coffee processed in and received from an importing member, all) of the bags or other containers bear no ICO identification marks or the ICO identification marks appearing on the bags or other containers are illegible or incomplete or the markings on some bags in the parcel do not accord in all respects with those shown on the relevant certificate;

(b) the net weight of the parcel of coffee to be placed under customs control is not identical to that described in the certificate provided the number of

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- bags is equal to or less than that shown on the certificate and that the difference in weight is not more than 1 % above the weight given in the certificate;
- (c) the information on the certificate concerning the country of destination is not accurate or the information concerning the port or point of destination is missing or is not accurate.
3. If a parcel of coffee is permitted to be placed under customs control under the provisions of paragraph 2 of this rule, the customs service of the member concerned shall, in the box provided for observations in Part B on the certificate, state how the parcel of coffee differs from that described in the certificate. In particular it shall:
- (a) in the case of anomalies of the type referred to in subparagraph (a) of paragraph 2 of this rule, enter when available, such marks as appear on the bags or other containers;
- (b) enter the net weight of the parcel if it is not identical to that shown on the certificate;
- (c) if the information on the certificate concerning the country of destination is not accurate or the information concerning the port or point of destination is missing or is not accurate, insert the correct information in the relevant box in Part A of the certificate and apply its cachet thereto.
4. Valid certificates withdrawn and completed in accordance with the provisions of paragraph 1 of this rule shall be forwarded to the Organization by the safest and quickest possible means as soon as possible and in any case within 30 days of the close of the month of collection.
5. A certificate withdrawn by the customs service in accordance with the provisions of paragraph 1 of this rule may not be used in part or in whole to obtain a credit of transit stamps.
6. Valid certificates forwarded to the Organization under the provisions of paragraph 4 of this rule shall be sent in securely packed batches of not more than 100.
7. Except as otherwise agreed between the member and the Executive Director, each batch of valid certificates shall be accompanied by a covering note listing the reference numbers of the certificates enclosed therewith and the net quantity of coffee covered by each certificate. Each batch and the accompanying covering note shall bear a serial number. A copy of the covering note shall be forwarded simultaneously to the Organization under separate cover.
8. Except as otherwise agreed between the member and the Executive Director, the Executive Director shall acknowledge receipt of each batch of valid certificates by stamping and returning the covering note.
9. No certificates shall be withdrawn under the provisions of paragraph 1 of this rule to cover the placing under customs control of samples and parcels up to a maximum net weight of 60 kilograms of green coffee or the equivalent thereof, namely:
- (i) 120 kilograms of dried coffee cherry; or
 - (ii) 75 kilograms of parchment coffee; or
 - (iii) 50,4 kilograms of roasted coffee; or
 - (iv) 23 kilograms of soluble or liquid coffee.

*Rule 11***RE-SHIPMENT OF COFFEE PLACED UNDER CUSTOMS CONTROL**

1. Subject to the exceptions described in paragraphs 8 of this rule, every re-shipment of coffee placed under customs control in accordance with the provisions of paragraph 1 of rule 10 shall be covered by a valid certificate of re-shipment in Form RS completed and issued in accordance with these rules.
2. The original and the first copy of each certificate of re-shipment shall bear the cachet of the customs service of the issuing member. This shall be applied by the customs service when it is satisfied that re-shipment is about to take place.
3. In case of re-shipments to members, the original of the certificate of re-shipment shall be given to the shipper or his agent to accompany the shipping documents. The first copy of the certificate shall be forwarded by the safest and quickest possible means to the Organization by the issuing member as soon as possible and in any case within 30 days of the date of re-shipment.
4. In the case of re-shipments to non-members, the original of the certificate of re-shipment shall be withdrawn by the customs service and together with the first copy of the certificate shall be forwarded by the safest and quickest possible means to the Organization by the issuing member as soon as possible and in any case within 30 days of the date of re-shipment.
5. First copies of certificates of re-shipment forwarded to the Organization under the provisions of paragraph 3 of this rule and first copies and originals forwarded under the

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provisions of paragraph 4 shall be sent in securely packed batches of not more than 100.

6. Except as otherwise agreed between the member and the Executive Director, each batch of certificates shall be accompanied by a covering note listing the reference numbers of the certificates enclosed therewith and the net quantity of coffee covered by each certificate. Each batch of certificates and the accompanying covering note shall bear a serial number. A copy of the covering note shall be forwarded simultaneously to the Organization under separate cover.

7. Except as otherwise agreed between the member and the Executive Director, the Executive Director shall acknowledge receipt of each batch of documents by stamping and returning the covering note.

8. Certificates of re-shipment need not be issued to cover:

- (a) small quantities of coffee for direct consumption as stores on ships, aircraft and other international commercial carriers; and
- (b) samples and parcels up to a maximum net weight of 60 kilograms of green coffee or the equivalent thereof, namely:
 - (i) 120 kilograms of dried coffee cherry; or
 - (ii) 75 kilograms of parchment coffee; or
 - (iii) 50,4 kilograms of roasted coffee; or
 - (iv) 23 kilograms of soluble or liquid coffee.

9. Certifying agencies shall maintain records of all certificates of re-shipment which they issue and of the reference numbers of the certificates withdrawn when the re-shipped coffee was originally placed under customs control for a period of not less than four years. Such records shall be made available to the Executive Director on request.

Rule 12

COFFEE IN TRANSIT

Coffee located within the territory of a member

1. If coffee which is located within the territory of a member but which has not been imported is covered by a valid certificate in Form O, R, RS or T, the holder of the certificate may, on surrendering the certificate to a

certifying agency, apply for the issue of certificates of transit in Form T in exchange therefor or may have the net weight of the green coffee or the green coffee equivalent of the coffee covered by the surrendered certificate credited to a transit stamp account opened in his name, save that certificates in Form T issued to cover imports of coffee from non-members shall not be used in part or in whole to obtain a credit of transit stamps. Valid certificates surrendered under this provision or under the provision of paragraph 11 of this Rule shall be completed by the insertion of the information required in the right-hand section of Part B and shall be forwarded by the member concerned to the Executive Director as soon as possible and in any case within 30 days of the close of the month of collection.

2. Certificates of transit in Form T issued in accordance with the provisions of this rule shall be validated with coffee transit stamps affixed in accordance with the provisions of rule 16.

3. When the holder of a transit stamp account requires a certificate of transit he shall request the certifying agency with which he holds his account to issue him with such a document and shall inform the certifying agency of the reference number of the surrendered certificate on the basis of which he is requesting the new certificate. The certifying agency, having satisfied itself that the applicant has sufficient credit remaining from the surrendered certificate to permit the issuing of the new certificate, shall issue the certificate and validate it with coffee transit stamps which it shall charge to the account of the applicant.

4. A certifying agency may issue certificates of transit under the provisions of this rule for the quantities of coffee and for the destinations requested by the applicant provided that:

- (a) valid certificates in forms O, R, RS or T have been surrendered;
- (b) the sum total of the coffee covered by the certificates issued shall not exceed the quantity covered by the surrendered certificate;
- (c) the certifying agency is satisfied that the coffee exists in the reported location and is the coffee described in the surrendered certificate at the time it was issued.

5. In the case of shipments to members, the original of each certificate of transit issued under the provisions of this rule shall be given to the shipper or his agent to accompany the shipping documents. The first copy of the certificate shall be forwarded by the safest and quickest possible means to the Organization by the issuing member as soon

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as possible and in any case within 30 days of the date of issue. To the extent possible, the copies shall be attached to the originals of the certificates on which they are based.

6. In the case of shipments to non-members, the original of the certificate of transit together with the first copy of the certificate shall be forwarded by the safest and quickest possible means to the Organization by the issuing member as soon as possible and in any case within 30 days of the date of issue.

7. First copies (and, in the case of shipments to non-members, originals) of certificates of Transit and the originals of the certificates on which they are based, forwarded to the Organization under the provisions of paragraphs 5 and 6 of this rule, shall be sent in securely packed batches of not more than 50 sets ⁽¹⁾.

8. Except as otherwise agreed between the member and the Executive Director, each batch of certificates shall be accompanied by a covering note listing the reference numbers of the certificates enclosed therewith and the net quantity of coffee covered by each certificate. Each batch and the accompanying covering note shall bear a serial number. A copy of the covering note shall be forwarded simultaneously to the Organization under separate cover.

9. Except as otherwise agreed between the member and the Executive Director, the Executive Director shall acknowledge receipt of each batch of certificates by stamping and returning the covering note.

10. Certifying agencies shall maintain records of all certificates of transit which they issue and the basis for their issue for a period of not less than four years. Such records shall be made available to the Executive Director on request.

Coffee afloat

11. If the holder of a valid certificate in Form O, R, RS or T covering a parcel of coffee afloat wishes to split the parcel, he may, on surrendering the certificate and any documents required for the purposes of subparagraph (c) of paragraph 4 of this rule, to a certifying agency, apply for the issue of certificates of transit in Form T in exchange therefor. Such certificates shall be issued in accordance with the provisions of paragraphs 1 to 10 of this rule.

⁽¹⁾ A set shall consist of the first copy of a certificate of transit (and in the case of shipments to non-members, the original) and the original of the certificate on which it is based.

Rule 13

CHANGE OF DESTINATION FROM A MEMBER TO A NON-MEMBER

If the destination of coffee covered by a valid certificate in Form O, R, RS or T is changed from a member to a non-member, the holder shall surrender the certificate to a certifying agency which shall withdraw the certificate without replacing it and forward it immediately to the Executive Director marked: 'Withdrawn, destination changed to non-member'. Whenever possible, the certifying agency shall specify the non-member to which the coffee has been consigned.

Rule 14

LOSS OF VALID CERTIFICATES

1. Certifying agencies, customs services and individuals handling certificates shall take all reasonable steps to ensure the security of such certificates.

2. If a valid certificate in Form O, R, RS or T is lost before it has been surrendered to a certifying agency or withdrawn by a customs service in accordance with the provisions of these rules, the trader holding title to the coffee covered by the missing certificate shall inform a certifying Agency of the loss and shall provide as much as possible of the following information concerning the missing certificate:

- (a) its reference number and date of issue;
- (b) the form and the net weight of the coffee it covers;
- (c) the ICO identification mark and the other markings on the bags or other containers;
- (d) the name of the vessel or form of transport on which the coffee is being carried or on which it arrived at its present location;
- (e) the destination of the coffee;
- (f) the name and address of the importer (including if possible the telex and/or telephone number);
- (g) written confirmation from the certifying agency which issued the certificate that it was issued in accordance with the provisions of these rules;

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- (h) in the case of a missing certificate of origin in Form O or certificate of transit, written confirmation from the bank handling the transaction that the certificate was validated with coffee export stamps or coffee transit stamps, as appropriate, in accordance with the provisions of these rules;
- (i) in the case of coffee held in a warehouse, a written declaration by the manager of the warehouse identifying the coffee and confirming the period of storage; and
- (j) an explanation in writing of the loss of the certificate and the steps taken to recover it.

3. The certifying agency shall forward the relevant information to the Executive Director. On the basis of the information so provided, the Executive Director may decide to request the authorities in the country into which the coffee is to be imported, as an exceptional case, to permit the entry of the coffee without the presentation of the missing certificate which shall simultaneously be declared invalid.

4. The Executive Director shall inform members of all certificates declared invalid under the provisions of paragraph 3 of this rule.

5. Should a certificate declared invalid under the provisions of paragraph 3 of this rule be found, the finder shall surrender it immediately to a certifying agency which shall forward it to the Executive Director with a letter of explanation.

6. The Executive Director shall carry out periodic checks to ensure that certificates which have been reported lost and in respect of which the above procedures have been applied are not subsequently used to cover the importation of further coffee.

Rule 15

COFFEE EXPORT STAMPS

Supply of stamps

1. Subject to the payment of any levies which may be imposed under the provisions of Articles 47, 50 and 55 of the International Coffee Agreement 1983, coffee export stamps shall be supplied to each exporting member (and to the United States of America for use by Hawaii and to Fiji) at quarterly intervals and be made available to the authorities concerned at least 15 days before the commencement of each quarter.

2. After consultation with the member, the Executive Director shall appoint in each producing member or member group a bank or financial institution (hereinafter referred to as the agent) independent of the certifying agency and the coffee authority, to act as agent of the International Coffee Organization in respect of the coffee export stamps allocated to the member. The agent shall be acceptable to both the Executive Director and the member. The Executive Director may at any time, for cause, declare an agent to be no longer acceptable and may appoint an alternative agent.

3. At least 15 days prior to the beginning of each semester, the Executive Director shall deposit with the agent a quantity of coffee export stamps equal to the total of the member's export entitlement for the ensuing semester plus an additional reserve to be determined by the Executive Director to cover possible increases in export entitlement and other contingencies. Any cost arising from the provision of this service by the agent shall be met by the member concerned.

4. The agent shall supply coffee export stamps to the certifying agency in the producing country only on the instructions of the Executive Director who shall stipulate the total quantity of coffee export stamps which shall be supplied for each quarter.

5. If no agent has been appointed under the provisions of paragraph 2 of this rule the Executive Director shall issue at quarterly intervals coffee export stamps equivalent to the total of the quarterly export entitlement of the member concerned. Such quarterly supplies of coffee export stamps shall be dispatched to the certifying agency of the member concerned or to such other competent authority as may be designated for this purpose by the member.

6. Coffee export stamps shall not be transferable and shall bear an individual country or member group (OAMCAF) code (see Annex 6) as well as a code to indicate the coffee year in which they are valid for use.

7. Coffee export stamps shall be in denominations of 25, 100, 150, 500, 1 000, 3 000, 10 000, 30 000, 100 000 and 300 000 kilograms. Each denomination shall be of a different colour. The Executive Director may add such additional denominations as experience may prove to be necessary and may withdraw such denominations as are no longer required.

8. At least 90 days before the beginning of each coffee year, each producing member shall notify the Executive Director of any changes in the percentage of each denomination required to make up the total of its export entitlement for the ensuing coffee year. In the absence of

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any such notification the Executive Director shall, when dispatching supplies of coffee export stamps for the ensuing coffee year, adopt the percentages used during the preceding year.

9. Members may on application to the agent or to the Executive Director be supplied with coffee export stamps of lower or higher denomination in exchange for stamps of the same total value surrendered during the currency of any coffee year provided that the stamps surrendered bear the same country code as those by which they are to be replaced.

Adjustment of export entitlements

10. If an upward adjustment of export entitlements is made during any quarter, the Executive Director shall immediately authorize the agent to release an additional quantity of coffee export stamps corresponding to the amount of the adjustment. If no agent has been appointed the appropriate quantity shall be dispatched immediately to the authority mentioned in paragraph 5 of this rule.

11. If a downward adjustment of export entitlements is made in respect of any quarter for which coffee export stamps have already been supplied, the exporting members concerned shall each surrender to the agent, where such exists, or alternatively to the Executive Director, a quantity of coffee export stamps corresponding to the amount by which its quarterly export entitlement has been reduced. If the surrender of the full quantity of stamps is not possible owing to the existence of outstanding *bona fide* contracts for the quarter in question, the member concerned shall notify the Executive Director who shall arrange a corresponding reduction in the quantity of stamps to be supplied for the ensuing quarter.

Payment of levies

12. As soon as coffee export stamps are supplied to a member, the Executive Director shall notify the member of any levies which may be payable on such stamps.

13. The member shall remit the total amount of any such levies in United States dollars to the Executive Director on notification by the Executive Director of the amount due.

14. If any member fails to pay the full amount due the executive Director shall withhold, from the next supply, coffee export stamps corresponding to the amount of levies remaining unpaid.

Withholding of stamps by the Executive Director

15. In arranging for the supply of coffee export stamps for any quarter the Executive Director shall in addition to taking into account any adjustment which may have been made in the quarterly export entitlement of each member, make appropriate deductions in respect of:

- (a) any previous understamping of certificates of origin for which the appropriate stamps have not been recovered;
- (b) any penalties or deductions applied under the provisions of Article 42 of the International Coffee Agreement 1983;
- (c) any levies which may remain unpaid on coffee export stamps previously supplied to the member.

16. The Executive Director may withhold 10 % of the coffee export stamps to be released to a member for the succeeding quarter if such member fails to fulfil any of the following conditions:

- (a) to forward:
 - (i) first copies of certificates of origin in Form O and copies of the relevant bills of lading within the period prescribed in paragraph 6 of rule 5;
 - (ii) first copies and originals of certificates of origin in Form X and copies of the relevant bills of lading within the period prescribed in paragraph 4 of rule 6;
- (b) to advise the Executive Director on or before the 15th day of each month, of the total value in kilograms of coffee export stamps used during the preceding month as required under the provisions of paragraph 19 of this rule;
- (c) to comply with its obligations under paragraph 2 of Article 53 of the International Coffee Agreement 1983.

17. The Executive Director shall inform the Executive Board when stamps are withheld under the provisions of paragraphs 14 and 16 of this rule. Stamps so withheld shall be released as soon as the member fulfils all the outstanding conditions and in any case not later than 30 days before the end of the coffee year. If a member fails to fulfil any of the outstanding conditions by the end of the coffee year the Executive Director shall withhold an equivalent amount of stamps from the first quarterly allocation for the ensuing year for the member concerned.

Report and accounting by producing members

18. Each producing member which receives a supply of

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coffee export stamps shall be responsible for the safe custody of the stamps.

19. Each member which receives a supply of coffee export stamps shall advise the Executive Director on or before the 15th day of each month, of the total value in kilograms of the coffee export stamps used during the preceding month.

20. After the end of the coffee year and not later than 30 October, each producing member shall render a final report, in a form to be agreed, to the agent where such exists or alternatively to the Executive Director, showing the total value in kilograms of the coffee export stamps received and used during the preceding coffee year and shall surrender with such report the full quantity of any balance of coffee export stamps which may remain unused.

Accounting by banks or financial institutions handling coffee export stamps

21. Each agent supplied with coffee export stamps under the provisions of paragraph 3 of this rule shall account quarterly and annually for all coffee export stamps received and issued on the authority of the Executive Director and shall surrender with the annual account any balance of unused stamps. Such accounting returns shall be furnished to the Executive Director not later than 45 days after the end of the quarter or coffee year to which they relate.

22. If the final accounts together with the balance of unused stamps have not been received 45 days after the end of the coffee year to which they relate, the Executive Director shall request the agent concerned to explain the reason for the delay. If, within 21 days of the date of such enquiry, the agent has not given a satisfactory explanation, the Executive Director shall report the matter to the Executive Board.

Reporting and accounting for levies

23. On receipt of the final report referred to in paragraphs 20 and 21 of this rule the Executive Director shall, subject to the provisions of paragraph 1 of this rule, prepare and submit to each member a statement showing the total amount of levies due and paid for the preceding coffee year.

24. If the total amount paid by the member is more than the amount due the Executive Director shall refund the difference.

Use of coffee export stamps

25. Each Certificate of origin in Form O issued to cover coffee exported to a member shall have firmly affixed to it (on the reverse) coffee export stamps which in total denomination correspond to the net weight of the green coffee or the green coffee equivalent of the coffee covered by the certificate except that any excess above the last whole multiple of 25 kilograms need not be covered although such excess (of 24 kilograms or less) shall be counted as part of quota exports. (For example, a consignment of 399 kilograms requires stamps to the value of 375 kilograms whereas a consignment of 400 kilograms requires stamps to the value of 400 kilograms). Under no circumstances shall coffee export stamps be affixed to sheets of paper attached to certificates of origin. In other respects, certificates of origin in Form O shall be completed and issued in accordance with the general guidance given in Annex 1 B and in rule 5.

26. In the case of a certificate of origin in Form O covering a shipment of coffee in a form other than green, the net weight in green coffee equivalent shall be indicated in box 15. To find the green coffee equivalent, the following conversion factors shall be applied:

- Dried coffee cherry: multiply the net weight of the dried coffee cherry by 0,50,
- Parchment coffee: multiply the net weight of the parchment coffee by 0,80,
- Roasted coffee: multiply the net weight of the roasted coffee by 1,19,
- Liquid coffee: multiply the net weight of the dried coffee solids contained in the liquid coffee by 2,60,
- Soluble coffee: multiply the net weight of the soluble coffee by 2,60,
- Decaffeinated coffee: multiply the net weight of the decaffeinated coffee in green, roasted or soluble form by 1,00, 1,19 or 2,60 respectively.

27. Prior to export, the coffee export stamps affixed to each certificate of origin in form O shall be cancelled, either by the certifying agency or the customs authorities whichever may be more convenient, in such manner that the stamps cannot be used again but can still be identified without difficulty.

28. Coffee export stamps shall be valid for use only during the coffee year to which they are related by the year code printed thereon (for example, the first coffee year in which quotas are introduced will be indicated by the code '1'). For the purpose of these rules the year of shipment shall be determined by the latest customs date stamp of the

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producing member on the certificate of origin or the date of issue of the relevant bill of lading or equivalent document, whichever is the earlier, provided always that the latter date is not subsequent to 5 October.

Replacement of coffee export stamps

29. If a certificate of origin in Form O is spoiled or is withdrawn after coffee export stamps have been affixed thereto, the certifying agency concerned may obtain replacement stamps from the agent on presentation of the certificate with the stamps affixed. The agent shall withdraw the certificate and forward it to the Executive Director as soon as possible. Alternatively, if there is no agent the certifying agency may obtain replacements by forwarding the certificate direct to the Executive Director. Damaged stamps may be exchanged in like manner.

30. The loss of any coffee export stamps must be reported immediately to the Executive Director who, after such enquiries as he may deem necessary, may authorize their replacement.

31. If coffee export stamps are inadvertently affixed to a certificate of origin in Form O greatly in excess of the net weight of the green coffee or the green coffee equivalent of the coffee covered thereby and this is not discovered until after the opportunity to withdraw the document has passed, the producing member concerned may make application, giving all relevant details, to the Executive Director who may replace the excess stamps after making such enquiries as he may deem necessary.

32. Subject to the provisions of paragraph 1 of this rule, any refund of the levies arising from the loss of coffee export stamps will be made at the end of the coffee year once the statement referred to in paragraph 23 is prepared.

Audit and publication of accounts

33. As soon as possible after the close of each coffee year the Executive Director shall prepare coffee export stamp accounts which shall be independently audited. The accounts and the report of the auditor thereon shall be presented to the Executive Board for approval and publication.

*Rule 16***COFFEE TRANSIT STAMPS****Supply of stamps**

1. Coffee transit stamps shall be supplied to each importing member, which shall be responsible for the safe custody of the stamps.

2. After consultation with the member, the Executive Director shall appoint in each importing member an agent to receive coffee transit stamps allocated to the member and to administer the coffee transit stamp system on behalf of the International Coffee Organization. The agent shall be acceptable to both the Executive Director and the member. The Executive Director may at any time, for cause, declare an agent to be no longer acceptable and may appoint an alternative agent.

3. At least 21 days before the beginning of each coffee year the Executive Director shall deposit with the agent appointed to administer the coffee transit stamp system a quantity of coffee transit stamps equal to the estimated requirements of the Member for one year plus an additional reserve to be determined by the Executive Director to cover contingencies.

4. The Agent may advance to certifying agencies an initial quantity of coffee transit stamps not exceeding one quarter of the annual estimated requirements referred to in paragraph 3 of this rule.

5. Coffee transit stamps shall not be transferable and shall bear an individual country code (see Annex 6) and shall be overprinted with the letter 'T'. Coffee transit stamps for use in accordance with the provisions of rule 8 of these rules shall be overprinted with the letters 'NT'.

6. Coffee transit stamps shall be in denominations of 5, 25, 100, 150, 500, 1 000, 3 000, 10 000, and 30 000 kilograms. Each denomination shall be of a different colour. The Executive Director may add such additional denominations as experience may prove to be necessary and may withdraw such denominations as are no longer required.

Use of coffee transit stamps

7. Each certificate of transit shall have firmly affixed to it (on the reverse) coffee transit stamps which in total denomination correspond to the net weight of the green coffee or the green coffee equivalent of the coffee covered by the certificate except that any excess above the last whole multiple of five kilograms need not be covered although such excess (four kilograms or less) shall be

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charged to the transit stamp account of the recipient of the certificate. In other respects, certificates of transit shall be completed and issued in accordance with the general guidance given in Annex 5 B and in rule 12.

8. In the case of a certificate of transit covering a shipment of coffee in a form other than green, the net weight of green coffee equivalent shall be indicated in box 15. To find the green coffee equivalent, the conversion factors shown in paragraph 26 of rule 15 shall be applied.

9. Coffee transit stamps affixed to a certificate of transit shall be cancelled by the certifying agency in such manner that the stamps cannot be used again but can still be identified without difficulty.

Replenishment of coffee transit stamps

10. At intervals to be agreed upon, agents appointed to administer the coffee transit stamp system may apply to the Executive Director for the replenishment of stamps. The Executive Director shall authorize the replenishment of stamps only on receipt of valid certificates in Forms O, R, RS or T collected and credited to transit stamp accounts.

Accounting procedures of the agents appointed to administer the coffee transit stamp system

11. Each agent supplied with coffee transit stamps under the provisions of paragraph 3 of this rule shall account quarterly and annually for all coffee transit stamps received and issued on the authority of the Executive Director. Such accounting returns, in a form to be agreed, shall be provided to the Executive Director not later than 30 days after the end of the quarter or coffee year to which they relate.

12. Subject to arrangements to be agreed between each agent and the Executive Director an annual audit shall be conducted and the report of the auditor shall be submitted to the Executive Director.

Replacement of stamps

13. At the request of a certifying agency an agent supplied with coffee transit stamps under the provisions of paragraph 3 of this rule may:

- (a) exchange coffee transit stamps for stamps of lower or higher denomination having the same total value

provided that the stamps surrendered bear the same country code as those by which they are to be replaced;

- (b) replace the full value of any stamps affixed to spoiled certificates of transit or certificates which for other reasons have been surrendered before use. Such certificates shall be forwarded to the Executive Director and the stamps thereon accounted for in the quarterly and annual returns of account referred to in paragraph 11 of this rule.

Audit and publication of accounts

14. As soon as possible after the close of each coffee year the Executive Director shall prepare coffee transit stamp accounts which shall be independently audited. The accounts and the report of the auditor thereon shall be presented to the Executive Board for approval and publication.

Rule 17

ENTRY INTO FORCE AND SUSPENSION

Unless elsewhere provided for or otherwise deferred by resolution of the International Coffee Council, these rules shall enter into force on the date on which quotas come into effect and shall cease to be applied on the date on which quotas are suspended.

Rule 18

TRANSITIONAL ARRANGEMENTS

For all coffee imported on or after the date on which these rules enter into effect it shall be the responsibility of the importer to prove to the satisfaction of the customs service of the importing country the date on which the coffee was exported and to surrender the appropriate documentation.

Coffee exported on or after the date on which these rules enter into effect

2. For imports of coffee from producing members exported on or after the date on which these rules enter into effect, the customs service shall require a valid certificate in Form O, R, RS or T to be surrendered.

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3. Imports of coffee from non-members shall be subject to the provisions of rule 8 of these rules.

Coffee exported before the date on which these rules enter into effect

4. For imports of coffee which customs services are satisfied was exported before the date on which these rules enter into effect, the following procedures shall apply:

(a) *For coffee imported up to 60 days after the date on which these rules enter into effect*

Customs services shall require the surrender of the original of the certificate of origin in Form O issued in accordance with the provisions of rule 5 of the rules in document EB-2690/86 ⁽¹⁾ or, if a certificate is not available, shall require the surrender of an import return in Form I (see Annex 8) printed in accordance with the specifications in Annex 8 A and completed in accordance with the general guidance contained in Annex 8 B or shall apply an alternative procedure to be established between the member and the Executive Director. No certificates or import returns shall be required to cover the importation of samples and parcels up to a maximum net weight of 60 kilograms of green coffee, or the equivalent thereof, as specified in paragraph 10 of rule 7 of these rules nor in the case of the importation from an importing member of coffee processed in an importing member country. Import returns in Form I collected by customs services shall be forwarded to the Organization following the procedure laid down for the forwarding of certificates in paragraphs 5 to 8 of rule 7 of these rules.

(b) *For coffee imported more than 60 days after the date on which these rules enter into effect*

Except as otherwise agreed between the member and the Executive Director, not later than 60 days after the date on which these rules enter into effect, traders holding title to coffee not yet imported shall apply to a certifying agency for the issuing of a certificate of transit to cover the importation of the coffee.

5. The procedure for issuing certificates of transit in the circumstances described in subparagraph (b) of paragraph 4 of this rule shall be as follows. The trader holding title to the coffee shall provide the certifying agency with the following information concerning each parcel of coffee:

- (a) the reference number and date of issue of the relevant certificate of origin (if known) ⁽²⁾;
- (b) the form and the net weight of the coffee;
- (c) the ICO identification mark and the other markings on the bags or other containers ⁽³⁾;
- (d) the name of the vessel or form of transport on which the coffee is being carried or on which it arrived at its present location (if known); and
- (e) in the case of coffee held in a warehouse, a written declaration by the manager of the warehouse identifying the coffee and confirming the period of storage.

6. On the basis of the information provided in accordance with paragraph 5, the certifying agency shall issue the certificate of transit and credit the quantity of coffee concerned to a transit stamp account. The certifying agency shall forward the relevant information to the Executive Director.

Rule 19

IMPLEMENTATION

The Executive Director shall have the responsibility for taking such action as he considers necessary to facilitate the effective implementation of the controls provided for in the Agreement and in these rules, including the issuing from time to time of any administrative instructions which he may consider necessary.

Rule 20

AMENDMENTS

The Executive Board shall keep these rules under review and may make such amendments to them as it considers desirable.

⁽¹⁾ Rules for the application of a system of certificates of origin when quotas are suspended.

⁽²⁾ Not applicable in the case of coffee from non-members or coffee re-exported from one importing member to another.

⁽³⁾ Not applicable in the case of coffee from non-members or coffee processed by and imported from an importing member.

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ANNEX I

CERTIFICATE OF ORIGIN IN FORM O



Form approved by the:

INTERNATIONAL COFFEE ORGANIZATION
22 Berners Street, London W1P 4 DD, England

1. Valid for importation or replacement until

PART A: FOR USE BY ISSUING AUTHORITY

2. Reference No.	Country Code	Port Code	Serial No.
3. Producing country			
4. Country of destination			
5. Name of ship/other carrier	6. Port of loading/intermediate ports	7. Date of shipment	8. Leave blank
9. Port or point of destination			
10. Shipping marks a. ICO identification mark ----- / ----- / ----- b. Other marks	11. Number of bags or other containers	12. Description of coffee <input type="checkbox"/> Green (Crude) <input type="checkbox"/> Roasted <input type="checkbox"/> Soluble <input type="checkbox"/> Other	13. Net weight of shipment 14. Unit of weight <input type="checkbox"/> kg. <input type="checkbox"/> lb.
15. Other relevant information			
It is hereby certified that the coffee described above was grown in the abovementioned producing country			
16. Customs stamp of issuing country:		17. Stamp of Certifying Agency:	
Date _____ Signature of authorized Customs Officer _____		Date of issue _____ Signature of authorized Certifying Officer _____	

PART B: FOR USE WHEN CERTIFICATE IS COLLECTED. COMPLETED CERTIFICATE TO BE FORWARDED TO THE ICO.

<p>18. NOTATION BY CUSTOMS SERVICE</p> <p>Certificate collected and coffee imported or placed under Customs control</p> <p>Customs entry number: _____</p> <p>Observations: _____</p> <p>Quantity (if different from boxes 11 or 13): _____</p>	<p>19. NOTATION BY CERTIFYING AGENCY OTHER THAN CUSTOMS</p> <p>Certificate collected and credited to Transit Stamp Account</p> <p>Observations: _____</p>
Place _____ Date _____	Place _____ Date _____
Customs stamp of collecting country	Stamp of Certifying Agency
Signature or equivalent of authorized Customs Officer _____	Signature of authorized Certifying Officer _____

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ANNEX I A

MEASUREMENTS OF CERTIFICATE OF ORIGIN IN FORM O



INTERNATIONAL COFFEE ORGANIZATION
22 Berners Street, London W1P 4 DD, England

Form approved by the:

52,5 mm

1. Valid for importation or replacement until

PART A: FOR USE BY ISSUING AUTHORITY

210 mm

2. Reference No.	Country Code	Port Code	Serial No.
3. Producing country			
4. Country of destination			
5. Name of ship/other carrier	6. Port of loading/intermediate ports	7. Date of shipment	8. Leave blank
9. Port or point of destination			
10. Shipping marks	11. Number of bags or other containers	12. Description of coffee	13. Net weight of shipment
a. ICO identification mark		<input type="checkbox"/> Green (Crude)	14. Unit of weight <input type="checkbox"/> kg. <input type="checkbox"/> lb.
----- / ----- / -----		<input type="checkbox"/> Roasted	
b. Other marks		<input type="checkbox"/> Soluble	
		<input type="checkbox"/> Other	
15. Other relevant information			
It is hereby certified that the coffee described above was grown in the abovementioned producing country			
16. Customs stamp of issuing country:		17. Stamp of Certifying Agency:	
Date	Signature of authorized Customs Officer	Date of issue	Signature of authorized Certifying Officer

PART B: FOR USE WHEN CERTIFICATE IS COLLECTED. COMPLETED CERTIFICATE TO BE FORWARDED TO THE ICO.

<p>18. NOTATION BY CUSTOMS SERVICE</p> <p>Certificate collected and coffee imported or placed under Customs control</p> <p>Customs entry number:</p> <p>Observations:</p> <p>Quantity (if different from boxes 11 or 13):</p> <p>Place Date</p> <p>Customs stamp of collecting country</p> <p>Signature or equivalent of authorized Customs Officer</p>	<p>19. NOTATION BY CERTIFYING AGENCY OTHER THAN CUSTOMS</p> <p>Certificate collected and credited to Transit Stamp Account</p> <p>Observations:</p> <p>.....</p> <p>Place Date</p> <p>Stamp of Certifying Agency</p> <p>Signature of authorized Certifying Officer</p>

297 mm

← 20 mm

7 mm →

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ANNEX I B

CERTIFICATE OF ORIGIN FOR EXPORTS TO MEMBERS

General guidance for completion of certificate of origin in form O

PART A

To be completed by the certifying agency and the customs service of the issuing member

1. Enter the date on which the period of validity of the certificate lapses (nine months from the end of the quarter in which the certificate is issued).
2. The reference number shall include the code number of the member issuing the certificate (see Annex 6 to these rules) and the code number of the port or inland point of export (two digits to be supplied by the member). This prefix of up to five digits shall be followed by the serial number of the certificate (each certifying agency shall ensure that the numbering of the certificates of origin in Form O which it issues shall begin at '1' on 1 October each year and shall proceed consecutively until 30 September the following year).
3. Enter the name of the country in which the coffee was produced.
4. Enter the name of the country of destination.
5. Enter the name of the vessel on board which the coffee is to be shipped. If the coffee is not to be forwarded by ship, enter appropriate information concerning the form of transport, for example, lorry, lighter, rail.
6. Enter the name of the port or other place at which the coffee is to be loaded and the name of any port or point in transit at which the coffee will be unloaded before re-forwarding to the destination shown on the certificate. If the coffee is proceeding direct to its destination enter the word 'direct'.
7. Enter the date on which the coffee is to be shipped.
8. Leave blank (for use by the International Coffee Organization).
9. Enter the name of the port or other place to which the coffee is destined.
10. The bags or containers in each parcel of coffee covered by a single certificate of origin shall bear a unique ICO identification mark, printed inside a box or stamped on a metal strip affixed to the bags or other containers. Enter the ICO identification mark and any additional shipping marks or other identification in the spaces provided.
11. Enter the number of bags or other containers.
12. Mark 'X' in the appropriate box. If coffee other than green, roasted or soluble is being exported, specify the form of such other coffee in box 15 (see definitions in Article 3 of the International Coffee Agreement 1983). If an export of coffee includes more than one form of coffee, separate certificates are required for each form of coffee included in the shipment.
13. Enter net weight, rounded to nearest whole unit of weight (one pound equals 0,4536 kilograms).
14. Specify unit of weight by marking 'X' in the appropriate box.
15. Enter any additional information relevant to the parcel of coffee described in the certificate.
16. The customs service in the port or other location from which the coffee is exported shall stamp the certificate as confirmation that export is about to take place. The authorized customs officer applying the stamp shall sign and date the certificate in the spaces provided.
17. The certifying officer shall stamp the certificate with the stamp of the certifying agency and shall sign and date the certificate in the spaces provided.

Note:

If the member has opted for a certificate of origin on which box 10 has been modified to allow more than one ICO identification mark to be entered as provided for in paragraph 3 of rule 2 of these rules and there is no space in which to enter additional shipping marks in this box, the additional shipping marks should, to the extent possible, be shown in full in box 15.

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The first copy of each certificate of origin in Form O shall be forwarded to the International Coffee Organization together with

a copy of the relevant bill of lading or equivalent document within 21 days of the date of shipment.

Each original certificate of origin in Form O shall be validated with coffee export stamps affixed to the reverse in accordance with the provisions of rule 15 of these rules.

PART B

To be completed by the certifying agency or the customs service withdrawing the certificate

18. (a) If the coffee covered by the certificate is imported, the customs service of the country of importation shall:
- (i) withdraw the certificate;
 - (ii) enter the customs entry number and any relevant observations, including the information required in accordance with the provisions of paragraph 3 of rule 7 of these rules;
 - (iii) enter the place and date of importation; and
 - (iv) affix its cachet as confirmation that the coffee has been imported;
- (b) except as otherwise agreed between a member and the executive Director in accordance with the provisions of paragraph 1 of rule 10 of these rules, if the coffee covered by the certificate is placed under customs control, the customs service in whose custody the coffee is placed shall:
- (i) withdraw the certificate;
 - (ii) enter any relevant observations, including the information required in accordance with the provisions of paragraph 3 of rule 10 of these rules;
 - (iii) enter the location of the coffee and the date on which it was placed under custody; and
 - (iv) affix its cachet as confirmation that the coffee has been placed under its control.
19. If the certificate is presented for crediting to a transit stamp account, the certifying officer withdrawing the certificate shall enter the place and date of collection and shall stamp and sign the certificate.

IMPORTANT


Each valid certificate of origin in Form O withdrawn by a customs service or a certifying agency shall be forwarded to the International Coffee Organization within 30 days of the close of the month of collection.

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ANNEX 2

CERTIFICATE OF ORIGIN IN FORM X

CERTIFICATE OF ORIGIN FORM X
FOR EXPORTS TO NON-MEMBERS

1. Name and address of exporter				Form approved by the:  INTERNATIONAL COFFEE ORGANIZATION 22 Berners Street, London W1P 4 DD, England					
2. Name and address of importer									
3. Reference No.				Country Code		Port Code		Serial No.	
4. Producing country									
5. Country of destination									
6. Name of ship/other carrier			7. Port of loading/intermediate ports			8. Date of shipment		9. Leave blank	
10. Port or point of destination									
11. Shipping marks a. ICO Identification mark --- / --- / --- b. Other marks			12. Number of bags or other containers 			13. Description of coffee <input type="checkbox"/> Green (Crude) <input type="checkbox"/> Roasted <input type="checkbox"/> Soluble <input type="checkbox"/> Other		14. Net weight of shipment 15. Unit of weight <input type="checkbox"/> kg. <input type="checkbox"/> lb.	
16. Other relevant information									
It is hereby certified that the coffee described above was grown in the abovementioned country									
17. Customs stamp of issuing country					18. Stamp of Certifying Agency				
Date Signature of authorized Customs Officer					Date of issue Signature of authorized Certifying Officer				

PART B: FOR USE BY SURVEYING AGENT

19. CERTIFICATION BY SURVEYING AGENT IN THE CASE OF TRANSHIPMENT							
First port of transhipment		Transhipment date		Second port of transhipment		Transhipment date	
Destination		Name of ship or other carrier		Destination		Name of ship or other carrier	
Date Signature of surveying agent				Date Signature of surveying agent			
20. CERTIFICATION OF IMPORTATION BY SURVEYING AGENT							
Country of import		Place of entry		Date Signature of surveying agent			
		Date of entry					
Observations							

COUNCIL REGULATION (EEC) NO 2896/87 : APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983, WHEN QUOTAS ARE IN EFFECT

ANNEX 2 A

MEASUREMENTS OF CERTIFICATE OF ORIGIN IN FORM X

CERTIFICATE OF ORIGIN FORM X
FOR EXPORTS TO NON-MEMBERS

1. Name and address of exporter

2. Name and address of importer

Form approved by the:



INTERNATIONAL COFFEE ORGANIZATION
22 Berners Street, London W1P 4 DD, England

4. Producing country

5. Country of destination

3. Reference No.

Country Code	Port Code	Serial No
--------------	-----------	-----------

6. Name of ship/other carrier

7. Port of loading/intermediate ports

8. Date of shipment

9. Leave blank

10. Port or point of destination

11. Shipping marks

a. ICO Identification mark

----- / ----- / -----

b. Other marks

12. Number of bags or other containers

13. Description of coffee

Green (Crude)

Roasted

Soluble

Other

14. Net weight of shipment

15. Unit of weight kg. lb.

16. Other relevant information

It is hereby certified that the coffee described above was grown in the abovementioned country

17. Customs stamp of issuing country

Date

Signature of authorized Customs Officer

18. Stamp of Certifying Agency

Date of issue

Signature of authorized Certifying Officer

PART B: FOR USE BY SURVEYING AGENT

19. CERTIFICATION BY SURVEYING AGENT IN THE CASE OF TRANSHIPMENT

First port of transhipment	Transhipment date	Second port of transhipment	Transhipment date
Destination	Name of ship or other carrier	Destination	Name of ship or other carrier
Date	Signature of surveying agent	Date	Signature of surveying agent

20. CERTIFICATION OF IMPORTATION BY SURVEYING AGENT

Country of import	Place of entry	Date	Signature of surveying agent
	Date of entry		

Observations

297 mm

← 20 mm

7 mm

V

COUNCIL REGULATION (EEC) NO 2896/87 : APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983, WHEN QUOTAS ARE IN EFFECT

ANNEX 2 B

CERTIFICATE OF ORIGIN FOR EXPORTS TO NON-MEMBERS**General guidance for completion of certificate of origin in Form X**

PART A

To be completed by the certifying agency and the customs service of the issuing member

1. Enter the name and address of the exporter.
 2. Enter the name and address of the importer, or if not available, the name and address of the buyer.
 3. The reference number shall include the code number of the member issuing the certificate (see Annex 6 to these rules) and the code number of the port or inland point of export (two digits to be supplied by the member). This prefix of up to five digits shall be followed by the serial number of the certificate (each certifying agency shall ensure that the numbering of the certificates of origin in Form X which it issues shall begin at '1' on 1 October each year and shall proceed consecutively until 30 September the following year).
 4. Enter the name of the country in which the coffee was produced.
 5. Enter the name of the country of destination.
 6. Enter the name of the vessel on board which the coffee is to be shipped. If the coffee is not to be forwarded by ship, enter appropriate information concerning the form of transport, for example, lorry, lighter, rail.
 7. Enter the name of the port or other place at which the coffee is to be loaded and the name of any port or point in transit at which the coffee will be unloaded before re-forwarding to the destination shown on the certificate. If the coffee is proceeding direct to its destination enter the word 'direct'.
 8. Enter the date on which the coffee is to be shipped.
 9. Leave blank (for use by the International Coffee Organization).
 10. Enter the name of the port or other place to which the coffee is destined.
 11. The bags or containers in each parcel of coffee covered by a single certificate of origin shall bear a unique ICO identification mark, printed inside a box or stamped on a metal strip affixed to the bags or other containers. Enter the ICO identification mark and any additional shipping marks or other identification in the spaces provided.
- Note:*
- If the Member has opted for a certificate of origin on which box 11 has been modified to allow more than one ICO identification mark to be entered as provided for in paragraph 3 of rule 2 of these rules and there is no space in which to enter additional shipping marks in this box, the additional shipping marks should, to the extent possible, be shown in full in box 16.
12. Enter the number of bags or other containers.
 13. Mark 'X' in the appropriate box. If coffee other than green, roasted or soluble is being exported, specify the form of such other coffee in box 16 (see definitions in Article 3 of the International Coffee Agreement 1983). If an export of coffee includes more than one form of coffee, separate certificates are required for each form of coffee included in the shipment.
 14. Enter net weight, rounded to nearest whole unit of weight (one pound equals 0,4536 kilograms).
 15. Specify unit of weight by marking 'X' in the appropriate box.
 16. Enter any additional information relevant to the parcel of coffee described in the certificate.
 17. The customs service in the port or other location from which the coffee is exported shall stamp the certificate as

COUNCIL REGULATION (EEC) NO 2896/87 : APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983, WHEN QUOTAS ARE IN EFFECT

confirmation that export is about to take place. The authorized customs officer applying the stamp shall sign and date the certificate in the spaces provided.

18. The certifying officer shall stamp the certificate with the stamp of the certifying agency and shall sign and date the certificate in the spaces provided.

IMPORTANT

The original and the first copy of each certificate of origin in Form X shall be forwarded to the International Coffee Organization together with a copy of the relevant bill of lading or equivalent document within 21 days of the date of shipment.

PART B

For use if measures for the verification of exports to non-members are introduced

COUNCIL REGULATION (EEC) NO 2896/87 : APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983, WHEN QUOTAS ARE IN EFFECT

ANNEX 3

CERTIFICATE OF RE-EXPORT IN FORM R



Form approved by the:

INTERNATIONAL COFFEE ORGANIZATION
22 Berners Street, London W1P 4 DD, England

1. Valid for importation or replacement until

PART A: FOR USE BY ISSUING AUTHORITY

2. Reference No.	Country Code	Port Code	Serial No.
3. Country of re-export			
4. Country of destination			
5. Name of ship/other carrier	6. Port of loading/intermediate ports	7. Date of shipment	8. Leave blank
9. Port or point of destination			
10. ICO Identification mark --- / --- / --- --- / --- / --- --- / --- / --- --- / --- / --- --- / --- / ---	11. Number of bags or other containers Total	12. Description of coffee <input type="checkbox"/> Green (Crude) <input type="checkbox"/> Roasted <input type="checkbox"/> Soluble <input type="checkbox"/> Other	13. Net weight of shipment 14. Unit of weight <input type="checkbox"/> kg. <input type="checkbox"/> lb.
15. Other marks and other relevant information			
It is hereby certified that the coffee described above is being re-exported from the country issuing this Certificate.			
16. Customs stamp of issuing country: Date Signature of authorized Customs Officer		17. Stamp of Certifying Agency: Date of issue Signature of authorized Certifying Officer	

PART B: FOR USE WHEN CERTIFICATE IS COLLECTED. COMPLETED CERTIFICATE TO BE FORWARDED TO THE ICO.

18. NOTATION BY CUSTOMS SERVICE Certificate collected and coffee imported or placed under Customs control Customs entry number: Observations: Quantity (if different from boxes 11 or 13): Place Date	19. NOTATION BY CERTIFYING AGENCY OTHER THAN CUSTOMS Certificate collected and credited to Transit Stamp Account Observations: Place Date
Customs stamp of collecting country Signature or equivalent of authorized Customs Officer	Stamp of Certifying Agency Signature of authorized Certifying Officer

COUNCIL REGULATION (EEC) NO 2896/87 : APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983, WHEN QUOTAS ARE IN EFFECT

ANNEX 3 A

MEASUREMENTS OF CERTIFICATE OF RE-EXPORT IN FORM R



INTERNATIONAL COFFEE ORGANIZATION
22 Berners Street, London W1P 4 DD, England

Form approved by the:

52,5 mm

1. Valid for importation or replacement until

PART A: FOR USE BY ISSUING AUTHORITY

210 mm

2. Reference No.		Country Code		Port Code		Serial No.	
3. Country of re-export							
4. Country of destination							
5. Name of ship/other carrier		6. Port of loading/intermediate ports		7. Date of shipment		8. Leave blank	
46 mm		45,5 mm		46 mm		45,5 mm	
9. Port or point of destination							
10. ICO Identification mark		11. Number of bags or other containers		12. Description of coffee		13. Net weight of shipment	
----- / ----- / -----			<input type="checkbox"/> Green (Crude) <input type="checkbox"/> Roasted <input type="checkbox"/> Soluble <input type="checkbox"/> Other		14. Unit of weight <input type="checkbox"/> kg. <input type="checkbox"/> lb	
----- / ----- / -----		.....		34 mm			
----- / ----- / -----		.....		34,5 mm			
----- / ----- / -----						
----- / ----- / -----						
15. Other marks and other relevant information							
It is hereby certified that the coffee described above is being re-exported from the country issuing this Certificate.							
16. Customs stamp of issuing country:				17. Stamp of Certifying Agency:			
Date				Date of issue			
Signature of authorized Customs Officer				Signature of authorized Certifying Officer			

PART B: FOR USE WHEN CERTIFICATE IS COLLECTED. COMPLETED CERTIFICATE TO BE FORWARDED TO THE ICO.

18. NOTATION BY CUSTOMS SERVICE		19. NOTATION BY CERTIFYING AGENCY OTHER THAN CUSTOMS	
Certificate collected and coffee imported or placed under Customs control		Certificate collected and credited to Transit Stamp Account	
Customs entry number:		Observations:	
Observations: .....		.....
Quantity (if different from boxes 11 or 13):			
Place	Date	Place	Date
Customs stamp of collecting country		Stamp of Certifying Agency	
Signature or equivalent of authorized Customs Officer		Signature of authorized Certifying Officer	

20 mm

297 mm

8,5 mm

8,5 mm

8 mm

25,5 mm

8,5 mm

34 mm

34,5 mm

8,5 mm

51 mm

8,5 mm

83,5 mm

7 mm

COUNCIL REGULATION (EEC) NO 2896/87 : APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983, WHEN QUOTAS ARE IN EFFECT

ANNEX 3 B

CERTIFICATE OF RE-EXPORT

General guidance for completion of certificate of re-export in form R

PART A

To be completed by the certifying agency and the customs service of the issuing member

1. Enter the date on which the period of validity of the certificate lapses (nine months from the end of the quarter in which the certificate is issued).
2. The reference number shall include the code number of the member issuing the certificate (see Annex 6 to these rules) and the code number of the port or inland point of re-export (two digits to be supplied by the member). This prefix of up to five digits shall be followed by the serial number of the certificate (each certifying agency shall ensure that the numbering of the certificates of re-export which it issues shall begin at '1' on 1 October each year and shall proceed consecutively until 30 September the following year).
3. Enter the name of the country in which the coffee is to be re-exported.
4. Enter the name of the country to which the coffee is destined.
5. Enter the name of the vessel on board which the coffee is to be shipped. If the coffee is not to be forwarded by ship, enter appropriate information concerning the form of transport, for example, lorry, lighter, rail.
6. Enter the name of the port or other place at which the coffee is to be loaded and the name of any port or point in transit at which the coffee will be unloaded before re-forwarding to the destination shown on the certificate. If the coffee is proceeding direct to its destination enter the word 'direct'.
7. Enter the date on which the coffee is to be shipped.
8. Leave blank (for use by the International Coffee Organization).
9. Enter the name of the port or other place to which the coffee is destined.
10. Enter the ICO identification marks appearing on the bags or other containers.
11. Alongside each ICO identification mark shown in box 10, enter the number of bags or other containers bearing that mark. Also enter the total number of bags or other containers.
12. Mark 'X' in the appropriate box. If coffee other than green, roasted or soluble is being re-exported, specify the form of such other coffee in box 15 (see definitions in Article 3 of the International Coffee Agreement 1983). If a re-export includes more than one form of coffee, separate certificates are required for each form of coffee included in the shipment.
13. Enter net weight, rounded to nearest whole unit of weight (one pound equals 0,4536 kilograms).
14. Specify unit of weight by marking 'X' in the appropriate box.
15. This space may be used for further identification of the coffee being re-exported, for example, the shipping marks, or for comments relevant to the information in the certificate. If available, enter the type(s) and the reference number(s) of the certificate(s) under cover of which the coffee described in the certificate of re-export was originally imported.
16. The customs service in the port or other place from which the coffee is re-exported shall stamp the certificate as confirmation that re-export is about to take place. The authorized customs officer applying the stamp shall sign and date the certificate in the spaces provided.
17. The certifying officer shall stamp the certificate with the stamp of the certifying agency and shall sign and date the certificate in the spaces provided.

IMPORTANT

The first copy of each certificate of re-export shall be forwarded to the International Coffee Organization within 30 days of the date of shipment.

COUNCIL REGULATION (EEC) NO 2896/87 : APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983, WHEN QUOTAS ARE IN EFFECT**PART B**

To be completed by the certifying agency or the customs service withdrawing the certificate

18. (a) If the coffee covered by the certificate is imported, the customs service of the country of importation shall:
- (i) withdraw the certificate;
 - (ii) enter the customs entry number and any relevant observations, including the information required in accordance with the provisions of paragraph 3 of rule 7 of these rules;
 - (iii) enter the place and date of importation; and
 - (iv) affix its cachet as confirmation that the coffee has been imported;
- (b) except as otherwise agreed between a member and the executive Director in accordance with the provisions of paragraph 1 of rule 10 of these rules, if the coffee covered by the certificate is placed under customs control, the customs service in whose custody the coffee is placed shall:
- (i) withdraw the certificate;
 - (ii) enter any relevant observations, including the information required in accordance with the provisions of paragraph 3 of rule 10 of these rules;
 - (iii) enter the location of the coffee and the date on which it was placed under custody; and
 - (iv) affix its cachet as confirmation that the coffee has been placed under its control.
19. If the certificate is presented for crediting to a transit stamp account, the certifying officer withdrawing the certificate shall enter the place and date of collection and shall stamp and sign the certificate.

IMPORTANT

Each valid certificate of re-export withdrawn by a customs service or a certifying agency shall be forwarded to the International Coffee Organization within 30 days of the close of the month of collection.

COUNCIL REGULATION (EEC) NO 2896/87 : APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983, WHEN QUOTAS ARE IN EFFECT

ANNEX 4

CERTIFICATE OF RE-SHIPMENT IN FORM RS



Form approved by the:

INTERNATIONAL COFFEE ORGANIZATION
22 Berners Street, London W1P 4 DD, England

1. Valid for importation or replacement until

PART A: FOR USE BY ISSUING AUTHORITY

2. Reference No.	Country Code	Port Code	Serial No.
3. Country of re-shipment			
4. Country of destination			
5. Name of ship/other carrier	6. Port of loading/intermediate ports	7. Date of re-shipment	8. Leave blank
9. Port or point of destination			
10. ICO Identification mark --- / --- / --- --- / --- / --- --- / --- / --- --- / --- / --- --- / --- / ---	11. Number of bags or other containers Total	12. Description of coffee <input type="checkbox"/> Green (Crude) <input type="checkbox"/> Roasted <input type="checkbox"/> Soluble <input type="checkbox"/> Other	13. Net weight of shipment 14. Unit of weight <input type="checkbox"/> kg. <input type="checkbox"/> lb.
15. Other marks and other relevant information			
It is hereby certified that the coffee described above is being re-shipped from the country issuing this Certificate.			
16. Customs stamp of issuing country:		17. Stamp of Certifying Agency:	
..... Date Signature of authorized Customs Officer .....		..... Date of issue Signature of authorized Certifying Officer	

PART B: FOR USE WHEN CERTIFICATE IS COLLECTED. COMPLETED CERTIFICATE TO BE FORWARDED TO THE ICO.

18. NOTATION BY CUSTOMS SERVICE Certificate collected and coffee imported or placed under Customs control Customs entry number: Observations: Quantity (if different from boxes 11 or 13):	19. NOTATION BY CERTIFYING AGENCY OTHER THAN CUSTOMS Certificate collected and credited to Transit Stamp Account Observations:
Place Date	Place Date
Customs stamp of collecting country Signature or equivalent of authorized Customs Officer	Stamp of Certifying Agency Signature of authorized Certifying Officer

COUNCIL REGULATION (EEC) NO 2896/87 : APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983, WHEN QUOTAS ARE IN EFFECT

ANNEX 4 A

MEASUREMENTS OF CERTIFICATE OF RE-SHIPMENT IN FORM RS



INTERNATIONAL COFFEE ORGANIZATION
22 Berners Street, London W1P 4 DD, England

Form approved by the:

52,5 mm

1. Valid for importation or replacement until

PART A: FOR USE BY ISSUING AUTHORITY

210 mm

2 Reference No.		Country Code		Port Code		8,5 mm		Serial No.	
3. Country of re-shipment									
4. Country of destination									
5 Name of ship/other carrier		6. Port of loading/intermediate ports		7. Date of re-shipment		25,5 mm		8. Leave blank	
46 mm		45,5 mm		46 mm		45,5 mm		7 mm	
9. Port or point of destination									
8,5 mm									
10 ICO Identification mark		11. Number of bags or other containers		12. Description of coffee		13 Net weight of shipment			
--- / --- / --- --- / --- / --- --- / --- / --- --- / --- / ---		..... ..... ..... ..... Total		<input type="checkbox"/> Green (Crude) <input type="checkbox"/> Roasted <input type="checkbox"/> Soluble <input type="checkbox"/> Other		34 mm 34,5 mm		..... ..... 14. Unit of weight <input type="checkbox"/> kg. <input type="checkbox"/> lb.	
103 mm				34,5 mm					
15 Other marks and other relevant information									
8,5 mm									
It is hereby certified that the coffee described above is being re-shipped from the country issuing this Certificate.									
16. Customs stamp of issuing country					17. Stamp of Certifying Agency.				
51 mm									
Date					Date of issue				
Signature of authorized Customs Officer					Signature of authorized Certifying Officer				

PART B: FOR USE WHEN CERTIFICATE IS COLLECTED. COMPLETED CERTIFICATE TO BE FORWARDED TO THE ICO.

18 NOTATION BY CUSTOMS SERVICE		19. NOTATION BY CERTIFYING AGENCY OTHER THAN CUSTOMS	
Certificate collected and coffee imported or placed under Customs control		Certificate collected and credited to Transit Stamp Account	
Customs entry number		Observations:	
Observations .....		.....
Quantity (if different from boxes 11 or 13)			
Place		83,5 mm	
Date		Date	
Customs stamp of collecting country		Stamp of Certifying Agency	
Signature or equivalent of authorized Customs Officer		Signature of authorized Certifying Officer	

297 mm

COUNCIL REGULATION (EEC) NO 2896/87 : APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983, WHEN QUOTAS ARE IN EFFECT

ANNEX 4 B

CERTIFICATE OF RE-SHIPMENT**General guidance for completion of certificate of re-shipment in Form RS**

PART A

To be completed by the certifying agency and the customs service of the issuing member

1. Enter the date on which the period of validity of the certificate lapses (nine months from the end of the quarter in which the certificate is issued).
2. The reference number shall include the code number of the member issuing the certificate (see Annex 6 to these rules) and the code number of the port or inland point of re-shipment (two digits to be supplied by the member). This prefix of up to five digits shall be followed by the serial number of the certificate (each certifying agency shall ensure that the numbering of certificates of re-shipment which it issues shall begin at '1' on 1 October each year and shall proceed consecutively until 30 September the following year).
3. Enter the name of the country from which the coffee is to be re-shipped.
4. Enter the name of the country of which the coffee is destined.
5. Enter the name of the vessel on board which the coffee is to be shipped. If the coffee is not to be forwarded by ship, enter appropriate information concerning the form of transport, for example, lorry, lighter, rail.
6. Enter the name of the port or other place at which the coffee is to be loaded and the name of any port or point in transit at which the coffee will be unloaded before re-forwarding to the destination shown on the certificate. If the coffee is proceeding direct to its destination enter the word 'direct'.
7. Enter the date on which the coffee is to be re-shipped.
8. Leave blank (for use by the International Coffee Organization).
9. Enter the name of the port or other place to which the coffee is destined.
10. Enter the ICO identification marks appearing on the bags or other containers.
11. Alongside each ICO identification mark shown in box 10, enter the number of bags or other containers bearing that mark. Also enter the total number of bags or other containers.
12. Mark 'X' in the appropriate box. If coffee other than green, roasted or soluble is being re-shipped, specify the form of such other coffee in box 15 (see definitions in Article 3 of the International Coffee Agreement 1983). If a re-shipment includes more than one form of coffee, separate certificates are required for each form of coffee included in the shipment.
13. Enter net weight, rounded to nearest whole unit of weight (one pound equals 0,4536 kilograms).
14. Specify unit of weight by marking 'X' in the appropriate box.
15. This space may be used for further identification of the coffee being re-shipped, for example, the shipping marks, or for comments relevant to the information in the certificate. The type(s) and the reference number(s) of the certificate(s) withdrawn when the coffee described in the certificate of re-shipment was placed under customs control shall be entered in this space.
16. The customs service in the port or other place from which the coffee is re-shipped shall stamp the certificate as confirmation that re-shipment is about to take place. The authorized customs officer applying the stamp shall sign and date the certificate in the spaces provided.
17. The certifying officer shall stamp the certificate with the stamp of the certifying agency and shall sign and date the certificate in the spaces provided.

IMPORTANT

The first copy of each certificate of re-shipment shall be forwarded to the International Coffee Organization within 30 days of the date of re-shipment.

COUNCIL REGULATION (EEC) NO 2896/87 : APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983, WHEN QUOTAS ARE IN EFFECT**PART B**

To be completed by the certifying agency or the customs service withdrawing the certificate

18. (a) If the coffee covered by the certificate is imported, the customs service of the country of importation shall:
- (i) withdraw the certificate;
 - (ii) enter the customs entry number and any relevant observations, including the information required in accordance with provisions of paragraph 3 of rule 7 of these rules;
 - (iii) enter the place and date of importation; and
 - (iv) affix its cachet as confirmation that the coffee has been imported;
- (b) except as otherwise agreed between the member and the Executive Director in accordance with the provisions of paragraph 1 of rule 10 of these rules, if the coffee covered by the certificate is placed under customs control, the customs service in whose custody the coffee is placed shall:
- (i) withdraw the certificate;
 - (ii) enter any relevant observations, including the information required in accordance with the provisions of paragraph 3 of rule 10 of these rules;
 - (iii) enter the location of the coffee and the date on which it was placed under custody; and
 - (iv) affix its cachet as confirmation that the coffee has been placed under its control.
19. If the certificate is presented for crediting to a transit stamp account, the certifying officer withdrawing the certificate shall enter the place and date of collection and shall stamp and sign the certificate.

IMPORTANT

Each valid certificate of re-shipment withdrawn by a customs service or a certifying agency shall be forwarded to the International Coffee Organization within 30 days of the close of the month of collection.

COUNCIL REGULATION (EEC) NO 2896/87 : APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983, WHEN QUOTAS ARE IN EFFECT

ANNEX 5

CERTIFICATE OF TRANSIT IN FORM T



Form approved by the:

INTERNATIONAL COFFEE ORGANIZATION
22 Berners Street, London W1P 4 DD, England

1. Valid for importation or replacement until

PART A: FOR USE BY ISSUING AUTHORITY

2. Reference No.	Country Code	Port Code	Serial No.
3. Issuing country			
4. Country of destination			
5. Name of ship/other carrier	6. Port of loading/intermediate ports	7. Date of shipment	8. Leave blank
9. Port or point of destination			
10. ICO Identification mark --- / --- / --- --- / --- / --- --- / --- / --- --- / --- / --- --- / --- / ---	11. Number of bags or other containers Total	12. Description of coffee <input type="checkbox"/> Green (Crude) <input type="checkbox"/> Roasted <input type="checkbox"/> Soluble <input type="checkbox"/> Other	13. Net weight of shipment 14. Unit of weight <input type="checkbox"/> kg. <input type="checkbox"/> lb.
15. Other marks and other relevant information			
16. It is hereby certified that this Certificate is issued on the basis of Certificate in Form reference number			
17. Stamp of Certifying Agency: Date Signature of authorized Customs Officer			

PART B: FOR USE WHEN CERTIFICATE IS COLLECTED. COMPLETED CERTIFICATE TO BE FORWARDED TO THE ICO.

<p>18. NOTATION BY CUSTOMS SERVICE</p> <p>Certificate collected and coffee imported or placed under Customs control</p> <p>Customs entry number:</p> <p>Observations:</p> <p>Quantity (if different from boxes 11 or 13):</p>	<p>19. NOTATION BY CERTIFYING AGENCY OTHER THAN CUSTOMS</p> <p>Certificate collected and credited to Transit Stamp Account</p> <p>Observations:</p> <p>.....</p>
Place Date	Place Date
Customs stamp of collecting country	Stamp of Certifying Agency
..... Signature or equivalent of authorized Customs Officer	..... Signature of authorized Certifying Officer

COUNCIL REGULATION (EEC) NO 2896/87 : APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983, WHEN QUOTAS ARE IN EFFECT

ANNEX 5 A

MEASUREMENTS OF CERTIFICATE OF TRANSIT IN FORM T



INTERNATIONAL COFFEE ORGANIZATION
22 Berners Street, London W1P 4 DD, England

Form approved by the:

1. Valid for importation or replacement until

PART A: FOR USE BY ISSUING AUTHORITY

210 mm

52,5 mm

2. Reference No.	Country Code	Port Code	8,5 mm	Serial No.
3. Issuing country				
4. Country of destination				
5. Name of ship/other carrier	6. Port of loading/intermediate ports	7. Date of shipment	25,5 mm	8. Leave blank
46 mm	45,5 mm	46 mm		45,5 mm
9. Port or point of destination				
10. ICO Identification mark	11. Number of bags or other containers	12. Description of coffee	34 mm	13. Net weight of shipment
103 mm		Green (Grude)	34,5 mm	14. Unit of weight <input type="checkbox"/> kg. <input type="checkbox"/> lb.
		Roasted		
		Soluble		
		Other		
15. Other marks and other relevant information				
16. It is hereby certified that this Certificate is issued on the basis of Certificate in Form reference number				
17. Stamp of Certifying Agency:				
Date Signature of authorized Customs Officer				

297 mm

PART B: FOR USE WHEN CERTIFICATE IS COLLECTED. COMPLETED CERTIFICATE TO BE FORWARDED TO THE ICO.

85 mm

18. NOTATION BY CUSTOMS SERVICE	19. NOTATION BY CERTIFYING AGENCY OTHER THAN CUSTOMS
Certificate collected and coffee imported or placed under Customs control	Certificate collected and credited to Transit Stamp Account
Customs entry number.	Observations:
Observations: .....	.....
Quantity (if different from boxes 11 or 13):	
Place Date	Place Date
Customs stamp of collecting country	Stamp of Certifying Agency
Signature or equivalent of authorized Customs Officer	Signature of authorized Certifying Officer

COUNCIL REGULATION (EEC) NO 2896/87 : APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983, WHEN QUOTAS ARE IN EFFECT

ANNEX 5 B

CERTIFICATE OF TRANSIT

General guidance for completion of certificate of transit in Form T

PART A

To be completed by the certifying agency of the issuing member

1. Enter the date on which the period of validity of the certificate lapses (nine months from the end of the quarter in which the certificate is issued).
2. The reference number shall include the code number of the member issuing the certificate (see Annex 6 to these rules) and the code number of the port or inland point of loading (two digits to be supplied by the member). This prefix of up to five digits shall be followed by the serial number of the certificate (each certifying agency shall ensure that the numbering of the certificates of transit which it issues shall begin at '1' on 1 October each year and shall proceed consecutively until 30 September the following year).
3. Enter the name of the issuing country.
4. Enter the name of the country to which the coffee is destined.
5. Enter the name of the vessel on board which the coffee is to be shipped. If the coffee is not to be forwarded by ship, enter appropriate information concerning the form of transport, for example, lorry, lighter, rail.
6. Enter the name of the port or other place at which the coffee is to be loaded and the name of any port or point in transit at which the coffee will be unloaded before re-forwarding to the destination shown on the certificate. If the coffee is proceeding direct to its destination enter the word 'direct'.
7. Enter the date on which the coffee is to be shipped.
8. Leave blank (for use by the International Coffee Organization).
9. Enter the name of the port or other place to which the coffee is destined.
10. Enter the ICO identification marks appearing on the bags or other containers. The certifying agency shall ensure that the ICO identification marks and the shipping marks are the same as those appearing on the certificate on which the certificate of transit is based.
11. Alongside each ICO identification mark shown in box 10, enter the number of bags or other containers bearing that mark. Also enter the total number of bags or other containers.
12. Mark 'X' in the appropriate box. If coffee other than green, roasted or soluble is being forwarded, specify the form of such other coffee in box 15 (see definitions in Article 3 of the International Coffee Agreement 1983).
13. Enter net weight, rounded to nearest whole unit of weight (one pound equals 0,4536 kilograms).
14. Specify unit of weight by marking 'X' in the appropriate box.
15. This space may be used for further identification of the coffee being forwarded, for example, the shipping marks, or for comments relevant to the information in the certificate. In the case of coffee from a non-member, the information specified in subparagraph (a) of paragraph 6 of rule 8 of these rules shall be entered and the words 'NON-MEMBER COFFEE' shall be written in capital letters at the top of the certificate.
16. Enter the relevant information concerning the certificate on the basis of which the certificate of transit is being issued namely, the type of certificate and its reference number. (Not applicable in the case of a certificate of transit issued in accordance with the provisions of rule 8 of these rules to cover coffee from a non-member.)
17. The certifying officer shall stamp the certificate with the stamp of the certifying agency and shall sign and date the certificate in the spaces provided.

IMPORTANT

The first copy of each certificate of transit shall be forwarded to the International Coffee Organization within 30 days of the date of issue.

Each original certificate of transit shall be validated with coffee transit stamps affixed to the reverse in accordance with the provisions of rule 16 of these rules.

COUNCIL REGULATION (EEC) NO 2896/87 : APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983, WHEN QUOTAS ARE IN EFFECT**PART B**

To be completed by the certifying agency or the customs service withdrawing the certificate

18. (a) If the coffee covered by the certificate is imported, the customs service of the country of importation shall:
- (i) withdraw the certificate;
 - (ii) enter the customs entry number and any relevant observations, including the information required in accordance with the provisions of paragraph 3 of rule 7 of these rules;
 - (iii) enter the place and date of importation; and
 - (iv) affix its cachet as confirmation that the coffee has been imported;
- (b) except as otherwise agreed between a member and the Executive Director in accordance with the provisions of paragraph 1 of rule 10 of these rules, if the coffee covered by the certificate is placed under customs control, the customs service in whose custody the coffee is placed shall:
- (i) withdraw the certificate;
 - (ii) enter any relevant observations, including the information required in accordance with the provisions of paragraph 3 of rule 10 of these rules;
 - (iii) enter the location of the coffee and the date on which it was placed under custody; and
 - (iv) affix its cachet as confirmation that the coffee has been placed under its control.
19. If the certificate is presented for crediting to a transit stamp account, the certifying officer withdrawing the certificate shall enter the place and date of collection and shall stamp and sign the certificate.

IMPORTANT

Each valid certificate of transit withdrawn by a customs service or a certifying agency shall be forwarded to the International Coffee Organization within 30 days of the close of the month of collection.

COUNCIL REGULATION (EEC) NO 2896/87 : APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983, WHEN QUOTAS ARE IN EFFECT

ANNEX 6

LIST OF MEMBERS AND THEIR CODE NUMBERS

Exporting members		Importing members	
Angola	158	Australia	51
<i>Benin</i>	22	Austria	52
Bolivia	1	Belgium/Luxemburg	53
Brazil	2	Canada	54
Burundi	27	Cyprus	86
<i>Cameroon</i>	19	Denmark	56
<i>Central African Republic</i>	20	Fiji	236
Colombia	3	Finland	71
<i>Congo</i>	21	France	58
Costa Rica	5	Federal Republic of Germany	57
Côte d'Ivoire	24	Greece	91
Cuba	6	Ireland	98
Dominican Republic	7	Italy	59
Ecuador	8	Japan	60
El Salvador	9	Netherlands	61
Equatorial Guinea	167	New Zealand	70
Ethiopia	10	Norway	62
Gabon	23	Portugal	31
Ghana	38	Singapore	132
Guatemala	11	Spain	63
Guinea	92	Sweden	64
Haiti	12	Switzerland	65
Honduras	13	United Kingdom	68
India	14	United States of America	69
Indonesia	15	Yugoslavia	148
Jamaica	100		
Kenya	37		
Liberia	107		
<i>Madagascar</i>	25		
Malawi	109		
Mexico	16		
Nicaragua	17		
Nigeria	18		
Panama	29		
Papua New Guinea	166		
Paraguay	122		
Peru	30		
Philippines	123		
Rwanda	28		
Sierra Leone	32		
Sri Lanka	83		
Tanzania	33		
Thailand	140		
<i>Togo</i>	26		
Trinidad and Tobago	34		
Uganda	35		
Venezuela	36		
Zaire	4		
Zambia	149		
Zimbabwe	39		

Note: Members of OAMCAF in italic type. Coffee export stamps issued to Members of OAMCAF will bear the code number 155.

COUNCIL REGULATION (EEC) NO 2896/87 : APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983, WHEN QUOTAS ARE IN EFFECT

ANNEX 7

ANNUAL LIMITATION OF IMPORTS BY IMPORTING MEMBERS FROM NON-MEMBERS
(60 kilogram bags)

Importing member	Limitation
Total	297 694
USA	0
<i>EEC</i>	<i>170 198</i>
Belgium/Luxembourg	23 023
Denmark	16 593
France	8 954
Federal Republic of Germany	4 884
Greece	1 611
Ireland	744
Italy	39 489
Netherlands	11 617
Portugal	9 891
Spain	49 687
United Kingdom	3 705
<i>Other Members</i>	<i>127,496</i>
Australia	1 652
Austria	163
Canada	1 805
Cyprus	148
Fiji	4
Finland	2 770
Japan	10 503
New Zealand	576
Norway	7 269
Singapore	87 060
Sweden	240
Switzerland	15 306
Yugoslavia	0

COUNCIL REGULATION (EEC) NO 2896/87 : APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983, WHEN QUOTAS ARE IN EFFECT

ANNEX 8

IMPORT RETURN IN FORM I

IMPORTS RETURN FORM
FOR COFFEE IMPORTED WITHOUT THE
PRESENTATION OF AN ORIGINAL
CERTIFICATE OF ORIGIN



Form approved by the:

INTERNATIONAL COFFEE ORGANIZATION
22 Berners Street, London W14 4DD, England

PART A: FOR USE BY THE IMPORTER OR HIS AGENT

1. Importing Country			
2. Country of origin/imported from			
3. Reference number of certificate of origin			4. Leave blank
5. Port or place of importation			
6. Shipping marks a. ICO Identification Mark /...../..... b. Other marks	7. Number of bags or other containers 	8. Description of coffee <input type="checkbox"/> Green (Crude) <input type="checkbox"/> Roasted <input type="checkbox"/> Soluble <input type="checkbox"/> Other	9. Net weight of shipment 10. Unit of weight <input type="checkbox"/> kg. <input type="checkbox"/> lb.
11. Other relevant information			
12. FREE DISPOSAL			

PART B: FOR USE WHEN DOCUMENT IS COLLECTED

13. NOTATION BY CUSTOMS SERVICE Import return collected and coffee imported Customs entry number or Import return serial number Observations	
..... Place Date	Customs Signature or equivalent of authorized customs officer

COUNCIL REGULATION (EEC) NO 2896/87 : APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983, WHEN QUOTAS ARE IN EFFECT

ANNEX 8 A

MEASUREMENTS OF IMPORT RETURN IN FORM I

IMPORTS RETURN FORM
FOR COFFEE IMPORTED WITHOUT THE
PRESENTATION OF AN ORIGINAL
CERTIFICATE OF ORIGIN



Form approved by the:

INTERNATIONAL COFFEE ORGANIZATION
22 Berners Street, London, W1A 4DD, England

PART A: FOR USE BY THE IMPORTER OR HIS AGENT

210 mm

1. Importing Country				25,5 mm
2. Country of origin/imported from				17 mm
3. Reference number of certificate of origin			4. Leave blank	25 mm
5. Port or place of importation				8,5 mm
6. Shipping marks a. ICO Identification Mark b. Other marks		7. Number of bags or other containers	8. Description of coffee <input type="checkbox"/> Green (Crude) <input type="checkbox"/> Roasted <input type="checkbox"/> Soluble <input type="checkbox"/> Other	9. Net weight of shipment 10. Unit of weight <input type="checkbox"/> kg. <input type="checkbox"/> lb.
11. Other relevant information		17 mm		
12. FREE DISPOSAL				

PART B: FOR USE WHEN DOCUMENT IS COLLECTED

13. NOTATION BY CUSTOMS SERVICE Import return collected and coffee imported	
Customs entry number	
or	
Import return serial number	
Observations	
106,5 mm	
Place	Signature or equivalent of authorized customs officer
Date	

Customs

Place

Date

Signature or equivalent of authorized customs officer

297 mm

35,5 mm

25,5 mm

17 mm

25 mm

8,5 mm

34 mm

34,5 mm

45,5 mm

7mm

103 mm

20 mm

COUNCIL REGULATION (EEC) NO 2896/87 : APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983, WHEN QUOTAS ARE IN EFFECT

ANNEX 8 B

IMPORT RETURN FOR COFFEE IMPORTED WITHOUT THE PRESENTATION OF AN ORIGINAL CERTIFICATE OF ORIGIN**General guidance for completion of import return in form I**

The following guidance for the completion of the import return may be printed on the reverse of each return

PART A

To be completed by the importer or his agent

An import return shall be completed in respect of each parcel ⁽¹⁾ of coffee imported without the surrender of an original certificate of origin. Its contents shall be verified by the customs service of the importing country.

1. Enter the name of the country of importation.
2. Enter the name of the country in which the coffee was produced or the name of the country of provenance.
3. Enter reference number of the certificate of origin covering the coffee, if known.
4. Leave blank (for use by the International Coffee Organization).
5. Enter the name of the port or place of importation.
6. In box 6a enter the ICO identification mark printed inside a box on the bags or other containers, if available. If the parcel of coffee consists of bags or containers bearing differing ICO identification marks, separate import returns shall be completed for each lot of bags or other containers bearing identical ICO identification marks. Additional shipping marks or other identification shall be entered in box 6b.
7. Enter the number of bags or other containers imported.
8. Mark 'X' in appropriate box. If coffee other than green, roasted or soluble is being imported, specify the form of such coffee in box 11 (see definitions in Article 3 of the International Coffee Agreement 1983). If an import of coffee includes more than one form of coffee, separate import returns are required for each form of coffee included in the parcel.
9. Enter net weight rounded to nearest whole unit of weight (one pound equals 0,4536 kilograms).
10. Specify unit of weight by marking 'X' in appropriate box.
11. Enter any comments relevant to the information in the return.
12. This space is for use at the discretion of the importing member printing the import returns, and might be used, for example, to show the name of the importer or his agent completing Part A.

⁽¹⁾ With the following exceptions:

- (a) samples and parcels up to a maximum net weight of 60 kilograms of green coffee or the equivalent thereof namely:
 - (i) 120 kilograms of dried coffee cherry; or
 - (ii) 75 kilograms of parchment coffee; or
 - (iii) 50,4 kilograms of roasted coffee; or
 - (iv) 23 kilograms of soluble or liquid coffee;
- (b) importations from importing members of coffee processed in importing member countries.

COUNCIL REGULATION (EEC) NO 2896/87 : APPLICATION OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE INTERNATIONAL COFFEE AGREEMENT 1983, WHEN QUOTAS ARE IN EFFECT

PART B

To be completed only when coffee is imported

13. The customs service or other designated authority in the port or place at which the coffee is imported shall withdraw the return, enter the customs entry number or the serial number of the import return (or both), any relevant observations and the place and date of importation and shall affix its cachet as confirmation that the coffee has been imported. Whenever possible (and always when the customs entry number is not shown) the customs service shall give each import return a serial number (at each port or place of importation the numbering of import returns shall begin at '1' on 1 October each year and shall proceed consecutively until 30 September the following year).
-

COMMISSION REGULATION (EEC) NO 2993/87: DATE OF IMPLEMENTATION IN THE COMMUNITY OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE 1983 INTERNATIONAL COFFEE AGREEMENT WHEN QUOTAS ARE IN FORCE

COMMISSION REGULATION (EEC) No 2993/87

of 6 October 1987

establishing the date of implementation in the Community of the system of certificates of origin provided for under the 1983 International Coffee Agreement when quotas are in force

- O.J. No L 284 of 7 October 1987, p. 12 -

COMMISSION REGULATION (EEC) NO 2993/87: DATE OF IMPLEMENTATION IN THE COMMUNITY OF THE SYSTEM OF CERTIFICATES OF ORIGIN PROVIDED FOR UNDER THE 1983 INTERNATIONAL COFFEE AGREEMENT WHEN QUOTAS ARE IN FORCE

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2896/87 of 28 September 1987 on the application of the system of certificates of origin provided for under the 1983 International Coffee Agreement⁽¹⁾, and in particular Article 6 thereof,

Whereas the Council of the International Coffee Organization decided at its session of 21 September to 5 October 1987, to reintroduce quotas from 6 October 1987;

Whereas the above provisions should be implemented,

HAS ADOPTED THIS REGULATION:

Article 1

For the implementation of the 1983 International Coffee Agreement the provisions of Council Regulation (EEC) No 2896/87 shall apply from 6 October 1987.

Article 2

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

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

Done at Brussels, 6 October 1987.

For the Commission

Lorenzo NATALI

Vice-President

⁽¹⁾ OJ No L 276, 29. 9. 1987, p. 1.

FRONTIER CONTROLS OF GOODS

COUNCIL REGULATION (EEC) No 1262/84
of 10 April 1984
concerning the conclusion of the International Convention on the Harmonization of
Frontier Controls of Goods

O.J. N° L126 of 12.05.1984, p. 1

FRONTIER CONTROLS OF GOODS

COUNCIL REGULATION (EEC) No 1262/84

of 10 April 1984

concerning the conclusion of the International Convention on the Harmonization of
Frontier Controls of Goods

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

confers on its Member States which are Contracting Parties thereto;

Having regard to the Treaty establishing the European Economic Community,

Whereas the International Convention on the Harmonization of Frontier Controls of Goods should therefore be approved on behalf of the Community,

Having regard to the recommendation from the Commission,

HAS ADOPTED THIS REGULATION:

Having regard to the opinion of the European Parliament ⁽¹⁾,*Article 1*Having regard to the opinion of the Economic and Social Committee ⁽²⁾,

The International Convention on the Harmonization of Frontier Controls of Goods is hereby approved on behalf of the European Economic Community.

Whereas the International Convention on the Harmonization of Frontier Controls of Goods, concluded at Geneva on 21 October 1982, introduces provisions intended to facilitate the international movement of goods, to contribute to the progressive abolition of barriers to trade and to promote the development of world trade, thus attaining objectives consistent with those of the commercial policy of the European Economic Community;

The Community shall apply the Convention to the controls carried out at its external frontiers in accordance with Article 15 of the Convention.

The text of the Convention is attached to this Regulation.

Article 2

Whereas the Convention allows *inter alia* the Community on the one hand to apply its own legislation to checks carried out at its own internal frontiers and, on the other hand, as regards questions within its competence, to exercise on its own behalf the rights and to fulfil the responsibilities which the said Convention

The President of the Council is hereby authorized to deposit, on behalf of the Community, the instrument of ratification in accordance with Article 16 (3) (a) of the Convention ⁽³⁾.

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

Done at Brussels, 10 April 1984.

For the Council

The President

C. CHEYSSON

⁽¹⁾ OJ No C 46, 20. 2. 1984, p. 113.

⁽²⁾ OJ No C 35, 9. 2. 1984, p. 3.

⁽³⁾ The date of entry into force of the Convention will be published in the *Official Journal of the European Communities* by the Council General Secretariat.

FRONTIER CONTROLS OF GOODS

INTERNATIONAL CONVENTION ON THE HARMONIZATION OF FRONTIER
CONTROLS OF GOODS

PREAMBLE

THE CONTRACTING PARTIES,

DESIRING to improve the international movement of goods,

BEARING IN MIND the need to facilitate the passage of goods at frontiers,

NOTING that control measures are applied at frontiers by different control services,

ACKNOWLEDGING that the conditions under which such controls are carried out may be extensively harmonized without impairing their purpose, their proper implementation and their effectiveness,

CONVINCED that the harmonization of frontier controls constitutes an important means for attaining these objectives,

HAVE AGREED AS FOLLOWS:

CHAPTER I

GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Convention:

- (a) 'Customs' means the Government Service which is responsible for the administration of customs law and the collection of import and export duties and taxes and which also has responsibility for the application of other laws and regulations relating *inter alia* to the importation, transit and exportation of goods;
- (b) 'Customs control' means measures applied to ensure compliance with the laws and regulations which the Customs are responsible for enforcing;
- (c) 'Medico-sanitary inspection' means the inspections exercised for the protection of the life and health of persons, with the exception of veterinary inspection;
- (d) 'Veterinary inspection' means the sanitary inspection applied to animals and animal products with a view to protecting the life and health of persons and animals, as well as that carried out on objects or goods which could serve as a carrier for animal diseases;

(e) 'Phytosanitary inspection' means the inspection intended to prevent the spread and the introduction across national boundaries of pests of plants and plant products;

(f) 'Control of compliance with technical standards' means the control to ensure that goods meet the minimum international or national standards specified by relevant laws and regulations;

(g) 'Quality control' means any control other than those referred to above to ensure that the goods correspond to the minimum international or national definitions of quality specified by relevant laws and regulations;

(h) 'Control services' means any service responsible for carrying out all or part of the controls defined above or any other controls regularly applied to the importation, exportation or transit of goods.

Article 2

Aim

In order to facilitate the international movement of goods, this Convention aims at reducing the requirements for completing formalities as well as the number and duration of controls, in particular by

FRONTIER CONTROLS OF GOODS

national and international coordination of control procedures and of their methods of application.

Article 3

Scope

1. This Convention applies to all goods being imported or exported or in transit, when being moved across one or more maritime, air or inland frontiers.
2. This Convention applies to all control services of the Contracting Parties.

CHAPTER II

HARMONIZATION OF PROCEDURES

Article 4

Coordination of controls

The Contracting Parties shall undertake, to the extent possible, to organize in a harmonized manner the intervention of the Customs services and the other control services.

Article 5

Resources of the services

To ensure that the control services operate satisfactorily, the Contracting Parties shall see to it that, as far as possible, and within the framework of national law, they are provided with:

- (a) qualified personnel in sufficient numbers consistent with traffic requirements;
- (b) equipment and facilities suitable for inspection, taking into account the mode of transport, the goods to be checked and traffic requirements;
- (c) official instructions to officers for acting in accordance with international agreements and arrangements and with current national provisions.

Article 6

International cooperation

The Contracting Parties undertake to cooperate with each other and to seek any necessary cooperation from the competent international bodies, in order to achieve

the aims of this Convention, and furthermore to attempt to arrive at new multilateral or bilateral agreements or arrangements, if necessary.

Article 7

Cooperation between adjacent countries

Whenever a common inland frontier is crossed, the Contracting Parties concerned shall take appropriate measures, whenever possible, to facilitate the passage of the goods, and they shall, in particular:

- (a) endeavour to arrange for the joint control of goods and documents, through the provision of shared facilities;
- (b) endeavour to ensure that the following correspond:
 - opening hours of frontier posts,
 - the control services operating there,
 - the categories of goods, the modes of transport and the international customs transit procedures accepted or in use there.

Article 8

Exchange of information

The Contracting Parties shall, on request, send each other information necessary for the application of this Convention under the conditions specified in the Annexes.

Article 9

Documents

1. The Contracting Parties shall endeavour to further the use, between themselves and with the competent international bodies, of documents aligned on the United Nations Layout Key.
2. The Contracting Parties shall accept documents produced by any appropriate technical process, provided that they comply with official regulations as to their form, authenticity and certification, and that they are legible and understandable.
3. The Contracting Parties shall ensure that the necessary documents are prepared and authenticated in strict compliance with the relevant legislation.

FRONTIER CONTROLS OF GOODS

CHAPTER III

PROVISIONS CONCERNING TRANSIT

Article 10

Goods in transit

1. The Contracting Parties shall, wherever possible, provide simple and speedy treatment for goods in transit, especially for those travelling under cover of an international customs transit procedure, by limiting their inspections to cases where these are warranted by the actual circumstances or risks. Additionally, they shall take into account the situation of land-locked countries. They shall endeavour to provide for extension of the hours and the competence of existing customs posts available for customs clearance for goods carried under an international customs transit procedure.
2. They shall endeavour to facilitate to the utmost the transit of goods carried in containers or other load units affording adequate security.

CHAPTER IV

MISCELLANEOUS PROVISIONS

Article 11

Public order

1. No provision in this Convention shall preclude the application of the prohibitions or restrictions relating to importation, exportation, or transit, imposed for reasons of public order, and in particular public safety, morality, and health, or for the protection of the environment, of cultural heritage or industrial, commercial and intellectual property.
2. Nevertheless, whenever possible without prejudice to the effectiveness of the controls, the Contracting Parties shall endeavour to apply to the controls in connection with the application of the measures mentioned in paragraph 1 above the provisions of this Convention *inter alia* those which are the subject of Articles 6 to 9.

Article 12

Emergency measures

1. The emergency measures which the Contracting Parties may be led to introduce because of particular circumstances, must be proportionate to the reasons which give rise to their introduction and must be suspended or abrogated when these reasons no longer exist.

2. Whenever possible without prejudice to the effectiveness of the measures, the Contracting Parties shall publish the relevant provisions for such measures.

Article 13

Annexes

1. The Annexes to this Convention form an integral part of the Convention.
2. New annexes relating to other sectors of control may be added to this Convention according to the procedure specified in Articles 22 or 24 below.

Article 14

Relation to other treaties

Without prejudice to the provisions of Article 6, the Convention shall not override the rights and obligations arising from treaties which the Contracting Parties to the Convention concluded before becoming Contracting Parties to this Convention.

Article 15

This Convention shall not prevent the application of greater facilities which two or more Contracting Parties may wish to grant to each other, nor the right of regional economic integration organizations referred to in Article 16 which are Contracting Parties to apply their own legislation to controls at their internal frontiers, on condition that this does not reduce in any way the facilities deriving from this Convention.

Article 16

Signature, ratification, acceptance, approval and accession

1. This Convention, deposited with the Secretary-General of the United Nations, shall be open to the participation of all States and of regional economic integration organizations constituted by sovereign States which have competence to negotiate, conclude and apply international agreements on matters covered by the Convention.
2. The regional economic integration organizations referred to in paragraph 1 may, for the matters within their competence, exercise on their own behalf the rights and fulfil the responsibilities which this Convention otherwise confers on their Member States which are Contracting Parties to this Convention. In

FRONTIER CONTROLS OF GOODS

such cases the Member States of the said organizations shall not be entitled to exercise individually such rights, including the right to vote.

3. States and the regional economic integration organizations referred to above may become Contracting Parties to this Convention:

(a) by depositing an instrument of ratification, acceptance or approval after signing it, or

(b) by depositing an instrument of accession.

4. This Convention shall be open from 1 April 1983 until 31 March 1984 inclusive for signature at the Office of the United Nations at Geneva by all States and the regional economic integration organizations referred to in paragraph 1.

5. From 1 April 1983 it shall be open for their accession.

6. The instruments of ratification, acceptance, approval or accession shall be deposited with the Secretary-General of the United Nations.

*Article 17***Entry into force**

1. This Convention shall enter into force three months after the date on which five States have deposited their instruments of ratification, acceptance, approval or accession.

2. After five States have deposited their instruments of ratification, acceptance, approval or accession, this Convention shall enter into force for further Contracting Parties three months after the date of the deposit of their instruments of ratification, acceptance, approval or accession.

3. Any instrument of ratification, acceptance, approval or accession deposited after the entry into force of an amendment to this Convention shall be deemed to apply to this Convention as amended.

4. Any such instrument deposited after an amendment has been accepted in accordance with the procedure in Article 22 but before it has entered into force shall be deemed to apply to this Convention as amended on the date when the amendment enters into force.

*Article 18***Denunciation**

1. Any Contracting Party may denounce this Convention by so notifying the Secretary-General of the United Nations.

2. Denunciation shall take effect six months after the date of receipt by the Secretary-General of the notification of denunciation.

*Article 19***Termination**

If, after the entry into force of this Convention, the number of States which are Contracting Parties is for any period of 12 consecutive months reduced to less than five, the Convention shall cease to have effect from the end of the 12-month period.

*Article 20***Settlement of disputes**

1. Any dispute between two or more Contracting Parties concerning the interpretation or application of this Convention shall, so far as possible, be settled by negotiation between them or by other means of settlement.

2. Any dispute between two or more Contracting Parties concerning the interpretation or application of this Convention which cannot be settled by the means indicated in paragraph 1 of this Article shall, at the request of one of them, be referred to an arbitration tribunal composed as follows: each party to the dispute shall appoint an arbitrator and these arbitrators shall appoint another arbitrator, who shall be chairman. If, three months after receipt of a request, one of the parties has failed to appoint an arbitrator or if the arbitrators have failed to elect the chairman, any of the parties may request the Secretary-General of the United Nations to appoint an arbitrator or the chairman of the arbitration tribunal.

3. The decision of the arbitration tribunal established under the provisions of paragraph 2 shall be final and binding on the parties to the dispute.

4. The arbitration tribunal shall determine its own rules of procedure.

5. The arbitration tribunal shall take its decisions by majority vote and on the basis of the treaties existing between the parties to the dispute and of general international law.

FRONTIER CONTROLS OF GOODS

6. Any controversy which may arise between the parties to the dispute as regards the interpretation and execution of the award may be submitted by any of the parties for judgement to the arbitration tribunal which made the award.

7. Each party to the dispute shall bear the cost of its own appointed arbitrator and of its representatives in the arbitral proceedings; the cost of the chairman and the remaining costs shall be borne in equal parts by the parties to the dispute.

*Article 21***Reservations**

1. Any Contracting Party may, at the time of signing, ratifying, accepting or approving this Convention or acceding to it, declare that it does not consider itself bound by Article 20 (2) to (7) of this Convention. Other Contracting Parties shall not be bound by these paragraphs in respect of any Contracting Party which has entered such a reservation.

2. Any Contracting Party having entered a reservation as provided for in paragraph 1 of this Article may at any time withdraw such reservation by notifying the Secretary-General of the United Nations.

3. Apart from the reservations provided for in paragraph 1 of this Article, no reservation to this Convention shall be permitted.

*Article 22***Procedure for amending this Convention**

1. This Convention, including its Annexes, may be amended upon the proposal of a Contracting Party by the procedure specified in this Article.

2. Any proposed amendment to this Convention shall be considered in an Administrative Committee composed of all the Contracting Parties in accordance with the rules of procedure set out in Annex 7. Any such amendment considered or prepared during the meeting of the Administrative Committee and adopted by it shall be communicated by the Secretary-General of the United Nations to the Contracting Parties for their acceptance.

3. Any proposed amendment communicated in accordance with the preceding paragraph shall come into force with respect to all Contracting Parties three months after the expiry of a period of 12 months following the date of communication of the proposed amendment during which period no objection to the

proposed amendment has been communicated to the Secretary-General of the United Nations by a State which is a Contracting Party or by a regional economic integration organization, itself a Contracting Party, which then acts within the conditions specified in Article 16 (2) of this Convention.

4. If an objection to the proposed amendment has been communicated in accordance with paragraph 3 of this Article, the amendment shall be deemed not to have been accepted and shall have no effect whatsoever.

*Article 23***Requests, communications and objections**

The Secretary-General of the United Nations shall inform all Contracting Parties and all States of any request, communication or objection under Article 22 and of the date on which any amendment enters into force.

*Article 24***Review conference**

After this Convention has been in force for five years, any Contracting Party may, by notification to the Secretary-General of the United Nations, request that a conference be convened for the purpose of reviewing the Convention, indicating the proposals which should be dealt with by the conference. In such a case:

- (i) The Secretary-General of the United Nations shall notify all the Contracting Parties of the request and invite them to submit, within a period of three months, their comments on the original proposals and such other proposals as they may wish the conference to consider.
- (ii) The Secretary-General of the United Nations shall also communicate to all the Contracting Parties the text of any other proposals made and shall convene a review conference if, within a period of six months from the date of that communication, not less than one-third of the Contracting Parties notify the Secretary-General of the United Nations of their concurrence with the convening of such a conference.
- (iii) However, if the Secretary-General of the United Nations considers that a review proposal may be regarded as a proposed amendment under paragraph 1 of Article 22, he may, by agreement with the Contracting Party which has made the proposal, implement the amendment procedure provided for by Article 22 instead of the review procedure.

FRONTIER CONTROLS OF GOODS

*Article 25***Notifications**

In addition to the notifications and communications provided for in Articles 23 and 24, the Secretary-General of the United Nations shall notify all States of the following:

- (a) signatures, ratifications, acceptances, approvals and accessions under Article 16;
- (b) the dates of entry into force of this Convention in accordance with Article 17;
- (c) denunciations under Article 18;

(d) the termination of this convention under Article 19;

(e) reservations under Article 21.

*Article 26***Certified true copies**

After 31 March 1984 the Secretary-General of the United Nations shall transmit two certified true copies of this Convention to each of the Contracting Parties and to all States which are not Contracting Parties.

Done at Geneva, this twenty-first day of October one thousand nine hundred and eighty-two, in a single original, of which the English, French, Russian and Spanish texts are equally authentic.

In witness whereof, the undersigned plenipotentiaries, being duly authorized thereto, have signed this Convention.

FRONTIER CONTROLS OF GOODS

ANNEX 1

HARMONIZATION OF CUSTOMS CONTROLS AND OTHER CONTROLS

*Article 1***Principles**

1. As the customs are present at all frontiers and as their interventions are of a general nature, other controls shall, as far as possible, be organized in a harmonized manner with customs controls.
2. In application of this principle, it is possible if appropriate to carry out all or part of these controls elsewhere than at the frontier, provided that the procedures used contribute to facilitate the international movement of goods.

Article 2

1. The customs shall be kept fully informed of the requirements prescribed by laws or regulations which may lead to the operation of controls other than customs controls.
2. When it is found that other controls are necessary, the customs shall ensure that the services concerned are informed and shall cooperate with them.

*Article 3***Organization of controls**

1. When several controls have to be carried out at the same place, the competent services shall make all appropriate arrangements to carry them out simultaneously, if possible, or with the minimum delay. They shall endeavour to coordinate their requirements as to documents and information.
2. In particular, the competent services shall make all appropriate arrangements for the necessary personnel and facilities to be available at the place where the controls are carried out.
3. The customs may, through explicit delegation of powers by the competent services, carry out on their behalf all or part of the controls of which these services are responsible. In this case, these services will see to it that the necessary means be furnished to customs.

*Article 4***Result of controls**

1. In all matters dealt with by this Convention, control services and customs shall exchange all relevant information as soon as possible so as to ensure that controls are efficient.
 2. On the basis of the results of the controls carried out, the competent service shall decide on the subsequent treatment of the goods, and if necessary, shall inform the services responsible for other controls. On the basis of this decision customs shall subject the goods to the appropriate customs procedure.
-

FRONTIER CONTROLS OF GOODS

ANNEX 2

MEDICO-SANITARY INSPECTION

*Article 1***Principles**

Wherever carried out, medico-sanitary inspection shall comply with the principles laid down in this Convention, and particularly in Annex 1 thereto.

*Article 2***Information**

Each Contracting Party shall ensure that information on the following is readily available to any person interested:

- the goods subject to medico-sanitary inspection;
- the places where the goods in question may be presented for inspection;
- the requirements as set out in laws and regulations concerning medico-sanitary inspection as well as their procedures of general application.

*Article 3***Organization of controls**

1. The control services shall see to it that the necessary facilities at frontier points where medico-sanitary inspection may take place are provided.
2. Medico-sanitary inspection may also be carried out at places in the interior of the country, if it is clear from the certificates produced and from the transport techniques employed, that the goods cannot deteriorate or cause contamination during carriage.
3. Within the framework of Conventions in force the Contracting Parties shall endeavour to reduce, as far as possible, the physical controls of perishable goods en route.
4. When goods have to be held pending the results of medico-sanitary inspection, the competent control services of the Contracting Parties shall arrange that such storage shall be in conditions providing for the conservation of the goods and involving the minimum of customs formalities.

*Article 4***Goods in transit**

Within the framework of Conventions in force the Contracting Parties shall, as far as possible, dispense with the medico-sanitary inspection of goods in transit in those circumstances where there is no risk of contamination.

*Article 5***Cooperation**

1. The medico-sanitary inspection services shall cooperate with the corresponding services of other Contracting Parties so as to expedite the passage of perishable goods subjected to medico-sanitary inspection *inter alia* through the exchange of useful information.
2. When a consignment of perishable goods is intercepted during medico-sanitary inspection, the competent service shall endeavour to notify the corresponding service of the country of exportation within as short a time as possible, indicating the reasons for the interception and the measures taken concerning the goods.

FRONTIER CONTROLS OF GOODS

ANNEX 3

VETERINARY INSPECTION

*Article 1***Principles**

Wherever carried out, veterinary inspection shall comply with the principles laid down in the Convention, and particularly in Annex 1 thereto.

*Article 2***Definitions**

The veterinary inspection defined in Article 1 (d) of this Convention covers also the inspection of means and conditions of transport of animals and animal products. It may also include the inspections bearing on quality standards and the various regulations, such as the inspection aiming at the conservation of endangered species, which, for reasons of effectiveness, are often associated with the veterinary inspection.

*Article 3***Information**

Each Contracting Party shall ensure that information on the following is readily available to any person interested:

- the goods subject to veterinary inspection,
- the places where the goods may be presented for inspection,
- the compulsorily notifiable diseases,
- the requirements as set out in laws and regulations concerning veterinary inspection as well as their procedures of general application.

*Article 4***Organization of controls**

1. The Contracting Parties shall endeavour:
 - to set up, where necessary and possible, appropriate facilities for veterinary inspection, in conformity with traffic requirements,
 - to facilitate the movement of goods, in particular through the coordination of working hours of the veterinary and customs services and agreement to effect clearance outside normal hours, where their arrival has been notified in advance.
2. The veterinary inspection of animal products may be undertaken at points within the country provided that it can be shown, and the means of transport used are such, that the products will not deteriorate or cause contamination during their transport.
3. Within the framework of Conventions in force the Contracting Parties shall endeavour to reduce, as far as possible, the physical controls of perishable goods en route.
4. When goods have to be held pending the results of veterinary inspection, the competent control services of the Contracting Parties shall arrange that such storage shall take place with the minimum of customs formalities and in conditions providing for the quarantine safety and conservation of the goods.

FRONTIER CONTROLS OF GOODS

*Article 5***Goods in transit**

Within the framework of Conventions in force the Contracting Parties shall, as far as possible, dispense with the veterinary inspection of animal products in transit in those circumstances where there is no risk of contamination.

*Article 6***Cooperation**

1. The veterinary inspection services shall cooperate with the corresponding services of other Contracting Parties so as to expedite the passage of goods subjected to veterinary inspection *inter alia* through the exchange of useful information.
 2. When a consignment of perishable goods or live animals is intercepted during veterinary inspection, the competent service shall endeavour to notify the corresponding service of the country of exportation within as short a time as possible, indicating the reasons for the interception and the measures taken concerning the goods.
-

FRONTIER CONTROLS OF GOODS

ANNEX 4

PHYTOSANITARY INSPECTION

*Article 1***Principles**

Wherever carried out, phytosanitary inspection shall comply with the principles laid down in this Convention, and particularly in Annex 1 thereto.

*Article 2***Definitions**

The phytosanitary inspection defined in Article 1 (e) of the present Convention covers also the inspection of means and conditions of transport of plants and plant products. It may also cover the measures aiming at the conservation of endangered plant species.

*Article 3***Information**

Each Contracting Party shall ensure that information on the following is readily available to any person interested:

- the goods subject to special phytosanitary conditions,
- the places where particular plants and plant products may be presented for inspection,
- the list of pests of plants and plant products for which prohibitions and restrictions are in force,
- the list of requirements as set out in laws and regulations concerning phytosanitary inspection as well as their procedures of general application.

*Article 4***Organization of controls**

1. The Contracting Parties shall endeavour:
 - to set up, where necessary and possible, appropriate phytosanitary inspection, storage, and disinfection and disinfection facilities, in conformity with traffic requirements,
 - to facilitate the movement of goods, in particular through the coordination of working hours of the phytosanitary and customs services and agreement to effect clearance of perishable goods outside normal hours where their arrival has been notified in advance.
2. The phytosanitary inspection of plants and plant products may be undertaken at points within the country provided that it can be shown, and the means of transport used are such, that the goods will not cause infestation during their transport.
3. Within the framework of Conventions in force the Contracting Parties shall endeavour to reduce, as far as possible, the physical controls of perishable plants and plant products en route.
4. When goods have to be held pending the results of phytosanitary inspection, the competent control services of the Contracting Parties shall arrange that such storage shall take place with the minimum of customs formalities and in conditions providing for the quarantine safety and conservation of the goods.

FRONTIER CONTROLS OF GOODS

*Article 5***Goods in transit**

Within the framework of Conventions in force the Contracting Parties shall, as far as possible, dispense with the phytosanitary inspection of goods in transit, unless such measures are necessary for the protection of their own plants.

*Article 6***Cooperation**

1. The phytosanitary services shall cooperate with the corresponding services of other Contracting Parties so as to expedite the passage of plants and plant products subjected to phytosanitary inspection *inter alia* through the exchange of useful information.
 2. When a consignment of plants or plant products is intercepted during phytosanitary inspection, the competent service shall endeavour to notify the corresponding service of the country of exportation within as short a time as possible, indicating the reasons for the interception and the measures taken concerning the goods.
-

FRONTIER CONTROLS OF GOODS

ANNEX 5

CONTROL OF COMPLIANCE WITH TECHNICAL STANDARDS

*Article 1***Principles**

Wherever carried out, the control of compliance with technical standards relating to the goods covered by this Convention, shall comply with the principles laid down in the Convention, and particularly in Annex 1 thereto.

*Article 2***Information**

Each Contracting Party shall ensure that information on the following is readily available to any person interested:

- the standards applied by it,
- the places where the goods may be presented for inspection,
- the requirements as set out in laws and regulations concerning the control of compliance with technical standards as well as their procedures of general application.

*Article 3***Harmonization of standards**

In the absence of international standards, Contracting Parties which apply national standards shall endeavour to harmonize them by way of international agreements.

*Article 4***Organization of controls**

1. The Contracting Parties shall endeavour:
 - to set up, where necessary and possible, stations for the control of compliance with technical standards, in conformity with traffic requirements,
 - to facilitate the movement of goods, in particular through the coordination of working hours of the service responsible for the control of compliance with technical standards and the customs services and agreement to effect clearance of perishable goods outside normal hours where their arrival has been notified in advance.
2. The control of compliance with technical standards may also be undertaken at points within the country provided that it can be shown, and the means of transport used are such, that the goods, and especially perishable goods, will not deteriorate during their transport.
3. Within the framework of Conventions in force the Contracting Parties shall endeavour to reduce, as far as possible, the physical controls en route of perishable goods subjected to control of compliance with technical standards.
4. The Contracting Parties shall organize control of compliance with technical standards, harmonizing wherever possible the procedures of the service responsible for these controls with those of any services responsible for other controls and inspections.
5. In the case of perishable goods held pending the results of control of compliance with technical standards, the competent control services of the Contracting Parties shall ensure that the storage of the goods or the parking of transport equipment shall take place with the minimum of customs formalities and in conditions providing for the conservation of the goods.

FRONTIER CONTROLS OF GOODS

*Article 5***Goods in transit**

The controls of compliance with technical standards do not normally apply to goods in through transit.

*Article 6***Cooperation**

1. The services responsible for the control of compliance with technical standards shall cooperate with the corresponding services of other Contracting Parties so as to expedite the passage of perishable goods subjected to control of compliance with technical standards *inter alia* through the exchange of useful information.
 2. When a consignment of perishable goods is intercepted during control of compliance with technical standards, the competent service shall endeavour to notify the corresponding service of the country of exportation within as short a time as possible, indicating the reasons for the interception and the measures taken concerning the goods.
-

FRONTIER CONTROLS OF GOODS

ANNEX 6

QUALITY CONTROL

*Article 1***Principles**

Wherever carried out, quality control of the goods covered by this Convention, shall comply with the principles laid down in the Convention, and particularly in Annex 1 thereto.

*Article 2***Information**

Each Contracting Party shall ensure that information on the following is readily available to any person interested:

- the place where the goods may be presented for inspection,
- the requirements as set out in laws and regulations concerning quality control as well as their procedures of general application.

*Article 3***Organization of controls**

1. The Contracting Parties shall endeavour:
 - to set up, where necessary and possible, quality control stations, in conformity with traffic requirements;
 - to facilitate the movement of goods, in particular through the coordination of working hours of the quality control and customs services and agreement to effect clearance of perishable goods outside normal hours where their arrival has been notified in advance.
2. The quality control may be undertaken at points within the country provided that the procedures used contribute to facilitate the international movement of goods.
3. Within the framework of Conventions in force the Contracting Parties shall endeavour to reduce, as far as possible, the physical controls en route of perishable goods subjected to quality control.
4. The Contracting Parties shall organize quality control, harmonizing wherever possible the procedures of the service responsible for this control with those of any services responsible for other controls and inspections.

*Article 4***Goods in transit**

Quality controls do not normally apply to goods in through transit.

*Article 5***Cooperation**

1. The quality control services shall cooperate with the corresponding services of other Contracting Parties so as to expedite the passage of perishable goods subjected to quality control *inter alia* through the exchange of useful information.
2. When a consignment of perishable goods is intercepted during quality control, the competent service shall endeavour to notify the corresponding service of the country of exportation within as short a time as possible, indicating the reasons for the interception and the measures taken concerning the goods.

FRONTIER CONTROLS OF GOODS

ANNEX 7

RULES OF PROCEDURE OF THE ADMINISTRATIVE COMMITTEE REFERRED TO IN
ARTICLE 22 OF THIS CONVENTION*Article 1***Members**

The members of the Administrative Committee shall be the Contracting Parties to this Convention.

*Article 2***Observers**

1. The Administrative Committee may decide to invite the competent administrations of all States which are not Contracting Parties, or representatives of international organizations which are not Contracting Parties, to attend, for questions which interest them, the sessions of the Committee as observers.

2. However, without prejudice to Article 1, the international organizations referred to in paragraph 1 which are competent for the subjects dealt with in the Annexes to this Convention, shall have the right to participate as observers in the work of the Administrative Committee.

*Article 3***Secretariat**

The Secretariat of the Committee shall be provided by the Executive Secretary of the Economic Commission for Europe.

*Article 4***Convocations**

The Executive Secretary of the Economic Commission for Europe shall convene the Committee:

- (i) two years after the Convention entered into force;
- (ii) thereafter, at a date fixed by the Committee, but not less frequently than every five years;
- (iii) at the request of the competent administrations of at least five States which are Contracting Parties.

*Article 5***Officers**

The Committee shall elect a chairman and a vice-chairman on the occasion of every session.

*Article 6***Quorum**

A quorum consisting of not less than one-third of the States which are Contracting Parties is required for the purposes of taking decisions.

FRONTIER CONTROLS OF GOODS

*Article 7***Decisions**

- (i) Proposals shall be put to the vote.
- (ii) Each State which is a Contracting Party represented at the session shall have one vote.
- (iii) Where Article 16 (2) of the Convention applies, the regional economic integration organizations parties to the Convention shall have in case of voting only a number of votes equal to the total votes allotted to their Member States which are also parties to the Convention. In this latter case, these Member States do not exercise their right to vote.
- (iv) Subject to the provisions of subparagraph (v) below, proposals shall be adopted by a simple majority of the members present and voting in accordance with the conditions specified in subparagraphs (ii) and (iii) above.
- (v) Amendments to this Convention shall be adopted by a two-thirds majority of the members present and voting in accordance with the conditions specified in subparagraphs (ii) and (iii) above.

*Article 8***Report**

Before the closure of its session, the Committee shall adopt its report.

*Article 9***Supplementary provisions**

In the absence of relevant provisions in this Annex, the Rules of Procedure of the Economic Commission for Europe shall be applicable, unless the Committee decides otherwise.

CUSTOMS COOPERATION COUNCIL: Council Decision n° 82/456

COUNCIL DECISION

of 14 June 1982

accepting on behalf of the Community a recommendation of the Customs Cooperation Council concerning technical cooperation in customs matters

(82/456/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the recommendation from the Commission,

Whereas the recommendation of the Customs Cooperation Council concerning technical Cooperation in customs matters can be accepted by the Community with immediate effect;

Whereas it is advisable, however, to indicate the special method by which it will be implemented taking into account the particular requirements of the customs union,

HAS DECIDED AS FOLLOWS:

Article 1

The recommendation of 18 June 1981 of the Customs Cooperation Council concerning technical cooperation

in customs matters is hereby accepted on behalf of the Community with immediate effect using the following special method of implementation:

the European Economic Community intends to carry out the technical cooperation provided for in the recommendation within the framework of actions by the Community, or by certain Member States, bearing in mind that the institutions of the European Economic Community do not have a customs school.

The text of the said recommendation is attached to this Decision.

Article 2

The President of the Council shall designate the person empowered to inform the Secretariat-General of the Customs Cooperation Council of the acceptance by the Community with immediate effect of the recommendation, and the special method by which it will be implemented referred to in Article 1.

Done at Luxembourg, 14 June 1982.

*For the Council**The President*

P. de KEERSMAEKER

CUSTOMS COOPERATION COUNCIL: Recommendation concerning technical cooperation in customs matters

RECOMMENDATION OF THE CUSTOMS COOPERATION COUNCIL
OF 18 JUNE 1981
CONCERNING TECHNICAL COOPERATION IN CUSTOMS MATTERS

THE CUSTOMS COOPERATION COUNCIL,

Having regard to the general aims of the Convention establishing a Customs Cooperation Council, in particular the provisions of Article III concerning measures for attaining the highest possible degree of harmony and uniformity in customs matters,

Recalling the discussions at the Council's 49th/50th Sessions in Nairobi (1977) where it was confirmed that the Council should play a more active role in order to foster technical cooperation between all developed and developing countries and that it should expand its general policy in technical cooperation,

Noting that a steady growth of world trade implies constant adaptation of customs methods of work,

Noting that while under its auspices a substantial number of international customs conventions have been concluded, further steps besides promoting accession to or ratification of these instruments are necessary to facilitate international trade,

Considering the satisfactory results obtained by its expanding cooperation in customs matters with other governmental and non-governmental international organizations,

Convinced that it is also in the interest of international trade to promote technical cooperation,

Convinced that adequate training of customs officials is one of the prerequisites for the smooth functioning of international trade and tourism,

Desiring that its secretariat should continue

1. to collaborate with member and non-member States which so wish in organizing, on a bilateral or

multilateral basis, seminars, training courses and symposia in customs matters, in particular concerning the conventions and other international instruments administered by the Council,

2. to cooperate with regional and international organizations in organizing regional and interregional seminars on customs matters,

RECOMMENDS

That States whether or not Members of the Council, and customs or economic unions should:

1. provide for the possibility of receiving trainees, and receiving, supplying, or exchanging customs experts and lecturers, utilizing the channels of the Council for these purposes so far as may be possible,
2. consider, where appropriate and in so far as may be possible, admitting customs officers of other customs administrations to their national customs training schools,
3. organize seminars, courses or symposia open to or intended for participants of other countries on national and international customs laws and regulations, and on the application thereof,
4. consider the further promotion of activities aimed at achieving wider technical cooperation in customs matters,

REQUESTS

States, whether or not Members of the Council, and customs or economic unions which accept this recommendation to notify the Secretary-General of their acceptance, of the date from which they will apply the recommendation, and of the conditions of its application. The Secretary-General will transmit this information to the customs administrations of such States and to such unions.

CUSTOMS COOPERATION COUNCIL: Council Decision n° 82/457

COUNCIL DECISION

of 14 June 1982

accepting on behalf of the Community the recommendation of the Customs Cooperation Council concerning customs requirements regarding commercial invoices

(82/457/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the recommendation from the Commission,

Whereas the recommendation of the Customs Cooperation Council concerning customs requirements regarding commercial invoices can be accepted by the Community with immediate effect,

HAS DECIDED AS FOLLOWS:

Article 1

The recommendation of the Customs Cooperation Council of 16 May 1979 concerning customs

requirements regarding commercial invoices is hereby accepted on behalf of the Community with immediate effect.

The text of the said recommendation is attached to this Decision.

Article 2

The President of the Council shall designate the person empowered to inform the Secretary-General of the Customs Cooperation Council of the acceptance by the Community with immediate effect of the recommendation referred to in Article 1.

Done at Luxembourg, 14 June 1982.

*For the Council**The President*

P. de KEERSMAEKER

CUSTOMS COOPERATION COUNCIL: Recommendation concerning customs requirements regarding commercial invoices

RECOMMENDATION OF THE CUSTOMS COOPERATION COUNCIL

OF 16 MAY 1979

CONCERNING CUSTOMS REQUIREMENTS REGARDING
COMMERCIAL INVOICES

THE CUSTOMS COOPERATION COUNCIL,

Desiring to facilitate international trade by making it possible for trade circles to employ modern methods of data reproduction and transmission,

Taking into account *inter alia* the efforts being made at international level to enable all the documents required for an international trade transaction to be prepared from a single master by the one-run method,

Taking into account the recommendation concerning signatures and authentication adopted in March 1979 by the Working Party on Facilitation of International Trade Procedures of the Economic Commission for Europe, which notes in particular that the general adoption of mechanical or electronic methods of data transfer requires changes in current practice regarding handwritten signatures,

Considering that the requirements of a signature on the commercial invoice for customs purposes does not

afford the customs any particular guarantee of its accuracy,

RECOMMENDS THAT MEMBER STATES SHOULD:

1. accept commercial invoices produced by any process, for example the one-run method, in cases where the presentation of the commercial invoice is required in connection with the clearance of goods;
2. refrain from requiring a signature, for customs purposes, on commercial invoices presented in support of a goods declaration,

REQUESTS

Member States who accept this recommendation to notify the Secretary-General of their acceptance, of the date from which they will apply the recommendation, and of the conditions of its application. The Secretary-General will transmit this information to the customs administrations of Member States.

CUSTOMS CO-OPERATION COUNCIL: Council Decision n° 85/187/EEC

COUNCIL DECISION

of 7 March 1985

accepting, on behalf of the Community, the recommendation of the Customs Cooperation Council of 15 June 1983 concerning action against customs fraud relating to containers

(85/187/BEC)

Article 1

The recommendation of the Customs Cooperation Council of 15 June 1983 concerning action against customs fraud relating to containers is hereby accepted on behalf of the Community with immediate effect. The Community shall apply this recommendation in respect of its external frontiers in so far as this is not contrary to Community legislation.

The text of the said recommendation is attached to this Decision.

Article 2

The President of the Council is hereby authorized to designate the person empowered to notify the Secretary-General of the Customs Cooperation Council of the acceptance by the Community, with immediate effect, of the recommendation referred to in Article 1.

Done at Brussels, 7 March 1985.

For the Council

The President

A. BIONDI

RECOMMENDATION OF THE CUSTOMS COOPERATION COUNCIL

of 15 June 1983

concerning action against customs fraud relating to containers

THE CUSTOMS COOPERATION COUNCIL,

RECOMMENDS

that States, whether or not Members of the Council, and Customs or Economic Unions, should :

1. provide for the possibility of examining containers and their contents, to the extent that it is considered necessary, at the places where the goods are packed into or unpacked from the containers or at any other appropriate place designated or approved by the Customs authorities ;
2. employ methods for selection of containers for examination which take into account physical, documentary and intelligence factors and random and systematic selection procedures. The basis for selection should be flexible enough to adapt to changes in fraud patterns and the flow of goods.

The number of containers examined should be consistent with adjudged risk and capacity of the authorities concerned to carry out such examination ;

3. examine the selected containers and their contents to a degree compatible with the objectives of the search and method of packing used ;

4. pay adequate attention to the value of *post facto* controls of documentation relating to goods carried in containers, particularly those which have not been physically examined ;
5. check, if appropriate, in connection with the Customs examination, that containers still comply with the technical conditions of approval ;
6. ensure, for the purposes of Customs control, the provision of appropriate levels of security in port installations and container storage areas ;

CUSTOMS CO-OPERATION COUNCIL: Council Decision n° 85/187/EEC

7. promote the highest effective degree of exchange of information between the country of exportation, countries of transit and country of destination, with a view to ensuring a proper control and security of containers and the goods carried; and

conclude, where the need exists, bilateral or multi-lateral arrangements for the communication of all relevant details in respect of containers carried, including, wherever possible, place of loading, name and address of the carrier, the exporter and the real consignee, list of goods carried in the container, place of unloading, and nature of seals affixed to the container, to achieve the highest degree of effectiveness of control;

8. ensure that Customs officials concerned with the control and examination of containers receive training which takes particular account of the

specific nature of the transport and the control of containers;

9. promote the closest possible cooperation between Customs authorities and professional bodies and authorities concerned with container operation,

REQUESTS

States, whether or not members of the Council, and Customs or Economic Unions which accept this recommendation to notify the Secretary-General of their acceptance, and of the date from which they will apply the recommendation and the conditions of its application. The Secretary-General will transmit this information to the Customs administrations of all members. He will also transmit it to any Customs administrations of non-members or any Customs or Economic Unions which have accepted this recommendation.

CUSTOMS CO-OPERATION COUNCIL: Council Decision n° 86/6/EEC

COUNCIL DECISION

of 20 January 1986

accepting
on behalf of the Community, the Customs Cooperation Council
recommendation of 16 June 1982 concerning the production of goods
declarations by means of computer or other automatic printers

(86/6/EEC)

Article 1

The Customs Cooperation Council recommendation of 16 June 1982 concerning the
production of goods declarations by means of computer or other automatic printers is
hereby accepted on behalf of the Community with immediate effect.

The text of the recommendation is annexed to this Decision.

Article 2

The President of the Council is hereby authorized to designate the person empowered to
notify the Customs Cooperation Council's Secretary-General of the Community's accep-
tance with immediate effect of the recommendation referred to in Article 1.

Done at Brussels, 20 January 1986.

For the Council

The President

G. BRAKS

RECOMMENDATION OF THE CUSTOMS COOPERATION COUNCIL

of 16 June 1982

concerning the production of goods declarations by means of computer or other
automatic printers

THE CUSTOMS COOPERATION COUNCIL,

Desirous of facilitating the accomplishment of formalities in international trade by
enabling declarants to make the greatest possible use of modern methods for the produc-
tion of international trade documents,

Considering that automatic data processing techniques make it possible for declarants to
produce Goods declarations, by means of computer or other automatic printers on pre-
printed forms or on plain paper, which substantially conform to the official model speci-
fied by the Customs or other competent authorities,

Recommends that States, whether or not Members of the Council, and Customs or
Economic unions should authorize declarants, under conditions to be laid down by the
Customs or other competent authorities, to produce their Goods declarations by means of
computer or other automatic printers, on pre-printed forms or on plain paper. Such autho-
rization may be made subject, in particular, to the condition that declarations produced in
this manner substantially conform to the official model specified by the Customs or other
competent authorities,

Requests States, whether or not Members of the Council, and Customs or Economic
unions which accept this recommendation to notify the Secretary-General of their accep-
tance, of the date from which they will apply the recommendation, and of the conditions
of its application. The Secretary-General will transmit this information to the Customs
administrations of all Members. He will also transmit it to any Customs administrations of
non-members or any Customs or Economic unions which have accepted this recommen-
dation.

CUSTOMS COOPERATION COUNCIL: Council Decision 86/257/EEC

COUNCIL DECISION

of 18 June 1986

accepting, on behalf of the Community, the recommendation of the Customs
Cooperation Council of 16 June 1982 concerning the use of a code for the
representation of modes of transport

(86/257/EEC)

- O.J. No L 167 of 24 June 1986, p. 32 -

CUSTOMS COOPERATION COUNCIL: Council Decision 86/257/EEC

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the proposal from the Commission,

Whereas, subject to certain conditions of application, the recommendation of the Customs Cooperation Council of 16 June 1982 concerning the use of a code for the representation of modes of transport may be accepted by the Community,

HAS DECIDED AS FOLLOWS:

Article 1

The recommendation of the Customs Cooperation Council of 16 June 1982 concerning the use of a code for

the representation of modes of transport is hereby accepted, subject to certain conditions of application, on behalf of the Community.

The text of the recommendation is attached to this Decision, as are the conditions of application.

Article 2

The President of the Council shall notify the Secretariat of the Customs Cooperation Council of the acceptance by the Community subject to certain conditions of application of the recommendation referred to in Article 1.

Done at Luxembourg, 18 June 1986.

For the Council

The President

N. SMIT-KROES

CUSTOMS COOPERATION COUNCIL: Council Decision 87/595/CEE

COUNCIL DECISION

of 30 November 1987

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

(87/595/EEC)

- O.J. No L 362 of 22 December 1987, p. 22 -

CUSTOMS COOPERATION COUNCIL: Council Decision 87/595/EEC

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

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

Having regard to the Proposal from the Commission,

Having regard to the opinion of the European Parliament ⁽¹⁾,

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

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

HAS DECIDED AS FOLLOWS:

Article 1

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

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

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

Article 2

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

Done at Brussels, 30 November 1987.

For the Council
The President
N. WILHJELM

(1) OJ No C 318, 30. 11. 1987.

CUSTOMS COOPERATION COUNCIL: Council Decision 87/595/EEC

RECOMMENDATION OF THE CUSTOMS COOPERATION COUNCIL

of 22 May 1984

concerning the use of codes for the representation of data elements

THE CUSTOMS COOPERATION COUNCIL,

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

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

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

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

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

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

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

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

CUSTOMS COOPERATION COUNCIL: Council Decision 87/595/EEC

ANNEX II

CONTAINER IDENTIFIERS

Recommended codes

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

Summary description

ISO code

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

IATA code

4. The code developed by IATA for the representation of data concerning air freight containers currently comprises 9 alphanumeric characters (unit type, size and compatibility, serial number, and owner code). In 1990, the IATA code will consist of 12 alphanumeric characters including a check digit.
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CUSTOMS COOPERATION COUNCIL: Council Decision 87/595/EEC

ANNEX V

DESCRIPTIONS OF GOODS, AND TARIFF OR STATISTICAL HEADINGS

Recommended coding structure

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

Summary description

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

ANNEX VI

CUSTOMS PROCEDURES

Recommended code

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

Summary description

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

CUSTOMS COOPERATION COUNCIL: Council Decision 87/595/EEC

ANNEX VII

UNITS OF MEASUREMENT

Recommended codes

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

Summary description

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

CUSTOMS COOPERATION COUNCIL: Council Decision 88/354/EEC

COUNCIL

COUNCIL DECISION

of 7 June 1988

accepting, on behalf of the Community, the recommendation of the Customs Cooperation Council of 13 June 1985 on the temporary admission of radio and television production and broadcasting equipment

(88/354/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

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

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament ⁽¹⁾,

Whereas the recommendation on the temporary admission of radio and television production and broadcasting equipment was adopted by the Customs Cooperation Council on 13 June 1985; whereas it is necessary for the Community to adopt a position with regard to it;

Whereas the said recommendation may be accepted by the Community with immediate effect;

Whereas the first measure called for by the recommendation can be implemented pursuant to the existing Community provisions on temporary importation arrangements, namely the third indent of Article 13 (1) and Annex I to 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 ⁽²⁾, as amended by Regulation (EEC) No 3813/85 ⁽³⁾, Articles 2, 3 ⁽⁴⁾ and 12 of Council Directive 85/362/EEC of 16 July 1985 on the harmonization of the laws of the Member States relating to turnover taxes—Exemption from value added tax on the temporary importation of goods other than means of transport ⁽⁴⁾, and Article 4 of Council Directive 83/182/EEC of 28 March 1983 on tax exemptions within the Community for certain

means of transport temporarily imported into one Member State from another ⁽⁵⁾;

Whereas the second and third measures called for by the recommendation could require particular implementing arrangements, to be specified by the Member States,

HAS DECIDED AS FOLLOWS:

Article 1

The recommendation of the Customs Cooperation Council of 13 June 1985 on the temporary admission of radio and television production and broadcasting equipment is hereby accepted on behalf of the Community with immediate effect, subject to the conditions of application set out in Annex I.

The text of the recommendation is set out in Annex II.

Article 2

The President of the Council shall designate the person empowered to notify the General-Secretariat of the Customs Cooperation Council of the acceptance of the recommendation by the Community, with immediate effect, subject to the conditions of application referred to in Article 1.

Done at Luxembourg, 7 June 1988.

For the Council
The President
M. BANGEMANN

⁽¹⁾ OJ No C 167, 27. 8. 1968.

⁽²⁾ OJ L 171, 29. 6. 1984, p. 1.

⁽³⁾ OJ L 368, 31. 12. 1985, p. 7.

⁽⁴⁾ OJ L 192, 24. 7. 1985, p. 20.

⁽⁵⁾ OJ L 105, 23. 4. 1983, p. 59.

ANNEX I

CONDITIONS OF APPLICATION

Community legislation covers only some of the matters dealt with by the recommendation.

For matters not covered by Community legislation, Member States shall provide information on any implementing arrangements of their own, until Community rules are introduced.

ANNEX II

RECOMMENDATION OF THE CUSTOMS COOPERATION COUNCIL

of 13 June 1985

on the temporary admission of radio and television production and broadcasting equipment

THE CUSTOMS COOPERATION COUNCIL,

considering that, in general, temporary admission facilities are granted to radio and television production and broadcasting equipment,

having regard to the Customs Convention on the temporary importation of professional equipment (8 June 1961),

having regard to the Customs Convention on the ATA carnet for the temporary admission of goods (6 December 1961),

having regard to the recommendation of the Council concerning the use of temporary importation papers in respect of radio and television vans (1 December 1955),

having regard to the recommendation of the Council on the temporary admission of radio and television vans (9 June 1977),

desiring to simplify customs formalities with a view to facilitating the admission of this equipment and the vehicles carrying it,

recommends that members and customs or economic unions should require from approved public and private bodies or their agents neither temporary admission documents nor

security for the temporary admission of radio and television production and broadcasting equipment, including radio or television vans, and that for the purposes of customs control they should be content with the production in duplicate of a list or detailed inventory of such equipment,

recommends that, wherever possible, members and customs or economic unions should require neither temporary admission documents nor security in respect of touring vehicles where these are used to transport such radio and television production and broadcasting equipment,

recommends that members and customs or economic unions should allow such equipment and vehicles to cross their frontiers outside the normal business hours of customs offices in respect of commercial traffic, including on Sundays and public holidays, against payment for special services, where applicable,

requests States, whether or not members of the Council, and customs or economic unions which accept this recommendation, to notify the Secretary-General of their acceptance, of the date from which they will apply the recommendation, and of the conditions of its application. The Secretary-General will transmit this information to the customs administrations of all members. He will also transmit it to any customs administrations of non-members or any customs or economic unions which have accepted this recommendation.

**CONVENTION ON INTERNATIONAL TRADE IN ENDANGERED SPECIES OF WILD FAUNA
AND FLORA****COUNCIL REGULATION (EEC) No 3626/82**

of 3 December 1982

**on the implementation in the Community of the Convention on international trade in
endangered species of wild fauna and flora**

- O.J. N° L 384 of 31.12.1982, p. 1 -

MODIFICATIONS (within the text)

1. Article 4 modified by Regulation (EEC) No 3645/83 of 28 November 1983
(O.J. No L 367 of 28.12.1983, p. 1)
2. Annexes I, II and III of Annex A and parts 1 and 2 of Annex C modified
by Regulation (EEC) No 3646/83 of 12 December 1983
(O.J. No L 367 of 28.12.1983, p. 2)
3. Annexes I and III of Annex A modified by Regulation (EEC) No 577/84 of
5 March 1984
(O.J. No L 64 of 6.3.84, p. 5)
4. Annex A modified by Regulation (EEC) No 1451/84 of 25 May 1984
(O.J. No L 140 of 26.05.1984, p. 21)
5. Annex C modified by Regulation (EEC) No 1452/84 of 25 May 1984
(O.J. No L 140 of 26.05.1984, p. 23)
6. Annexes I, II and III of Annex A and parts 1 and 2 of Annex C modified
by Regulation (EEC) No 2384/85 of 30 July 1985
(O.J. No L 231 of 29.08.1985, p. 1)
7. Annex II of Annex A and parts 1 and 2 of Annex C modified by Regulation (EEC)
No 1831/85 of 27 June 1985
(O.J. No L 173 of 3.7.1985, p. 1)
8. Article 2 and Article 6 (2) modified by Regulation (EEC) No 2295/86
of 21 July 1986
(O.J. No L 201 of 24.7.1986, p. 1)
9. Annex A, parts 1 and 2 of Annex C modified by Regulation (EEC) No 1422/87
of 21 May 1987
(O.J. No L 136 of 26.5.1987, p. 6)
10. Annex A and part 2 of Annex C modified by Regulation (EEC) No 1540/87
of 22 May 1987
(O.J. No L 147 of 6.6.1987, p. 1)
11. Annexes I, II and III of Annex A and parts 1 and 2 of Annex C modified
by Regulation (EEC) No 3143/87 of 19 October 1987
(O.J. No L 299 of 22.10.1987, p. 1)

CONVENTION ON INTERNATIONAL TRADE IN ENDANGERED SPECIES OF WILD FAUNA AND FLORA**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 Convention on international trade in endangered species of wild fauna and flora (hereinafter referred to as 'the Convention') was opened for signature on 3 March 1973; whereas the Convention is intended to protect endangered species of wild fauna and flora by regulating international trade in these species and in readily recognizable parts and derivatives thereof;

Whereas the resolution of the Council of the European Communities and the representatives of the Governments of the Member States, meeting within the Council, of 17 May 1977 on the continuation and implementation of a European Community policy and action programme on the environment ⁽⁴⁾ stresses that the protection of wild fauna and flora is a matter which concerns the Community and that implementation of the Convention is an important measure for protecting these species;

Whereas, to attain its objectives, the Convention mainly employs commercial policy instruments by laying down restrictions on and a strict control of international trade in specimens of endangered species of wild fauna and flora;

Whereas, in order to protect endangered species of wild fauna and flora, it is necessary at Community level to ensure that certain commercial policy instruments to be employed under the Convention are uniformly applied; whereas, because of its scope, this Regulation should not affect national powers to adopt protective measures of a different nature;

Whereas the measures relating to the application of the Convention to trade must not affect the free movement of products within the Community and must apply only to trade with third countries;

Whereas the existence of national implementing measures which were not uniform might lead to distortions of competition within the Community;

Whereas the Convention concerns animals and plants, whether alive or dead, and readily recognizable parts and derivatives thereof; whereas, to make the application of the Convention effective, a common list of the most important parts and derivatives must be drawn up and the conditions under which other goods fall within the scope of this Regulation must be laid down;

Whereas the state of conservation of certain species makes desirable the adoption by the Community of stricter conservation measures than those laid down in the Convention;

Whereas in certain cases it may be necessary, in order to permit the most effective conservation possible of wild flora and fauna, for Member States to maintain or take, in compliance with the Treaty, stricter measures than those laid down in this Regulation;

⁽¹⁾ OJ No C 243, 22. 9. 1980, p. 16.

⁽²⁾ OJ No C 327, 14. 12. 1981, p. 105.

⁽³⁾ OJ No C 138, 9. 6. 1981, p. 5.

⁽⁴⁾ OJ No C 139, 13. 6. 1977, p. 1.

CONVENTION ON INTERNATIONAL TRADE IN ENDANGERED SPECIES OF WILD FAUNA AND FLORA

Whereas implementation of this Regulation necessitates the introduction of a Community procedure for the issue and presentation of permits for the export, re-export, import and introduction from the sea of specimens of the species covered by the Convention; whereas implementation of this Regulation also involves the designation of management and scientific authorities in the Member States;

Whereas, to ensure that the prohibition of importation is fully effective, rules should be drawn up concerning the conditions of trade in specimens of the species listed in Appendix I to the Convention and in Part I of Annex C to this Regulation;

Whereas certain imported specimens sent to another Member State must undergo a specific check as to their place of destination;

Whereas, in order to simplify the formalities relating to the introduction, into the Community, of the species listed in Appendices II and III to the Convention that are not contained in Annex C to this Regulation, it seemed possible to give Member States the option of applying a simpler procedure than that of import permits;

Whereas, to facilitate customs procedures, there must be provision to permit Member States to designate one or more places of entry and exit where the goods in question must be presented;

Whereas the marks, seals and stamps used to identify goods must conform to standard models in order to facilitate controls;

Whereas the conservation of endangered species still raises problems calling for scientific work; whereas this work will also make it possible to assess the effectiveness of the measures taken; whereas methods must also be developed for monitoring trade in certain parts and derivatives of these species;

Whereas it is essential to ensure the uniform application of this Regulation and to lay down to this end a Community procedure enabling the necessary implementing provisions to be adopted within a suitable period; whereas a committee must be set up to permit close and effective cooperation between the Member States and the Commission in this field;

Whereas the aims of the Convention coincide with some of the Community's environmental objectives as set out in the environmental action programmes; whereas the rules of the Convention should be

applied uniformly throughout the Community; whereas, since the Treaty has not provided the necessary specific powers, recourse must be had to Article 235 thereof,

HAS ADOPTED THIS REGULATION:

Article 1

The Convention, as set out in Annex A, shall apply throughout the Community under the conditions laid down in the following Articles.

The objectives and principles of the Convention shall be respected in the application of this Regulation.

Article 2

The specimens to which this Regulation applies are :

- (a) any animal or plant, whether alive or dead, of the species listed in Appendix I to the Convention, any part or product thereof which is listed in Annex B to this Regulation, as well as any other goods which appear from an accompanying document, the packaging or a mark or label, or from any other circumstances, to be parts or derivatives of animals or plants of these species ;
- (b) any animal or plant, whether alive or dead, of the species listed in Appendices II and III to the Convention, any part or product thereof which is listed in Annex B to this Regulation, as well as any other goods which appear from an accompanying document, the packaging or a mark or label, or from any other circumstances, to be parts or derivatives of animals or plants of these species unless such parts or derivatives are specifically exempted from the provisions of the Convention by means of an indication to that effect in the Interpretation of Appendices II and III to the Convention.

Article 3

1. The specimens of species listed in Part I of Annex C shall be considered as specimens of the species listed in Appendix I to the Convention.

CONVENTION ON INTERNATIONAL TRADE IN ENDANGERED SPECIES OF WILD FAUNA
AND FLORA

2. The introduction into the Community of specimens of species listed in Part 2 of Annex C shall require an import permit in accordance with Article 10 (1) (b).

Article 4

Amendments to Annexes A, B and C to this Regulation which are required as a consequence of amendments which have been decided on by the parties to the Convention and agreed to by the Community, as well as any additions to Annex B, shall be made in accordance with the procedure prescribed in Article 21 (2) and (3).¹

Article 5

1. The introduction into the Community of specimens covered by Articles 2 and 3 shall be subject to presentation of an import permit or import certificate provided for in Article 10 at the customs office at which the customs formalities are completed.

2. The export or re-export to destinations outside the Community of the specimens referred to in Article 2 shall be subject to presentation of the document provided for in Article 10 (3) at the customs office at which the customs formalities are completed.

3. Customs offices at which permits have been presented in accordance with paragraphs 1 and 2 shall forward the permits to the management authority of the Member State in which they are situated.

4. By way of derogation from paragraphs 1 and 2, where specimens are brought into the Community and placed under either a customs transit procedure or a temporary storage procedure, presentation to the appropriate customs service of the permits referred to in Article 10 shall not be required, provided that an export document for the specimens is issued by the management authority of the exporting country. In this case Member States may require presentation of the export documentation provided for by the Convention or satisfactory proof of its existence.

Article 6

1. The display to the public for commercial purposes and the sale, keeping for sale, offering for sale or transporting for sale of the specimens referred to in Articles 2 (a) and 3 (1) shall be prohibited, subject to exemptions which may be granted by the Member States for the following reasons, account being taken of the objectives of the Convention and the requirements of Council

Directive 79/409/EEC of 2 April 1979 on the conservation of wild birds (1) :

- (a) the specimens entered, in accordance with the Convention and before this Regulation came into force, the territory to which this Regulation applies;
- (b) the specimens of an animal or plant species were bred in captivity or artificially propagated, or are parts of such animals or plants or derived therefrom;
- (c) the specimens are intended for research, teaching, breeding or propagation purposes;
- (d) specimens originating from a Member State were removed from the natural state under legal provisions in force in that Member State or with the approval of the competent authorities of that Member State;
- (e) the specimens entered, in accordance with the Convention and after this Regulation came into force, the territory to which this Regulation applies and were not used for purposes essentially commercial in nature.

2. The prohibitions referred to in paragraph 1 shall also apply to the specimens referred to in Article 2 (b) which are not covered by paragraph 1 if they were introduced in violation of Article 5.¹

3. Having regard in particular to Article VIII of the Convention, the competent authorities of the Member States shall have discretion to sell any specimens they have seized under this Regulation or under national laws, and such specimens may then be treated for all purposes as if they had been brought in legally.

Article 7

Member States shall forward to the Commission the names and addresses of the management and scientific authorities referred to in Article IX of the Convention and, where appropriate, of the other competent authorities referred to in this Regulation. The Commission shall publish this information in the *Official Journal of the European Communities*.

Article 8

The competent authorities of the Member States shall:

- (a) issue the permits and certificates provided for in Article 10 or endorse the import certificates referred to in Article 10 (2);

(1) OJ No L 103, 25. 4. 1979, p. 1.

CONVENTION ON INTERNATIONAL TRADE IN ENDANGERED SPECIES OF WILD FAUNA
AND FLORA

- (b) authorize the exemptions referred to in Article 6;
- (c) issue the certificates referred to in Article 11 and the label referred to in Article 12;
- (d) return to the management authorities which have issued them the permits which have been sent to them by the customs offices in accordance with Article 5;
- (e) communicate to the Commission all the information required for drawing up the records and reports referred to in Article VIII (6) and (7) of the Convention.

Article 9

1. Without prejudice to Article 15, each Member State shall recognize the decisions of the competent authorities of the other Member States.
2. With the exception of the document referred to in Article 11 (a), permits and certificates referred to in this Regulation issued by a Member State shall be valid throughout the Community.
3. The applications for import permits referred to in Article 10 (1) shall be submitted to the management authority responsible for the place of destination of the specimen.
4. Application for permits for the introduction of specimens from the sea shall be sent to the management authority responsible for the place of introduction of specimens.
5. The applications for the export permits and re-export certificates referred to in Article 10 (3) for the export or re-export of live specimens shall be sent to the management authority of the Member State in whose territory the specimen is located.

Article 10

1. (a) The introduction into the Community from third countries or from the sea of the specimens referred to in Articles 2 (a) and 3 shall be subject to the presentation of an import permit.
- (b) The import permit referred to in Article 3 (2) shall be issued only where :
 - it is clear, or where the applicant presents trustworthy evidence, that the capture or collection of the specimen in the wild will not have a harmful effect on the conservation of species or on the extent of the territory occupied by the populations in question of the species,

- the applicant provides proof by means of documents issued by the competent authorities of the country of origin that the specimen has been obtained in accordance with the legislation on protection of the species in question,
- in the case of the importation of a living animal, the applicant provides evidence that the intended recipient possesses adequate facilities suitable for accommodating the species and suited to its behaviour and that the animal will be properly cared for,
- there are no other requirements relating to conservation of the species which militate against issue.

The permits shall, if need be, contain additional stipulations to ensure compliance with these conditions.

2. The introduction into the Community from third countries or from the sea of specimens of all other species covered by the Regulation shall be subject to presentation either of an import permit or of an import certificate endorsed by the customs services and certifying that the formalities required under the Convention have been fulfilled.

The import permit and import certificate shall be issued on identical forms.

3. Export or re-export from the Community of the specimens referred to in Article 2 shall be subject to the presentation of an export permit or re-export certificate or, in the case of artificially propagated plants, of either of these permits or of the document referred to in Article 11 (b).

Article 11

On receiving an application, together with all the requisite supporting documents from the person concerned, the competent authorities shall issue the following certificates :

- (a) a document stating that a given specimen entered, in accordance with the Convention, the territory to which this Regulation applies, before the Regulation came into force, or that the specimen was acquired before the Convention became applicable to it;
- (b) a document stating that a specimen of an animal species was born and bred in captivity, that a specimen of a plant species was artificially propagated or that a specimen is a part of such an animal or plant or was derived therefrom.

CONVENTION ON INTERNATIONAL TRADE IN ENDANGERED SPECIES OF WILD FAUNA AND FLORA

Article 12

By way of derogation from Article 5, presentation to the customs services of the documents referred to in Article 10 shall not as a rule be required in the case of non-commercial loans, donations and exchanges between scientists and scientific institutions registered by a management authority of their State, of herbarium specimens and other preserved, dried or embedded museum specimens, and of live plant material bearing a label the model for which has been determined in accordance with the procedure laid down in Article 21 or a similar label issued or approved by a management authority of a third country.

Article 13

1. Where specimens referred to in Articles 2 (a) and 3 (1) which are required under the terms of the import permit to be kept at a specified address are sent to another Member State after being released for free circulation, the competent authorities of the despatching Member State must be provided with proof that the goods have been delivered to the address specified.

2. Any transportation within the Community of live animals of the species referred to in Articles 2 (a) and 3 (1) from the address specified in the import permit shall be subject to prior authorization from the management authority or management authorities concerned.

3. Where specimens referred to in paragraphs 1 and 2 are placed under the Community transit procedure, the principal shall enter one of the following phrases in the box reserved for the description of the goods on the Community transit declaration form:

- 'Udryddelsestruede arter',
- 'Gefährdete Arten',
- 'Είδη που απειλούνται με εξαφάνιση',
- 'Endangered species',
- 'Espèces menacées d'extinction',
- 'Specie minacciate di estinzione',
- 'Bedreigde soorten'.

Article 14

Derogations from Articles 5 and 10 may be granted by the Member States in respect of specimens which are personal effects or which are intended for household use.

Article 15

1. In respect of the species to which this Regulation applies, Member States may maintain or take stricter measures, providing that they comply with the Treaty, and in particular Article 36 thereof, for one or more of the following purposes:

- (a) improvement of conditions of survival of living specimens in recipient countries;
- (b) the conservation of native species;
- (c) the conservation of a species or a population of a species in the country of origin.

Such measures, which may in no case stem from commercial policy considerations, when adopted by a Member State in accordance with this paragraph, must also apply to trade with third countries.

2. If a Member State intends to have recourse to paragraph 1, it shall immediately inform the Commission of the measures it intends to take.

3. For the purpose of protecting the health and life of animals or plants, Member States may take measures similar to those provided for in the Regulation in respect of species not covered by the Regulation.

Article 16

The places of entry and exit designated, where appropriate, by the Member States in accordance with Article VIII (3) of the Convention shall be notified to the Commission, which shall publish a list of them in the *Official Journal of the European Communities*.

Article 17

1. The Member States and the Commission shall communicate to one another the information necessary for implementing this Regulation.

2. Information supplied in implementation of this Regulation may not be divulged or used for a purpose other than that for which it was requested, unless the supplier has expressly agreed and in so far as the provisions in force in the Member State which has received it do not prohibit such use.

Any information communicated which is covered by an obligation of professional secrecy shall enjoy the protection extended to such information under both the national law of the Member State which has received it and the corresponding provisions applying to the Community authorities.

CONVENTION ON INTERNATIONAL TRADE IN ENDANGERED SPECIES OF WILD FAUNA
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Information covered by an obligation of professional secrecy may not in particular be communicated to persons other than those working in the Member States or within the Community institutions whose duties require that they have access to it.

Article 18

Member States shall forward to the Commission all necessary information relating to research into the situation regarding endangered species and into methods of controlling trade in parts or products of animals and plants, so that the Commission may, where necessary, take suitable steps to coordinate such research.

In this connection Member States shall take into account the work of any international organizations active in this field.

Article 19

A Committee on the Convention (hereinafter referred to as 'the Committee') is hereby established, consisting of representatives of the Member States and presided over by a representative of the Commission.

Article 20

The Committee shall examine any question relating to 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 21

1. In accordance with the procedure laid down in paragraphs 2 and 3, the Committee shall:

(a) determine the design of the documents referred to in Articles 10 and 11, the model of the labels referred to in Article 12 and the marks, seals and stamps referred to in Article VI of the Convention;

(b) lay down uniform conditions for the issue of

the documents referred to in Articles 10 and 11;

(c) establish the principles governing the validity and use of the documents referred to in Article 11 (a) and the granting of the derogations referred to in Article 14.

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 the time limit set by the chairman, having regard to the urgency of the matter concerned. Decisions shall be taken by a majority of 45 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 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 a proposal to the Council 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 of it, the Council has not acted, the proposed provisions shall be adopted by the Commission.

Article 22

Each Member State shall notify the Commission of the provisions which it adopts for the implementation of this Regulation.

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

Article 23

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

Articles 1 to 17 shall apply from 1 January 1984.

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

Done at Brussels, 3 December 1982.

For the Council
The President
Ch. CHRISTENSEN

CONVENTION ON INTERNATIONAL TRADE IN ENDANGERED SPECIES OF WILD FAUNA
AND FLORA

ANNEX A

CONVENTION

on international trade in endangered species of wild fauna and flora

THE CONTRACTING STATES,

RECOGNIZING that wild fauna and flora in their many beautiful and varied forms are an irreplaceable part of the natural systems of the earth which must be protected for this and the generations to come;

CONSCIOUS of the ever-growing value of wild fauna and flora from aesthetic, scientific, cultural, recreational and economic points of view;

RECOGNIZING that peoples and States are and should be the best protectors of their own wild fauna and flora;

RECOGNIZING, in addition, that international cooperation is essential for the protection of certain species of wild fauna and flora against over-exploitation through international trade;

CONVINCED of the urgency of taking appropriate measures to this end,

HAVE AGREED AS FOLLOWS:

Article I

Definitions

For the purpose of the present Convention, unless the context otherwise requires:

- (a) 'species' means any species, sub-species, or geographically separate population thereof;
- (b) 'specimen' means:
 - (i) any animal or plant, whether alive or dead;
 - (ii) in the case of an animal: for species included in Appendices I and II, any readily recognizable part or derivative thereof; and for species included in Appendix III, any readily recognizable part or derivative thereof specified in Appendix III in relation to the species, and
 - (iii) in the case of a plant: for species included in Appendix I, any readily recognizable part or derivative thereof; and for species included in Appendices II and III, any readily recognizable part or derivative thereof specified in Appendices II and III in relation to the species;
- (c) 'trade' means export, re-export, import and introduction from the sea;

- (d) 're-export' means export of any specimen that has previously been imported;
- (e) 'introduction from the sea' means transportation into a State of specimens of any species which were taken in the marine environment not under the jurisdiction of any State;
- (f) 'scientific authority' means a national scientific authority designated in accordance with Article IX;
- (g) 'management authority' means a national management authority designated in accordance with Article IX;
- (h) 'party' means a State for which the present Convention has entered into force.

Article II

Fundamental principles

1. Appendix I shall include all species threatened with extinction which are or may be affected by trade. Trade in specimens of these species must be subject to particularly strict regulation in order not to endanger further their survival and must only be authorized in exceptional circumstances.

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2. Appendix II shall include:

- (a) all species which although not necessarily now threatened with extinction may become so unless trade in specimens of such species is subject to strict regulation in order to avoid utilization incompatible with their survival; and
- (b) other species which must be subject to regulation in order that trade in specimens of certain species referred to in subparagraph (a) of this paragraph may be brought under effective control.

3. Appendix III shall include all species which any party identified as being subject to regulation within its jurisdiction for the purpose of preventing or restricting exploitation, and as needing the cooperation of other parties in the control of trade.

4. The parties shall not allow trade in specimens of species included in Appendices I, II and III except in accordance with the provisions of the present Convention.

Article III

**Regulation of trade in specimens of species
included in Appendix I**

1. All trade in specimens of species included in Appendix I shall be in accordance with the provisions of this Article.

2. The export of any specimen of a species included in Appendix I shall require the prior grant and presentation of an export permit. An export permit shall only be granted when the following conditions have been met:

- (a) a scientific authority of the State of export has advised that such export will not be detrimental to the survival of that species;
- (b) a management authority of the State of export is satisfied that the specimen was not obtained in contravention of the laws of that State for the protection of fauna and flora;
- (c) a management authority of the State of export is satisfied that any living specimen will be so prepared and shipped as to minimize the risk of injury, damage to health or cruel treatment; and

(d) a management authority of the State of export is satisfied that an import permit has been granted for the specimen.

3. The import of any specimen of a species included in Appendix I shall require the prior grant and presentation of an import permit and either an export permit or a re-export certificate. An import permit shall only be granted when the following conditions have been met:

- (a) a scientific authority of the State of import has advised that the import will be for purposes which are not detrimental to the survival of the species involved;
- (b) a scientific authority of the State of import is satisfied that the proposed recipient of a living specimen is suitably equipped to house and care for it; and
- (c) a management authority of the State of import is satisfied that the specimen is not to be used for primarily commercial purposes.

4. The re-export of any specimen of a species included in Appendix I shall require the prior grant and presentation of a re-export certificate. A re-export certificate shall only be granted when the following conditions have been met:

- (a) a management authority of the State of re-export is satisfied that the specimen was imported into that State in accordance with the provisions of the present Convention;
- (b) a management authority of the State of re-export is satisfied that any living specimen will be so prepared and shipped as to minimize the risk of injury, damage to health or cruel treatment; and
- (c) a management authority of the State of re-export is satisfied that an import permit has been granted for any living specimen.

5. The introduction from the sea of any specimen of a species included in Appendix I shall require the prior grant of a certificate from a management authority of the State of introduction. A certificate shall only be granted when the following conditions have been met:

- (a) a scientific authority of the State of introduction advises that the introduction will not be detrimental to the survival of the species involved;

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- (b) a management authority of the State of introduction is satisfied that the proposed recipient of a living specimen in suitably equipped to house and care for it; and
- (c) a management authority of the State of introduction is satisfied that the specimen is not to be used for primarily commercial purposes.

Article IV

**Regulation of trade in specimens of species
included in Appendix II**

1. All trade in specimens of species included in Appendix II shall be in accordance with the provisions of this Article.
2. The export of any specimen of a species included in Appendix II shall require the prior grant and presentation of an export permit. An export permit shall only be granted when the following conditions have been met:
- (a) a scientific authority of the State of export has advised that such export will not be detrimental to the survival of that species;
- (b) a management authority of the State of export is satisfied that the specimen was not obtained in contravention of the laws of that State for the protection of fauna and flora; and
- (c) a management authority of the State of export is satisfied that any living specimen will be so prepared and shipped as to minimize the risk of injury, damage to health or cruel treatment.
3. A scientific authority in each party shall monitor both the export permits granted by that State for specimens of species included in Appendix II and the actual exports of such specimens. Whenever a scientific authority determines that the export of specimens of any such species should be limited in order to maintain that species throughout its range at a level consistent with its role in the ecosystems in which it occurs and well above the level at which that species might become eligible for inclusion in Appendix I, the scientific authority shall advise the appropriate management authority of suitable measures to be taken to limit the grant of export permits for specimens of that species.
4. The import of any specimen of a species included in Appendix II shall require the prior presentation of either an export permit or a re-export certificate.
5. The re-export of any specimen of a species included in Appendix II shall require the prior grant and presentation of a re-export certificate. A re-export certificate shall only be granted when the following conditions have been met:
- (a) a management authority of the State of re-export is satisfied that the specimen was imported into that State in accordance with the provisions of the present Convention; and
- (b) a management authority of the State of re-export is satisfied that any living specimen will be so prepared and shipped as to minimize the risk of injury, damage to health or cruel treatment.
6. The introduction from the sea of any specimen of a species included in Appendix II shall require the prior grant of a certificate from a management authority of the State of introduction. A certificate shall only be granted when the following conditions have been met:
- (a) a scientific authority of the State of introduction advises that the introduction will not be detrimental to the survival of the species involved; and
- (b) a management authority of the State of introduction is satisfied that any living specimen will be so handled as to minimize the risk of injury, damage to health or cruel treatment.
7. Certificates referred to in paragraph 6 of this Article may be granted on the advice of a scientific authority, in consultation with other national scientific authorities or, when appropriate, international scientific authorities, in respect of periods not exceeding one year for total numbers of specimens to be introduced in such period.

Article V

**Regulation of trade in specimens of species
included in Appendix III**

1. All trade in specimens of species included in Appendix III shall be in accordance with the provisions of this Article.

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2. The export of any specimen of a species included in Appendix III from any State which has included that species in Appendix III shall require the prior grant and presentation of an export permit. An export permit shall only be granted when the following conditions have been met:

- (a) a management authority of the State of export is satisfied that the specimen was not obtained in contravention of the laws of that State for the protection of fauna and flora; and
- (b) a management authority of the State of export is satisfied that any living specimen will be so prepared and shipped as to minimize the risk of injury, damage to health or cruel treatment.

3. The import of any specimen of a species included in Appendix III shall require, except in circumstances to which paragraph 4 of this Article applies, the prior presentation of a certificate of origin and, where the import is from a State which has included that species in Appendix III, an export permit.

4. In the case of re-export, a certificate granted by the management authority of the State of re-export that the specimen was processed in that State or is being re-exported shall be accepted by the State of import as evidence that the provisions of the present Convention have been complied with in respect of the specimen concerned.

Article VI

Permits and certificates

1. Permits and certificates granted under the provisions of Articles III, IV and V shall be in accordance with the provisions of this Article.
2. An export permit shall contain the information specified in the model set forth in Appendix IV, and may only be used for export within a period of six months from the date on which it was granted.
3. Each permit or certificate shall contain the title of the present Convention, the name and any identifying stamp of the management authority granting it and a control number assigned by the management authority.
4. Any copies of a permit or certificate issued by a management authority shall be clearly marked

as copies only and no such copy may be used in place of the original, except to the extent endorsed thereon.

5. A separate permit or certificate shall be required for each consignment of specimens.

6. A management authority of the State of import of any specimen shall cancel and retain the export permit or re-export certificate and any corresponding import permit presented in respect of the import of that specimen.

7. Where appropriate and feasible a management authority may affix a mark upon any specimen to assist in identifying the specimen. For these purposes 'mark' means any indelible imprint, lead seal or other suitable means of identifying a specimen, designed in such a way as to render its imitation by unauthorized persons as difficult as possible.

Article VII

Exemptions and other special provisions relating to trade

1. The provisions of Articles III, IV and V shall not apply to the transit or transshipment of specimens through or in the territory of a party while the specimens remain in customs control.
2. Where a management authority of the State of export or re-export is satisfied that a specimen was acquired before the provisions of the present Convention applied to that specimen, the provisions of Articles III, IV and V shall not apply to that specimen where the management authority issues a certificate to that effect.
3. The provisions of Articles III, IV and V shall not apply to specimens that are personal or household effects. This exemption shall not apply where:
 - (a) in the case of specimens of a species included in Appendix I, they were acquired by the owner outside his State of usual residence, and are being imported into that State; or
 - (b) in the case of specimens of species included in Appendix II:
 - (i) they were acquired by the owner outside his State of usual residence and in a State where removal from the wild occurred,

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(ii) they are being imported into the owner's State of usual residence, and

(iii) the State where removal from the wild occurred requires the prior grant of export permits before any export of such specimens,

unless a management authority is satisfied that the specimens were acquired before the provisions of the present Convention applied to such specimens.

4. Specimens of an animal species included in Appendix I bred in captivity for commercial purposes, or of a plant species included in Appendix I artificially propagated for commercial purposes, shall be deemed to be specimens of species included in Appendix II.

5. Where a management authority of the State of export is satisfied that any specimen of an animal species was bred in captivity or any specimen of a plant species was artificially propagated, or is a part of such an animal or plant or was derived therefrom, a certificate by the management authority to that effect shall be accepted in lieu of any of the permits or certificates required under the provisions of Article III, IV or V.

6. The provisions of Articles III, IV and V shall not apply to the non-commercial loan, donation or exchange between scientists or scientific institutions registered by a management authority of their State, of herbarium specimens, other preserved, dried or embedded museum specimens, and live plant material which carry a label issued or approved by a management authority.

7. A management authority of any State may waive the requirements of Articles III, IV and V and allow the movement without permits or certificates of specimens which form part of a travelling zoo, circus, menagerie, plant exhibition or other travelling exhibition provided that:

(a) the exporter or importer registers full details of such specimens with that management authority;

(b) the specimens are in either of the categories specified in paragraph 2 or 5 of this Article; and

(c) the management authority is satisfied that any living specimen will be so transported and cared for as to minimize the risk of injury, damage to health or cruel treatment.

Article VIII

Measures to be taken by the parties

1. The parties shall take appropriate measures to enforce the provisions of the present Convention and to prohibit trade in specimens in violation thereof. These shall include measures:

(a) to penalize trade in, or possession of, such specimens, or both; and

(b) to provide for the confiscation or return to the State of export of such specimens.

2. In addition to the measures taken under paragraph 1 of this Article, a party may, when it deems it necessary, provide for any method of internal reimbursement for expenses incurred as a result of the confiscation of a specimen traded in violation of the measures taken in the application of the provisions of the present Convention.

3. As far as possible, the parties shall ensure that specimens shall pass through any formalities required for trade with a minimum of delay. To facilitate such passage, a party may designate ports of exit and ports of entry at which specimens must be presented for clearance. The parties shall ensure further that all living specimens, during any period of transit, holding or shipment, are properly cared for so as to minimize the risk of injury, damage to health or cruel treatment.

4. Where a living specimen is confiscated as a result of measures referred to in paragraph 1 of this Article:

(a) the specimen shall be entrusted to a management authority of the State of confiscation;

(b) the management authority shall, after consultation with the State of export, return the specimen to that State at the expense of that State, or to a rescue centre or such other place as the management authority deems appropriate and consistent with the purposes of the present Convention; and

(c) the management authority may obtain the advice of a scientific authority, or may, whenever it considers it desirable, consult the secre-

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tariat in order to facilitate the decision under subparagraph (b) of this paragraph, including the choice of a rescue centre or other place.

5. A rescue centre as referred to in paragraph 4 of this Article means an institution designated by a management authority to look after the welfare of living specimens, particularly those that have been confiscated.

6. Each party shall maintain records of trade in specimens of species included in Appendices I, II and III which shall cover:

(a) the names and addresses of exporters and importers; and

(b) the number and type of permits and certificates granted; the States with which such trade occurred; the numbers or quantities and types of specimens, names of species as included in Appendices I, II and III and, where applicable, the size and sex of the specimens in question.

7. Each party shall prepare periodic reports on its implementation of the present Convention and shall transmit to the secretariat:

(a) an annual report containing a summary of the information specified in paragraph 6 (b) of this Article; and

(b) a biennial report on legislative, regulatory and administrative measures taken to enforce the provisions of the present Convention.

8. The information referred to in paragraph 7 of this Article shall be available to the public where this is not inconsistent with the law of the party concerned.

Article IX

Management and scientific authorities

1. Each party shall designate for the purpose of the present Convention:

(a) one or more management authorities competent to grant permits or certificates on behalf of that party; and

(b) one or more scientific authorities.

2. A State depositing an instrument of ratification, acceptance, approval or accession shall at that time inform the depositary government of the name

and address of the management authority authorized to communicate with other parties and with the secretariat.

3. Any changes in the designations or authorizations under the provisions of this Article shall be communicated by the party concerned to the secretariat for transmission to all other parties.

4. Any management authority referred to in paragraph 2 of this Article shall, if so requested by the secretariat of the management authority of another party, communicate to it impression of stamps, seals or other devices used to authenticate permits or certificates.

Article X

Trade with States not party to the Convention

Where export or re-export is to, or import is from, a State not a party to the present Convention, comparable documentation issued by the competent authorities in that State which substantially conforms with the requirements of the present Convention for permits and certificates may be accepted in lieu thereof by any party.

Article XI

Conference of the parties

1. The secretariat shall call a meeting of the conference of the parties not later than two years after the entry into force of the present Convention.

2. Thereafter the secretariat shall convene regular meetings at least once every two years, unless the conference decides otherwise, and extraordinary meetings at any time on the written request of at least one-third of the parties.

3. At meetings, whether regular or extraordinary, the parties shall review the implementation of the present Convention and may :

(a) make such provision as may be necessary to enable the secretariat to carry out its duties *and adopt financial provisions* ⁽¹⁾;

⁽¹⁾ The text in italics has not yet entered into force nor has it been ratified by the Member States.

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(b) consider and adopt amendements to Appendices I and II in accordance with Article XV;

(c) review the progress made towards the restoration and conservation of the species included in Appendices I, II and III;

(d) receive and consider any reports presented by the secretariat or by any party; and

(e) where appropriate, make recommendations for improving the effectiveness of the present Convention.

4. At each regular meeting, the parties may determine the time and venue of the next regular meeting to be held in accordance with the provisions of paragraph 2 of this Article.

5. At any meeting, the parties may determine and adopt rules of procedure for the meeting.

6. The United Nations, its specialized agencies and the International Atomic Energy Agency, as well as any State not party to the present Convention, may be represented at meetings of the conference by observers, who shall have the right to participate but not to vote.

7. Any body or agency technically qualified in protection, conservation or management of wild fauna and flora, in the following categories, which has informed the secretariat of its desire to be represented at meetings of the conference by observers, shall be admitted unless at least one-third of the parties present object:

(a) international agencies or bodies, either governmental or non-governmental, and national governmental agencies and bodies; and

(b) national non-governmental agencies or bodies which have been approved for this purpose by the State in which they are located.

Once admitted, these observers shall have the right to participate but not to vote.

Article XII

The secretariat

1. Upon entry into force of the present Convention, a secretariat shall be provided by the Executive Director of the United Nations Environment Programme. To the extent and in the manner he considers appropriate, he may be assisted by suitable inter-governmental or non-governmental

international or national agencies and bodies technically qualified in protection, conservation and management of wild fauna and flora.

2. The functions of the secretariat shall be:

(a) to arrange for and service meetings of the parties;

(b) to perform the functions entrusted to it under the provisions of Articles XV and XVI of the present Convention;

(c) to undertake scientific and technical studies in accordance with programmes authorized by the conference of the parties as will contribute to the implementation of the present Convention, including studies concerning standards for appropriate preparation and shipment of living specimens and the means of identifying specimens;

(d) to study the reports of parties and to request from parties such further information with respect thereto as it deems necessary to ensure implementation of the present Convention;

(e) to invite the attention of the parties to any matter pertaining to the aims of the present Convention;

(f) to publish periodically and distribute to the parties current editions of Appendices I, II and III together with any information which will facilitate identification of specimens of species included in those Appendices;

(g) to prepare annual reports to the parties on its work and on the implementation of the present Convention and such other reports as meetings of the parties may request;

(h) to make recommendations for the implementation of the aims and provisions of the present Convention, including the exchange of information, of a scientific or technical nature;

(i) to perform any other function as may be entrusted to it by the parties.

Article XIII

International measures

1. When the secretariat in the light of information received is satisfied that any species included in Appendices I or II is being affected adversely by trade in specimens of that species, or that the provisions of the present Convention are not being

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effectively implemented, it shall communicate such information to the authorized management authority of the party or parties concerned.

2. When any party receives a communication as indicated in paragraph 1 of this Article, it shall, as soon as possible, inform the secretariat of any relevant facts in so far as its laws permit and, where appropriate, propose remedial action. Where the party considers that an inquiry is desirable, such inquiry may be carried out by one or more persons expressly authorized by the party.

3. The information provided by the party or resulting from any inquiry as specified in paragraph 2 of this Article shall be reviewed by the next conference of the parties which may make whatever recommendations it deems appropriate.

*Article XIV***Effect on domestic legislation
and international Conventions**

1. The provisions of the present Convention shall in no way affect the right of parties to adopt:

- (a) stricter domestic measures regarding the conditions for trade, taking possession or transport of specimens of species included in Appendices I, II and III, or the complete prohibition thereof; or
- (b) domestic measures restricting or prohibiting trade, taking possession, or transport of species not included in Appendices I, II or III.

2. The provisions of the present Convention shall in no way affect the provisions of any domestic measures or the obligations of parties deriving from any treaty, convention, or international agreement relating to other aspects of trade, taking possession, or transport of specimens which is in force or subsequently may enter into force for any party including any measure pertaining to the customs, public health, veterinary or plant quarantine fields.

3. The provisions of the present Convention shall in no way affect the provisions of, or the obligations deriving from, any treaty, convention or international agreement concluded or which may be concluded between States creating a union or regional trade agreement establishing or main-

taining a common external customs control and removing customs control between the parties thereto in so far as they relate to trade among the States members of that union agreement.

4. A State party to the present Convention, which is also a party to any other treaty, convention or international agreement which is in force at the time of the coming into force of the present Convention and under the provisions of which protection is afforded to marine species included in Appendix II, shall be relieved of the obligation imposed on it under the provisions of the present Convention with respect to trade in specimens of species included in Appendix II that are taken by ships registered in that State and in accordance with the provisions of such other treaty, convention or international agreement.

5. Notwithstanding the provisions of Articles III, IV and V, any export of a specimen taken in accordance with paragraph 4 of this Article shall only require a certificate from a management authority of the State of introduction to the effect that the specimen was taken in accordance with the provisions of the other treaty, convention or international agreement in question.

6. Nothing in the present Convention shall prejudice the codification and development of the law of the sea by the United Nations Conference on the Law of the Sea convened pursuant to resolution 2750 C (XXV) of the General Assembly of the United Nations nor the present or future claims and legal views of any State concerning the law of the sea and the nature and extent of coastal and flag State jurisdiction.

*Article XV***Amendments to Appendices I and II**

1. The following provisions shall apply in relation to amendments to Appendices I and II at meetings of the conference of the parties:

- (a) Any party may propose an amendment to Appendix I or II for consideration at the next meeting. The text of the proposed amendments shall be communicated to the secretariat at least 150 days before the meeting. The secretariat shall consult the other parties and interested bodies on the amendment in accordance with the provisions of paragraph 2 (b) and (c) of this Article and shall communicate the response

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to all parties not later than 30 days before the meeting.

- (b) Amendments shall be adopted by a two-thirds majority of parties present and voting. For these purposes 'parties present and voting' means parties present and casting an affirmative or negative vote. Parties abstaining from voting shall not be counted among the two-thirds required for adopting an amendment.
- (c) Amendments adopted at a meeting shall enter into force 90 days after that meeting for all parties except those which make a reservation in accordance with paragraph 3 of this Article.
2. The following provisions shall apply in relation to amendments to Appendices I and II between meetings of the conference of the parties:
- (a) Any party may propose an amendment to Appendix I or II for consideration between meetings by the postal procedures set forth in this paragraph.
- (b) For marine species, the secretariat shall, upon receiving the text of the proposed amendment, immediately communicate it to the parties. It shall also consult inter-governmental bodies having a function in relation to those species especially with a view to obtaining scientific data these bodies may be able to provide and to ensuring coordination with any conservation measures enforced by such bodies. The secretariat shall communicate the views expressed and date provided by these bodies and its own findings and recommendations to the parties as soon as possible.
- (c) For species other than marine species, the secretariat shall, upon receiving the text of the proposed amendment, immediately communicate it to the parties and, as soon as possible thereafter, its own recommendations.
- (d) Any party may, within 60 days of the date on which the secretariat communicated its recommendations to the parties, under subparagraph (b) or (c) of this paragraph, transmit to the secretariat any comments on the proposed amendment together with any relevant scientific data and information.
- (e) The secretariat shall communicate the replies received together with its own recommendations to the parties as soon as possible.
- (f) If no objection to the proposed amendment is received by the secretariat within 30 days of the date the replies and recommendations were communicated under the provisions of subparagraph (e) of this paragraph, the amendment shall enter into force 90 days later for all parties except those which make a reservation in accordance with paragraph 3 of this Article.
- (g) If an objection by any party is received by the secretariat, the proposed amendment shall be submitted to a postal vote in accordance with the provisions of subparagraphs (h), (i) and (j) of this paragraph.
- (h) The secretariat shall notify the parties that notification of objection has been received.
- (i) Unless the secretariat receives the votes for, against or in abstention from at least one-half of the parties within 60 days of the date of notification under subparagraph (h) of this paragraph, the proposed amendment shall be referred to the next meeting of the conference for further consideration.
- (j) Provided that votes are received from one-half of the parties, the amendment shall be adopted by a two-thirds majority of parties casting an affirmative or negative vote.
- (k) The secretariat shall notify all parties of the result of the vote.
- (l) If the proposed amendment is adopted it shall enter into force 90 days after the date of the notification by the secretariat of its acceptance for all parties except those which make a reservation in accordance with paragraph 3 of this Article.
3. During the period of 90 days provided for in paragraph 1 (c) or 2 (l) of this Article, any party may, by notification in writing to the depositary government, make a reservation with respect to the amendment. Until such reservation is withdrawn, the party shall be treated as a State not party to the present Convention with respect to trade in species concerned.

Article XVI

Appendix III and amendments thereto

1. Any party may at any time submit to the secretariat a list of species which it identifies as being subject to regulation within its jurisdiction for the purpose mentioned in Article II (3). Appendix III shall include the names of the parties

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submitting the species for inclusion therein, the scientific names of the species so submitted, and any parts or derivatives of the animals or plants concerned that are specified in relation to the species for the purposes of Article I (b).

2. Each list submitted under the provisions of paragraph 1 of this Article shall be communicated to the parties by the secretariat as soon as possible after receiving it. The list shall take effect as part of Appendix III 90 days after the date of such communication. At any time after the communication of such list, any party may by notification in writing to the depositary government enter a reservation with respect to any species or any parts or derivatives, and until such reservation is withdrawn, the State shall be treated as a State not party to the present Convention with respect to trade in the species or part or derivative concerned.

3. A party which has submitted a species for inclusion in Appendix III may withdraw it at any time by notification to the secretariat which shall communicate the withdrawal to all parties. The withdrawal shall take effect 30 days after the date of such communication.

4. Any party submitting a list under the provisions of paragraph 1 of this Article shall submit to the secretariat a copy of all domestic laws and regulations applicable to the protection of such species, together with any interpretations which the party may deem appropriate or the secretariat may request. The party shall, for as long as the species in question is included in Appendix III, submit any amendment of such laws and regulations or any new interpretations as they are adopted.

Article XVII

Amendment to the Convention

1. An extraordinary meeting of the conference of the parties shall be convened by the secretariat on the written request of at least one-third of the parties to consider and adopt amendments to the present Convention. Such amendments shall be adopted by a two-thirds majority of parties present and voting. For these purposes 'parties present and

voting' means parties present and casting an affirmative or negative vote. Parties abstaining from voting shall not be counted among the two-thirds required for adopting an amendment.

2. The text of any proposed amendment shall be communicated by the secretariat to all parties at least 90 days before the meeting.

3. An amendment shall enter into force for the parties which have accepted it 60 days after two-thirds of the parties have deposited an instrument of acceptance of the amendment with the depositary government. Thereafter, the amendment shall enter into force for any other party 60 days after that party deposits its instrument of acceptance of the amendment.

Article XVIII

Resolution of disputes

1. Any dispute which may arise between two or more parties, with respect to the interpretation or application of the provisions of the present Convention, shall be subject to negotiation between the parties involved in the dispute.

2. If the dispute cannot be resolved in accordance with paragraph 1 of this Article, the parties may, by mutual consent, submit the dispute to arbitration, in particular that of the Permanent Court of Arbitration at The Hague and the parties submitting the dispute shall be bound by the arbitral decision.

Article XIX

Signature

The present Convention shall be open for signature at Washington until 30 April 1973 and thereafter at Berne until 31 December 1974.

Article XX

Ratification, acceptance, approval

The present Convention shall be subject to ratification, acceptance or approval. Instruments of ratification, acceptance or approval shall be deposited with the Government of the Swiss Confederation which shall be the depositary government.

CONVENTION ON INTERNATIONAL TRADE IN ENDANGERED SPECIES OF WILD FAUNA
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The present Convention shall be open indefinitely for accession. Instruments of accession shall be deposited with the depositary government.

*Article XXII***Entry into force**

1. The present Convention shall enter into force 90 days after the date of deposit of the 10th instrument of ratification, acceptance, approval or accession, with the depositary government.

2. For each State which ratifies, accepts or approves the present Convention or accedes thereto after the deposit of the 10th instrument of ratification, acceptance, approval or accession, the present Convention shall enter into force 90 days after the deposit by such State of its instrument of ratification, acceptance, approval or accession.

*Article XXIII***Reservations**

1. The provisions of the present Convention shall not be subject to general reservations. Specific reservations may be entered in accordance with the provisions of this Article and Articles XV and XVI.

2. Any State may, on depositing its instrument of ratification, acceptance, approval or accession, enter a specific reservation with regard to:

- (a) any species included in Appendix I, II or III; or
- (b) any parts or derivatives specified in relation to a species concluded in Appendix III.

3. Until a party withdraws its reservation entered under the provisions of this Article, it shall be treated as a State not a party to the present Convention with respect to trade in the particular species or parts or derivatives specified in such reservation.

*Article XXIV***Denunciation**

Any party may denounce the present Convention by written notification to the depositary government at any time. The denunciation shall take effect 12 months after the depositary government has received the notification.

*Article XXV***Depositary**

1. The original of the present Convention, in the Chinese, English, French, Russian and Spanish languages, each version being equally authentic, shall be deposited with the depositary government, which shall transmit certified copies thereof to all States that have signed it or deposited instruments of accession to it.

2. The depositary government shall inform all signatory and acceding States and the secretariat of signatures, deposit of instruments of ratification, acceptance, approval or accession, entry into force of the present Convention, amendments thereto, entry and withdrawal of reservations and notifications of denunciation.

3. As soon as the present Convention enters into force, a certified copy thereof shall be transmitted by the depositary government to the Secretariat of the United Nations for registration and publication in accordance with Article 102 of the Charter of the United Nations.

In witness whereof, the undersigned Plenipotentiaries, being duly authorized to that effect, have signed the present Convention.

Done at Washington this third day of March, one thousand nine hundred and seventy-three.

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ANNEX A

Appendices I and II ⁽¹⁾ ⁽²⁾

Interpretation

1. Species included in these appendices are referred to:
 - (a) by the name of the species; or
 - (b) as being all of the species included in a higher taxon or designated part thereof.
2. The abbreviation 'spp.' is used to denote all species of a higher taxon.
3. Other references to taxa higher than species are for the purposes of information or classification only.
4. The abbreviation 'p.e.' is used to denote species that are possibly extinct.
5. An asterisk (*) placed against the name of a species or higher taxon indicates that one or more geographically separate populations, subspecies or species of that species or taxon are included in Appendix I and that these populations, subspecies or species are excluded from Appendix II.
6. Two asterisks (**) placed against the name of a species or higher taxon indicate that one or more geographically separate populations, subspecies or species of that species or taxon are included in Appendix II and that these populations, subspecies or species are excluded from Appendix I.
7. The symbol '-' followed by a number placed against the name of a species or higher taxon denotes that designated geographically separate populations, species, groups of species or families of that species or taxon are excluded from the appendix concerned, as follows:
 - 101 Population of West Greenland
 - 102 Populations of Bhutan, India, Nepal and Pakistan
 - 103 Population of China
 - 104 Population of Australia
 - 105 Population of the United States of America
 - 106 — Chile: part of the population of Parinacota Province, Ia. Region of Tarapacá
 — Peru: populations of Pampa Galeras National Reserve, Pedregal, Osconta and Sawacocho (Province of Lucanas), Sais Picotani (Province of Azangaro), Sais Tupac Amaru (Province of Junin), and of Salinas Aguada Blanca National Reserve (Provinces of Arequipa and Cailloma)
 - 107 Populations of Afghanistan, Bhutan, Burma, India, Nepal and Pakistan
 - 108 *Cathartidae*
 - 109 Population of the United States of America
 - 110 *Melospittacus undulatus*, *Nymphicus hollandicus*, and *Psittacula krameri*
 - 111 Population of the Congo subject to an annual export quota of 600 (in 1987, 1988 and 1989)

(1) The entries '(C1)' and '(C2)' after the name of species or a higher taxon show that one or more subspecies or species, of that species or taxon, appear in part 1 or 2 of Annex C to the Regulation.

(2) The translations of the Latin names are given as a guide only.

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- 112 Population of Zimbabwe and populations of the following countries subject to the specified annual export quotas:

	1987	1988	1989	
— Botswana	2 000	2 000	2 000	
— Cameroon	100	100	100	
— Congo	150	150	150	
— Kenya	5 000	5 000	5 000	(1 000: wild specimens; others: ranched specimens and captive bred specimens)
— Madagascar	1 000	1 000	1 000	
— Malawi	900	1 000	1 300	(700: wild specimens; others: ranched specimens)
— Mozambique	1 000	1 000	4 000	(1 000: wild specimens; others: ranched specimens)
— Sudan	5 000	5 000	5 000	
— United Republic of Tanzania	2 000	2 000	2 000	
— Zambia	3 350	5 600	8 200	(2 000: wild specimens; others: ranched specimens)

- 113 Populations of Australia and Papua New Guinea and population of Indonesia subject to specified annual export quotas (1987: 2 000; 1988: 4 000; 1989: 4 000)

- 114 Population of the Congo subject to an annual export quota of 500 (in 1987, 1988 and 1989)

- 115 Population of Chile

- 116 All species that are not succulent

8. The symbol '+' followed by a number placed against the name of a species or higher taxon denotes that only designated geographically separate populations, subspecies or species of that species or taxon are included in the appendix concerned, as follows:

- + 201 Population of South America (populations outside South America are not included in the appendices)

- + 202 Populations of Bhutan, India, Nepal and Pakistan

- + 203 All North American subspecies and population of Europe, except the USSR

- + 204 Populations of Cameroon and Nigeria

- + 205 Population of Asia

- + 206 Population of India

- + 207 Populations of Central and North America

- + 208 Population of Australia

- + 209 — *Chile* (as - 106)

- *Peru* (as - 106)

- + 210 Populations of Afghanistan, Bhutan, Burma, India, Nepal and Pakistan

- + 211 Population of Mexico

- + 212 Populations of Algeria, Burkina Faso, Cameroon, the Central African Republic, Chad, Mali, Mauritania, Morocco, Niger, Nigeria, Senegal and the Sudan

- + 213 Population of Europe, except the Union of Soviet Socialist Republics

- + 214 All New Zealand species

- + 215 Population of Chile

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9. The symbol '=' followed by a number placed against the name of a species or higher taxon denotes that the name of that species or taxon shall be interpreted as follows:

- = 301 Includes family *Tupaiidae*
- = 302 Includes generic synonym *Leontideus*
- = 303 Includes synonym *Saguinus geoffroyi*
- = 304 Includes synonym *Cercopithecus roloway*
- = 305 Includes synonym *Colobus badius kirki*
- = 306 Includes synonym *Colobus badius rufomitratu*
- = 307 Includes generic synonym *Simias*
- = 308 Includes generic synonym *Mandrillus*
- = 309 Includes generic synonym *Rhinopithecus*
- = 310 Includes synonyms *Bradypus boliviensis* and *Bradypus griseus*
- = 311 Includes synonym *Priodontes giganteus*
- = 312 Includes synonym *Physeter catodon*
- = 313 Includes synonym *Eschrichtius glaucus*
- = 314 Includes generic synonym *Eubalaena*
- = 315 Includes synonym *Duscicyon fulvipes*
- = 316 Includes generic synonym *Fennecus*
- = 317 Also referenced as *Ursus thibetanus*
- = 318 Includes generic synonym *Thalarctos*
- = 319 Also referenced as *Aonyx microdon* or *Paraonyx microdon*
- = 320 Includes synonyms *Lutra annectens*, *Lutra enudris*, *Lutra incarum* and *Lutra platensis*
- = 321 Includes synonym *Eupleres major*
- = 322 Also referenced as *Lynx caracal*; includes generic synonym *Caracal*
- = 323 Also referenced as *Lynx rufus escuinapae*
- = 324 Includes synonyms *Equus kiang* and *Equus onager*
- = 325 Includes generic synonym *Dama*
- = 326 Includes generic synonyms *Axis* and *Hyelaphus*
- = 327 Includes synonym *Bos frontalis*
- = 328 Includes synonym *Bos grunniens*
- = 329 Includes generic synonym *Novibos*
- = 330 Includes generic synonym *Anoa*
- = 331 Includes synonym *Oryx tao*
- = 332 Includes synonym *Ovis aries ophion*
- = 333 Also referenced as *Anas platyrhynchos laysanensis*
- = 334 Includes synonym *Cygnus bewickii jankowskii*
- = 335 Includes synonyms *Falco pelegrioides* and *Falco babylonicus*
- = 336 Includes generic synonym *Pipile*
- = 337 Includes generic synonym *Mitu*
- = 338 Includes synonym *Rheinartia nigrescens*
- = 339 Also referenced as *Eupodotis bengalensis*
- = 340 Often traded under the incorrect designation *Ara caninde*
- = 341 Includes generic synonym *Cyclopsitta*

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- = 342 Formerly included in genus *Gallirex*
 - = 343 Also referenced as *Mimizuku gurneyi*
 - = 344 Formerly included in genus *Ramphodon*
 - = 345 Also referenced as *Muscicapa ruecki*
 - = 346 Formerly included in genus *Spinus*
 - = 347 Includes generic synonym *Nicoria* and *Geoemyda* (part)
 - = 348 Also referenced in genus *Testudo*
 - = 349 Formerly included in *Podocnemis* spp.
 - = 350 Includes *Alligatoridae*, *Crocodylidae* and *Gavialidae*
 - = 351 Formerly included in *Chamaeleo* spp.
 - = 352 Also referenced as *Constrictor constrictor occidentalis*
 - = 353 Includes synonym *Pseudoboa cloelia*
 - = 354 Also referenced as *Hydrodynastes gigas*
 - = 355 Includes generic synonym *Megalobatrachus*
 - = 356 *Sensu* D'Abrera
 - = 357 Also referenced in genus *Dysnomia*
 - = 358 Includes generic synonym *Proptera*
 - = 359 Formerly included in genus *Carunculina*
 - = 360 Includes generic synonym *Micromya*
 - = 361 Includes generic synonym *Papuina*
 - = 362 Also referenced in genus *Echinocactus*
 - = 363 Also referenced in genus *Escobaria*
 - = 364 Also referenced in genus *Neolloydia*
 - = 365 Also referenced as *Solisia pectinata*
 - = 366 Also referenced as *Lobeira macdougallii*
 - = 367 Includes subfamilies *Apostasioideae* and *Cypripedioideae*
 - = 368 Also referenced as *Lycaste virginalis* var. *alba*
 - = 369 Includes synonym *Stangeria paradoxa*
 - = 370 Includes synonym *Basiloxylon excelsum*
 - = 371 Includes synonym *Welwitschia bainesii*
10. Pursuant to decisions taken at the sixth meeting of the Conference of the Parties (Ottawa, 1987), the symbol '(°)' followed by a number placed against the name of a species shall be interpreted as follows:
- °501 Dead specimens only are subject to CITES documentation and controls
 - °502 For the exclusive purpose of allowing international trade in cloth made from wool sheared from live vicuñas of the populations included in Appendix II (see + 209), and of items made thereof. The reverse side of the cloth must bear the logotype adopted by the range states of the species, which are signatories to the Convenio para la Conservación y Manejo de la Vicuña, and the selvages either the words 'Vicuñandes-Chile' or the words 'Vicuñandes-Peru' depending on the country of origin of the cloth
11. In accordance with Article I, paragraph (b) (iii), of the Convention, the symbol '≠' followed by a number placed against the name of a species or higher taxon included in Appendix II designates parts or derivatives which are specified in relation thereto for the purposes of the Convention as follows:

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≠1 Designates all parts and derivatives, except:

- (a) seeds, spores and pollen (including pollinia); and
- (b) tissue cultures and flasks seedling cultures

≠2 Designates roots and readily recognizable parts thereof

≠3 Designates all parts and derivatives, except:

- (a) seeds, spores and pollen (including pollinia);
- (b) tissue cultures and flasks seedling cultures;
- (c) fruits and parts and derivatives thereof of naturalized or artificially propagated plants; and
- (d) separate stem joints (pads) and parts and derivatives thereof of naturalized or artificially propagated *Opuntia* subgenus *Opuntia* spp.

≠4 Designates all parts and derivatives, except:

- (a) spores and pollen (including pollinia); and
- (b) tissue cultures and flasks seedling cultures

≠5 Designates all parts and derivatives, except:

- (a) seeds, spores and pollen (including pollinia);
- (b) tissue cultures and flasks seedling cultures; and
- (c) separate leaves and parts and derivatives thereof of naturalized or artificially propagated *Aloe vera*

≠6 Designates all parts and derivatives, except:

- (a) seeds and pollen (including pollinia);
- (b) tissue cultures and flasks seedling cultures;
- (c) cut flowers of artificially propagated plants; and
- (d) fruits and parts and derivatives thereof of artificially propagated (*Vanilla* spp.)

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	Appendix I	Appendix II
	FAUNA ANIMALS	
	MAMMALIA MAMMALS	
MONOTREMATA Monotremes <i>Tachyglossidae</i> Echidnas or spiny ant-eaters		<i>Zaglossus</i> spp. (C 2) All long-nosed echidnas (New Guinea echidnas), including egg-laying ant-eaters or longsnouted echidnas
MARSUPIALIA Marsupials <i>Dasyuridae</i> Marsupial mice	<i>Sminthopsis longicaudata</i> Long-tailed cunnart or long-tailed marsupial-mouse or long-tailed sminthopsis <i>Sminthopsis psammophila</i> Sandhill dunnart or sandhill sminthopsis or large desert marsupial-mouse	
<i>Thylacnidae</i> Thylacines	<i>Thylacinus cynocephalus</i> p.e. Tasmanian wolf or Thylacine or Tasmanian Tiger	
<i>Peramelidae</i> Bandicoots	<i>Chaeropus ecaudatus</i> p.e. Pig-footed bandicoot <i>Perameles bougainville</i> (Western) barred bandicoot or (little) marl	
<i>Thylacomyidae</i>	<i>Macrotis lagotis</i> Rabbit bandicoot or greater bilby or dalgite or rabbit-eared bandicoot <i>Macrotis leucura</i> White-tailed rabbit bandicoot or lesser rabbit (-eared) bandicoot or yallara or lesser bilby	
<i>Phalangeridae</i> Phalangers and cuscuses		<i>Phalanger maculatus</i> Spotted cuscus or spotted phalanger <i>Phalanger orientalis</i> Grey cuscus or common phalanger
<i>Burramyidae</i> Pygmy possums		<i>Burramys parvus</i> Mountain pygmy possum or burramys or Broom's pygmy possum
<i>Vombatidae</i> Wombats	<i>Lasiorhinus krefftii</i> Queensland or Northern hairy-nosed wombat	
<i>Macropodidae</i> Wallabies and kangaroos	<i>Bettongia</i> spp. All rat-kangaroos or bettongs <i>Caloprymnus campestris</i> p.e. Desert rat-kangaroo or plains rat-kangaroo or bluff-nosed rat-kangaroo	<i>Dendrolagus bennettianus</i> (C 2) Bennett's tree kangaroo or dusty tree kangaroo or tcharibbeena <i>Dendrolagus inustus</i> (C 2) Grizzled grey tree kangaroo <i>Dendrolagus lumholtzi</i> (C 2) Lumholtz's tree kangaroo or boongary <i>Dendrolagus ursinus</i> (C 2) Black tree kangaroo or Vogelkop tree-kangaroo

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	Appendix I	Appendix II
	<p><i>Lagorchestes hirsutus</i> Rufous or Western hare-wallaby or wurrup or ormala</p> <p><i>Lagostrophus fasciatus</i> Band-hare-wallaby or munning</p> <p><i>Onychogalea fraenata</i> Bridled nail-tailed wallaby or merrin or bridled wallaby</p> <p><i>Onychogalea lunata</i> Crescent nail-tailed wallaby or wurrung</p>	
CHIROPTERA Bats		
<i>Pteropodidae</i>		<p><i>Pteropus insularis</i> °501 Truk fruit-bat</p> <p><i>Pteropus macrotis</i> °501 Big-eared flying fox</p> <p><i>Pteropus mariannus</i> °501 Mariana fruit bat</p> <p><i>Pteropus molossinus</i> °501 Ponape fruit bat</p> <p><i>Pteropus phaeocephalus</i> °501 Mortlock fruit bat</p> <p><i>Pteropus pilosus</i> °501 Large palau fruit bat</p> <p><i>Pteropus samoensis</i> °501 Samoan fruit bat</p> <p><i>Pteropus tokudae</i> °501 Little mariana fruit bat</p> <p><i>Pteropus tonganus</i> °501 Insular flying fox</p>
PRIMATES Primates		PRIMATES spp. (*) = 301 All primates
<i>Lemuridae</i> Lemurs	<i>Lemuridae</i> spp. All lemurs or sportive lemurs or gentle lemurs	
<i>Cheirogaleidae</i>	<i>Cheirogaleidae</i> spp. All dwarf and mouse lemurs	
<i>Indriidae</i> Indris, sifakas and avahis	<i>Indriidae</i> spp. All indris, sifakas, avahis and woolly lemurs	
<i>Daubentoniidae</i> Aye-ayes	<i>Daubentonia madagascariensis</i> Aye-aye	
<i>Callithricidae</i> Tamarins and marmosets	<i>Callithrix jacchus aurita</i> White-eared marmoset, Buffy-tufted-ear marmoset	
	<i>Callithrix jacchus flaviceps</i> Buff-headed marmoset	
	<i>Leontopithecus</i> spp. = 302 Golden (lion) tamarins or golden marmosets or maned tamarins	
	<i>Saguinus bicolor</i> Pied or bare-faced tamarin	

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	Appendix I	Appendix II
	<p><i>Saguinus leucopus</i> White-footed tamarin</p> <p><i>Saguinus oedipus</i> = 303 Cotton-headed tamarin or cotton-top marmoset or pinche marmoset or Liszt monkey or cotton-top tamarin (Geoffroy tamarin included), Rufous-naped tamarin</p>	
<i>Callimiconidae</i>	<p><i>Callimico goeldii</i> Goeldi's marmoset, Goeldi's tamarin or Goeldi's Monkey</p>	
<i>Cebidae</i> New world monkeys	<p><i>Alouatta palliata</i> Mantled howler and Guatemalan howler</p> <p><i>Ateles geoffroyi frontatus</i> Black-browed spider monkey</p> <p><i>Ateles geoffroyi panamensis</i> Red (bellied) spider monkey or Panama spider monkey</p> <p><i>Brachyteles arachnoides</i> Wooly spider monkey, muriqui</p> <p><i>Cacajao</i> spp. All uakaris</p> <p><i>Chiropotes albinasus</i> White-nosed saki, Red-nosed saki</p> <p><i>Lagothrix flavicauda</i> Yellow laited woolly monkey</p> <p><i>Saimini oerstedii</i> Red-backed squirrel monkey or Central American squirrel monkey</p>	
<i>Cercopithecidae</i> Old world monkeys	<p><i>Cercocebus galeritus galeritus</i> Tana river mangabey (monkey)</p> <p><i>Cercopithecus diana</i> = 304 Diana monkey (Roloway monkey included) Diana guenon</p> <p><i>Colobus, pennanti kirki</i> = 305 Kirk's or Zanzibar red colobus</p> <p><i>Colobus rufomitratu</i> = 306 Tana river red colobus</p> <p><i>Macaca silenus</i> Lion-tailed macaque or wanderoo</p> <p><i>Nasalis</i> spp. = 307 Proboscis monkeys</p> <p><i>Papio leucophaeus</i> = 308 Drill</p> <p><i>Papio sphinx</i> = 308 Mandrill</p> <p><i>Presbytis entellus</i> Entellus, true, hanuman, grey or common langur</p> <p><i>Presbytis geei</i> Golden langur</p> <p><i>Presbytis pileata</i> Capped langur or capped monkey or bonneted langur</p> <p><i>Presbytis potenziani</i> Mentawai leaf monkey or long-tailed langur</p> <p><i>Pygathrix</i> spp. = 309 Douc langur and snub-nosed monkey</p>	

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	Appendix I	Appendix II
<i>Hylobatidae</i> Gibbons	<i>Hylobatidae</i> spp. All gibbons	
<i>Pongidae</i> Great apes	<i>Pongidae</i> spp. All great apes (gorilla, orang-utan and chimpanzees)	
EDENTATA Edentates		
<i>Myrmecophagidae</i> Ant-eaters		<i>Myrmecophaga tridactyla</i> (C 1) Giant ant-eater
		<i>Tamandua tetradactyla chapadensis</i> (C 1) Mato grosso tamandua or Mato grosso collared ant-eater
<i>Bradypodidae</i> Sloths		<i>Bradypus variegatus</i> = 310 Bolivian three-toed sloth or Brown-throated sloth
<i>Dasypodidae</i> Armadillos	<i>Priodontes maximus</i> = 311 Giant armadillo	
PHOLIDOTA Pangolins or scaly ant-eaters		
<i>Manidae</i> Pangolins		<i>Manis crassicaudata</i> (C 1) Indian pangolin
		<i>Manis javanica</i> (C 1) Malayan pangolin
		<i>Manis pentadactyla</i> (C 1) Chinese pangolin
	<i>Manis temminckii</i> South African or Cape pangolin or scaly ant-eater, Temminck's ground pangolin	
LAGOMORPHA Lagomorphs (double-toothed rodents)		
<i>Leporidae</i> Rabbits and hares	<i>Caprolagus hispidus</i> Assam rabbit or hispid hare	
	<i>Romerolagus diazi</i> Volcano rabbit or Teporingo	
RODENTIA Rodents		
<i>Sciuridae</i> Squirrels and marmots	<i>Cynomys mexicanus</i> Mexican prairie dog or Mexican prairie marmot	
		<i>Ratufa</i> spp. (C 1) All giant squirrels
<i>Muridae</i> Rats and mice	<i>Leporillus conditor</i> Greater stick-nest rat or house-building rat	
	<i>Pseudomys praeconis</i> Shark Bay (false) mouse	
	<i>Xeromys myoides</i> False water-rat	
	<i>Zyomys pedunculatus</i> Central thick-tailed rat or Macdonnell Range rock-rat	
<i>Chinchillidae</i> Chinchillas	<i>Chinchilla</i> spp. + 201 All chinchillas	

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	Appendix I	Appendix II
CETACEA		CETACEA spp. (*) (C 1)
Cetaceans (whales, dolphins and Porpoises)		All whales, dolphins and porpoises
<i>Platanistidae</i>	<i>Lipotes vexillifer</i> White flag dolphin or white fin dolphin or Chinese river dolphin or Yangtze River dolphin	
River dolphins	<i>Platanista</i> spp. Susus or Ganges and Indus river dolphins	
	<i>Berardius</i> spp. Four-toothed whales	
<i>Ziphiidae</i>	<i>Hyperoodon</i> spp. Bottle-nosed whales	
<i>Physeteridae</i>	<i>Physeter macrocephalus</i> = 312 Sperm whale or spermacet whale or cachalot or pot whale	
<i>Delphinidae</i>	<i>Sotalia</i> spp. All South American river dolphins	
Dolphins	<i>Sousa</i> spp. All humpbacked dolphins	
<i>Phocoenidae</i>	<i>Neophocaena phocaenoides</i> (Indian) finless porpoise or finless black porpoise or black finless porpoise	
	<i>Phocoena sinus</i> Cochito or vagueta or Gulf of California harbour porpoise or Gulf porpoise	
<i>Eschrichtidae</i>	<i>Eschrichtius robustus</i> = 313 Grey whale or gray whale or California gray or devil fish or hard head or mussel digger or gray back or rip sack	
Grey whales	<i>Balaenoptera acutorostrata</i> (**) - 101 Minke whale or lesser rorqual or little piked whale	
<i>Balaenopteridae</i>	<i>Balaenoptera borealis</i> Sei whale or Rudolphi's rorqual or pollack whale or coalfish whale	
Rorquals	<i>Balaenoptera edeni</i> Bryde's whale or Tropical whale	
	<i>Balaenoptera musculus</i> Blue whale or Sibbald's rorqual or sulphur bottom	
	<i>Balaenoptera physalus</i> (True) fin whale or (common) finback or common rorqual or finner or herring whale or razorback or fin-backed whale	
	<i>Megaptera novaeangliae</i> Humpback (whale) or humpbacked whale or hump whale or bunch or hunchbacked whale	
<i>Balaenidae</i>	<i>Balaena</i> spp. = 314 Right whale	
Right whales	<i>Caperea marginata</i> Pygmy right whale	
CARNIVORA		
Carnivores		
<i>Canidae</i>	<i>Canis lupus</i> (**) + 202 Grey wolf or wolf or grey wolf or common wolf or timber wolf	<i>Canis lupus</i> (*) - 102 (C 2)
Dogs, wolves and foxes		Grey wolf <i>Chrysocyon brachyurus</i> (C 2) Maned wolf <i>Cuon alpinus</i> Asiatic wild dog or dhole or Indian wild dog <i>Dusicyon culpaeus</i> Colpeo fox or colpeo, red fox or Andean wolf <i>Dusicyon griseus</i> = 315 Chico grey or chilla or Argentine grey fox, little fox or Pampa fox

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	Appendix I	Appendix II
		<i>Dusicyon gymnocerus</i> Pampas fox
	<i>Speothos venaticus</i> Bush dog or savannah dog	<i>Vulpes cana</i> Dog fox, coasac or steppe fox or Afghan fox, Blandford's fox or hoary fox
		<i>Vulpes zerda</i> = 316 Fennec fox
<i>Ursidae</i> Bears	<i>Ailuropoda melanoleuca</i> Giant panda	
	<i>Helarctos malayanus</i> Sun bear	
	<i>Selenarctos thibetanus</i> = 317 Asiatic black bear of Himalayan (black) bear	
	<i>Tremarctos ornatus</i> Spectacled bear or Andean bear	<i>Ursus arctos</i> (*) + 203 Brown bear or grizzly bear
	<i>Ursus arctos isabellinus</i> Himalayan brown bear or red bear	
	<i>Ursus arctos nelsoni</i> Mexican (grizzly) bear	
	<i>Ursus arctos pruinosus</i> Tibet(an) brown bear	
		<i>Ursus maritimus</i> = 318 (C 2) Polar bear
<i>Procyonidae</i> Raccoons		<i>Ailurus fulgens</i> (C 2) Lesser panda or red panda or red cat-bear
<i>Mustelidae</i> Weasels, badgers, skunks and others	<i>Aonyx congiga</i> (**) + 204 = 319 Cameroon clawless otter or small-toothed clawless otter or small-clawed otter	
	<i>Enhydra lutris nereis</i> Southern sea otter or Californian sea otter	<i>Conepatus humboldtii</i> Patagonian (hog-nosed) skunk
	<i>Lutra felina</i> Marine otter or chungungo or sea cat or chingungo	
	<i>Lutra longicaudis</i> = 320 Long-tailed otter (La Plata otter or South American otter or lobito de rio and Central American otter included)	
	<i>Lutra lutra</i> Eurasian or European (river) otter or Old World otter or common otter	
	<i>Lutra provocax</i> Southern river otter or Huillin	
		<i>Lutrinae</i> spp. (*) All otters
	<i>Mustela nigripes</i> Black-footed ferret	
	<i>Pteronura brasiliensis</i> Giant otter or Brazilian otter	
<i>Viverridae</i> Genets, civets and mongooses		<i>Cryptoprocta ferox</i> Fossa (cat)
		<i>Cynogale bennettii</i> (C 1) Otter civet

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	Appendix I	Appendix II
		<i>Eupleres goudotii</i> = 321 (C 1) Fanalouc or fanalouc (mongoose) or Malagasy mongoose or slender fanalouc <i>Fossa fossa</i> (C 1) Malagasy civet, fanaloka (civet) <i>Hemigalus derbyanus</i> Banded palm civet or Hardwick's civet banded musang <i>Prionodon linsang</i> (C 1) (Banded) linsang
	<i>Prionodon pardicolor</i> Spotted linsang or tiger-civet <i>Hyaena brunnea</i> Brown hyaena	
Hyaenidae Hyaenas Felidae Cats or felines		Felidae spp. (*) [C2: <i>Felis bengalensis</i> (*) All cats Leopard cat <i>Felis canadensis</i> Canadian lynx <i>Felis colocolo</i> Pampas cat <i>Felis concolor</i> (*) Puma or cougar <i>Felis geoffroyi</i> Geoffroy's cat <i>Felis iriamotensis</i> Iriomote cat <i>Felis lynx</i> Eurasian lynx <i>Felis pardalis</i> (*) Ocelot <i>Felis pardina</i> Spanish lynx <i>Felis serval</i> Serval <i>Felis silvestris</i> Wild cat <i>Felis tigrina</i> (*) Tiger cat or little spotted cat <i>Felis wiedii</i> (*) Margay <i>Felis yagouaroundi</i> (*) Jaguarundi
	<i>Acinonyx jubatus</i> Cheetah or hunting leopard <i>Felis bengalensis bengalensis</i> (**) - 103 Bengal leopard cat <i>Felis caracal</i> (**) + 205 = 322 Asian caracal (lynx) or desert lynx <i>Felis concolor coryi</i> Florida puma or Florida cougar or Florida panther <i>Felis concolor costaricensis</i> Costa Rican puma or Central American puma <i>Felis concolor cougar</i> Eastern puma or Eastern cougar or Eastern panther <i>Felis jacobita</i> Andean or mountain cat <i>Felis marmorata</i> Marbled cat <i>Felis nigripes</i> Black-footed cat or small-spotted cat <i>Felis pardalis mearnsi</i> Costa Rican ocelot	

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	Appendix I	Appendix II
	<p><i>Felis pardalis mitis</i> Brazilian ocelot</p> <p><i>Felis planiceps</i> Flat-headed cat</p> <p><i>Felis rubiginosa</i> (**) + 206 Rusty-spotted cat</p> <p><i>Felis rufa escuinapae</i> = 323 Mexican bobcat</p> <p><i>Felis temminckii</i> Asiatic golden cat or Temminck's (golden) cat</p> <p><i>Felis tigrina oncilla</i> Costa Rican little spotted cat or tiger cat (sub-species)</p> <p><i>Felis wiedii nicaraguae</i> Central American or Nicaraguan margay</p> <p><i>Felis wiedii salvina</i> Guatemalan margay</p> <p><i>Felis yagouaroundi</i> (**) + 207 Jaguarundi</p> <p><i>Neofelis nebulosa</i> Clouded leopard</p> <p><i>Panthera leo persica</i> Asiatic lion or Indian lion</p> <p><i>Panthera onca</i> Jaguar</p> <p><i>Panthera pardus</i> Leopard</p> <p><i>Panthera tigris</i> Tiger</p> <p><i>Panthera umca</i> Snow leopard</p>	
PINNIPEDIA Seals and walruses		
<i>Otariidae</i> Eared seals		<i>Arctocephalus</i> spp. (*) All (Southern) fur seals
<i>Phocidae</i> True seals	<i>Arctocephalus townsendi</i> Guadelupe fur seal or Lower Californian fur seal	<i>Mirounga</i> spp. Elephant seals (C 1)
	<i>Monachus</i> spp. All monk seals	
TUBULIDENTATA Aardvarks or ant bears		
<i>Orycteropodidae</i> Aardvarks		<i>Orycteropus afer</i> Aardvark or ant bear

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<i>PROBOSCIDEA</i> Proboscideans		
<i>Elephantidae</i> Elephants	<i>Elephas maximus</i> Asian elephant or Indian elephant	<i>Loxodonta africana</i> African elephant (C 2)
<i>SIRENIA</i> Sea cows		
<i>Dugongidae</i> Dugongs	<i>Dugong dugon</i> (**) - 104 Dugong or sea cow	<i>Dugong dugon</i> (*) + 208 Dugong or sea cow (C 1)
<i>Trichechidae</i> Manatees	<i>Trichechus inunguis</i> Amazonian or South American manatee <i>Trichechus manatus</i> West Indian or North American or Caribbean manatee	<i>Trichechus senegalensis</i> West African manatee (C1)
<i>PERISSODACTYLA</i> Odd-toed ungulates		
<i>Equidae</i> Horses	<i>Equus africanus</i> African wild Ass <i>Equus grevyi</i> Grevy's zebra	<i>Equus hemionus</i> (*) = 324 Asiatic wild ass or Asian wild ass (C 1)
	<i>Equus hemionus hemionus</i> Mongolian wild ass or Dziggetai or kulan <i>Equus hemionus khur</i> Indian wild ass or khar or ghor-khar) <i>Equus przewalskii</i> Przewalski's horse or Mongolian wild horse	<i>Equus zebra hartmannae</i> Hartmann's mountain zebra (C 1)
	<i>Equus zebra zebra</i> Cape mountain zebra	
<i>Tapiridae</i> Tapirs	<i>Tapiridae</i> spp. (**) Tapirs	<i>Tapirus terrestris</i> South American or Brazilian tapir (C 1)
<i>Rhinocerotidae</i> Rhinoceroses	<i>Rhinocerotidae</i> spp. All rhinoceroses or rhinos	
<i>ARTIODACTYLA</i> Even-toed ungulates		
<i>Suidae</i> Old World pigs or swine	<i>Babirusa babyrussa</i> Babirusa or deer hog or Babiroussa <i>Sus salvanus</i> Pygmy hog	

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<i>Tayassuidae</i>	<i>Catagonus wagneri</i> Chacoan peccary, chaco peccary	<i>Tayassuidae</i> spp. (*) - 105 Peccaries
<i>Hippopotamidae</i>		<i>Choeropsis liberiensis</i> (C 2) Pygmy hippopotamus
<i>Hippopotamuses</i>		
<i>Camelidae</i>		<i>Lama guanicoe</i> Guanaco
Camels and lamas	<i>Vicugna vicugna</i> (**) - 106 Vicuna or vicugna	<i>Vicugna vicugna</i> (*) + 209 °502 Vicuna or vicugna
<i>Cervidae</i>	<i>Blastocercus dichotomus</i> Marsh deer or guascu pucu	
True deer	<i>Cervus dama mesopotamicus</i> = 325 Persian fallow deer or Mesopotamian fallow deer	
	<i>Cervus duvauceli</i> Swamp deer or barasingha	
	<i>Cervus elaphus hanglu</i> Kashmir stag or hanglu or Kashmir deer	<i>Cervus elaphus bactrianus</i> Bactrian (red) deer or Bokharan deer or Bactrian wapiti
	<i>Cervus eldi</i> Brow-antlered deer or Eld's deer or thamin	
	<i>Cervus porcinus annamiticus</i> = 326 Ganges or Thai hog deer	
	<i>Cervus porcinus calamianensis</i> = 326 Calamian (hog) deer or Philippine deer	
	<i>Cervus porcinus kuhli</i> = 326 Kuhl's (hog) deer or Bawean (hog) deer	
	<i>Hippocamelus</i> spp. Andean, Chilean or Peruvian huemal or taruca or Chilean or Peruvian guemal or Andean huemul or Chilean or Peruvian huemul	
	<i>Moschus</i> spp. (**) + 210 Musk deer	<i>Moschus</i> spp. (*) - 107 Musk deer
	<i>Muntiacus crinifrons</i> Black muntjac	
	<i>Ozotoceros bezoarticus</i> Pampas deer	
	<i>Pudu pudu</i> Southern or Chilean pudu	<i>Pudu mephistophiles</i> (C 2) Northern pudu
<i>Bovidae</i>	<i>Addax nasomaculatus</i> Addax	
Cattle, sheep, goats, antelopes, etc.	<i>Antilocapra americana peninsularis</i> Lower California pronghorn or peninsular pronghorn	<i>Ammotragus lervia</i> Barbary sheep, Aoudad or Uaddan
	<i>Antilocapra americana sonoriensis</i> Sonoran pronghorn	<i>Antilocapra americana mexicana</i> (C 1) Mexican pronghorn
	<i>Bison bison athabasca</i> Wood bison	

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	Appendix I	Appendix II
	<p><i>Bos gaurus</i> = 327 Gaur or saladang or seladang, Indian wild ox or Indian bison</p> <p><i>Bos mutus</i> = 328 Wild yak</p> <p><i>Bos sauveli</i> = 329 Kouprey</p> <p><i>Bubalus depressicornis</i> = 330 Lowland anoa</p> <p><i>Bubalus mindorensis</i> = 330 Tamaraw or tamarou</p> <p><i>Bubalus quarlesi</i> = 330 Mountain anoa</p> <p><i>Capra falconeri chialtanensis</i> Chiltan markhor</p> <p><i>Capra falconeri jerdoni</i> Straight-horned markhor</p> <p><i>Capra falconeri megaceros</i> Kabul markhor</p> <p><i>Capricornis sumatraensis</i> Serow</p> <p><i>Gazella dama</i> Dama gazelle</p> <p><i>Hippotragus niger variani</i> Giant sable antelope</p> <p><i>Nemorhaedus goral</i> Goral</p>	<p><i>Budorcas taxicolor</i> Takin (Bovid)</p> <p><i>Capra falconeri</i> (*) (C 1) Markhor</p> <p><i>Cephalophus dorsalis</i> Bay duiker</p> <p><i>Cephalophus jentinki</i> Jentink's duiker</p> <p><i>Cephalophus monticola</i> Blue duiker (antelope)</p> <p><i>Cephalophus ogilbyi</i> Ogilby's duiker</p> <p><i>Cephalophus sylvicultor</i> Yellow-backed duiker</p> <p><i>Cephalophus zebra</i> Banded or zebra duiker</p> <p><i>Damaliscus dorcas dorcas</i> Bontebok (antelope)</p> <p><i>Hippotragus equinus</i> Roan antelope</p> <p><i>Kobus leche</i> Lechwe (antelope)</p>

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	Appendix I	Appendix II
	<p><i>Oryx dammah</i> = 331 Scimitar-horned or white oryx</p> <p><i>Oryx leucoryx</i> Arabian oryx</p> <p><i>Ovis ammon hodgsoni</i> Great Tibetan sheep, nyan or Tibetan argali</p> <p><i>Ovis orientalis ophion</i> = 332 Cyprian mouflon</p> <p><i>Ovis vignei</i> Urial or shapu or shapo</p> <p><i>Pantholops bodgsoni</i> Chiru or orong or Tibetan antelope</p> <p><i>Rupicapra rupicapra ornata</i> Abruzzi chamois</p>	<p><i>Ovis ammon</i> (*) (C 2) Argali or Marco Polo Sheep</p> <p><i>Ovis canadensis</i> + 211 Mountain or bighorn sheep, Mexican big horn sheep</p>
	<p>AVES BIRDS</p>	
<p>STRUTHIONIFORMES <i>Struthionidae</i></p>	<p><i>Struthio camelus</i> + 212 North African Ostrich</p>	
<p>RHEIFORMES Rheas</p> <p><i>Rheidae</i> Rheas</p>	<p><i>Pterocnemia pennata</i> Lesser or Darwin's rhea or Puna rhea</p>	<p><i>Rhea americana albescens</i> Argentine (greater) rhea or Argentine (common) rhea</p>
<p>TINAMIFORMES Tinamous</p> <p><i>Tinamidae</i> Tinamous</p>	<p><i>Tinamus solitarius</i> Solitary tinamou</p>	<p><i>Rhynchotus rufescens maculicollis</i> Bolivian red-winged tinamou; Bolivian rufous tinamou</p> <p><i>Rhynchotus rufescens pallescens</i> Argentine rufous tinamou or Argentine red-winged tinamou</p> <p><i>Rhynchotus rufescens rufescens</i> Brazilian rufous tinamou or Brazilian red-winged tinamou</p>
<p>SPHENISCIFORMES Penguins</p> <p><i>Spheniscidae</i> Penguins</p>	<p><i>Spheniscus humboldti</i> Humb penguin</p>	<p><i>Spheniscus demerus</i> (C 1) Black-footed penguin or jackass penguin</p>

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	Appendix I	Appendix II
PODICIPEDIFORMES Grebes		
<i>Podicipedidae</i> Grebes	<i>Podilymbus gigas</i> Aitilan (pied-billed) grebe or giant pied-billed grebe	
PROCELLARIIFORMES Tube-nosed swimmers		
<i>Diomedidae</i> Albatrosses	<i>Diomedea albatrus</i> Short-tailed albatross or Steller's albatross	
PELECANIFORMES Pelicans and kin		
<i>Pelecanidae</i> Pelicans	<i>Pelecanus crispus</i> Dalmatian pelican	
<i>Sulidae</i> Boobies and gannets	<i>Sula abbotti</i> Abbott's booby	
<i>Fregatidae</i> Frigate birds	<i>Fregata andrewsi</i> Christmas Island frigate bird	
CICONIIFORMES Wading birds (herons and kin)		
<i>Balaenicipitidae</i>		<i>Balaeniceps rex</i> Shoebill, whale-headed stork
<i>Ciconiidae</i> Storks	<i>Ciconia ciconia boyciana</i> Japanese white stork or white oriental stork	<i>Ciconia nigra</i> Black stork (C 1)
	<i>Jabiru mycteria</i> Jabiru stork	
	<i>Mycteria cinerea</i> Milky stork, milky wood stork	
<i>Threskiornithidae</i> Ibises and spoonbills		<i>Eudocimus ruber</i> Scarlet ibis
	<i>Geronticus eremita</i> Hermit ibis or Northern bald ibis	<i>Geronticus calvus</i> (Southern) bald ibis
	<i>Nipponia nippon</i> Japanese crested ibis	
<i>Phoenicopteridae</i> Flamingos		<i>Platalea leucorodia</i> White or Eurasian spoonbill (C 1)
		<i>Phoenicopteridae</i> spp. [C 1: <i>Phoenicoparrus andinus</i> Andean flamingo <i>Phoenicoparrus jamesi</i> James' flamingo <i>Phoenicopterus chilensis</i> Chilean flamingo <i>Phoenicopterus ruber</i> <i>ruber</i> Caribbean flamingo or American flamingo or Cuban flamingo or rosy flamingo or West Indian flamingo or Roseate flamingo]

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	Appendix I	Appendix II
ANSERIFORMES Waterfowl		
<i>Anatidae</i> Ducks, geese and swans		
		<i>Anas aucklandica aucklandica</i> (C 2) Auckland Island flightless teal
		<i>Anas aucklandica chlorotis</i> (C 2) New Zealand brown teal
	<i>Anas aucklandica nesiotis</i> Campbell Island brown or Campbell Island flightless teal	
	<i>Anas laysanensis</i> = 333 Laysan duck or Laysan teal	
	<i>Anas oustaleti</i> Marianas (Island) duck or Oustalet's grey duck or Marianas mallard (duck)	
	<i>Branta canadensis leucopareia</i> Alcutian Canada goose	
		<i>Branta bernieri</i> (C 2) Madagascar teal
		<i>Branta ruficollis</i> (C 1) Red-breasted goose
	<i>Branta sandvicensis</i> Hawaiian goose or néné	
	<i>Cairina scutulata</i> White-winged wood duck	
		<i>Coscoroba coscoroba</i> (C 1) Coscoroba (swan)
		<i>Cygnus columbianus jankowskii</i> = 334 (C 1) Eastern Bewick's swan or Jankowski's swan
		<i>Cygnus melanocoryphus</i> Black-necked swan
		<i>Dendrocygna arborea</i> Black-billed whistling duck, Cuban-tree duck or West Indian whistling duck
		<i>Oxyura leucocephala</i>
	<i>Rhodonessa caryophyllacea</i> p.e. Pink-headed duck	
		<i>Sarkidiornis melanotos</i> Comb duck or know-billed duck
FALCONIFORMES Birds of prey		FALCONIFORMES spp. (*) - 108 (C 1) Diurnal birds of prey (except New World vultures)
<i>Cathartidae</i> New World vultures	<i>Gymnogyps californianus</i> California condor	
	<i>Vultur gryphus</i> Andean condor	
<i>Accipitridae</i> True hawks	<i>Aquila heliaca</i> Imperial eagle	
	<i>Chondrohierax uncinatus wilsonii</i> Cuba(n) hook-billed kite	
	<i>Haliaeetus albicilla</i> White-tailed (sea) eagle or grey sea eagle	

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<i>Falconidae</i> Falcons and caracaras	<i>Haliaeetus leucocephalus</i> American bald eagle <i>Harpia harpyja</i> Harpy eagle <i>Pithecophaga jefferyi</i> Monkey-eating or Philippine eagle <i>Falco araea</i> Seychelles kestrel <i>Falco jugger</i> Laggar falcon <i>Falco newtoni aldabranus</i> Aldabra kestrel <i>Falco peregrinus</i> = 335 Peregrine falcon (Barbary falcon/Shahen included) <i>Falco punctatus</i> Mauritius kestrel <i>Falco rusticolus</i> Gyr falcon	
GALLIFORMES Game birds of fowl-like birds		
<i>Megapodiidae</i> Mound or builders	<i>Macrocephalon maleo</i> Maleo (bird) or maleo megapode	
<i>Cracidae</i> Curassows and guans	<i>Aburria jacutinga</i> = 336 Black-fronted piping guan or black-faced piping guan or black-faced curassow or jacutinga <i>Aburria pipile pipile</i> = 336 Trinidad white-headed curassow or Trinidad white-headed piping guan <i>Crax blumenbachi</i> Red-billed curassow or mutum <i>Crax mitu mitu</i> = 337 (Eastern) Razor-billed curassow, mitu <i>Oreophasis derbianus</i> Horned guan <i>Penelope albipennis</i> White-winged guan	
<i>Phasianidae</i> Pheasants, partridges, quails and peacocks	<i>Catreus wallichii</i> Cheer pheasant <i>Colinus virginianus ndgwayi</i> Masked bobwhite <i>Crossoptilon crossoptilon</i> White-eared pheasant or Tibetan-eared pheasant <i>Crossoptilon mantchuricum</i> Brown-eared pheasant	<i>Argusianus argus</i> Great argus pheasant (C 1)
		<i>Cyrtonyx montezumate mearnsi</i> - 109 (C 1) Mearns's Montezuma quail or Mearns's harlequin quail <i>Cyrtonyx montezumae montezumae</i> (C 1) Montezuma quail or Massena harlequin quail

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		<i>Francolinus ochropectus</i> (C 1) Pale-bellied francolin; Tadjoura francolin
		<i>Francolinus swierstrai</i> Swierstra's francolin
		<i>Gallus sonneratii</i> (C 1) Grey jungle fowl; Sonnerat's jungle fowl
		<i>Ithaginis cruentus</i> (C 1) Blood pheasant
	<i>Lophophorus</i> spp. Monals or monal pheasants	
	<i>Lophura edwardsi</i> Edward's pheasant	
	<i>Lophura imperialis</i> Imperial pheasant	
	<i>Lophura swinhoii</i> Swinhoe's pheasant	
		<i>Pavo muticus</i> Green peafowl
		<i>Polyplectron bicalcaratum</i> (C 1) Grey or common peacock-pheasant
	<i>Polyplectron emphanum</i> Palawan or peacock pheasant	
		<i>Polyplectron germaini</i> (C 1) Germain's peacock pheasant
		<i>Polyplectron malacense</i> (C 1) Malay(sian) peacock pheasant
	<i>Rheinartia ocellata</i> = 338 Rheinart's crested argus pheasant	
	<i>Syrmaticus ellioti</i> Elliot's pheasant	
	<i>Syrmaticus humiae</i> Hume's pheasant or (Hume's) bar-tailed pheasant	
	<i>Syrmaticus mikado</i> Mikado pheasant	
	<i>Tetraogallus caspius</i> Caspian snowcock	
	<i>Tetraogallus tibetanus</i> Tibetan snowcock	
	<i>Tragopan blythii</i> Blyth's tragopan	
	<i>Tragopan cabotii</i> Cabot's tragopan	
	<i>Tragopan melanocephalus</i> Western (horned) tragopan	
	<i>Tympanuchus cupido attwateri</i> Attwater's (greater) prairie chicken	
GRUIFORMES Cranes, rails and kin		<i>Turnix melanogaster</i> Black-breasted button quail
Turnicidae		<i>Pedionomus torquatus</i> Plains wanderer
Pedionomidae		

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<i>Gruidae</i> Cranes	<i>Grus americana</i> Whooping crane <i>Grus canadensis nesiototes</i> Cuba sandhill crane <i>Grus canadensis pulla</i> Mississippi sandhill crane <i>Grus japonensis</i> Manchurian or red-crowned crane or Japanese crane <i>Grus leucogeranus</i> Siberian white crane or snow crane <i>Grus monacha</i> Hooded crane <i>Grus nigricollis</i> Black-necked crane or Tibetan crane <i>Grus vipio</i> White naped crane or white-necked crane	<i>Gruidae</i> spp. (*) [C 1: <i>Grus canadensis pratensis</i> All cranes [C 1: Florida sandhill crane] All cranes
<i>Rallidae</i> Rails	 <i>Tricholimnas sylvestris</i> Lord Howe rail or Lord Howe Island wood hen	 <i>Gallirallus australis hectori</i> (C 2) New Zealand wood rail or Eastern or Buff Weka rail
<i>Rhynochetidae</i> Kagu	 <i>Rhynochetos jubatus</i> Kagu	
<i>Otididae</i> Bustards	 <i>Chlamydotis undulata</i> Great Indian bustard <i>Choriotis nigriceps</i> Houbaro bustard <i>Houbaropsis bengalensis</i> = 339 Bengal florican or Bengal bustard	 <i>Otididae</i> spp. (*) [C 1: <i>Otis tarda</i> Bustards [C 1: Great bustard]
CHARADRIIFORMES Waders, gulls and auks		
<i>Scolopacidae</i> Sandpipers	 <i>Numenius borealis</i> Eskimo curlew <i>Numenius tenuirostris</i> Slender-billed or long-billed curlew <i>Tringa guttifer</i> Nordmann's or spotted greenshank	
<i>Laridae</i> Gulls and terns	 <i>Larus relictus</i> Relict gull or khar turunt tsakhiai	
COLUMBIFORMES Pigeons, sandgreuse and dodos		
<i>Columbidae</i> Pigeons and doves	 <i>Caloenas nicobarica</i> Nicobar dove or pigeon	

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	Appendix I	Appendix II
	<i>Ducula mindorensis</i> Mindoro imperial pigeon or Mindoro zone-tailed pigeon	
		<i>Gallicolumba luzonica</i> (C 2) Luzon bleeding heart pigeon or bleeding heart dove
		<i>Goura</i> spp. (C 1) All crowned pigeons or gouras
PSITTACIFORMES Parrots and kin		PSITTACIFORMES spp. (*) - 110 (C 2) Parrots and related birds (except: budgerigar, cockatiel and rose-ringed parakeet)
<i>Psittacidae</i> Parrots	<i>Amazona arausiaca</i> Red-necked amazon or jacquot or blue-faced amazon or lesser Dominican amazon <i>Amazona barbadensis</i> Yellow-shouldered amazon <i>Amazona brasiliensis</i> Red-tailed amazon <i>Amazona dufresniana rhodocorytha</i> Red-crowned amazon or red-browed parrot or red-crowned parrot <i>Amazona guildingu</i> St Vincent parrot or St Vincent amazon <i>Amazona imperialis</i> Imperial amazon or imperial parrot <i>Amazona leucocephala</i> Cuban amazon or Bahamas amazon or Bahaman amazon or Cayman amazon <i>Amazona pretrei</i> Red-spectacled amazon or red-spectacled parrot <i>Amazona versicolor</i> St Lucia amazon or St Lucia parrot <i>Amazona vinacea</i> Vinaceous amazon or vinaceous (breasted) parrot <i>Amazona vittata</i> Puerto Rican amazon or Puerto Rico parrot or Puerto Rican parrot or red-fronted amazon <i>Anodorhynchus</i> spp. Macaws <i>Ara ambigua</i> Buffon's macaw <i>Ara glaucogularis</i> = 340 Blue-throated Macaw, Wagler's Macaw or Caninde Macaw <i>Ara macao</i> Scarlet macaw <i>Ara militaris</i> Military macaw <i>Ara rubrogenys</i> Red-fronted macaw <i>Aratinga guarouba</i> Golden parakeet or golden conure or Queen of Bavaria or Queen of Bavaria's conure <i>Cyanopsitta spixii</i> Litte blue or Spix's macaw <i>Cyanoramphus auriceps forbesi</i> Forbes parakeet or Forbes' kakariki or Chatham island yellow-fronted parakeet	

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	Appendix I	Appendix II
	<p><i>Cyanoramphus novaezelandiae</i> Red-fronted parakeet or red-fronted kakariki or New Zealand parakeet</p> <p><i>Geopsittacus occidentalis</i> p.e. (Australian) night parrot</p> <p><i>Neophema chrysogaster</i> Orange-bellied parakeet or orange-bellied parrot</p> <p><i>Ognorhynchus icterotis</i> Yellow-eared conure</p> <p><i>Opopsitta diophthalma coxeni</i> = 341 Coxens blue-browed fig parrot or Coxen two-eyed fig parrot or Coxen double-eyed fig parrot</p> <p><i>Pezoporus wallicus</i> Ground parrot or ground parakeet or swamp parakeet</p> <p><i>Pionopsitta pileata</i> Pileated or red-capped parrot</p> <p><i>Probosciger aterrimus</i> Palm cockatoo, great black cockatoo, Cape York cockatoo, black macaw</p> <p><i>Psephotus chrysopterygius</i> Golden-shouldered parakeet and hooded parakeet</p> <p><i>Psephotus pulcherrimus</i> p.e. Paradise parrot or beautiful parakeet</p> <p><i>Psittacula echo</i> Mauritius ring-necked parakeet</p> <p><i>Psittacus erithacus princeps</i> Fernando Po grey or Principe parrot</p> <p><i>Pyrrhura cruentata</i> Blue-throated conure or ochre-marked parakeet or red-rumped conure</p> <p><i>Rhynchopsitta</i> spp. Thick-billed parrot and maroon-fronted parrot</p> <p><i>Strigops habroptilus</i> Kakapo or owl parrot</p>	
CUCULIFORMES Cuckoos and kin		
Musophagidae Turacos or plantain eaters		<p><i>Tauraco corythaix</i> (C 1) Helmeted or knysna turaco</p> <p><i>Tauraco porphyreolophus</i> = 342 (C 1) Purple- or violet-crested turaco</p>
STRIGIFORMES Owls		STRIGIFORMES spp. (*) (C 1) Owls
Tytonidae Barn owls	<p><i>Tyto soumagnei</i> Madagascar owl, Soumagne's owl or Madagascar Red owl</p>	
Strigidae Typical owls	<p><i>Athene blewitti</i> Forest spotted owlet or forest little owl</p> <p><i>Ninox novaeseelandiae royana</i> Norfolk Island boobook owl</p> <p><i>Ninox squamipila natalis</i> Christmas Island (hawk) owl</p> <p><i>Otus gurneyi</i> = 343 Giant scops owl</p>	

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	Appendix I	Appendix II
APODIFORMES Swifts and hummingbirds		
<i>Trochilidae</i> Hummingbirds	<i>Glaucis dohrnii</i> = 344 Hook-billed hermit	<i>Trochilidae</i> spp. (*) Hummingbirds
TROGONIFORMES Trogons		
<i>Trogonidae</i> Trogons	<i>Pharomachrus mocinno</i> Resplendent quetzal	
CORACIIFORMES Kingfishers and kin		
<i>Bucerotidae</i> Hornbills	<i>Buceros bicornis homrai</i> Homrai pied hornbill or Homrai great Indian hornbill or Northern great pied hornbill	<i>Aceros narcondami</i> (C 1) Narcondam hornbill <i>Buceros bicornis</i> (*) (C 1) Great pied hornbill or great Indian hornbill <i>Buceros hydrocorax hydrocorax</i> (C 1) Luzon rufous hornbill or Philippine hornbill <i>Buceros rhinoceros rhinoceros</i> (C 1) Malayan rhinoceros hornbill
	<i>Rhinoplax vigil</i> Helmeted hornbill	
PICIFORMES Woodpeckers, toucans and kin		
<i>Picidae</i> Woodpeckers	<i>Campephilus imperialis</i> Imperial woodpecker <i>Dryocopus javensis richardsi</i> Tristram's or white-bellied black woodpecker	
PASSERIFORMES Songbirds or perching birds		
<i>Cotingidae</i> Cotingas	<i>Cotinga maculata</i> Banded or spotted cotinga <i>Xipholena atropurpurea</i> White-winged cotinga	<i>Rupicola</i> spp. (C 2) Cock-of-the rocks
<i>Pittidae</i> Pittas	<i>Pitta kochi</i> Koch's pitta	<i>Pitta brachyura nympha</i> (C 2) Japanese fairy pitta or Fairy blue-winged pitta
<i>Atrichornithidae</i> Scrub-birds	<i>Atrichornis clamosus</i> Noisy scrub-bird or Western scrub-bird	
<i>Hirundinidae</i> Swallows and martins		<i>Pseudochelidon sirintarae</i> (C 1) White-eyed river martin
<i>Muscicapidae</i> Old-World flycatchers	<i>Dasyornis broadbenti littoralis</i> p. e. Western rufous bristlebird or lesser rufous bristlebird or rufous-headed bristlebird	

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	Appendix I	Appendix II
	<p><i>Dasyornis longirostris</i> Western (rufous) bristlebird or long-billed bristlebird</p> <p><i>Picathartes</i> spp. Rock-fowl</p> <p><i>Zosterops albogularis</i> White-breasted silver-eye</p> <p><i>Meliphaga cassidix</i> Helmeted honeyeater or subcrested honeyeater</p>	<p><i>Niltava ruecki</i> = 345 Rueck's blue flycatcher or Rueck's niltava</p>
<p><i>Zosteropidae</i> White-eyes</p> <p><i>Meliphagidae</i> Honeyeaters</p> <p><i>Emberizidae</i> Cardinals</p>		<p><i>Gubernatrix cristata</i> Yellow cardinal, green cardinal</p> <p><i>Paroaria capitata</i> Yellow-billed cardinal</p> <p><i>Paroaria coronata</i> Red-crested cardinal</p>
<p><i>Fringillidae</i> Finches or New World seedeaters</p>	<p><i>Carduelis cucullata</i> = 346 Red siskin</p>	<p><i>Carduelis yarrellii</i> = 346 Yellow-faced siskin</p>
<p><i>Estrildidae</i></p>		<p><i>Poephila cincta cincta</i> Black-throated finch or Parson Finch</p>
<p><i>Sturnidae</i> Starlings</p>	<p><i>Leucopsar rothschildi</i> Rothschild's mynah or Rothschild's starling or Bali mynah or white starling</p>	
<p><i>Paradisaeidae</i> Birds of paradise</p>		<p><i>Paradisaeidae</i> spp. (C 1) Birds of paradise</p>
	<p>REPTILIA REPTILES</p>	
<p>TESTUDINATA Chelonians, tortoises terrapins and turtles</p> <p><i>Dermatemyidae</i></p>		<p><i>Dermatemys mawii</i> Central American river turtle</p>
<p><i>Emydidae</i> Freshwater turtle</p>	<p><i>Batagur baska</i> Common batagur or river terrapin or tuntong</p> <p><i>Geoclemys hamiltonii</i> Black pond turtle or Hamilton's terrapin or spotted pond turtle</p> <p><i>Kachuga tecta tecta</i> Indian tent turtle or India roof(ed) turtle or India sawback turtle or dura turtle</p> <p><i>Melanochelys tricarinata</i> = 347 Three-keeled turtle or Bengal three-keeled land terrapin or Asian three-keeled turtle or three-keeled land tortoise</p>	<p><i>Clemmys muhlenbergi</i> Bog turtle or Muhlenberg's turtle</p>

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	Appendix I	Appendix II
<i>Testudinidae</i> Land tortoises	<p><i>Morenia ocellata</i> Burmese swamp turtle or Bengal eyed terrapin or Burmese peacock turtle</p> <p><i>Terrapene coahuila</i> Aquatic box turtle or water box turtle or coahuila turtle</p>	<p><i>Testudinidae</i> spp. (*) (C 2) Land tortoises [C 1: <i>Testudo graeca</i> Spur-thighed or common or Greek tortoise <i>Testudo hermanni</i> Hermann's tortoise <i>Testudo marginata</i> Marginated Tortoise]</p>
<i>Cheloniidae</i> Sea turtles	<p><i>Geochelone elephantopus</i> = 348 Galapagos giant tortoise</p> <p><i>Geochelone radiata</i> = 348 (Madagascar) radiated tortoise</p> <p><i>Geochelone yniphora</i> = 348 Madagascar tortoise or angulated tortoise or angonoka</p> <p><i>Gopherus flavomarginatus</i> Bolson tortoise or Mexican giant gopher tortoise</p> <p><i>Psammobates geometricus</i> = 348 Geometric tortoise</p> <p><i>Cheloniidae</i> spp. (True) sea turtles</p>	
<i>Dermochelyidae</i> Leather-back turtles	<p><i>Dermochelys coriacea</i> Leather-back turtle or luth turtle or leathery turtle</p>	
<i>Trionychidae</i> Soft-shelled turtles	<p><i>Lissemys punctata punctata</i> India flap-shell(ed) turtle or flap-shell(ed) spotted turtle</p> <p><i>Trionyx ater</i> Black soft-shell(ed) turtle or black mud turtle or Cuatro Cienages soft-shell(ed) turtle</p> <p><i>Trionyx gangeticus</i> Ganges soft-shell(ed) turtle or Indian soft-shell(ed) turtle</p> <p><i>Trionyx hurum</i> Peacock-marked soft-shell(ed) turtle or brown soft-shell(ed) turtle or peacock softshell(ed) turtle</p> <p><i>Trionyx nigricans</i> Dark-coloured soft-shell(ed) turtle or sacred black mud turtle</p>	
<i>Pelomedusidae</i> Side-necked turtles		<p><i>Erymnochelys madagascariensis</i> = 349 (C 2) Madagascar side-necked turtle</p> <p><i>Peltocephalus dumeriliana</i> = 349 (C 2) Big-headed Amazon river turtle</p> <p><i>Podocnemis</i> spp. (C 2) River turtles or sideneck turtles</p>
<i>Chelidae</i> Snake-necked turtles	<p><i>Pseudemydura umbrina</i> Short-necked (swamp) turtle or (western) swamp turtle</p>	
CROCODYLIA Crocodilians		<p>CROCODYLIA spp. (*) = 350 (C 2) Crocodiles, Caiman, Alligator and Ghavials</p>
<i>Alligatoridae</i> Alligators and caimans	<p><i>Alligator sinensis</i> China alligator or Chinese alligator</p> <p><i>Caiman crocodilus apaporis</i> Rio apaporis (spectacled) caiman or Apaporis river caiman</p>	

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	Appendix I	Appendix II
	<i>Caiman latirostris</i> Broad-nosed caiman or broad-snouted caiman <i>Melanosuchus niger</i> Black caiman <i>Crocodylus acutus</i> American crocodile <i>Crocodylus cataphractus</i> (**) - 111 African slender-snouted crocodile or African sharp-nosed crocodile <i>Crocodylus intermedius</i> Orinoco crocodile <i>Crocodylus moreletii</i> Morelet's crocodile <i>Crocodylus niloticus</i> (**) - 112 Nile crocodile or African crocodile <i>Crocodylus novaeguineae mindorensis</i> Philippine or Mindoro crocodile <i>Crocodylus palustris</i> Mugger (crocodile) or marsh crocodile or broad-snouted crocodile <i>Crocodylus porosus</i> (**) - 113 Saltwater crocodile or estuarine crocodile <i>Crocodylus rhombifer</i> Cuban crocodile <i>Crocodylus siamensis</i> Siamese crocodile <i>Osteolaemus tetraspis</i> (**) - 114 (African) dwarf crocodile <i>Tomistoma schlegelii</i> False gavial or tomistoma (crocodile) or false gharial	
<i>Crocodylidae</i> True crocodiles and false gavial		
<i>Gavialidae</i> Gavials	<i>Gavialis gangeticus</i> (Indian) gavial or gharial	
RHYNCHOCEPHALIA Mesozoic rhynchocephalia		
<i>Sphenodontidae</i> Tuatara	<i>Sphenodon punctatus</i> Tuatara	
SAURIA Lizards		
<i>Gekkonidae</i> Geckos		<i>Cyrtodactylus serpensinsula</i> Serpent Island gecko <i>Phelsuma</i> spp. (C 2) Day geckos <i>Uromastyx</i> spp. (C 2) Spiny-tailed lizards or mastigures or spiny-tailed agamids or dabb lizards or palm lizards <i>Bradypodion</i> spp. = 351 Dwarf chameleons <i>Chamaeleo</i> spp. [C 1: <i>Chamaeleo chamaeleon</i> Chameleons Common or Mediterranean chameloen]
<i>Agamidae</i> Agamids		
<i>Chamaeleonidae</i> Chameleons		

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	Appendix I	Appendix II
<i>Iguanidae</i> Iguanids	<i>Brachylophus</i> spp. Banded and Fiji crested iguanas	<i>Amblyrhynchus cristatus</i> (C 2) Galapagos marine iguana
	<i>Cyclura</i> spp. Ground iguanas or West Indian rock iguanas	<i>Conolophus</i> spp. (C 2) (Galapagos) land iguanas or land lizards
	<i>Sauromalus varius</i> San Esteban Island Cuckwalla	<i>Iguana</i> spp. (Common) iguanas
		<i>Phrynosoma coronatum blainvillei</i> San Diego or Blainville horned lizard
<i>Lacertidae</i>	<i>Gallotia simonyi</i> Hierro giant lizard	<i>Podarcis lilfordi</i> Lilford's wall lizard
		<i>Podarcis pityusensis</i> Ibiza wall lizard
<i>Cordylidae</i>		<i>Cordylus</i> spp. Cirdled lizards
		<i>Pseudocordylus</i> spp. Crag lizards
<i>Teiidae</i> Teiid lizard		<i>Cnemidophorus hyperythrus</i> (C 1) Orange-throated whiptail (lizard) or orange-throated race runner
		<i>Crocodilurus lacertinus</i> Dragon lizard or dragon lizardet
		<i>Dracaena guianensi</i> Caiman lizard or armoured teyou or four-foot caiman lizard or croco-teju
		<i>Tupinambis</i> spp. Tegus or tegu lizards
<i>Helodermatidae</i> Gila manster or beaded lizards		<i>Heloderma</i> spp. (C 1) Gila monster and beaded lizard or poisonous lizards
<i>Varanidae</i> Monitors	<i>Varanus bengalensis</i> Bengal or Indian monitor	<i>Varanus</i> spp. (*) (C 2) Monitors or goannas
	<i>Varanus flavescens</i> Yellow monitor or ruddy snub-nosed monitor or yellow land lizard or (Indian) oralgrain lizard	
	<i>Varanus griseus</i> Desert or grey monitor	
	<i>Varanus komodoensis</i> Komodo dragon or Komodo (Island) monitor or ora	
SERPENTES Snakes		

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	Appendix I	Appendix II
<i>Boidae</i> Snakes (boas and pythons)	<p><i>Acrantophis</i> spp. Madagascar boas</p> <p><i>Boa constrictor occidentalis</i> = 352 Argentine boa constrictor</p> <p><i>Bolyeria multocarinata</i> Round Island boa</p> <p><i>Casarea dussumieri</i> Keel-scaled boa or Round Island boa</p> <p><i>Epicrates inornatus</i> Yellow tree or Puerto Rican boa or culebra grande</p> <p><i>Epicrates monensis</i> Virgin Island tree boa or Mona Island boa</p> <p><i>Epicrates subflavus</i> Jamaica(n) boa</p> <p><i>Python molurus molurus</i> Indian (rock) python or tiger python</p> <p><i>Sanzinia madagascariensis</i> Sanzinia or Madagascar tree boa</p>	<p><i>Boidae</i> spp. (*) (C 2: <i>Boa constrictor</i> (*) Boa constrictor</p> <p>Giant snakes or boids or boas and pythons or giant constricting snakes</p> <p><i>Eunectes</i> spp. Anacondas</p> <p><i>Python</i> spp. (*) Pythons</p> <p><i>Eryx jaculus</i> (Spotted) sand boa]</p>
<i>Colubridae</i> Colubrid snakes (water snakes, grass snakes and tree snakes)		<p><i>Clelia clelia</i> = 353</p> <p>Mussurana (snake) or usurana</p> <p><i>Cyclagras gigas</i> = 354 (C 2) South American false cobra or South American water cobra or beach cobra or surucucu</p> <p><i>Elachistodon westermanni</i> Indian egg-eating snake or Indian egg-eater or Westermann's snake</p> <p><i>Hoplocephalus bungaroides</i> Broad-headed snake</p>
<i>Elapidae</i>		
<i>Viperidae</i>	<p><i>Vipera ursinii</i> + 213 Orsini's viper, meadow viper</p>	

AMPHIBIA
AMPHIBIANS

CAUDATA
Tailed amphibians
Ambystomidae
Mole salamanders

Cryptobranchidae
Giant salamanders

ANURA
Tail-less amphibians (frogs and
toads)

Ambystoma dumerilii
Lake Patzcuaro salamander or achoque

Ambystoma mexicanum
Axolotl (salamander)

Andrias spp. = 355
Giant salamanders

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<i>Bufo</i> idae True toads	<i>Atelopus varius zeteki</i> Zetek's frog or (Panamanian) golden frog or golden arrow poison frog	<i>Bufo retiformis</i> (C 2) Sonoran green toad
	<i>Bufo superciliaris</i> Cameroon toad	
	<i>Nectophrynoides</i> spp. Viviparous African toads	
<i>Myobatrachidae</i>		<i>Rheobatrachus</i> spp. Gastric brooding frogs
<i>Dendrobatidae</i>		<i>Dendrobates</i> spp. Poison arrow frogs, poison dart frogs
		<i>Phyllobates</i> spp. Poison dart frogs, point arrow frogs
<i>Ranidae</i>		<i>Rana hexadactyla</i> Six-fingered frog
		<i>Rana tigrina</i> Indian bullfrog
<i>Microhylidae</i>	<i>Dyscophus antongilii</i> Madagascar tomato frog	

PISCES
FISH

CERATODIFORMES

Ceratodidae
Ceratodes

Neoceratodus forsteri
Australian lungfish or ceratodus or Queensland lungfish

COELACANTHIFORMES

Coelacanthidae

Latimeria chalumnae
Coelacanth

ACIPENSERIFORMES

Sturgeon and paddlefishes

Acipenseridae
Sturgeons

Acipenser brevirostrum
Shortnose sturgeon

Acipenser oxyrhynchus
Atlantic sturgeon

Acipenser sturio
Common sturgeon or Baltic sturgeon

OSTEOGLOSSIFORMES

Bonytongues and kin

Osteoglossidae
Bony-tongues

Scleropages formosus
Asiatic bony-tongue or Asian bony-tongue or
kelesa or golden dragon fish or golden
arowana

Arapaima gigas
Arapaima or pirarucu

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	Appendix I	Appendix II
<p>CYPRINIFORMES Carp and carp-like-fish</p> <p><i>Cyprinidae</i> Carp</p> <p><i>Catastomidae</i></p> <p>SILURIFORMES Catfish</p> <p><i>Schilbeidae</i> Schilbeid catfish</p> <p>ATHERINIFORMES Silversides</p> <p><i>Cyprinodontidae</i> toothed carp</p> <p>PERCIFORMES Perch-like fish</p> <p><i>Sciaenidae</i> Drumfish or croakers</p>	<p><i>Probarbus jullieni</i> Ikan temoleh or pla eesok (Thai) or ikaa temelian (Malay)</p> <p><i>Chasmistes cujus</i> Cui-ui</p> <p><i>Pangasianodon gigas</i> Giant catfish</p> <p><i>Cynoscion macdonaldi</i> Totoaba or MacDonald weakfish</p>	<p><i>Calcobarbus geertsi</i> African blind barb fish or Congo blind barb</p> <p><i>Cynolebias constanciae</i> Annual tropical killifish or pearlfish</p> <p><i>Cynolebias marmoratus</i> Annual tropical killifish or ginger pearlfish</p> <p><i>Cynolebias minimus</i> Annual tropical killifish or minute pearlfish</p> <p><i>Cynolebias opalescens</i> Annual tropical killifish or opalescent pearlfish</p> <p><i>Cynolebias splendens</i> Annual tropical killifish or Splendid pearlfish</p> <p><i>Bhutanitis</i> spp. Bhutan glories</p> <p><i>Ornithoptera</i> spp. (*) = 356 Birdwing butterflies</p> <p><i>Parnassius apollo</i> Appollo butterfly or mountain apollo</p> <p><i>Teinopalpus</i> spp. Kaiser-I-hind, Golden Kaiser-I-hind</p>
<p>INSECTA INSECTS</p>		
<p>LEPIDOPTERA Butterflies and moths</p> <p><i>Papilionidae</i> Swallowtails and parnassian</p>	<p><i>Ornithoptera alexandrae</i> Queen Alexandra's birdwing</p> <p><i>Papilio chikae</i> Luzon peacock swallowtail</p> <p><i>Papilio homerus</i> Homerus swallowtail</p> <p><i>Papilio hospiton</i> Corsican swallowtail</p>	<p><i>Bhutanitis</i> spp. Bhutan glories</p> <p><i>Ornithoptera</i> spp. (*) = 356 Birdwing butterflies</p> <p><i>Parnassius apollo</i> Appollo butterfly or mountain apollo</p> <p><i>Teinopalpus</i> spp. Kaiser-I-hind, Golden Kaiser-I-hind</p>

(C 2)

(C 1)

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	Appendix I	Appendix II
	<p><i>Lampsilis higginsii</i> Higgin's eye pearly mussel</p> <p><i>Lampsilis orbiculata orbiculata</i> Pink mucket pearly mussel</p> <p><i>Lampsilis satura</i> Plain pocketbook pearly mussel</p> <p><i>Lampsilis virescens</i> Alabama lamp pearly mussel or Alabama lamp naiad</p> <p><i>Plethobasus cicatricosus</i> White wartyback pearly mussel</p> <p><i>Plethobasus cooperianus</i> Orange-footed pimpleback mussel</p> <p><i>Pleurobema plenum</i> Rough pigtoe pearly mussel</p> <p><i>Potamilus capax</i> = 358 Fat pocketbook pearly mussel</p> <p><i>Quadrula intermedia</i> Cumberland monkey face pearly mussel</p> <p><i>Quadrula sparsa</i> Appalachian monkey face pearly mussel</p> <p><i>Toxolasma cylindrella</i> = 359 Pale lilliput pearly mussel or pale lilliput naiad</p> <p><i>Unio nickliniana</i> Nicklin's pearly mussel</p> <p><i>Unio tampicoensis tecomatensis</i> Tampico pearly mussel (sub-species)</p> <p><i>Villosa trabalis</i> = 360 Cumberland bean pearly mussel</p>	<p><i>Fusconaia subrotunda</i> Long solid mussel or long solid naiad</p> <p><i>Lampsilis brevicula</i> Ozark lamp pearly mussel or ozark lamp naiad</p> <p><i>Lexingtonia dolabelloides</i> Slab sided naiad or slab sided pearly mussel</p> <p><i>Pleurobema clava</i> Club pearly mussel</p> <p><i>Papustyla pulcherrima</i> = 361 Manus green tree snail or emerald green snail</p> <p><i>Paryphanta</i> spp. + 214 New Zealand amber snails</p>
<p>STYLOMMATOPHORA Land snails</p> <p><i>Achatinellidae</i></p> <p><i>Camaenidae</i> American land snails</p> <p><i>Paryphantidae</i></p>	<p><i>Achatinella</i> spp. Little agate snails, oahu tree snails</p>	
ANTHOZOA		
<p>ANTIPATHARIA</p> <p>SCLERACTINIA <i>Pocilloporidae</i></p> <p><i>Acroporidae</i></p>		<p>ANTIPATHARIA spp. Black corals or antipatharians</p> <p><i>Seriatopora</i> spp. Birds nest corals</p> <p><i>Pocillopora</i> spp. Brown stem cluster corals</p> <p><i>Stylophora</i> spp. Cauliflower corals</p> <p><i>Acropora</i> spp. Branch corals</p>

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	Appendix I	Appendix II
<i>Agariciidae</i>		<i>Pavona</i> spp. Cactus corals
<i>Fungiidae</i>		<i>Fungia</i> spp. Mushroom corals
		<i>Halomitra</i> spp. Bowl corals
		<i>Polyphyllia</i> spp. Feather corals
<i>Faviidae</i>		<i>Favia</i> spp. Brain corals
		<i>Platygyra</i> spp. Brain corals
<i>Merulinidae</i>		<i>Merulina</i> spp. Merulina corals
<i>Mussidae</i>		<i>Lobophyllia</i> spp. Brain root corals
<i>Pectiniidae</i>		<i>Pectinia</i> spp. Lettuce corals
<i>Caryophylliidae</i>		<i>Euphyllia</i> spp. Brain trumpet corals
	HYDROZOA	
ATHECATA		
<i>Milleporidae</i>		<i>Millepora</i> spp. Wello fire corals
	ALCYONARIA	
COENOTHECALIA		
<i>Helioporidae</i>		<i>Heliopora</i> spp. Blue corals
STOLONIFERA		
<i>Tubiporidae</i>		<i>Tubipora</i> spp. Organpipe corals
	FLORA	
AGAVACEAE	<i>Agave arizonica</i>	
	<i>Agave parviflora</i>	

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	Appendix I	Appendix II
		<i>Agave victoriae-reginae</i> ≠ 1
APOCYNACEAE	<i>Nolina interrata</i>	<i>Pachypodium</i> spp. (*) ≠ 1 Elephant's trunks or halfmen
	<i>Pachypodium namaquanum</i>	
ARACEAE Arum family	<i>Alocasia sandariana</i> Arum <i>Alocasia zebrina</i> Arum	
ARALIACEAE		<i>Panax quinquefolius</i> ≠ 2 American ginseng or celery-leaved panax
ARAUCARIACEAE Monkey-puzzle family	<i>Araucaria araucana</i> (**) + 215 Monkey-puzzle tree or hardy monkey-puzzle	<i>Araucaria araucana</i> (*) - 115 ≠ 1 Monkey-puzzle tree or hardy monkey-puzzle
ASCLEPIADACEAE		<i>Ceropegia</i> spp. ≠ 1 Rosary vines <i>Frerea indica</i> ≠ 1 Milkweed
BYBLIDACEAE		<i>Byblis</i> spp. ≠ 1 Byblis or rainbow plants
CACTACEAE Cactus family	<i>Ancistrocactus tobuschii</i> <i>Ariocarpus agavoides</i> Living rock cactus <i>Ariocarpus scapharostrus</i> Living rock cactus <i>Ariocarpus trigonus</i> <i>Astrophytum asterias</i> = 362 Star cactus, sea-urchin cactus <i>Aztekium ritteri</i> Aztec cactus <i>Backebergia militaris</i> <i>Coryphantha minima</i> = 363 <i>Coryphantha sneedii</i> = 363 <i>Coryphantha werdermannii</i> <i>Echinocereus lindsayi</i> Lindsay's cactus <i>Echinomastus erectocentrus</i> = 364 <i>Echinomastus mariposensis</i> = 364 <i>Leuchtenbergia principis</i> <i>Mammillaria pectinifera</i> = 365 <i>Mammillaria plumosa</i> <i>Mammillaria solisioides</i>	CACTACEAE spp. (*) ≠ 3 Cacti

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	Appendix I	Appendix II
	<p><i>Nopalxochia macdougalii</i> = 366</p> <p><i>Obregonia denegrii</i> Peyote or artichoke cactus</p> <p><i>Pediocactus bradyi</i></p> <p><i>Pediocactus despainii</i></p> <p><i>Pediocactus knowltonii</i></p> <p><i>Pediocactus papyracanthus</i></p> <p><i>Pediocactus paradinei</i></p> <p><i>Pediocactus peeblesianus</i></p> <p><i>Pediocactus sileri</i></p> <p><i>Pediocactus winkleri</i></p> <p><i>Pelecyphora</i> spp.</p> <p><i>Sclerocactus glaucus</i></p> <p><i>Sclerocactus mesae-verdae</i></p> <p><i>Sclerocactus pubispinus</i></p> <p><i>Sclerocactus wrightiae</i></p> <p><i>Strombocactus disciformis</i></p> <p><i>Turbincarpus laui</i></p> <p><i>Turbincarpus lophophoroides</i> = 364</p> <p><i>Turbincarpus pseudomacroechele</i> = 364</p> <p><i>Turbincarpus pseudopectinatus</i> = 364</p> <p><i>Turbincarpus schmiedickeanus</i> = 364</p> <p><i>Turbincarpus valdezianus</i> = 364</p> <p><i>Wilcoxia schmollii</i></p>	
CARYOCARACEAE	<i>Caryocar costaricense</i>	
CEPHALOTACEAE		<i>Cephalotus follicularis</i> ≠1 Albany pitcher plant
COMPOSITAE Composite family	<i>Saussurea lappa</i> Costas	
CRASSULACEAE	<i>Dudleya stolonifera</i> <i>Dudleya traskiae</i>	
CUPRESSACEAE Cypress family	<i>Fitz-Roya cupressoides</i> Chilean false larch, alerce <i>Pilgerodendron wiltonum</i>	
CYATHEACEAE		CYATHEACEAE spp. ≠1 Tree ferns

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	Appendix I	Appendix II
CYCADACEAE Cycads	<i>Cycas beddomei</i> Beddome's cycad	CYCADACEAE spp. (*) ≠4
DIAPENSIACEAE		<i>Shortia galacifolia</i> ≠1
DICKSONIACEAE Dicksonia family		DICKSONIACEAE spp. ≠1 Tree ferns
DIDIEREACEAE		DIDIEREACEAE spp. ≠1 Tree ferns
DIOSCOREACEAE Yams		<i>Dioscorea deltoidea</i> ≠1 Elephant's foot
ERICACEAE		<i>Kalmia cuneata</i> ≠1
EUPHORBIACEAE Euphorbias		<i>Euphorbia</i> spp. - 116 ≠1 Euphorbias
FAGACEAE Beech family		<i>Quercus copeyensis</i> ≠1 Copey oak
FOUQUIERIACEAE	<i>Fouquieria fasciculata</i> <i>Fouquieria purpusii</i>	<i>Fouquieria columnaris</i> ≠1
GENTIANACEAE Gentian family	<i>Prepusa hookeriana</i> Scarlet flowered prepusa or white flowered prepusa	
HUMIRIACEAE	<i>Vantanea barbourii</i> Ira chiricana	
JUGLANDACEAE Walnut, hickory and pecan family	<i>Engelhardtia pterocarpa</i>	
LEGUMINOSAE Laburnum family	<i>Cynometra hemitomophylla</i> <i>Platymiscium pleiostachyum</i> Quira macawood <i>Tachigalia versicolor</i>	
LILIACEAE Lily family	<i>Aloe albida</i> <i>Aloe pillansii</i> <i>Aloe polyphylla</i> Spiral aloe <i>Aloe thomcroftii</i> <i>Aloe vossii</i>	<i>Aloe</i> spp. (*) ≠5 Aloes

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	Appendix I	Appendix II
MELASTOMATACEAE	<i>Lavoisiera itambana</i>	
MELIACEAE Mahogany family	<i>Guarea longipetiola</i> Musk-wood	<i>Swietenia humilis</i> ≠ 1 Honduras mahogany or baywood
MORACEAE	<i>Batocarpus costaricensis</i> A mulberry	
NEPENTHACEAE	<i>Nepenthes khasiana</i> Indian pitcher plant <i>Nepenthes rajah</i> Giant tropical pitcher-plant	<i>Nepenthes</i> spp. (*) ≠ 1 Pitcher plants
ORCHIDACEAE Orchid family	<i>Cattleya skinneri</i> Skinner's cattleya or white nun <i>Cattleya trianae</i> Winter cattleya or Christmas orchid <i>Didickea cunninghamii</i> <i>Laelia jongheana</i> <i>Laelia lobata</i> <i>Lycaste skinneri</i> var. <i>alba</i> = 368 White nun <i>Paphiopedilum druryi</i> Drury's slipper orchid <i>Peristeria elata</i> Holy Ghost or dove orchid or dove flower or Holy Ghost flower <i>Renanthera imschootiana</i> Red vanda <i>Vanda coerulea</i> Blue vanda	ORCHIDACEAE spp. (*) = 367 ≠ 6 Orchide (C 1: 105 species)
PALMAE Palm family		<i>Areca ipot</i> ≠ 1 <i>Chrysalidocarpus decipiens</i> ≠ 1 Butterfly palm <i>Neodypsis decaryi</i> ≠ 1 <i>Phoenix hanceana</i> var. <i>philippinensis</i> ≠ 1 <i>Salacca clemensiana</i> ≠ 1
PINACEAE Pine family	<i>Abies guatemalensis</i> Guatamalan fir or pinabete	
PODOCARPACEAE Podocarpus family	<i>Podocarpus costalis</i> <i>Podocarpus parlatorei</i> Parlatore's podocarp	

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	Appendix I	Appendix II
PORTULACACEAE Purslane family		<i>Anacampseros</i> spp. ≠ 1 Purselanes <i>Lewisia cotyledon</i> ≠ 1 <i>Lewisia maguirei</i> ≠ 1 <i>Lewisia serrata</i> ≠ 1 <i>Lewisia tweedyi</i> ≠ 1
PRIMULACEAE Primrose family		<i>Cyclamen</i> spp. ≠ 1 (C 2) Cyclamens [C 1: <i>Cyclamen graecum</i> (incl. <i>Cyclamen mindleri</i>) <i>Cyclamen creticum</i> <i>Cyclamen balearicum</i>]
PROTAECEAE Protea family	<i>Orothamnus zeyheri</i> Marsh-rose <i>Protea odorata</i>	
RUBIACEAE Madder family	<i>Balmea stormiae</i> Ayugue	
SARRACENIACEAE	<i>Sarracenia alabamensis</i> spp. <i>alabamensis</i> <i>Sarracenia jonesii</i> <i>Sarracenia oreophila</i>	<i>Darlingtonia californica</i> ≠ 1 <i>Sarracenia</i> spp. (*) ≠ 1 Pitcher plants, bog-bugles, eve's cups, frog bonnets
STANGERIACEAE Cycad family	<i>Stangeria eriopus</i> = 369 Hottontot's head	
STERCULIACEAE Sterculia family		<i>Pterygota excelsa</i> = 370 ≠ 1
THEACEAE		<i>Camellia chrysantha</i> ≠ 1
WELWITSCHIACEAE	<i>Welwitschia mirabilis</i> = 371	
ZAMIACEAE Cycad (palm) family	<i>Ceratozamia</i> spp. <i>Encephalartos</i> spp. Bread-palms or bread trees <i>Microcycas calocoma</i> Palma corcho	ZAMIACEAE spp. (*) ≠ 4 Cycas
ZINGIBERACEAE Ginger family	<i>Hedychium philippinense</i> Philippine garland-flower	
ZYGOPHYLLACEAE Lignum vitae family		<i>Guaiacum sanctum</i> ≠ 1 Lignum-vitae or holy wood or tree of life

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APPENDIX III ⁽¹⁾ ⁽²⁾

Interpretation:

1. References to taxa higher than species are for the purpose of information or classification only.
2. Two asterisks (**) placed against the name of a species indicate that one sub-species is included in Appendix II and that this sub-species is excluded from Appendix III.
3. The symbol '=' followed by a number placed against the name of a species denotes that the name of that species shall be interpreted as follows:
 - = 372 Includes synonym *Tamandua mexicana*
 - = 373 Includes synonym *Cabassous gymnurus*
 - = 374 Includes synonym *Manis longicaudata*
 - = 375 Includes generic synonym *Coendou*
 - = 376 Includes generic synonym *Cuniculus*
 - = 377 Includes synonym *Nasua narica*
 - = 378 Includes synonym *Galictis allamandi*
 - = 379 Includes generic synonym *Viverra*
 - = 380 Also referenced as *Tragelaphus eurycerus*; includes generic synonym *Taurotragus*
 - = 381 Also referenced as *Ardeola ibis*
 - = 382 Also referenced as *Egretta alba*
 - = 383 Also referenced as *Spatula clypeata*
 - = 384 Also referenced as *Nyroca nyroca*
 - = 385 Includes synonym *Dendrocygna falva*
 - = 386 Also referenced as *Cairina hartlaubii*
 - = 387 Includes synonym *Arborophila orientalis*
 - = 388 Also referenced as *Turturoena iriditorques* or *Columba malherbi* (in part)
 - = 389 Also referenced as *Columba mayeri*
 - = 390 Also referenced as *Treron australis* (in part)
 - = 391 Also referenced as *Calopelia borchmeri*; includes synonym *Calopelia puella*,
 - = 392 Also referenced as *Tympanistria tympanistria*
 - = 393 Also referenced as *Terpsiphone bourbonensis*
 - = 394 Also referenced as *Estrilda subflava* or *Sporaeginthus subflavus*
 - = 395 Also referenced as *Estrilda larvata*; includes synonym *Lagonosticta vinacea*
 - = 396 Includes generic synonym *Spermestes*
 - = 397 Also referenced as *Euodice cantans*
 - = 398 Also referenced as *Hypargos nitidulus*
 - = 399 Includes synonym *Parmoptila rubrifrons*

(1) The entries '(C 1)' '(C 2)' after the name of a species or a higher taxon show that one or more sub-species or species, of that species or taxon, appear in part 1 or 2 of Annex C to the Regulation.

(2) The translations of the Latin names are given as a guide only.

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- = 400 Includes synonyms *Pyrenestes frommi* and *Pyrenestes rothschildi*
 - = 401 Also referenced as *Estrilda bengala*
 - = 402 Includes synonym *Bubalornis niger*
 - = 403 Also referenced as *Euplectes afra*
 - = 404 Also referenced as *Coliuspasser ardens*
 - = 405 Also referenced as *Coliuspasser macrourus*
 - = 406 Includes synonym *Euplectes franciscanus*
 - = 407 Also referenced as *Anaplectes melanotis*
 - = 408 Includes synonyms *Passer diffusus*, *Passer gongonensis*, *Passer suahelicus* and *Passer swainsonii*
 - = 409 Includes synonym *Ploceus nigriceps*
 - = 410 Includes synonym *Ploceus atrogularis*
 - = 411 Also referenced as *Sitagra luteola*
 - = 412 Also referenced as *Sitagra melanocephala*
 - = 413 Includes synonyms *Ploceus katangae*, *Ploceus reichardi*, *Ploceus ruweti* and *Ploceus vitellinus*
 - = 414 Also referenced as *Hypochoera chulybeata*; includes synonyms *Vidua amauropteryx*, *Vidua centralis*, *Vidua neumanni*, *Vidua okavangoensis* and *Vidua ultramarina*
 - = 415 Includes synonym *Vidua orientalis*
 - = 416 Also referenced as *Pelusios subniger*
 - = 417 Formerly included in genus *Natrix*
4. The names of the countries placed against the names of species are those of the Parties submitting these species for inclusion in this appendix.
5. Any animal or plant, whether live or dead, of a species listed in this appendix, is covered by the provisions of the Convention, as is any readily recognizable part or derivative thereof, except plant seeds, spores, pollen (including pollinia), tissue cultures and flaked seedling cultures (Resolutions Conf. 4.24 and Conf. 6.18).

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	Species	Country
FAUNA ANIMALS		
MAMMALIA MAMMALS		
CHIROPTERA Bats		
<i>Phyllostomidae</i> New World leaf-nosed bats	<i>Vampyrops lineatus</i> False vampire bat	Uruguay
EDENTATA Edentates		
<i>Myrmecophagidae</i>	<i>Tamandua tetradactyla</i> (**) = 372 Collared ant-eater	Guatemala
<i>Choloepidae</i> Sloths	<i>Choloepus hoffmanni</i> Hoffmann's sloth	Costa Rica
<i>Dasypodidae</i> Armadillos	<i>Cabassous centralis</i> Northern naked-tailed armadillo	Costa Rica
	<i>Cabassous tatouay</i> = 373 Eleven-banded or broad-banded armadillo	Uruguay
PHOLIDOTA Pangolins or scaly ant-eaters		
<i>Manidae</i> Pagolins	<i>Manis gigantea</i> (C 1) Giant pangolin	Ghana
	<i>Manis tetradactyla</i> = 374 Long-tailed pangolin	(C 1) Ghana
	<i>Manis tricuspis</i> (C 1) Small-scaled tree pangolin	Ghana
RODENTIA Rodents		
<i>Sciuridae</i> Squirrels and marmots	<i>Epixerus ebii</i> Ebian's palm squirrel	Ghana
	<i>Sciurus deppei</i> Deppe's squirrel	Costa Rica
<i>Anomaluridae</i> Scaly-tailed squirrels	<i>Anomalurus beecrofti</i> Beecroft's flying squirrel	Ghana
	<i>Anomalurus derbianus</i> Lord Derby's flying squirrel	Ghana
	<i>Anomalurus peli</i> Pel's flying squirrel	Ghana
	<i>Idiurus macrotis</i> Long-eared flying squirrel	Ghana
<i>Hystricidae</i> Old World porcupines	<i>Hystrix cristata</i> North African porcupine	Ghana
<i>Erethizontidae</i> New World porcupines	<i>Sphiggurus mexicanus</i> = 375 Mexican porcupine	Honduras
	<i>Sphiggurus spinosus</i> = 375 South American tree-porcupines	Uruguay

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	Species	Country
<i>Agoutidae</i>	<i>Agouti paca</i> = 376 Paca or spotted cavy	Honduras
<i>Dasyproctidae</i>	<i>Dasyprocta punctata</i> Agouti	Honduras
CARNIVORA Carnivores		
<i>Procyonidae</i> Raccoons	<i>Bassaricyon gabbii</i> Olingo	Costa Rica
	<i>Bassariscus sumichrasti</i> Mexican cacomistle	Costa Rica
	<i>Nasua nasua</i> = 377 Southern coati	Honduras
	<i>Nasua nasua solitaria</i> Ring-tailed or red coati	Uruguay
	<i>Potos flavus</i> Kinkajou	Honduras
<i>Mustelidae</i> Weasels, badgers, skunks and others	<i>Eira barbara</i> Tayra	Honduras
	<i>Galictis vittata</i> = 378 Grison	Costa Rica
	<i>Mellivora capensis</i> Ratel or honey-badger	Ghana, Botswana
<i>Viverridae</i> Genets, civets and mongooses	<i>Civettictis civetta</i> = 379 African civet or civet cat	Botswana
<i>Protelesidae</i> Hyaenas	<i>Proteles cristatus</i> Aardwolf	Botswana
PINNIPEDIA Seals and walruses		
<i>Odobenidae</i> Walruses	<i>Odobenus rosmarus</i> Atlantic walrus	Canada
ARTIODACTYLA Even-toed ungulates		
<i>Hippopotamidae</i> Hippopotamuses	<i>Hippopotamus amphibius</i> Common hippopotamus	(C 2) Ghana
<i>Tragulidae</i> Chevrotains	<i>Hyemoschus aquaticus</i> Water chevrotain	Ghana
<i>Cervidae</i> True deer	<i>Cervus elaphus barbarus</i> Barbary deer	Tunisia
	<i>Mazama americana cerasina</i> Costa Rican red brocket	Guatemala
	<i>Odocoileus virginianus mayensis</i>	Guatemala
<i>Bovidae</i> Cattle, sheep, goats, antelopes, etc.	<i>Antilope cervicapra</i> Blackbuck or Indian antelope	Nepal
	<i>Boocercus eurycerus</i> = 380 Bongo	Ghana
	<i>Bubalus bubalis</i> Asiatic or water buffalo, or arna	Nepal
	<i>Damaliscus lunatus</i> Swift topi or sassaby	Ghana

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	Species	Country
	<i>Gazella cuvieri</i> Cuvier's gazelle	Tunisia
	<i>Gazella dorcas</i> Dorcas gazelle	Tunisia
	<i>Gazella leptoceros</i> Slender-horned or Loder's gazelle	Tunisia
	<i>Tetracerus quadricornis</i> Four-horned antelope or chousingha	Nepal
	<i>Tragelaphus spekei</i> Sitatunga or marshbuck	Ghana
AVES BIRDS		
RHEIFORMES Rheas		
<i>Rheidae</i> Rheas	<i>Rhea americana</i> (**) Common rhea or nandu, so South American ostrich	Uruguay
CICONIIFORMES Wading birds (herons and kin)		
<i>Ardeidae</i> Herons and bitterns	<i>Ardea goliath</i> Goliath heron	Ghana
	<i>Bubulcus ibis</i> = 381 (C 1) Cattle egret	Ghana
	<i>Casmerodius albus</i> = 382 (C 1) Common or great egret	Ghana
	<i>Egretta garzetta</i> (C 1) Little egret	Ghana
<i>Ciconiidae</i> Storks	<i>Ephippiorhynchus senegalensis</i> Saddle-billed stork	Ghana
	<i>Leptoptilos crumeniferus</i> Marabou (adjutant) stork	Ghana
<i>Threskiornithidae</i> Ibises and spoonbills	<i>Hagedashia hagedash</i> Hadada ibis	Ghana
	<i>Lampribis rara</i> Spotted-breasted ibis	Ghana
	<i>Threskiornis aethiopicus</i> Sacred ibis	Ghana
ANSERIFORMES Waterfowl		
<i>Anatidae</i> Ducks, geese and swans	<i>Alopochen aegyptiacus</i> (C 1) Egyptian goose	Ghana
	<i>Anas acuta</i> Common pintail	Ghana
	<i>Anas capensis</i> Cape teal	Ghana
	<i>Anas clypeata</i> = 383 Northern Shoveller	Ghana

CONVENTION ON INTERNATIONAL TRADE IN ENDANGERED SPECIES OF WILD FAUNA
AND FLORA

	Species	Country
	<i>Anas crecca</i> Common teal	Ghana
	<i>Anas penelope</i> Eurasian wigeon	Ghana
	<i>Anas querquedula</i> (C 1) Garganey	Ghana
	<i>Aythya nyroca</i> = 384 (C 1) Ferruginous duck	Ghana
	<i>Cairna moschata</i> Muscovy duck	Honduras
	<i>Dendrocygna autumnalis</i> Red-billed whistling duck	Honduras
	<i>Dendrocygna bicolor</i> = 385 Fulvous whistling duck	Ghana, Honduras
	<i>Dendrocygna viduata</i> White faced tree duck	Ghana
	<i>Nettapus auritus</i> African pygmy goose	Ghana
	<i>Plectropterus gambensis</i> Spur-winged goose	Ghana
	<i>Pteronetta hartlaubii</i> = 386 Hartlaub's duck	Ghana
FALCONIFORMES <i>Cathartidae</i>	<i>Sarcoramphus papa</i> King vulture	Honduras
GALLIFORMES Gamebirds or fowl-like birds		
<i>Cracidae</i>	<i>Crax rubra</i> (C 2) Great curassow	Costa Rica, Guatemala, Honduras
	<i>Ortalis vetula</i> (C 2) Plain chachalaca	Guatemala, Honduras
	<i>Penelope purpurascens</i> Crested guan	Honduras
	<i>Penelopina nigra</i> (C 2) Highland guan	Guatemala
<i>Phasianidae</i> Pheasants, partridges, quails and peacocks	<i>Agelastes meleagrides</i> White-breasted guinea fowl	Ghana
	<i>Agriocharis ocellata</i> Ocellated turkey	Guatemala
	<i>Arborophila brunneopectus</i> = 387 Brown-breasted tree partridge	Malaysia
	<i>Arborophila charltonii</i> Chesnut-breasted tree partridge	Malaysia
	<i>Caloperdix oculea</i> Ferruginous wood partridge	Malaysia
	<i>Lophura erythrophthalma</i> Crestless fireback pheasant	Malaysia
	<i>Lophura ignita</i> Crested fireback pheasant	Malaysia

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	Species	Country
	<i>Melanoperdix nigra</i> Black wood partridge	Malaysia
	<i>Polyplectron inopinatum</i> Rotschild's peacock-pheasant, mountain peacock-pheasant	Malaysia
	<i>Rhizothera longirostris</i> Long-billed wood partridge	Malaysia
	<i>Rollulus rouloul</i> Crested wood partridge or rouloul	Malaysia
	<i>Tragopan satyra</i> Horned tragopan or pheasant, satyn tragopan	Nepal
CHARADRIIFORMES Burhinidae	<i>Burhinus bistriatus</i> Double striped thick-knee	Guatemala
COLUMBIFORMES Pigeons, sandgrouse and dodos <i>Columbidae</i>	<i>Columba guinea</i> Speckled pigeon or Guinea pigeon	Ghana
	<i>Columba iriditorques</i> = 388 Bronze-naped pigeon	Ghana
	<i>Columba livia</i> (C 1) Rock dove	Ghana
	<i>Columba uncinata</i> African wood pigeon or Afer pigeon	Ghana
	<i>Nesoenas mayeri</i> = 389 Pink pigeon	Mauritius
	<i>Oena capensis</i> Masked, cape or namaqua dove	Ghana
	<i>Streptopelia decipiens</i> Mourning dove	Ghana
	<i>Streptopelia roseogrisea</i> Pink-headed dove	Ghana
	<i>Streptopelia semitorquata</i> Senegal, palm or laughing dove	Ghana
	<i>Streptopelia senegalensis</i> Red-eyed dove	Ghana
	<i>Streptopelia turtur</i> Turtle dove	Ghana
	<i>Streptopelia vinacea</i> Vinaceous dove	Ghana
	<i>Treron calva</i> = 390 African green pigeon	Ghana
	<i>Treron waalia</i> Yellow-bellied green pigeon	Ghana
	<i>Turtur abyssinicus</i> Black-billed wood dove	Ghana
	<i>Turtur afer</i> Blue-spotted wood dove	Ghana

CONVENTION ON INTERNATIONAL TRADE IN ENDANGERED SPECIES OF WILD FAUNA
AND FLORA

	Species	Country
	<i>Turtur brehmeri</i> = 391 Blue-headed wood dove	Ghana
	<i>Turtur tympanistria</i> = 392 Tambourine dove	Ghana
PSITTACIFORMES Parrots and kin		
<i>Psittacidae</i> Parrots	<i>Psittacula krameri</i> Ring-necked parrakeet	Ghana
CUCULIFORMES Cuckoos and kin		
<i>Musophagidae</i> Turacos or plantain eaters	<i>Corythaeola cristata</i> great blue turaco	Ghana
	<i>Crinifer piscator</i> Western grey plantain-eater	Ghana
	<i>Musophaga violacea</i> Violet turaco	Ghana
	<i>Tauraco macrorhynchus</i> Crested turaco	Ghana
PICIFORMES		
<i>Ramphastidae</i>	<i>Ramphastos sulfuratus</i> Keel-billed toucan	Guatemala
PASSERIFORMES Song birds or perching birds		
<i>Pittidae</i>	<i>Pitta guajana</i> Blue tailed pitta or banded pitta	Thailand ⁽¹⁾
	<i>Pitta gurneyi</i> Gurney's pitta	Thailand ⁽¹⁾
<i>Muscicapidae</i> Old World flycatchers	<i>Bebrornis rodericanus</i> Rodrigues warbler	Mauritius
	<i>Tchitrea bourbonnensis</i> = 393 Mascarene paradise flycatcher	Mauritius
<i>Icteridae</i> Icterids	<i>Xanthopsar flavus</i> Saffron-cowled blackbird	Uruguay
<i>Fringillidae</i> Finches or New World seed-eaters	<i>Serinus gularis</i> Streaky-headed seed-eater	Ghana
	<i>Serinus leucopygius</i> Grey-fronted canary or grey singing finch	Ghana
	<i>Serinus mozambicus</i> Yellow-fronted canary or green singing finch	Ghana
<i>Estrildidae</i>	<i>Amadina fasciata</i> Cut-throat weaver, cut-throat or ribbon finch	Ghana
	<i>Amandava subflava</i> = 394 Zebra waxbill, golden or orange-breasted waxbill	Ghana

⁽¹⁾ Entry into force on 7 December 1987.

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	Species	Country
	<i>Estrilda astrild</i> Common waxbill or St Helena waxbill	Ghana
	<i>Estrilda caeruleascens</i> Lavender finch or lavender waxbill	Ghana
	<i>Estrilda melpoda</i> Orange-cheeked waxbill	Ghana
	<i>Estrilda troglodytes</i> Grey, red-eared, pink-cheeked or black-rumped waxbill	Ghana
	<i>Lagonosticta larvata</i> = 395 Black-faced or masked-firefinch	Ghana
	<i>Lagonosticta rara</i> Black-belliedmarant firefinch	Ghana
	<i>Lagonosticta rubricata</i> Blue-billed firefinch	Ghana
	<i>Lagonosticta rufopicta</i> Bar-breasted firefinch	Ghana
	<i>Lagonosticta senegala</i> Senegal or red-billed firefinch	Ghana
	<i>Lonchura bicolor</i> = 396 Black-and-white, black-breasted or rufous-backed mannikin	Ghana
	<i>Lonchura cucullata</i> = 396 Bronze mannikin	Ghana
	<i>Lonchura fringilloides</i> = 396 Magpie mannikin	Ghana
	<i>Lonchura malabarica</i> = 397 Silverbill, white-throated munia	Ghana
	<i>Mandingoa nitidula</i> = 398 Green-backed twinspace	Ghana
	<i>Nesocharis capistrata</i> Grey-headed oliveback	Ghana
	<i>Nigrita bicolor</i> Chesnut-breasted negro finch	Ghana
	<i>Nigrita canicapilla</i> Grey-crowned negro-finch	Ghana
	<i>Nigrita fusconota</i> White-breasted negro finch	Ghana
	<i>Nigrita luteifrons</i> Pale-fronted negro finch	Ghana
	<i>Ortygospiza atricollis</i> African quailfinch	Ghana
	<i>Parmoptila woodhousei</i> = 399 Flowerpecker weaver finch	Ghana
	<i>Pholidornis rufiae</i> Tit-hylia	Ghana
	<i>Pyrenestes ostrinus</i> = 400 Black-bellied seedcracker	Ghana
	<i>Pytilia hypogrammica</i> Yellow-winged or Red-faced Pytilia	Ghana
	<i>Pytilia phoenicoptera</i> Crimson-winged Pytilia or Aurora finch	Ghana
	<i>Spermophaga haematina</i> Blue-billed weaver or western bluebill	Ghana

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	Species	Country
Ploceidae Weaverbird	<i>Uraeginthus bengalus</i> = 401 Cordon-bleu	Ghana
	<i>Amblyospiza albifrons</i> Grosbeak weaver	Ghana
	<i>Anomalospiza imberbis</i> Cuckoo weaver	Ghana
	<i>Bubalornis albirostris</i> = 402 White-billed buffalo weaver	Ghana
	<i>Euplectes afer</i> = 403 Yellow-crowned bishop, golden bishop, Napoleon weaver	Ghana
	<i>Euplectes ardens</i> = 404 Red-collared widow-bird or whydah	Ghana
	<i>Euplectes hordeaceus</i> Black-winged red bishop	Ghana
	<i>Euplectes macrourus</i> = 405 Yellow-mantled widow-bird, yellow-backed or yellow-mantled whydah	Ghana
	<i>Euplectes orix</i> = 406 Red bishop, orange or grenadier weaver	Ghana
	<i>Malimbus cassini</i> Black-throated malimbe	Ghana
	<i>Malimbus malimbicus</i> Crested malimbe	Ghana
	<i>Malimbus nitens</i> Blue-billed malimbe	Ghana
	<i>Malimbus rubriceps</i> = 407 Red-headed weaver	Ghana
	<i>Malimbus rubricollis</i> Red-necked weaver	Ghana
	<i>Malimbus scutatus</i> Red-vented malimbe	Ghana
	<i>Passer griseus</i> = 408 Grey-headed sparrow	Ghana
	<i>Petronia dentata</i> Bush-sparrow	Ghana
	<i>Plocepasser superciliosus</i> Chestnut-crowned sparrow-weaver	Ghana
	<i>Ploceus albinucha</i> Maxwell's black weaver	Ghana
	<i>Ploceus aurantius</i> Orange weaver	Ghana
<i>Ploceus cucullatus</i> = 409 Rufous-necked, black-headed, spotted-backed of village weaver	Ghana	
<i>Ploceus heuglini</i> = 410 Heuglin's masked weaver	Ghana	
<i>Ploceus luteolus</i> = 411 Little weaver	Ghana	
<i>Ploceus melanocephalus</i> = 412 Black-headed weaver	Ghana	
<i>Ploceus nigerrimus</i> Vieillot's black weaver	Ghana	
<i>Ploceus nigricollis</i> Black-necked weaver	Ghana	

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	Species	Country
	<i>Ploceus pelzelni</i> Stender-billed weaver	Ghana
	<i>Ploceus preussi</i> Yellow-capped weaver	Ghana
	<i>Ploceus superciliosus</i> Compact weaver	Ghana
	<i>Ploceus tricolor</i> Yellow-mantled weaver	Ghana
	<i>Ploceus velatus</i> = 413 Vitelline or half-masked weaver	Ghana
	<i>Quelea erythropis</i> Red-headed quelea	Ghana
	<i>Sporopipes frontalis</i> Speckle-fronted weaver	Ghana
	<i>Vidua chalybeata</i> = 414 Village indigobird, steel finch, Senegal combassou	Ghana
	<i>Vidua interjecta</i> Uelle paradise whydah	Ghana
	<i>Vidua larvaticola</i> Bako indigobird	Ghana
	<i>Vidua macroura</i> Pin-tailed whydah	Ghana
	<i>Vidua paradisaea</i> = 415 Broad-tailed paradise whydah	Ghana
	<i>Vidua raricola</i> Jambandu indigobird	Ghana
	<i>Vidua togoensis</i> Togo paradise whydah	Ghana
	<i>Vidua wilsoni</i> Pale-winged indigobird, Wilson's indigobird	Ghana

REPTILIA
REPTILES

TESTUDINATA

Chelonians (tortoises, terrapins
and turtles)

Trionychidae
Woft-shelled turtles

Pelomedusidae
Side-necked turtles

Trionyx triunguis
Nile soft-shelled turtle

Pelomedusa subrufa
Helmeted turtle

Pelusios adansonii
White-breasted side-necked turtle

Pelusios castaneus
West African mud turtle

Pelusios gabonensis = 416
Stripe-backed side-necked turtle

Pelusios niger
Black side-necked turtle

Ghana

Ghana

Ghana

Ghana

Ghana

Ghana

CONVENTION ON INTERNATIONAL TRADE IN ENDANGERED SPECIES OF WILD FAUNA
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	Species	Country
SERPENTES		
<i>Colubridae</i>	<i>Atretium schistosum</i> Olive keelback water snake	India
	<i>Cerberus rhynchops</i> Dog-faced water snake	India
	<i>Ptyas mucosus</i> Indian rat snake	India
	<i>Xenochrophis piscator</i> = 417 Checkered water snake	India
<i>Elapidae</i>	<i>Micrurus diastema</i> Atlantic coral snake	Honduras
	<i>Micrurus nigrocinctus</i> Black-banded coral snake	Honduras
	<i>Naja naja</i> Indian cobra	India
	<i>Ophiophagus hannah</i> King cobra	India
<i>Viperidae</i>	<i>Agkistrodon bilineatus</i> Cantil	Honduras
	<i>Bothrops asper</i> Yellow-jawed tommygoff or Barba amarilla or Fer-de-lance	Honduras
	<i>Bothrops nasutus</i>	Honduras
	<i>Bothrops nummifer</i> Jumping viper	Honduras
	<i>Bothrops ophryomegas</i> Corniz	Honduras
	<i>Bothrops schlegelii</i> Horned palm viper or eyelash viper	Honduras
	<i>Crotalus durissus</i> Neotropical rattlesnake	Honduras
	<i>Vipera russellii</i> Russell's viper	India
FLORA PLANTS		
GNETACEAE	<i>Gnetum montanum</i>	Nepal
MAGNOLIACEAE Magnolia family	<i>Talauma hodgsonii</i> Safan	Nepal
PAPAVERACEAE Poppy family	<i>Meconopsis regia</i>	Nepal
PODOCARPACEAE Podocarpus family	<i>Podocarpus nerifolius</i> Yellow wood	Nepal
TETRACENTRACEAE	<i>Tetracentron sinense</i>	Nepal*

CONVENTION ON INTERNATIONAL TRADE IN ENDANGERED SPECIES OF WILD FAUNA
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ANNEX C

LIST OF SPECIES

given special treatment by the Community

N. B.

An asterisk (*) placed after the name of a species or a higher taxon shows that one or more geographically separate populations, sub-species or species, of that species or taxon, are already included in Appendix I to the Convention.

PART 1

SPECIES REFERRED TO IN ARTICLE 3 (1)

FAUNA

MAMMALIA

EDENTATA

Myrmecophagidae
Myrmecophaga tridactyla
Tamandua tetradactyla chapadensis

PHOLIDOTA

Manidae
Manis spp. (*)

RODENTIA

Sciuridae
Ratufa spp.

CETACEA spp. (*)⁽¹⁾

CARNIVORA

Viverridae
Cynogale bennettii
Eupleres goudotii = 321
Fossa fossa
Prionodon linsang

PINNIPEDIA

Phocidae
Mirounga spp.

SIRENIA

Dugongidae
Dugong dugon (*) + 208
Trichechidae
Trichechus senegalensis

PERISSODACTYLA

Equidae
Equus hemionus (*) = 324
Equus zebra hartmannae
Tapiridae
Tapirus terrestris

ARTIODACTYLA

Bovidae
Antilocapra americana mexicana
Capra falconeri (*)

(1) With the exception of specimens of the species listed in Appendix II to the Convention, and the products and derivatives thereof, taken by the people of Greenland under licence granted by the competent authorities of Greenland or Denmark.

Statement on Article 2:

'The Council and the Commission state that, in view of the predominantly cultural nature of the making of certain handicraft articles in Greenland from specimens of *Cetacea* and of the low volume of such activity, it shall not be regarded as consistent with the relevant provisions of the Regulation.

The management authorities in Denmark will, in consultation with the Commission, monitor such exports and imports, which must not significantly exceed the present low level.'

CONVENTION ON INTERNATIONAL TRADE IN ENDANGERED SPECIES OF WILD FAUNA
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AVES

SPHENISCIFORMES

*Spheniscidae**Spheniscus demersus*

CICONIIFORMES

*Ardeidae**Bubulcus ibis* = 381*Casmerodius albus* = 382*Egretta garzetta**Ciconiidae**Ciconia nigra**Threskiornithidae**Platalea leucorodia**Phoenicopteridae**Phoenicoparrus andinus**Phoenicoparrus jamesi**Phoenicopterus chilensis**Phoenicopterus ruber ruber*

ANSERIFORMES

*Anatidae**Branta ruficollis**Coscoroba coscoroba**Cygnus columbianus jankowskii* = 334*Alopochen aegyptiacus**Anas querquedula**Aythya nyroca*

FALCONIFORMES spp. (*) - 108

GALLIFORMES

*Phasianidae**Argusianus argus**Cyrtonyx montezumae mearnsi* - 109*Cyrtonyx montezumae montezumae**Francolinus ochropectus**Gallus sonneratii**Ithaginis cruentus**Polyplectron bicalcaratum**Polyplectron germaini**Polyplectron malacense*

GRUIFORMES

*Gruidae**Grus canadensis pratensis**Otididae**Otis tarda*

COLUMBIFORMES

*Columbidae**Columba livia**Goura* spp.

CUCULIFORMES

*Musophagidae**Tauraco corythaix**Tauraco porphyreolophus* = 342

STRIGIFORMES spp. (*)

CORACIIFORMES

*Bucerotidae**Aceros narcondami**Buceros bicornis* (*)*Buceros hydrocorax hydrocorax**Buceros rhinoceros rhinoceros*

PASSERIFORMES

*Hirundinidae**Pseudochelidon sirintarae**Paradisacidae* spp.

REPTILIA

TESTUDINATA

*Testudinidae**Testudo graeca**Testudo hermanni**Testudo marginata*

SAURIA

*Chamaeleonidae**Chamaeleo chamaeleon**Teiidae**Cnemidophorus hyperythrus**Helodermatidae**Heloderma* spp.

PISCES

OSTEOGLOSSIFORMES

*Osteoglossidae**Arapaima gigas*

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REPTILIA

TESTUDINATA

Testudinidae spp. (except for *Testudo graeca*, *Testudo hermanni* and *Testudo marginata*, which are included in part 1 of Annex C)

Pelomedusidae

Erymnochelys madagascariensis = 349

Peltocephalus dumeriliana = 349

Podocnemis

CROCODYLIA spp.(*) = 350

SAURIA

Gekkonidae

Phelsuma spp.

Agamidae

Uromastyx spp.

Iguanidae

Amblyrhynchus cristatus

Conolophus spp.

Varinidae

Varanus spp. (*)

SERPENTES

Boidae

Boa Constrictor (*)

Eunectes spp.

Phyton spp. (*)

Eryx jaculus

Colubridae

Cyclagras gigas = 354

AMPHIBIA

ANURA

Bufo

Bufo retiformis

INSECTA

LEPIDOPTERA

Papilionidae

Ornitoptera spp. (*) = 356

Trogonoptera spp. = 356

Troides = 356

ANTHOZOA

ANTIPATHARIA spp.

FLORA

PRIMULACEAE

Cyclamen spp. (with the exception of *C. graecum*, *C. creticum* and *C. balearicum* which are included in part 1).

**CONVENTION ON INTERNATIONAL TRADE IN ENDANGERED SPECIES OF WILD FAUNA
AND FLORA**

COMMISSION REGULATION (EEC) No 3418/83

of 28 November 1983

**laying down provisions for the uniform issue and use of the documents required for the
implementation in the Community of the Convention on international trade in
endangered species of wild fauna and flora**

- O.J. N° L 344 of 07.12.1983, p. 1 -

CONVENTION ON INTERNATIONAL TRADE IN ENDANGERED SPECIES OF WILD FAUNA AND FLORA

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 3626/82 of 3 December 1982 on the implementation in the Community of the Convention on international trade in endangered species of wild fauna and flora ⁽¹⁾, and in particular Article 21 thereof,

Having regard to Council Regulation (EEC) No 348/81 of 20 January 1981 on common rules for imports of whale or other cetacean products ⁽²⁾, and in particular Article 2 (2) thereof,

Whereas provisions are required to implement Regulation (EEC) No 3626/82;

Whereas, in order to ensure uniformity of the forms on which documents used for the purposes of that Regulation are drawn up, it is necessary to lay down the conditions which must be satisfied for their completion, issue and use; whereas it is accordingly appropriate to have specimens or models to which the said forms must correspond;

Whereas this Regulation covers *inter alia* the field hitherto covered by Commission Regulation (EEC) No 3786/81 of 22 December 1981 laying down provisions for the implementation of the common rules for imports of whale or other cetacean products ⁽³⁾; whereas that Regulation should therefore be repealed;

(1) OJ No L 384, 31. 12. 1982, p. 1.

(2) OJ No L 39, 12. 2. 1981, p. 1.

(3) OJ No L 377, 31. 12. 1981, p. 42.

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee on the Convention on international trade in endangered species of wild fauna and flora and that of the Committee on Cetacean Products,

HAS ADOPTED THIS REGULATION:

TITLE I

PROVISIONS RELATING TO FORMS AND THEIR USE

Section I

FORMS

Article 1

1. The forms on which Community import permits, import certificates, export permits and re-export certificates are drawn up shall correspond, except as regards spaces reserved for national use, to the specimens shown in Annex I. These permits and certificates shall be issued and used in accordance with the provisions of Regulation (EEC) No 3626/82 and of this Regulation.

2. The forms to be completed as the certificates referred to in Article 11 of Regulation (EEC) No 3626/82 shall correspond, except as regards spaces reserved for national use, to the specimens shown in Annex II. These certificates shall be issued and used in accordance with the provisions of Regulation (EEC) No 3626/82 and of this Regulation.

Their use shall be without prejudice to formalities relating to export and re-export and to the forms used for such formalities.

3. The label for which provision is made in Article 12 of Regulation (EEC) No 3626/82 shall be as

CONVENTION ON INTERNATIONAL TRADE IN ENDANGERED SPECIES OF WILD FAUNA
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shown in the specimen in Annex III. It shall be issued and used in accordance with the provisions of Regulation (EEC) No 3626/82 and of this Regulation.

Article 2

The forms and the label referred to in Article 1 shall be supplied on request by the management authorities and, where appropriate, other authorities designated by the Member States.

Article 3

1. The paper used for the permits and certificates referred to in Article 1 (1) and (2) shall be free of mechanical pulp, dressed for writing purposes and weigh at least 55 g/m².

2. For the permits and certificates referred to in Article 1 (1) the paper shall be:

- white for the original,
- pale blue for the copy for the permittee, bearing the number '1',
- pink for the copy for the exporting or re-exporting country or for return by customs to the issuing authority, as appropriate, bearing the number '2',
- yellow for the copy for the issuing authority, bearing the number '3',
- white for the application.

3. The form for the import certificate shall consist only of an original, a copy for the issuing authority and a copy for the importer.

4. For the certificates referred to in Article 1 (2) the paper shall be:

- pale blue for the original,
- yellow for the copy for the issuing authority,
- white for the application.

5. The paper used for the originals of permits and re-export certificates shall have a guilloche pattern background, printed in grey on the front, so as to reveal any falsification by mechanical or chemical means.

6. The size of the forms shall be 210 × 297 millimetres.

7. (a) The form shall be printed and completed in one of the official Community languages as

specified by the competent authorities of each Member State. Where necessary the competent authorities of a Member State in which the document is produced may require a translation of it into the or one of the official languages of that Member State.

(b) Where appropriate a translation of headings 1 to 20 into another Community language and/or one of the official working languages of the Convention may be printed on the back of the original and of all copies of the import permit, import certificate, export permit and re-export certificate.

8. Import permits, import certificates, export permits and re-export certificates shall show the name and address of the printer or a mark enabling the printer to be identified.

9. Member States shall be responsible for the printing of the forms.

10. The forms shall be completed by typewriter. The separate application forms and import certificates may, however, be completed in typescript or legibly in manuscript; in the latter case they shall be completed in ink and in block capitals. They may not contain any erasures or alterations.

Section II

USE OF FORMS

Import permits

Article 4

1. Import permits shall be issued by the management authorities of the Member States in accordance with the provisions and under the conditions laid down in Regulation (EEC) No 3626/82.

2. A separate import permit shall be issued for each consignment.

Article 5

1. The applicant must complete boxes 1, 4 and 6 to 20 of the application form and boxes 1, 4 and 6 to 18 of the original and all copies. Member States may, however, provide that only the application

CONVENTION ON INTERNATIONAL TRADE IN ENDANGERED SPECIES OF WILD FAUNA AND FLORA

form is to be completed and that the latter may relate to more than one consignment.

2. The duly completed form must be submitted to the management authority referred to in Article 9 of Regulation (EEC) No 3626/82.

3. Applications for the introduction into the Community of specimens of the species referred to in Articles 2 (a) and 3 of Regulation (EEC) No 3626/82 shall contain and be accompanied by sufficient information, in particular, regarding the purpose of and necessity for such introduction and in the case of live specimens their proposed housing so as to enable the management authority to determine whether a permit should be issued.

4. Member States may also require the applicant to provide proof that the State of (re-)exportation will allow the export or re-export of the specimens concerned. Presentation of an export permit or re-export certificate does not necessarily imply that an import permit will be issued.

Article 6

Import permits for specimens of the species referred to in Article 2 (a) and 3 (1) of Regulation (EEC) No 3626/82 shall impose conditions designed to prevent the specimens being used, or sold or otherwise disposed of commercially for purposes other than that for which the permit was issued, after the importation has taken place.

Article 7

The copy for the exporting or re-exporting country of an import permit issued for specimens of the species listed in Appendix I to the Convention and Part 1 of Annex C to Regulation (EEC) No 3626/82 shall be returned to the applicant for submission to the management authority of the State of exportation or re-export. An undertaking by the competent management authority that an import permit will be issued can be given directly to the management authority of the country of exportation or re-export.

Article 8

1. Without prejudice to Article 15 (1) of Regulation (EEC) No 3626/82, import permits shall be valid throughout the Community.

2. The period of validity of an import permit shall not exceed six months. An import permit shall, however, not be valid after the date of expiry of the requisite corresponding documentation from the country of (re-)export.

3. If expired, the holder shall immediately return the original and all copies of an unused import permit in his possession to the issuing management authority.

Article 9

The importer or his authorized representative shall surrender the original, the copy for the permittee and any documentation from the (re-)exporting country, as specified in the import permit, together with the relevant customs entry, to the customs office at which customs import formalities are completed.

Article 10

The customs office referred to in Article 9 shall, after completing box 20, forward the original of the import permit and any documentation from the country of (re-)export, to the management authority in its country and return the copy for the permittee to the importer or to his authorized representative.

Import certificates

Article 11

Member States may provide that introduction into the Community from third countries of specimens of the species which are not covered by Article 2 (a) or 3 of Regulation (EEC) No 3626/82 shall be subject to the presentation of an import certificate instead of an import permit.

Article 12

The importer or his authorized representative must complete boxes 1, 4 and 7 to 18 and bar box 19 of the original and of the copies of the import certificate and surrender them together with the requisite documentation from the (re-)exporting country and the relevant customs entry to the customs office at which the customs import formalities are completed.

CONVENTION ON INTERNATIONAL TRADE IN ENDANGERED SPECIES OF WILD FAUNA
AND FLORA

Article 13

Article 10 shall also apply to import certificates.

Export permits*Article 14*

1. Export permits shall be issued by the management authorities of the Member States in accordance with the provisions and under the conditions laid down in Regulation (EEC) No 3626/82.

2. A separate export permit shall be issued for each consignment.

Article 15

1. The applicant must complete boxes 1, 4 and 7 to 20 of the application form and boxes 1, 4 and 7 to 18 of the original and all copies. Member States may, however, provide that only the application form is to be completed and that the latter may relate to more than one consignment.

2. The duly completed form must be submitted to the management authority referred to in Article 9 of Regulation (EEC) No 3626/82.

3. Applications for the exportation of live animals shall be accompanied by sufficient information regarding the preparation for and shipment of the specimens concerned so as to enable the management authority to determine whether the requirements of the Convention are met.

Article 16

1. The period of validity of an export permit shall not exceed six months.

2. On expiry, the holder shall immediately return the original and all copies of an unused export permit in his possession to the issuing management authority.

Article 17

The exporter or his authorized representative shall surrender the original, the copy for the permittee, and the copy for return to the issuing authority,

together with the export declaration, to the customs office at which the customs export formalities are completed.

Article 18

The customs office referred to in Article 17 shall, after completing box 20, forward the copy for return to the issuing authority to the management authority in its country and return the original and the copy for the permittee to the exporter or to his authorized representative.

Article 19

In the case of artificially propagated plants Member States may provide that the certificate referred to in Article 22 (e) or, where appropriate, a plant health certificate shall be used instead of an export permit.

Re-export certificates*Article 20*

The provisions of Articles 14 to 19 shall also apply to re-export certificates.

Article 21

1. Applications for a re-export certificate shall be accompanied by documentary evidence that the specimens concerned were introduced into the Community in accordance with Regulation (EEC) No 3626/82 or, before that Regulation came into force, with the provisions of the Convention, or that the specimens are parts or derivatives of such previously introduced specimens.

2. In the case of specimens acquired before the Convention became applicable to them in a Member State, the certificate referred to in Article 22 (c) shall be the export permit or re-export certificate within the meaning of Article 10 (3) of Regulation (EEC) No 3626/82.

Certificates*Article 22*

The certificates referred to hereinafter shall be issued by the management authorities of the Member States:

CONVENTION ON INTERNATIONAL TRADE IN ENDANGERED SPECIES OF WILD FAUNA
AND FLORA

- (a) certificates stating that a specimen entered the territory to which Regulation (EEC) No 3626/82 applies, before that Regulation came into force, but in accordance with the provisions of the Convention;
- (b) certificates stating that a specimen was introduced into the Community in accordance with the provisions of Regulation (EEC) No 3626/82;
- (c) certificates stating that a specimen was acquired before the Convention became applicable to it;
- (d) certificates stating that a specimen of an animal species was born and bred in captivity or is a part of such an animal or was derived therefrom;
- (e) certificates stating that a specimen of a plant species was artificially propagated or is a part of such a plant or was derived therefrom;
- (f) certificates stating that a specimen was removed from the natural state under provisions in force in a Member State or with the approval of the competent authorities of that Member State.

Article 23

Where consignments which are covered by an import permit or import certificate in accordance with Regulation (EEC) No 3626/82 are split, or where parts or derivatives from such previously imported specimens are concerned, one of the certificates referred to in Article 22 (a) and (b) shall be issued for the purposes of Articles 21 and 29.

Article 24

1. The applicant must complete boxes 1 and 4 to 13 of the application form and, where applicable, boxes 1 and 4 to 12 of the original and the copy.
2. Applications shall contain or be accompanied by documentary evidence so as to allow the management authority to determine whether a certificate should be issued.

Labels

Article 25

The label referred to in Article 12 of Regulation (EEC) No 3626/82 shall be supplied by manage-

ment authorities to registered scientists and scientific institutions. It shall bear the registration number of the scientist or scientific institution and bear a serial number as a means of identification.

Article 26

Registered scientists and scientific institutions shall immediately provide the competent management authority with full details about the use of every label.

TITLE II

GENERAL PROVISIONS

Article 27

Where a management authority receives permits or certificates issued in another Member State it shall forward them together with any corresponding (re-)export documentation to the management authority in that Member State within one month of the date of receipt.

Article 28

Management authorities shall keep applications for, and originals of permits and certificates and other relevant documentation for at least two years.

Article 29

1. For the movement of specimens within the Community for the purpose of Article 6 of Regulation (EEC) No 3626/82, proof that the conditions prescribed by Regulation (EEC) No 3626/82 and by this Regulation have been complied with shall be furnished by the production of the copy for the permittee of the import permit or the copy for the importer of the import certificate, after endorsement by customs, or by one of the certificates referred to in Articles 19 and 22.

2. Pursuant to the provisions of Article 9 (2) of Regulation (EEC) No 3626/82, the competent authorities of a Member State shall not be obliged to accept certificates issued by another Member State under Article 22 (c).

**CONVENTION ON INTERNATIONAL TRADE IN ENDANGERED SPECIES OF WILD FAUNA
AND FLORA****TITLE III
FINAL PROVISIONS***Article 30*

Commission Regulation (EEC) No 3786/81 is hereby repealed.

Article 31

1. Permits and certificates issued under national legislation concerning implementation of the Convention before 1 January 1984 may continue to be used until their last day of validity.

2. Until 1 March 1984, Member States in which the forms provided for in this Regulation are not yet

available may use the documents previously used for the implementation of the Convention provided that they insert therein the items provided for in the Community forms and that the documents comply with the rules laid down in this Regulation.

Article 32

Each Member State shall inform the Commission of any provisions which it adopts in the field covered by this Regulation. The Commission shall communicate this information to the other Member States.

Article 33

This Regulation shall enter into force on 1 January 1984.

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

Done at Brussels, 28 November 1983.

For the Commission
Karl-Heinz NARJES
Member of the Commission

CONVENTION ON INTERNATIONAL TRADE IN ENDANGERED SPECIES OF WILD FAUNA
AND FLORA

ANNEX I

PERMITS AND CERTIFICATES PROVIDED FOR IN ARTICLE 1 (1)

EUROPEAN COMMUNITY

1 Exporter or re-exporter
4 Importer (consignee)
6 Permanent address at which live animals are to be kept

CITES

<input type="checkbox"/> IMPORT PERMIT	<input type="checkbox"/> IMPORT CERTIFICATE
<input type="checkbox"/> EXPORT PERMIT	<input type="checkbox"/> RE-EXPORT CERTIFICATE

ORIGINAL

2 Number	3 Last day of validity
5 ISSUING AUTHORITY	
7 Country of (re-)exportation	8 Country of destination

A	9 Full description of goods (sex, age, distinguishing marks, etc.)	10 Customs tariff number	11 Net mass (kg)	12 Quantity
		13 Country of origin		
		14 Permit no. country of origin	15 Appendix/Annex No.	16 Source (*)
	17 Scientific name	18 Common name		
B	9 Full description of goods (sex, age, distinguishing marks, etc.)	10 Customs tariff number	11 Net mass (kg)	12 Quantity
		13 Country of origin		
		14 Permit no. country of origin	15 Appendix/Annex No.	16 Source (*)
	17 Scientific name	18 Common name		
C	9 Full description of goods (sex, age, distinguishing marks, etc.)	10 Customs tariff number	11 Net mass (kg)	12 Quantity
		13 Country of origin		
		14 Permit no. country of origin	15 Appendix/Annex No.	16 Source (*)
	17 Scientific name	18 Common name		

19 THE IMPORTATION (RE-)EXPORTATION OF THE GOODS DESCRIBED ABOVE IS HEREBY PERMITTED

The (re-)export documentation from the country of (re-)exportation has been presented must be presented to the customs office of importation.

Special conditions:

(Place and date) (Signature) (Official stamp)

20 FOR CUSTOMS PURPOSES

Goods imported (re-)exported: The (re-)export documentation from the country of (re-)exportation has been presented.

	Net mass (kg)	Quantity
A		
B		
C		

Customs document type:
number:
date:

(Signature) (Official stamp)

EUROPEAN COMMUNITY

1 Exporter or re-exporter
4 Importer (consignee)
6 Permanent address at which live animals are to be kept

CITES

IMPORT PERMIT **IMPORT CERTIFICATE**
 EXPORT PERMIT **RE-EXPORT CERTIFICATE**

COPY for the permittee

2 Number	3 Last day of validity
5 ISSUING AUTHORITY	
7 Country of (re-)exportation	8 Country of destination

A	9 Full description of goods (sex, age, distinguishing marks, etc.)	10 Customs tariff number	11 Net mass (kg)	12 Quantity
		13 Country of origin		
		14 Permit no. country of origin	15 Appendix/ Annex No.	16 Source (*)
17 Scientific name		18 Common name		
B	9 Full description of goods (sex, age, distinguishing marks, etc.)	10 Customs tariff number	11 Net mass (kg)	12 Quantity
		13 Country of origin		
		14 Permit no. country of origin	15 Appendix/ Annex No.	16 Source (*)
17 Scientific name		18 Common name		
C	9 Full description of goods (sex, age, distinguishing marks, etc.)	10 Customs tariff number	11 Net mass (kg)	12 Quantity
		13 Country of origin		
		14 Permit no. country of origin	15 Appendix/ Annex No.	16 Source (*)
17 Scientific name		18 Common name		

19 THE IMPORTATION (RE-)EXPORTATION OF THE GOODS DESCRIBED ABOVE IS HEREBY PERMITTED.

The (re-)export documentation from the country of (re-)exportation has been presented must be presented to the customs office of importation.
 Special conditions:

(Place and date)

(Signature)

(Official stamp)

20 FOR CUSTOMS PURPOSES

Goods imported (re-)exported:

The (re-)export documentation from the country of (re-)exportation has been presented.

	Net mass (kg)	Quantity
A		
B		
C		

Customs document type:

number:

date:

(Signature)

(Official stamp)

EUROPEAN COMMUNITY

1 Exporter or re-exporter
4 Importer (consignee)
6 Permanent address at which live animals are to be kept

CITES

IMPORT PERMIT IMPORT CERTIFICATE
COPY for the (re-)exporting country
 EXPORT PERMIT RE-EXPORT CERTIFICATE

COPY for return by customs to the issuing authority 2

2 Number	3 Last day of validity
5 ISSUING AUTHORITY	
7 Country of (re-)exportation	8 Country of destination

A	9 Full description of goods (sex, age, distinguishing marks, etc.)	10 Customs tariff number	11 Net mass (kg)	12 Quantity
		13 Country of origin		
		14 Permit no. country of origin	15 Appendix/Annex No.	16 Source (*)
17 Scientific name		18 Common name		
B	9 Full description of goods (sex, age, distinguishing marks, etc.)	10 Customs tariff number	11 Net mass (kg)	12 Quantity
		13 Country of origin		
		14 Permit no. country of origin	15 Appendix/Annex No.	16 Source (*)
17 Scientific name		18 Common name		
C	9 Full description of goods (sex, age, distinguishing marks, etc.)	10 Customs tariff number	11 Net mass (kg)	12 Quantity
		13 Country of origin		
		14 Permit no. country of origin	15 Appendix/Annex No.	16 Source (*)
17 Scientific name		18 Common name		

19 THE IMPORTATION (RE-)EXPORTATION OF THE GOODS DESCRIBED ABOVE IS HEREBY PERMITTED.
 The (re-)export documentation from the country of (re-)exportation has been presented must be presented to the customs office of importation.
 Special conditions:

(Place and date) _____ (Signature) _____ (Official stamp) _____

20 FOR CUSTOMS PURPOSES
 Goods imported (re-)exported: The (re-)export documentation from the country of (re-)exportation has been presented.

	Net mass (kg)	Quantity
A		
B		
C		

Customs document type: _____
 number: _____
 date: _____

(Signature) _____ (Official stamp) _____

EUROPEAN COMMUNITY

1 Exporter or re-exporter	
4 Importer (consignee)	
6 Permanent address at which live animals are to be kept	

CITES	
<input type="checkbox"/> IMPORT PERMIT	<input type="checkbox"/> IMPORT CERTIFICATE
<input type="checkbox"/> EXPORT PERMIT	<input type="checkbox"/> RE-EXPORT CERTIFICATE
COPY for the issuing authority	
2 Number	3 Last day of validity
5 ISSUING AUTHORITY	
7 Country of (re-)exportation	8 Country of destination

A	9 Full description of goods (sex, age, distinguishing marks, etc.)		10 Customs tariff number	11 Net mass (kg)	12 Quantity
			13 Country of origin		
			14 Permit no. country of origin			15 Appendix/Annex No.	16 Source (*)
	17 Scientific name		18 Common name		
B	9 Full description of goods (sex, age, distinguishing marks, etc.)		10 Customs tariff number	11 Net mass (kg)	12 Quantity
			13 Country of origin		
			14 Permit no. country of origin			15 Appendix/Annex No.	16 Source (*)
	17 Scientific name		18 Common name		
C	9 Full description of goods (sex, age, distinguishing marks, etc.)		10 Customs tariff number	11 Net mass (kg)	12 Quantity
			13 Country of origin		
			14 Permit no. country of origin			15 Appendix/Annex No.	16 Source (*)
	17 Scientific name		18 Common name		

19 THE IMPORTATION (RE-)EXPORTATION OF THE GOODS DESCRIBED ABOVE IS HEREBY PERMITTED.
 The (re-)export documentation from the country of (re-)exportation has been presented must be presented to the customs office of importation.
 Special conditions:

(Place and date) (Signature) (Official stamp)

(*) See overleaf.

EUROPEAN COMMUNITY

1 Exporter or re-exporter

4 Importer (consignee)

6 Permanent address at which live animals will be kept

CITES

 IMPORT PERMIT IMPORT CERTIFICATE EXPORT PERMIT RE-EXPORT CERTIFICATE

APPLICATION

2 Number

3 Last day of validity

5 ISSUING AUTHORITY

7 Country of (re-)exportation

8 Country of destination

A	9 Full description of goods (sex, age, distinguishing marks, etc.)	10 Customs tariff number	11 Net mass (kg)	12 Quantity
		13 Country of origin		
		14 Permit no. country of origin	15 Appendix/ Annex No.	16 Source (*)
17 Scientific name	18 Common name			
B	9 Full description of goods (sex, age, distinguishing marks, etc.)	10 Customs tariff number	11 Net mass (kg)	12 Quantity
		13 Country of origin		
		14 Permit no. country of origin	15 Appendix/ Annex No.	16 Source (*)
17 Scientific name	18 Common name			
C	9 Full description of goods (sex, age, distinguishing marks, etc.)	10 Customs tariff number	11 Net mass (kg)	12 Quantity
		13 Country of origin		
		14 Permit no. country of origin	15 Appendix/ Annex No.	16 Source (*)
17 Scientific name	18 Common name			

19 (A) In the case of importation of Appendix I and Annex C 1 specimens:

- Purpose for which the importation is required:

(B) In the case of (re-)exportation:

- I have acquired the specimens on (**).

 The goods were introduced into the Community in accordance with the provisions applicable to them at that time (**).

(**) Enclose documentary evidence.

20 APPLICATION

I hereby apply for a(n) import permit export permit re-export certificate for the goods described above.

I declare that I am aware of the legislation on wildlife conservation in the country of importation/(re-)exportation and that to the best of my knowledge and belief all the particulars in this application and in any supporting documents are correct

(Place and date)

(Signature)

CONVENTION ON INTERNATIONAL TRADE IN ENDANGERED SPECIES OF WILD FAUNA
AND FLORA

ANNEX II

CERTIFICATES PROVIDED FOR IN ARTICLE 1 (2)

EUROPEAN COMMUNITY

1 Holder		CITES CERTIFICATE			
		2 Number	ORIGINAL		
		3 ISSUING AUTHORITY			
A	4 Full description of goods (sex, age, distinguishing marks, etc.)		5 Country of origin and permit no.	6 Net mass (kg)	7 Quantity
	11 Scientific name		8 Date of acquisition		9 Appendix/ Annex No.
	12 Common name		10 Source (*)		
B	4 Full description of goods (sex, age, distinguishing marks, etc.)		5 Country of origin and permit no.	6 Net mass (kg)	7 Quantity
	11 Scientific name		8 Date of acquisition		9 Appendix/ Annex No.
	12 Common name		10 Source (*)		
C	4 Full description of goods (sex, age, distinguishing marks, etc.)		5 Country of origin and permit no.	6 Net mass (kg)	7 Quantity
	11 Scientific name		8 Date of acquisition		9 Appendix/ Annex No.
	12 Common name		10 Source (*)		
D	4 Full description of goods (sex, age, distinguishing marks, etc.)		5 Country of origin and permit no.	6 Net mass (kg)	7 Quantity
	11 Scientific name		8 Date of acquisition		9 Appendix/ Annex No.
	12 Common name		10 Source (*)		
<p>13 IT IS HEREBY CERTIFIED THAT THE SPECIMENS DESCRIBED ABOVE:</p> <p><input type="checkbox"/> entered the territory to which Regulation (EEC) No 3626/82 applies, before that Regulation came into force, but in accordance with the provisions of the Convention.</p> <p><input type="checkbox"/> were introduced into the Community in accordance with the provisions of Regulation (EEC) No 3626/82.</p> <p><input type="checkbox"/> were acquired before the Convention became applicable to them in (Member State).</p> <p><input type="checkbox"/> were born and bred in captivity, are parts of such animals, or were derived therefrom.</p> <p><input type="checkbox"/> were artificially propagated, are parts of such plants, or were derived therefrom.</p> <p><input type="checkbox"/> were removed from the natural state under the legal provisions in force.</p> <p><input type="checkbox"/> were removed from the natural state with the approval of the competent authorities.</p> <p>(Place and date) (Signature) (Official stamp)</p>					

EUROPEAN COMMUNITY

1 Holder		CITES CERTIFICATE			
		2 Number	COPY		
		3 ISSUING AUTHORITY			
A	4 Full description of goods (sex, age, distinguishing marks, etc.)		5 Country of origin and permit no.	6 Net mass (kg)	7 Quantity
			8 Date of acquisition	9 Appendix/Annex No.	10 Source (*)
	11 Scientific name	12 Common name			
B	4 Full description of goods (sex, age, distinguishing marks, etc.)		5 Country of origin and permit no.	6 Net mass (kg)	7 Quantity
			8 Date of acquisition	9 Appendix/Annex No.	10 Source (*)
	11 Scientific name	12 Common name			
C	4 Full description of goods (sex, age, distinguishing marks, etc.)		5 Country of origin and permit no.	6 Net mass (kg)	7 Quantity
			8 Date of acquisition	9 Appendix/Annex No.	10 Source (*)
	11 Scientific name	12 Common name			
D	4 Full description of goods (sex, age, distinguishing marks, etc.)		5 Country of origin and permit no.	6 Net mass (kg)	7 Quantity
			8 Date of acquisition	9 Appendix/Annex No.	10 Source (*)
	11 Scientific name	12 Common name			
13 IT IS HEREBY CERTIFIED THAT THE SPECIMENS DESCRIBED ABOVE:					
<input type="checkbox"/> entered the territory to which Regulation (EEC) No 3626/82 applies, before that Regulation came into force, but in accordance with the provisions of the Convention.					
<input type="checkbox"/> were introduced into the Community in accordance with the provisions of Regulation (EEC) No 3626/82.					
<input type="checkbox"/> were acquired before the Convention became applicable to them in (Member State).					
<input type="checkbox"/> were born and bred in captivity, are parts of such animals, or were derived therefrom.					
<input type="checkbox"/> were artificially propagated, are parts of such plants, or were derived therefrom.					
<input type="checkbox"/> were removed from the natural state under the legal provisions in force.					
<input type="checkbox"/> were removed from the natural state with the approval of the competent authorities.					
(Place and date)		(Signature)		(Official stamp)	

EUROPEAN COMMUNITY

**CITES
CERTIFICATE**

APPLICATION

1 Holder		2 Number		3 ISSUING AUTHORITY	
A	4 Full description of goods (sex, age, distinguishing marks, etc.)		5 Country of origin and permit no.	6 Net mass (kg)	7 Quantity
			8 Date of acquisition	9 Appendix/ Annex No.	10 Source (*)
	11 Scientific name	12 Common name			
B	4 Full description of goods (sex, age, distinguishing marks, etc.)		5 Country of origin and permit no.	6 Net mass (kg)	7 Quantity
			8 Date of acquisition	9 Appendix/ Annex No.	10 Source (*)
	11 Scientific name	12 Common name			
C	4 Full description of goods (sex, age, distinguishing marks, etc.)		5 Country of origin and permit no.	6 Net mass (kg)	7 Quantity
			8 Date of acquisition	9 Appendix/ Annex No.	10 Source (*)
	11 Scientific name	12 Common name			
D	4 Full description of goods (sex, age, distinguishing marks, etc.)		5 Country of origin and permit no.	6 Net mass (kg)	7 Quantity
			8 Date of acquisition	9 Appendix/ Annex No.	10 Source (*)
	11 Scientific name	12 Common name			

13 I HEREBY APPLY FOR A CERTIFICATE THAT THE SPECIMENS DESCRIBED ABOVE:

- entered the territory to which Regulation (EEC) No 3626/82 applies, before that Regulation came into force, but in accordance with the provisions of the Convention.
- were introduced into the Community in accordance with the provisions of Regulation (EEC) No 3626/82.
- were acquired before the Convention became applicable to them in (Member State).
- were born and bred in captivity, are parts of such animals, or were derived therefrom.
- were artificially propagated, are parts of such plants, or were derived therefrom.
- were removed from the natural state under the legal provisions in force.
- were removed from the natural state with the approval of the competent authorities.

(Place and date)

(Signature)

*) See overleaf.

CONVENTION ON INTERNATIONAL TRADE IN ENDANGERED SPECIES OF WILD FAUNA AND FLORA

ANNEX III

LABEL PROVIDED FOR IN ARTICLE 1 (3)

<p style="text-align: center;">CITES</p> <p>SCIENTIFIC MATERIAL / MATÉRIEL SCIENTIFIQUE / WISSENSCHAFTSGUT / 19</p> <ul style="list-style-type: none">— Convention on international trade in endangered species of wild fauna and flora.— Convention sur le commerce international des espèces de faune et de flore sauvages menacées d'extinction.— Übereinkommen über den internationalen Handel mit gefährdeten Arten freilebender Tiere und Pflanzen. <p style="text-align: center;">Article VII (6)</p> <p>Regulation (EEC) No</p> <hr style="border-top: 1px dashed black;"/>
<p style="text-align: center;">CITES</p> <p>SCIENTIFIC MATERIAL / MATÉRIEL SCIENTIFIQUE / WISSENSCHAFTSGUT / 19</p> <ul style="list-style-type: none">— Convention on international trade in endangered species of wild fauna and flora.— Convention sur le commerce international des espèces de faune et de flore sauvages menacées d'extinction.— Übereinkommen über den internationalen Handel mit gefährdeten Arten freilebender Tiere und Pflanzen. <p style="text-align: center;">Article VII (6)</p> <p>Regulation (EEC) No</p> <p style="text-align: center;">RETURN CONSIGNMENT / RETOUR / RÜCKSENDUNG</p>

6,4 cm

8,4 cm

10,4 cm

COUNCIL DECISION 87/67/EEC: EUROPEAN AGREEMENT ON THE EXCHANGE OF THERAPEUTIC
SUBSTANCES OF HUMAN ORIGIN

COUNCIL

COUNCIL DECISION

of 26 January 1987

**accepting on behalf of the Community the European Agreement on the Exchange of
Therapeutic Substances of Human Origin**

(87/67/EEC)

- O.J. No L 37 of 7 February 1987, p. 1 -

COUNCIL DECISION 87/67/EEC: EUROPEAN AGREEMENT ON THE EXCHANGE OF THERAPEUTIC SUBSTANCES OF HUMAN ORIGIN

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community, and in particular Article 28 thereof,

Having regard to the proposal from the Commission,

Whereas Article 5 (1) of the European Agreement on the Exchange of Therapeutic Substances of Human Origin provides that the Contracting Parties shall take all necessary measures to exempt from all import duties the therapeutic substances of human origin placed at their disposal by the other Parties;

Whereas any derogation from the Common Customs Tariff, whether autonomous or conventional, falls within the sole competence of the Community;

Whereas the entry into force of an additional Protocol to the Agreement enabling the European Economic Community to become a Contracting Party to that Agreement allows the Community to exercise its competence in this matter; whereas the derogations provided for in the Agreement are already granted by Community rules of relief from customs duty;

Whereas the Community ought therefore to become a Contracting Party to the Agreement,

HAS DECIDED AS FOLLOWS:

Article 1

The European Agreement on the Exchange of Therapeutic Substances of Human Origin is hereby accepted on behalf of the European Economic Community.

The text of the Agreement is attached to this Decision.

Article 2

The President of the Council is hereby authorized to designate the persons empowered to sign the Agreement in order to bind the Community.

Done at Brussels, 26 January 1987.

*For the Council
The President*

L. TINDEMANS

COUNCIL DECISION 87/67/EEC: EUROPEAN AGREEMENT ON THE EXCHANGE OF THERAPEUTIC SUBSTANCES OF HUMAN ORIGIN**EUROPEAN AGREEMENT****on the Exchange of Therapeutic Substances of Human Origin**

THE GOVERNMENTS SIGNATORY HERETO, BEING MEMBERS OF THE COUNCIL OF EUROPE,

Considering that therapeutic substances of human origin are by their very nature the result of an act of the human donor and therefore not available in unlimited quantities;

Considering that it is most desirable that member countries, in a spirit of European solidarity, should assist one another in the supply of these therapeutic substances, should the need arise;

Considering that such mutual assistance is only possible if the character and use of such therapeutic substances are subject to rules laid down jointly by the member countries and if the necessary import facilities and exemptions are granted,

HAVE AGREED AS FOLLOWS:

Article 1

For the purposes of this Agreement, the expression 'therapeutic substances of human origin' refers to human blood and its derivatives.

The provisions of this Agreement may be extended to cover other therapeutic substances of human origin by exchange of letters between two or more of the Contracting Parties.

Article 2

The Contracting Parties undertake, provided that they have sufficient stocks for their own needs, to make therapeutic substances of human origin available to other Parties who are in urgent need of them and to charge only those costs involved in the collection, processing and carriage of such substances.

Article 3

Therapeutic substances of human origin shall be made available to the other Contracting Parties subject to the express condition that no profit is made on them, that they shall be used solely for medical purposes and shall be delivered only to bodies designated by the governments concerned.

Article 4

The Contracting Parties shall certify that the minimum requirements with regard to the properties of the therapeutic substances, and the regulations on labelling, packing and dispatch, as laid down in the Protocol to this Agreement, have been observed.

They shall also comply with any rules to which they have subscribed with regard to international standardization in this field.

All consignments of therapeutic substances of human origin shall be accompanied by a certificate to the effect that they were prepared in accordance with the specifications in the Protocol. This certificate shall be based on the model to be found in Annex I to the Protocol.

The Protocol and its Annexes may be amended or supplemented by the Governments of the Parties to this Agreement.

Article 5

The Contracting Parties shall take all necessary measures to exempt from all import duties the therapeutic substances of human origin placed at their disposal by the other Parties.

They shall also take all necessary measures to provide for the speedy delivery of these substances, by the most direct route, to the consignees referred to in Article 3 of this Agreement.

Article 6

The Contracting Parties shall forward to one another, through the Secretary-General of the Council of Europe, a list of the bodies empowered to issue certificates as provided in Article 4 of this Agreement.

They shall also forward a list of bodies empowered to distribute imported therapeutic substances of human origin.

COUNCIL DECISION 87/67/EEC: EUROPEAN AGREEMENT ON THE EXCHANGE OF THERAPEUTIC SUBSTANCES OF HUMAN ORIGIN*Article 7*

The present Agreement shall be open to the signature of Members of the Council of Europe, who may become Parties to it either by:

- (a) signature without reservation in respect of ratification; or
- (b) signature with reservation in respect of ratification followed by ratification.

Instruments of ratification shall be deposited with the Secretary-General of the Council of Europe.

Article 8

The present Agreement shall enter into force on the first day of the month following the date on which three Members of the Council shall, in accordance with Article 7, have signed the Agreement without reservation in respect of ratification or shall have ratified it.

In the case of any Member of the Council who shall subsequently sign the Agreement without reservation in respect of ratification, or who shall ratify it, the Agreement shall enter into force on the first day of the month following such signature or deposit of the instrument of ratification.

Article 9

The Committee of Ministers of the Council of Europe may invite any non-member State to accede to the present Agreement. Such accession shall take effect on the first day of the month following the deposit of the

instrument of accession with the Secretary-General of the Council of Europe.

Article 10

The Secretary-General of the Council of Europe shall notify Members of the Council and acceding States:

- (a) of the date of entry into force of this Agreement and of the names of any Members who have signed without reservation in respect of ratification or who have ratified it;
- (b) of the deposit of any instrument of accession in accordance with Article 9;
- (c) of any notification received in accordance with Article 11 and its effective date;
- (d) of any amendment to the Protocol or its Annexes under Article 4, paragraph 4.

Article 11

The present Agreement shall remain in force indefinitely.

Any Contracting Party may terminate its own application of the Agreement by giving one year's notice to that effect to the Secretary-General of the Council of Europe.

In witness whereof the undersigned, duly authorized thereto by their respective Governments, have signed the present Agreement.

Done at Paris, this 15th day of December 1958, in the English and French languages, both texts being equally authoritative, in a single copy which shall remain deposited in the archives of the Council of Europe. The Secretary-General shall transmit certified copies to each of the signatory and acceding Governments.

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PROTOCOL TO THE EUROPEAN AGREEMENT

on the Exchange of Therapeutic Substances of Human Origin

PART I

GENERAL PROVISIONS

A. LABELLING

A label printed in English and French, based on the appropriate model to be found in Annexes 2 to 10 to the Protocol, shall be affixed to each container or giving-set.

B. PACKING AND DISPATCH

Whole human blood shall be dispatched in containers in which a temperature of 4 to 6°C is maintained throughout the period of transport.

This condition is not required for the derivatives mentioned in the Protocol.

C. PRODUCTS AND APPARATUS

The products and apparatus referred to in Part II of this Protocol shall be sterile, non-pyrogenic and non-toxic.

It is recommended that the giving-set, as well as the solvents required for the dried products, be sent with each consignment.

D. FREEDOM FROM TOXICITY OF PLASTIC BLOOD TRANSFUSION EQUIPMENT

Equipment shall comply with the provisions set out in Annex 11 to this Protocol.

PART II

SPECIFIC PROVISIONS

1. WHOLE HUMAN BLOOD

Whole human blood is blood which has been mixed with a suitable anticoagulant, after collection from a human subject in normal health.

The blood shall not be obtained from a human subject:

- (a) who is known to be suffering from or to have suffered from syphilis; or
- (b) whose blood has not been tested with negative results for evidence of syphilitic infection; or
- (c) who is not, as far as can be ascertained after medical examination and the study of his antecedents, free from disease transmissible by blood transfusion.

The blood shall be withdrawn aseptically through a closed system of sterile tubing into a sterile container in which the anticoagulant solution has been placed before the container is sterilized. The equipment used must be pyrogen-free. When withdrawal is complete the container shall be immediately sealed and cooled to 4 to 6°C and not opened thereafter until immediately before the blood is to be used.

The blood will be collected into a citrate solution of acid reaction containing dextrose. No antiseptic or bacteriostatic substance shall be added. The volume of the anticoagulant solution must not exceed 220 ml per litre of the whole human blood and the haemoglobin concentration must not less than 97 grams per litre.

Blood group

The blood group under the ABO system shall have been determined by examination of both corpuscles and serum and that under the Rh system by examination of the corpuscles, using a separate sample of the donor's blood. When there is a national standard, or nationally recommended technique of blood grouping, that technique shall be used.

The term Rh negative is only to be used when specific tests have shown the absence of the antigens C, D, D^u and E. All other blood must be labelled Rh positive.

Blood exchange under this agreement should only be used for recipients of the corresponding ABO group.

Storage

Whole human blood shall be kept in a sterile container sealed so as to exclude micro-organisms and stored at a temperature of 4 to 6°C until required for use, except during any period necessary for examination and transport at higher temperatures, any such period not to exceed 30 minutes after which the blood must immediately be cooled again to 4 to 6°C.

Labelling

The label on the container shall give all the information shown on the model label (Annex 2). The Rhesus group shall be written as 'Positive' or 'Negative' or, in abbreviated form, 'POS' or 'NEG'.

COUNCIL DECISION 87/67/EEC: EUROPEAN AGREEMENT ON THE EXCHANGE OF THERAPEUTIC SUBSTANCES OF HUMAN ORIGIN**1a. HUMAN RED CELL CONCENTRATE**

A human red cell concentrate is a unit of whole human blood from which most of the plasma has been removed.

It contains most of the red cells of the unit from which it has been prepared; other cell components may be present or may have been partially removed.

The liquid content of the concentrate will consist either of the residual plasma, or of an appropriate isotonic artificial aqueous solution added after the plasma was removed. The volume of red cells should constitute between 65 and 75 % of the total volume of the product, but if a greater red cell concentration is applied the approximate percentage of erythrocyte volume (haematocrit) shall be indicated on the label.

All operations required in the preparation shall be carried out under aseptic conditions: decantation shall be carried out using a sterile, closed system and by compression only. No antiseptic or bacteriostatic agents should be added.

Blood group and storage

as for whole human blood.

Labelling

The label on the container shall give all the information shown on the model label (Annex 2a). The Rhesus group shall be written as 'Positive' or 'Negative' or, in abbreviated form, 'POS' or 'NEG'. If an artificial aqueous solution has been added, the label shall also indicate its volume and composition.

2. DRIED HUMAN PLASMA

Dried human plasma is prepared by drying the supernatant fluids which are separated by centrifuging or by sedimentation from quantities of whole human blood.

During preparation no antiseptic or bacteriostatic or other substance shall be added. Dried human plasma shall be obtained by freeze-drying or by any other method which will avoid denaturation of proteins. The dried product shall be readily soluble in a quantity of water equal to the volume of the liquid from which the substance was prepared. The protein concentration of the solution thus obtained must not be less than 45 grams per litre, and must not show visible evidence of the products of haemolysis. The haemagglutinin titre shall not be greater than 1:32.

Dried human plasma prepared from one or two donations of blood

Donations shown to contain dangerous levels of iso-haemolysins (determined using a sample of fresh serum) or any immune haemagglutinins shall be excluded. Unless the plasma is pooled and frozen within 48 hours of collecting the blood, the sterility of each unit shall be tested by culturing not less than 10 ml.

Dried human plasma prepared from pools of more than two donations

Pools shown to contain dangerous levels of immune haemagglutinins or of iso-haemolysins shall be excluded. To avoid untoward effects due to the products of bacterial growth in the plasma no individual donation shall be used if there is any evidence of bacterial contamination, and the sterility of each pool shall be tested by culturing not less than 10 ml. To minimize the risk of transmitting serum hepatitis, plasma should be prepared from pools which should contain not more than 12 donations, or by any other method that has been shown to diminish the risk in comparable manner.

Solubility in water

Add a quantity of water equal to the volume of the liquid from which the sample was prepared; the substance dissolves completely within 10 minutes at 15 to 20°C.

Identification

Dissolve a known quantity of the product in a volume of water equal to the volume of the liquid from which it was prepared; the solution passes the following tests:

- (i) by precipitation tests with specific antisera, it must be shown to contain only human plasma proteins;
- (ii) to 1 ml add a suitable amount of thrombin or calcium chloride; coagulation occurs, which can be accelerated by incubation at 37°C.

Loss of mass on drying

When dried over phosphorus pentoxide at a pressure not exceeding 0,02 mm of mercury for 24 hours, dried human plasma must not lose more than 0,5% of its weight.

Sterility

The final product, after reconstitution, shall be sterile when examined by a suitable bacteriological method.

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Storage

Dried human plasma must be kept in an atmosphere of nitrogen or in a vacuum in a sterile container sealed so as to exclude micro-organisms and, as far as possible, moisture, protected from light and stored at a temperature below 20°C.

Labelling

The label on the container shall give all the information shown on the model label (Annex 3).

3. HUMAN ALBUMIN AND HUMAN PLASMA PROTEIN FRACTION

Human albumin and human plasma protein fraction are preparations of that protein component which forms about 60% of the total protein mass in the plasma of whole human blood.

The method of preparation used shall be one which produces a material meeting the requirements herein described. Regardless of whether the final product is liquid or dried, the preparation, after the addition of a suitable stabilizing agent or agents, must have been heated in the liquid state in the final container at 60°C ± 0,5°C for 10 hours, in order to inactivate the agent causing serum hepatitis. During preparation no antiseptic or bacteriostatic substance shall be added.

In preparations of human albumin, not less than 95% of the mass of the proteins present shall be albumin. In preparations of human plasma protein fraction, not less than 85% of the protein mass shall be albumin. In both preparations, more than 10 milligrams of immunoglobulin G per gram of product shall be present.

When the final product is freeze-dried, it must contain not less than 950 milligrams of protein per gram of product.

When human plasma protein fraction is prepared as a solution it shall have a total protein concentration of between 45 and 50 grams per litre.

When human albumin is prepared as a solution it shall have a total protein concentration of not less than 45 grams per litre.

Solubility of the dried product

Add water to the recommended volume; the dried preparation must be completely soluble.

Stability

By comparison of the solutions before and after heat treatment no evidence of significant denaturation of the proteins in solution shall have been detected as estimated by viscosity and turbidity measurements, ultracentrifugation and electrophoresis. The solution shall be substantially free from visible particles after

heating at 57°C and after agitation in a mechanical shaker for six hours at this temperature.

Identification

- i) By precipitation tests with specific antisera, both preparations must be shown to contain only human plasma proteins.
- ii) By electrophoresis, using the moving boundary technique under acceptable and appropriate conditions, it must be shown that the protein fraction having the mobility of the albumin component of normal human plasma, is not less than 95% of the protein mass in preparations of human albumin, or not less than 85% of the protein mass in preparations of human plasma protein fraction.

Sodium content and sodium concentration

The sodium content of salt-poor human albumin must not exceed 0,61 millimoles per gram of albumin. In other preparations of human albumin and in human plasma protein fraction, the sodium concentration must not exceed 0,15 moles per litre of solution or reconstituted dried product.

Potassium concentration

The potassium concentration of human plasma protein fraction must not exceed 2 millimoles per litre of solution or reconstituted dried product.

Acidity

The pH of either preparation shall be 6,8 ± 0,2 when measured at a temperature of 15 to 25°C in a solution diluted to a protein concentration of 10 grams per litre by means of a solution containing 0,15 moles sodium chloride per litre.

Loss of mass on drying

Dried preparations, when dried over phosphorus pentoxide at a pressure not exceeding 0,02 mm of mercury for 24 hours, must not lose more than 0,5% of their weight.

Sterility

The final product shall be sterile when examined by a suitable bacteriological method.

Storage

Dried human albumin must be kept in an atmosphere of nitrogen or in a vacuum in a sterile container, sealed so as to exclude micro-organisms and, as far as possible, moisture, protected from light and stored at a temperature below 20°C.

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Solutions of human albumin and human plasma protein fraction must be kept in sterile containers, sealed so as to exclude micro-organisms, protected from light and stored at a temperature of 4 to 6°C.

Labelling

The label on the container shall give all the information shown on the appropriate model label (Annex 4). For solutions, the date of preparation is the date of heat treatment in the final container.

4. HUMAN NORMAL IMMUNOGLOBULIN

Human normal immunoglobulin is a preparation of the plasma proteins prepared from whole human blood, containing the antibodies of normal adults. It is obtained from pooled liquid human plasma from not less than 1 000 donors.

The method of preparation used should be one which produces a material meeting the requirements herein prescribed and which prevents the transmission of serum hepatitis by the final product. In addition the method of preparation shall be such that the antibodies contained in the starting material shall be concentrated in an adequate amount in the final product. The procedure shall be shown, for each final preparation, to be satisfactory in this respect by titrating in the starting material and in the final product antibodies to at least one virus and one bacterial toxin. The antibodies chosen shall be those for which there are recognized methods of titration.

During preparation no antiseptic or bacteriostatic substance shall be added; a suitable preservative and a stabilizing agent may be added to the final preparation to maintain bacterial sterility and stability of the final product.

The final product is issued as a solution in which the immunoglobulin concentration shall be between 100 and 170 grams per litre.

Identification

- (i) By precipitation tests with specific antisera, it must be shown to contain only human plasma proteins.
- (ii) By electrophoresis, using the moving boundary technique under acceptable and appropriate conditions, not less than 90% of the mass of the proteins have the mobility of the gamma component of the globulins of normal human plasma.

Stability

Both before and after heating the final solution at 37°C for seven days there should be no visible evidence of precipitation or turbidity. It is advisable also to carry out tests using an ultracentrifugation

method to determine the extent of degradation of the product to smaller molecular weight components. The method used should be one approved by the national control authority.

Acidity

The pH of the final solution shall be $6,8 \pm 0,4$ when measured at a temperature of 15 to 25°C in a solution diluted to a protein concentration of 10 grams per litre by means of a solution containing 0,15 moles sodium chloride per litre.

Sterility

The final product shall be sterile when examined by a suitable bacteriological method.

Storage

Human immunoglobulin solution must be kept in a sterile container, sealed so as to exclude micro-organisms, protected from light and stored at a temperature of 4 to 6°C.

Labelling

The label on the container shall give all the information shown on the model label (Annex 5). The date of preparation is the date of filling the final container.

5. HUMAN SPECIFIC IMMUNOGLOBULINS

Human specific immunoglobulins contain antibodies against designated viral or bacterial agents. Therefore they may be prepared from pools of a limited number of donations.

The following human specific immunoglobulins are included in these requirements:

- Human immunoglobulin anti-tetanus
- Human immunoglobulin anti-vaccinia.

Other specific immunoglobulins may be developed and when the appropriate international standard is in existence, they should be assayed in relation to that standard and their potency expressed in international units.

Human immunoglobulin anti-vaccinia shall contain not less than 500 IU per ml of vaccinia antibody as determined by a neutralization test on chorio-allantoic membranes or in tissue culture. Human immunoglobulin anti-tetanus shall contain not less than 50 IU per ml of tetanus antitoxin as determined by a neutralization test in animals.

Human specific immunoglobulins must further meet the requirements as described in section 4, Human normal immunoglobulin.

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Depending on the antibody content, the immunoglobulin concentration of the final solution may vary between 100 and 170 grams per litre.

Labelling

The label on the container shall give all the information shown on the model label (Annex 5). In addition the label shall state the potency in international units in terms of the appropriate International Standard or International Reference Preparation.

6. DRIED HUMAN FIBRINOGEN

Dried human fibrinogen is a dried preparation which contains the soluble constituent of liquid human plasma which, on the addition of thrombin, is transformed to fibrin. The method of preparation used should be one which produces a material meeting the requirements herein prescribed and which minimizes the risk of transmitting serum hepatitis. Plasma pools used in the preparation of fibrinogen should contain as few donations as possible.

During preparation no antiseptic or bacteriostatic substance shall be added. The final product shall be freeze-dried.

Solubility

Add water to the recommended volume; the dried preparation must be completely soluble. No precipitation shall occur within 60 minutes of reconstitution.

Identification

- (i) By precipitation tests with specific antisera, it must be shown to contain only human plasma proteins.
- (ii) The freshly reconstituted product has the property of clotting on the addition of thrombin. When thrombin is added to a solution of human fibrinogen of the same concentration as that in fresh normal plasma, clotting shall occur in not more than twice the time taken for clotting to occur in fresh normal plasma after the addition of thrombin.
- (iii) Clottable protein. Not less than 50% of the total protein shall be clottable by thrombin.

Loss of mass on drying

Preparations, when dried over phosphorus pentoxide at a pressure not exceeding 0,02 mm of mercury for 24 hours, must not lose more than 0,3% of their weight.

Sterility

The final product after reconstitution shall be sterile when examined by a suitable bacteriological method.

Storage

Human fibrinogen shall be kept in an atmosphere of nitrogen or in a vacuum in a sterile container, sealed so as to exclude micro-organisms and, as far as possible, moisture, protected from light and stored at the temperature recommended.

Labelling

The label on the container shall give all the information shown on the model label (Annex 6). The date of preparation is the date of placing into final solution before freeze-drying.

7. DRIED OR FROZEN HUMAN COAGULATION FACTOR VIII

I. Requirements applying to donors

Donors must be in good health and, in particular, free of any communicable disease, in accordance with the criteria adopted for dried human plasma.

II. Requirements applying to preparations

Sterility and atoxicity

The final product must be sterile and pyrogen-free. Where cryoprecipitation is performed in plastic bags, the product must not contain organic solvent or other foreign substances present in the freezing mixture. The passage of such products through the walls of the plastic bag can be prevented by placing the bag in a second impermeable bag during the whole period of immersion. The risk of the plastic bag tearing during storage in the frozen state can be reduced by keeping each bag in a protective box.

Erythrocytes, leukocytes and platelets

Centrifuging should be such as to eliminate the formed elements of the blood as soon and as completely as possible after its collection.

Solubility

The addition of the indicated quantity of appropriate solvent must result in the complete solution of the dry product in less than 30 minutes at

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37°C. Small and easily separable aggregates of fibrinogen may persist.

Stability

The preparation conserved at 20°C, must not show any sign of precipitation within three hours after it has been dissolved.

Potency

The reconstituted preparation should contain the indicated minimum quantity of factor VIII, one unit corresponding to the potency of 1 ml of average normal fresh plasma, the potency being determined by a method approved by the competent national authority.

Absence of irregular antibodies and, if the preparation is intended for patients of any ABO group, a titre of anti-A and anti-B antibodies not exceeding 32.

Identification

Precipitation tests with specific antisera shall show that the product contains only human plasma proteins.

Loss of mass on drying

Freeze-dried preparations, when dried over phosphorus pentoxide at a pressure not exceeding 0,02 mm of mercury for 24 hours must not lose more than 1,5 % of their weight.

Storage

Human factor VIII shall be stored in the deep-frozen state at a temperature under -30°C, and in the freeze-dried state below 5°C, and protected from light. The dried preparation shall be kept in an atmosphere of nitrogen or *in vacuo*, in a sterile vial, stoppered so as to exclude all micro-organisms and, as far as possible, all humidity. Storage in the frozen state shall not exceed six months, in the dried state one year, unless the preparation has been retested for minimum required potency.

III. Labelling

The label on the preparation shall give all the information shown on the model label (Annex 7).

8. DRIED HUMAN COAGULATION FACTOR IX**I. Requirements applying to donors**

Donors must be in good health and, in particular, free from any communicable disease in accordance with the criteria adopted for dried human plasma.

II. Requirements applying to the concentrate*Sterility and atoxicity*

The final product, tested by appropriate methods must be sterile, pyrogen-free and free from undesirable vaso-depressor or respiratory effects. The test for absence of vaso-depressor effects should be performed on a dog or cat.

Solubility

The addition of the indicated quantity of the solvent must result in complete solution in 10 minutes at 37°C.

Thromboplastin activity and absence of free thrombin

The recalcification time of a normal plasma measured at 37°C in the presence of an equal volume of various dilutions of the reconstituted product, must not be less than 40 seconds. The reconstituted product, with an equal volume of fibrinogen (3 g/l) added to it, must not coagulate within six hours at 37°C.

Potency

The reconstituted preparation must contain the indicated minimum quantity of factor IX, one unit corresponding to the potency of 1 ml of average normal fresh plasma, the potency being determined by a method approved by the competent national authority.

Yield and stability in vivo

The method of preparation must be such that the injection of a dose of 50 units per kg body weight, rapidly administered intravenously, using several batches of material given to several patients, shall cause, in 15 minutes, in the absence of a specific inhibitor and in basal conditions, an average rise of not less than 300 units per litre of plasma, and of the persistence, after 24 hours; of an average rise of not less than 60 units per litre of plasma.

Identification

Precipitation tests with specific antisera shall show that the product contains solely human plasma proteins.

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Loss of mass on drying

When dried over phosphorus pentoxide at a pressure not exceeding 0,02 mm of mercury for 24 hours, the product must not lose more than 1,5 % of its weight.

Storage

The preparations must be stored dry at a temperature below 5°C. The period of storage

must not exceed two years, unless the potency of the preparation has been retested.

III. Labelling

The label on the preparation shall give all the information shown on the model label (Annex 8).

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ANNEXE I AU PROTOCOLE
ANNEX I TO THE PROTOCOL

CONSEIL DE L'EUROPE
COUNCIL OF EUROPE

ACCORD EUROPÉEN RELATIF À L'ÉCHANGE DE SUBSTANCES
THÉRAPEUTIQUES D'ORIGINE HUMAINE
EUROPEAN AGREEMENT ON THE EXCHANGE OF THERAPEUTIC
SUBSTANCES OF HUMAN ORIGIN

CERTIFICAT

(Article 4)

CERTIFICATE

À NE PAS DÉTACHER DE L'ENVOI
NOT TO BE SEPARATED FROM THE SHIPMENT

..... 19

(lieu)
(place)

(date)

Nombre de colis
Number of
packages

Le soussigné déclare que l'envoi spécifié en marge
The undersigned certifies that the shipment in the margin

.....
.....

Désignation
Marked

préparé sous la responsabilité de
prepared under the responsibility of

.....
.....

N° des lots
Batch No

organisme visé à l'article 6 de l'accord, est conforme aux spécifications du
protocole à l'accord et qu'il peut être délivré immédiatement au destinataire

..... (nom et lieu)

one of the bodies referred to in Article 6 of the Agreement, is in conformity with
the specifications of the Protocol to the Agreement and can be delivered imme-
diately to the consignee

..... (name and place)

.....

(cachet)
(stamp)

(signature)
(signature)

(titre)
(title)

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SUBSTANCES OF HUMAN ORIGIN

ANNEXE 2 AU PROTOCOLE
ANNEX 2 TO THE PROTOCOL

CONSEIL DE L'EUROPE
COUNCIL OF EUROPE

ACCORD EUROPÉEN RELATIF À L'ÉCHANGE DE SUBSTANCES
THÉRAPEUTIQUES D'ORIGINE HUMAINE

EUROPEAN AGREEMENT ON THE EXCHANGE OF THERAPEUTIC
SUBSTANCES OF HUMAN ORIGIN

1. Nom et adresse du producteur:
Name and address of the producer:
2. Sang humain total
Whole human blood
3. Numéro de référence:
Reference number:
4. Groupe sanguin:
Blood group:
5. Groupe Rh:
Rh group:
6. ml solution anticoagulante
anti-coagulant solution
..... g (glucose/l)
..... mole citrate disodique/l
disodium citrate/l
..... ml de sang
blood
7. Titre d'iso-hémolysines (déterminé)
Iso-haemolysin titre (determined)
(non déterminé)
(not determined)
8. Date de prélèvement:
Date of collection:
Date de péremption:
Date of expiry:

9. Conserver de 4 à 6°C.
Store at 4 to 6°C.

10. Ne pas utiliser en cas de signe visible quelconque d'altération.
Not to be used if there is any visible evidence of deterioration.

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SUBSTANCES OF HUMAN ORIGIN

ANNEXE 2 bis AU PROTOCOLE
ANNEX 2a TO THE PROTOCOL

CONSEIL DE L'EUROPE
COUNCIL OF EUROPE

ACCORD EUROPÉEN RELATIF À L'ÉCHANGE DE SUBSTANCES
THÉRAPEUTIQUES D'ORIGINE HUMAINE

EUROPEAN AGREEMENT ON THE EXCHANGE OF THERAPEUTIC
SUBSTANCES OF HUMAN ORIGIN

1. Nom et adresse du producteur:
Name and address of the producer:
2. Concentré de globules rouges humains
Human red cell concentrate
3. Numéro de référence:
Reference number:
4. Groupe sanguin:
Blood group:
5. Groupe Rh:
Rh group:
6. ml préparé à partir de ml de sang.
..... ml prepared from ml of blood.
7. Volume et composition de l'anti-coagulant utilisé:
Volume and composition of anti-coagulant used:
8. Date de prélèvement:
Date of collection:
Date de préparation:
Date of preparation:
Date de péremption:
Date of expiry:
9. Conserver de 2 à 6°C.
Store at 2 to 6°C.
10. Soluté artificiel ajouté volume:
Artificial aqueous solution added composition:

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SUBSTANCES OF HUMAN ORIGIN

ANNEXE 3 AU PROTOCOLE
ANNEX 3 TO THE PROTOCOL

CONSEIL DE L'EUROPE
COUNCIL OF EUROPE

ACCORD EUROPÉEN RELATIF À L'ÉCHANGE DE SUBSTANCES
THÉRAPEUTIQUES D'ORIGINE HUMAINE

EUROPEAN AGREEMENT ON THE EXCHANGE OF THERAPEUTIC
SUBSTANCES OF HUMAN ORIGIN

1. Nom et adresse du producteur:
 - Name and address of the producer:
 2. Plasma humain desséché:
Dried human plasma:
 3. Numéro de référence:
 - Reference number:
 4. Reconstituer avec ml d'eau distillée, stérile et apyrogène.
Reconstitute with ml sterile, pyrogen-free, distilled water.
 5. Le plasma reconstitué contient:
The reconstituted plasma contains:
 - g glucose/l
 - mole citrate disodique/l
disodium citrate/l
 - g/l concentration de protéines (au moins)
protein concentration (at least)
 6. Nombre de prélèvements individuels dans le mélange:
 - Number of individual donations in pool:
 7. Date de préparation:
 - Date of preparation:
 - Date de péremption:
 - Date of expiry:
8. Protéger de la lumière et conserver à une température inférieure à 20 °C.
Store, protected from light, below 20 °C.
 9. À utiliser immédiatement après la reconstitution.
To be used immediately after reconstitution.

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SUBSTANCES OF HUMAN ORIGIN

ANNEXE 4 AU PROTOCOLE
ANNEX 4 TO THE PROTOCOL

CONSEIL DE L'EUROPE
COUNCIL OF EUROPE

ACCORD EUROPÉEN RELATIF À L'ÉCHANGE DE SUBSTANCES
THÉRAPEUTIQUES D'ORIGINE HUMAINE

EUROPEAN AGREEMENT ON THE EXCHANGE OF THERAPEUTIC
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1. Nom et adresse du producteur:
- Name and address of the producer:
2. Albumine humaine desséchée
Dried human albumin
3. Numéro du lot:
- Batch number:
4. Albumine:
- Albumin: g
- Stabilisateur: nature, g/l (en solution reconstituée)
Stabilizer: (in reconstituted solution)
- Sodium mmol/g (d'albumine)
(albumin)
5. Date de préparation:
- Date of preparation:
- Date de péremption:
- Date of expiry:
6. Reconstituer avec ml d'eau distillée, stérile et apyrogène.
Reconstituted with ml sterile, pyrogen-free, distilled water.

7. Protéger de la lumière et conserver à une température inférieure à 20°C.
Store, protected from light, below 20°C.
8. À injecter immédiatement après reconstitution.
To be used immediately after reconstitution.

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SUBSTANCES OF HUMAN ORIGIN****ANNEXE 4 (suite 1)
ANNEX 4 (continued 1)****CONSEIL DE L'EUROPE
COUNCIL OF EUROPE****ACCORD EUROPÉEN RELATIF À L'ÉCHANGE DE SUBSTANCES
THÉRAPEUTIQUES D'ORIGINE HUMAINE****EUROPEAN AGREEMENT ON THE EXCHANGE OF THERAPEUTIC
SUBSTANCES OF HUMAN ORIGIN**

1. **Nom et adresse du producteur:**
Name and address of the producer:
2. **Solution d'albumine humaine** ml
Human albumin solution
3. **Numéro du lot:**
Batch number:
4. **Albumine:** g/l
Albumin:
Stabilisateur: nature g/l
Stabilizer:
Sodium: mmol/g (d'albumine)
(albumin)
5. **Date de préparation:**
Date of preparation:
Date de péremption:
Date of expiry:

- | |
|---|
| <ol style="list-style-type: none">6. Protéger de la lumière et conserver de 4 à 6°C.
Store, protected from light, at 4 to 6°C.7. À injecter seulement si le liquide est clair et sans dépôt.
Not to be used unless clear and free from deposits. |
|---|

**COUNCIL DECISION 87/67/EEC: EUROPEAN AGREEMENT ON THE EXCHANGE OF THERAPEUTIC
SUBSTANCES OF HUMAN ORIGIN**

ANNEXE 4 (suite 2)
ANNEX 4 (continued 2)

CONSEIL DE L'EUROPE
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**ACCORD EUROPÉEN RELATIF À L'ÉCHANGE DE SUBSTANCES
THÉRAPEUTIQUES D'ORIGINE HUMAINE**

**EUROPEAN AGREEMENT ON THE EXCHANGE OF THERAPEUTIC
SUBSTANCES OF HUMAN ORIGIN**

1. Nom et adresse du producteur:
Name and address of the producer:
2. Solution stable de protéines plasmatiques humaines: ml
Plasma protein fraction:
3. Numéro du lot:
Batch number:
4. Albumine: g/l
Albumin:
Stabilisateur: nature, g/l
Stabilizer:
Sodium: mmol/l
5. Date de préparation:
Date of preparation:
Date de péremption:
Date of expiry:

- | |
|---|
| <ol style="list-style-type: none">6. Protéger de la lumière et conserver de 4 à 6°C.
Store, protected from light, at 4 to 6°C.7. À injecter seulement si le liquide est clair et sans dépôt.
Not to be used unless clear and free from deposits. |
|---|

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ANNEXE 5 AU PROTOCOLE
ANNEX 5 TO THE PROTOCOL

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1. Nom et adresse du producteur:

Name and address of the producer:

2. Immunoglobuline humaine normale
Human normal immunoglobulin

3. Numéro du lot:

Batch number:

4. Protéines totales: g/l
Total protein:

Autres substances ajoutées: nature g/l
Other material introduced:

Volume total: ml
Total volume:

5. Date de préparation:

Date of preparation:

Date de péremption:

Date of expiry:

6. Protéger de la lumière et conserver de 4° à 6°C.
Store, protected from light, at 4 to 6°C.

7. Ne pas injecter par voie intraveineuse.
Not for intravenous injection.

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SUBSTANCES OF HUMAN ORIGIN****ANNEXE 6 AU PROTOCOLE
ANNEX 6 TO THE PROTOCOL****CONSEIL DE L'EUROPE
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SUBSTANCES OF HUMAN ORIGIN**

1. Nom et adresse du producteur:
Name and address of the producer:
 2. Fibrinogène humain desséché
Dried human fibrinogen
 3. Numéro du lot:
Batch number:
 4. Protéine coagulable: g
Clottable protein: g

Autres substances ajoutées: nature g/l de la solution reconstituée.
Other material introduced: g/l reconstituted solution.
 5. Date de préparation:
Date of preparation:

Date de péremption:
Date of expiry:
 6. Reconstituer avec ml d'eau distillée, stérile et apyrogène.
Reconstitute with ml sterile, pyrogen-free, distilled water.
 7. Nombre de prélèvements individuels dans le mélange:
Number of individual donations in pool:
8. Protéger de la lumière et conserver à une température inférieure à 20°C.
Store, protected from light, below 20°C.
 9. À injecter immédiatement après la reconstitution.
To be used immediately after reconstitution.

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ANNEXE 7 AU PROTOCOLE
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EUROPEAN AGREEMENT ON THE EXCHANGE OF THERAPEUTIC SUBSTANCES OF HUMAN ORIGIN

- 1. Nom et adresse du producteur:
Name and address of the producer:
2. Facteur VIII de coagulation humain congelé ou Facteur VIII de coagulation humain desséché
Frozen human coagulation factor VIII or Dried human coagulation factor VIII
Méthode de préparation:
Method of preparation:
3. Numéro du lot:
Batch number:
4. Quantité minimale de facteur VIII, quantité de protéines totales, nature et quantité de toute substance ajoutée:
Minimum quantity of factor VIII, quantity of total proteins, nature and quantity of any added substance:
5. Nature et volume du solvant:
Nature and volume of solvent:
6. Nombre de donneurs par lot:
Number of donors per batch:

7. Titre des hémagglutinines non supérieur à 1 : 32 ou Groupe sanguin AB0
Haemagglutinin titre not greater than 1 : 32 or AB0 blood group

- 8. Date de préparation:
Date of preparation:
9. Date de péremption:
Date of expiry:

10. Protéger de la lumière et conserver congelé à une température inférieure à -30°C ou desséché à une température inférieure à 5°C.
Store, protected from light and frozen at a temperature below -30°C or in the dry state at a temperature below 5°C.
11. Après reconstitution du produit, injecter immédiatement par voie intraveineuse ou au plus tard après 3 heures de conservation à 20°C.
After reconstitution of the product, inject intravenously, immediately or at the latest after three hours of storage at 20°C.

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ANNEX 8 TO THE PROTOCOL****CONSEIL DE L'EUROPE
COUNCIL OF EUROPE****ACCORD EUROPÉEN RELATIF À L'ÉCHANGE DE SUBSTANCES
THÉRAPEUTIQUES D'ORIGINE HUMAINE****EUROPEAN AGREEMENT ON THE EXCHANGE OF THERAPEUTIC
SUBSTANCES OF HUMAN ORIGIN**

1. Nom et adresse du producteur:
.....
Name and address of the producer:
.....
2. Facteur IX de coagulation humain desséché:
Autres facteurs de coagulation présents:
Dried human coagulation factor IX:
Other blood coagulation factors present:
Méthode de préparation:
Method of preparation:
3. Numéro du lot:
Batch number:
4. Quantité minimale de facteur IX, quantité de protéines totales, nature et quantité de toute substance ajoutée:
Minimum quantity of factor IX, quantity of total proteins, nature and quantity of any added substance:
5. Nature et volume du solvant:
Nature and volume of solvent:
6. Nombre de donneurs par lot:
Number of donors per batch:
7. Date de préparation:
Date of preparation:
8. Date de péremption:
Date of expiry:

- | |
|---|
| <ol style="list-style-type: none">9. Protéger de la lumière et conserver à une température inférieure à 5°C.
Store, protected from light, at a temperature below 5°C.10. Après reconstitution du produit, injecter immédiatement par voie intraveineuse.
After reconstitution of the product, inject immediately by the intravenous route. |
|---|

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ANNEXE 9 AU PROTOCOLE
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EUROPEAN AGREEMENT ON THE EXCHANGE OF THERAPEUTIC
SUBSTANCES OF HUMAN ORIGIN

1. Nom et adresse du producteur:

Name and address of the producer:

2. Eau distillée, stérile et apyrogène
Sterile, pyrogen-free distilled water

Pour la reconstitution du plasma humain desséché
de l'albumine humaine desséchée
du fibrinogène humain desséché
ou des facteurs VIII et IX humains de coagulation desséchés

For the reconstitution of dried human plasma
of dried human albumin
of dried human fibrinogen
or dried human coagulation factors VIII and IX

3. Quantité: ml
Quantity:

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*ANNEXE 10 AU PROTOCOLE
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1. Nom et adresse du producteur:
- Name and address of the producer:

2. Dispositif à injection
Giving-set

Dispositif pour l'administration du sang humain total, du plasma humain desséché reconstitué, de l'albumine humaine, des solutions stables de protéines plasmatiques humaines, du fibrinogène humain ou du facteur VIII de coagulation humaine congelé ou desséché ou du facteur IX de coagulation humaine desséché.

Giving-set for the administration of whole human blood, reconstituted dried human plasma, human albumin, human plasma protein fraction, human fibrinogen or of dried or frozen human coagulation factor VIII or dried human coagulation factor IX.

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ANNEX II TO THE PROTOCOL
COUNCIL OF EUROPE

EUROPEAN AGREEMENT ON THE EXCHANGE OF THERAPEUTIC
SUBSTANCES OF HUMAN ORIGIN

FREEDOM FROM TOXICITY OF PLASTIC BLOOD-TRANSFUSION EQUIPMENT

I. CHEMICAL TESTS

The tests are intended to be applied to plastic blood-transfusion equipment. This equipment consists of two main categories:

1. plastic containers for the collection, separation and storage of blood and blood products;
2. plastic sets for taking and giving blood.

The tests shall be carried out on the materials after they have been sterilized by the method to be used in the final sterilization of the equipment. These materials shall include:

1. the plastics used to make the containers;
2. the tubing used in the containers; and
3. the blood-taking and -giving sets.

The tests on containers shall be carried out before the containers are filled with anticoagulant solution. However, if the tests are carried out on containers which have been filled with anticoagulant solution, the limit tests in Section III on the anticoagulant solution itself shall be taken into account when evaluating the results of the tests on the container.

The manufacturer of the transfusion equipment is required to disclose to the appropriate health authority the detailed formulations of the plastic material or materials and other materials used in the manufacture of the equipment, the source of the components of the material or materials and their methods of manufacture (or alternatively, the compound reference numbers), details of manufacture of the equipment, the nature of any processing additives and adhesives and the method of sterilization. No change shall be permitted in any of the foregoing without prior submission to and approval of the appropriate health authority.

Each batch of raw material used in the manufacture of the equipment shall be identified by a batch number, which shall be recorded by the manufacturer of the equipment together with the identification numbers of all batches of transfusion equipment made from it and the results of all tests relevant to these batches.

Every practicable precaution must be taken to reduce the risk of adventitious contamination at each stage of the manufacturing process.

A. Preparation of extract and blank

- (a) A total test as described below requires 1 250 cm² plastic (total surface area, both sides, of a plastic sample in sheet form with surface area of 625 cm²). The sample — without any printing or label on it — should be cut into pieces of not more than 10 cm².

For tubing the length (L) in cm is calculated as follows:

$$L = \frac{1\,250}{3,14 (D_1 + D_2)}$$

Where:

D₁ = inner diameter in cm,

D₂ = outer diameter in cm.

The tubing should be cut lengthwise into sections measuring approximately 10 cm. For the extraction 10 ml of water is used per 50 cm² of surface area.

- (b) The pieces of plastic film or tubing should be placed in a container of borosilicate glass with 250 ml pyrogen-free distilled water obtained from an efficient still having glass condensation surfaces and collecting tubes⁽¹⁾. The opening of the container is covered with an inverted beaker and the container is then heated in saturated steam at 110°C for 30 minutes (autoclaving) and then quickly cooled to room temperature and the volume adjusted to 250 ml with pyrogen-free distilled water. It is of no significance if the plastic specimens tend to stick together slightly.

Heat-sensitive plastic material, instead of being heated in an autoclave, may be heated at 70°C for 72 hours.

A blank preparation is made in a corresponding manner omitting the plastic.

⁽¹⁾ If the plastic has been in contact with an anticoagulant solution, the pieces should first be placed in a similar container with cold distilled water (100 ml) and shaken several times. This should be repeated once.

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B. Tests on the extract

1. Oxidizable matter

To 20 ml of the extract in an Erlenmeyer flask of borosilicate glass add 20 ml of 2 millimole potassium permanganate solution per litre and 1,0 ml of 1 mole sulphuric acid per litre and boil the mixture for three minutes. Cool the solution rapidly and add 0,1 g of potassium iodide and five drops of starch solution. Titrate with a solution containing 10 millimole sodium thiosulphate per litre. At the same time carry out a blank titration. The difference in the volume of thiosulphate used in the two titrations does not exceed 2,00 ml of a solution containing 10 millimole sodium thiosulphate per litre.

2. Chloride

The extract complies with a suitable limit test for chloride equivalent to not more than 11,2 µmole chloride per litre.

3. Ammonia

The extract complies with a suitable limit test for ammonia equivalent to not more than 120 µmole NH₃ per litre.

4. Phosphoric acid — phosphate

The extract complies with the limit test for phosphate.

Limit test for phosphate

Evaporate 25 ml of the extract almost to dryness in a Kjeldahl flask, cool the residue, add two drops sulphuric acid and 1 ml nitric acid, heat the mixture until white fumes appear, then cool. Add one drop of perchloric acid and heat gently for half an hour. Cool the residue and add water to 25 ml. Transfer 10 ml of the solution to a 25 ml titration flask, add 8 ml ammonium molybdate-sulphuric acid solution and 2 ml of freshly prepared solution of ascorbic acid, having a concentration of 100 g/l. Heat on a water bath at 50°C for 30 minutes, cool and dilute the mixture to 25 ml. The green or blue colour of the solution is not more intense than that obtained by treating 25 ml of the blank solution in the same manner.

5. Acidity or alkalinity

10 ml of the extract is not coloured red on the addition of two drops of phenolphthalein solution and requires not more than 0,4 ml solution containing 10 millimole sodium hydroxide per litre to produce a red colour. After removal of the colour by the addition of 0,08 ml solution containing 10 millimole hydrochloric acid per litre, the addition of five drops of methyl red solution produces a red or orange-red colour.

6. Residue on evaporation

Evaporate 100 ml of the extract to dryness on a water bath and dry at 105°C to constant weight. The residue weighs not more than 5,0 mg.

7. Clarity and colour

The extract when viewed through a thickness of 5 cm is clear and colourless when compared with the blank.

8. Taste and smell

The extract compared with the blank is odourless and tasteless.

9. Special elements

The extract complies with suitable limit tests for:

(i) any of the following elements: arsenic, chromium, copper, lead, silicon, silver and tin, equivalent to 1 µg/g;

(ii) cadmium, equivalent to 0,1 µg/g.

10. Residue on ignition

1,0 g of the plastic material when ignited to constant weight leaves not more than 1 mg of residue.

11. Heavy metals

Dissolve the residue on ignition in the minimum quantity of a solution of 2 mole hydrochloric acid per litre, heating if necessary. Carry out a suitable limit test for heavy metals. The plastic material complies with a limit not exceeding 5 micrograms per gram as calculated as Pb.

II. BIOLOGICAL TESTS

1. A test for undue toxicity shall be carried out in the initial evaluation of plastic formulations intended for the fabrication of containers and taking- and giving-sets, using extract A, and on each new batch of materials of the approved formulations, using extract B, by the procedure specified in the national pharmacopoeia or some other method approved by the national control authority. (Extracts A and B are defined in the note below.)

2. A test for freedom from pyrogens shall be carried out in the initial evaluation of plastic formulations intended for the fabrication of containers and taking- and giving-sets, using extract A, and on each new batch of materials of the approved formulation, using extract C, and in the routine control of containers and taking- and giving-sets, using extract C, by the procedure specified in the national pharmacopoeia or some other method approved by the national control authority.

The incidence of pyrogen testing, using extract C, shall be decided by the national control authority. (Extracts A and C are defined in the note below.)

3. A test for haemolytic effects in buffered systems shall be performed in the initial evaluation of plastic formulations intended for the fabrication of containers and taking- and giving-sets and on each new batch of materials of the approved formulations using the extract described in para-

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graph I. A above. (For method and acceptable limit, see Appendix to the present Annex.)

4. A test for the *in vivo* survival of red cells shall be carried out in the initial evaluation of plastic formulations intended for the fabrication of containers for blood. If any change is made in the agreed formulation, the test shall be repeated. (For suggested methods and acceptable limit, see Appendix to the present Annex.)

Note:

Extract A

is prepared by adding to the extract described in I. A above pyrogen-free sodium chloride to a final concentration of 9 grams per litre.

Extract B:

Transfusion set. Fill a transfusion set as completely as possible with sterile pyrogen-free solution containing 9 grams sodium chloride per litre, clamp the ends securely and immerse the filled set completely for one hour in water maintained at 85°C.

Plastic container. If the container is filled with anti-coagulant solution it should be emptied and rinsed twice with 250-ml portions of sterile pyrogen-free distilled water at a temperature of 20°C. Fill the container with 100 ml sterile pyrogen-free solution containing 9 grams sodium chloride per litre, close it securely and immerse it for one hour in a horizontal position in water maintained at 85°C. Collect the contents of the container.

Extract C:

Transfusion set. Pass 40-ml portions of sterile pyrogen-free sodium chloride solution of a concentration of 9 grams per litre, at room temperature through not less than 10 transfusion sets at a flow rate of approximately 10 ml per minute and pool the effluents. Test the solution obtained.

Plastic container. Empty. Pass 100-ml portions of sterile pyrogen-free solution containing 9,0 grams sodium chloride per litre, at room temperature through the collecting tubes of not less than four plastic containers, allow to remain in the containers for 10 minutes and pool the effluent by discharging through the transfer tubes. Test the solution obtained.

Plastic container with anticoagulant (See paragraph III).

III. REQUIREMENTS FOR ANTICOAGULANT SOLUTION IN PLASTICS CONTAINERS

Each container shall contain the quantity and formulation of anticoagulant solution indicated on the label for the volume of blood to be collected.

The anticoagulant solution and/or the ingredients used in its preparation shall satisfy the requirements of the national pharmacopoeia of the country concerned.

The anticoagulant solution shall satisfy the requirements of the national pharmacopoeia of the country concerned with regard to limits for heavy metals, the absence of particulate matter, freedom from toxicity and pyrogenicity.

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Appendix

BIOLOGICAL TEST: LIMITS AND METHODS

A. Test for undue toxicity

(See Item II, 1 of Annex above): limit as specified in national pharmacopoeia.

B. Test for freedom from pyrogens

(See Item II, 2 of Annex above): limit as specified in national pharmacopoeia.

C. Test for haemolytic effects in buffered systems

(See Item II, 3 of Annex above):

(a) Limit:

A salt solution equivalent to a solution containing 5,0 grams NaCl per litre, in so far as electrolyte osmotic action is concerned, shall not produce a haemolysis value higher than 10% and a salt solution of 4,0 grams per litre shall not differ by more than 10% in haemolysis value from that caused by the corresponding control solution.

(b) Method:

From the primary buffer stock solution for haemolysis three solutions are prepared: 30 ml buffer stock solution and 10 ml water (solution a_0), 30 ml buffer stock solution and 20 ml water (solution b_0) and 15 ml buffer stock solution and 85 ml water (solution c_0).

To each of three centrifuge tubes (1, 2 and 3), 1,40 ml extract is added. To tube 1 is added 0,10 ml a_0 , to tube 2, 0,10 ml b_0 and to tube 3, 0,10 ml c_0 , thus obtaining salt solutions equivalent to solutions containing 5,0 (tube 1), 4,0 (tube 2) and 1,0 grams NaCl per litre (tube 3) in so far as electrolyte osmotic action is concerned. To each tube is added 20 μ l fresh, well mixed heparinized human blood. The tubes are put into a water bath at 30°C (\pm 1°C) for 40 minutes. Then three solutions containing 3,0 ml a_0 and 12,0 ml water (solution a_1), 4,0 ml b_0 and 11,0 ml water (solution b_1), and 4,75 ml b_0 and 10,25 ml water (solution γ_1) are prepared.

To the first tube is added 1,50 ml of a_1 , to the second 1,50 ml of b_1 and to the third 1,50 ml of γ_1 . The tubes are centrifuged for five minutes at 2 000 to 2 500 rpm in a swing-out centrifuge. Concurrently, control solutions, in which the extract is replaced with water, are prepared for each of the concentrations.

The extinction at 540 nm of the liquid layer is measured. Buffer stock solution for haemolysis is used as

blank. The haemolysis value in per cent is calculated according to the following formula:

$$\frac{E_{\text{exp}} \times 100}{E_{100\%}}$$

where

$E_{100\%}$ = extinction for the solution containing an equivalent of 1,0 grams salt per litre

and

E_{exp} = extinction for the solutions containing an equivalent of 4,0 and 5,0 grams salt per litre respectively

Buffer stock solution for haemolysis

90,0 g sodium chloride, 13,7 g anhydrous disodium phosphate and 1,90 g anhydrous monosodium phosphate are dissolved in distilled water and made up to 1 000,0 ml.

D. Test for the *in vivo* survival of red cells

(See Item II, 4 of Annex above):

(a) Limit:

Of the erythrocytes on whole human blood with ACD anticoagulant, which has been stored for 21 days at 4 to 6°C, at least 70% shall have a post-transfusion survival time of 24 hours. This can be determined according to one of the methods proposed in (b) below.

(b) Suggested methods:

1. Method of ISO/TC/76/WGD/3, App. E.
2. Ashby Technique — Ashby, W. The determination of the length of life of transfused blood corpuscles in man.
J. Exp. Med. 29: 267—82, 1919.
Young, L. E., Platzer, R. F., and Rafferty, J. A. Differential agglutination of human erythrocytes.
J. Lab. Clin. Med. 32: 489—501, 1947.
3. The Gibson-Scheitlin method — Gibson, J. G. and Scheitlin, W. A. A method employing radio-active chromium for assaying the viability of human erythrocytes returned to the circulation after refrigerated storage.
J. Lab. Clin. Med. 46: 679—88, 1955.
4. The Strumia method — Strumia, M. M., Taylor, L., Sample A. B., Colwell, L. S. and Dugan, A. Uses

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and limitations of survival studies of erythrocytes tagged with Cr 51.

Blood 10: 429—40, 1955.

5. Cr⁵¹ — I¹²⁵ technique — Button, L. N., Gibson, J. G. and Walter, C. W. Simultaneous determination

of the volume of red cells and plasma for survival studies of stored blood.

Transfusion 5: 143—48, 1965.

6. Recommended method for radioisotope red cell survival studies Brit. J. Haemat. 21: 241, 1971.

Done at Strasbourg, this 19th day of April 1982.

Franz ARASEK
Secretary-General

Certified a true copy of the sole original document in English and in French, deposited in the Archives of the Council of Europe.

Erik HARREMOES
Director of Legal Affairs of the Council of Europe

COUNCIL DECISION 87/67/EEC: EUROPEAN AGREEMENT ON THE EXCHANGE OF THERAPEUTIC SUBSTANCES OF HUMAN ORIGIN**ADDITIONAL PROTOCOL TO THE EUROPEAN AGREEMENT****on the exchange of therapeutic substances of human origin**

THE MEMBER STATES OF THE COUNCIL OF EUROPE,

Contracting Parties to the European Agreement of 15 December 1958 on the exchange of therapeutic substances of human origin (hereinafter called 'the Agreement'),

Having regard to the provisions of Article 5, paragraph 1, of the Agreement, according to which 'The Contracting Parties shall take all necessary measures to exempt from all import duties the therapeutic substances of human origin placed at their disposal by the other Parties';

Considering that so far as the Member States of the European Economic Community are concerned, the undertaking to grant this exemption falls within the competence of the Community, which possesses the necessary powers in this respect by virtue of the treaty which instituted it;

Considering therefore that for the purpose of the implementation of Article 5, paragraph 1, of the Agreement, it is necessary for the European Economic Community to be able to become a Contracting Party to the Agreement,

HAVE AGREED AS FOLLOWS:

Article 1

The European Economic Community may become a Contracting Party to the Agreement by signing it. In respect of the Community, the Agreement shall enter into force on the first day of the month following such signature.

Article 2

1. This Additional Protocol shall be open for acceptance by the Contracting Parties to the Agreement. It shall enter into force on the first day of the month following the date on which the last of the Contracting Parties has deposited its instrument of acceptance with the Secretary-General of the Council of Europe.

2. However, this Additional Protocol shall enter into force on the expiration of a period of two years from the date on which it has been opened for acceptance, unless one of the Contracting Parties has notified an objection to the entry into force. If such an objection has been notified, paragraph 1 of this Article shall apply.

Article 3

From the date of its entry into force, this Additional Protocol shall form an integral part of the Agreement. From that date, no State may become a Contracting Party to the Agreement without at the same time becoming a Contracting Party to the Additional Protocol.

Article 4

The Secretary-General of the Council of Europe shall notify the member States of the Council of Europe, any State having acceded to the Agreement and the European Economic Community of any acceptance or objection made under Article 2 and of the date of entry into force of this Additional Protocol in accordance with Article 2.

The Secretary-General shall also notify the European Economic Community of any act, notification or communication relating to the Agreement.

Done at Strasbourg, the 29th day of September 1982, in English and in French, and opened for acceptance the 1st day of January 1983. Both texts are equally authentic and shall be deposited in a single copy in the archives of the Council of Europe. The Secretary-General of the Council of Europe shall transmit certified copies to each member State of the Council of Europe, to any State invited to accede to the Agreement and to the European Economic Community.

COUNCIL DECISION 87/68/EEC: EUROPEAN AGREEMENT ON THE EXCHANGE OF BLOOD-GROUPING REAGENTS

COUNCIL DECISION

of 26 January 1987

accepting on behalf of the Community the European Agreement on the Exchange of Blood-grouping Reagents

(87/68/EEC)

- O.J. No L 37 of 7 February 1987, p. 30 -

COUNCIL DECISION 87/68/EEC: EUROPEAN AGREEMENT ON THE EXCHANGE OF BLOOD-GROUPING REAGENTS

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 28 thereof,

Having regard to the proposal from the Commission,

Whereas Article 5 (1) of the European Agreement on the Exchange of Blood-grouping Reagents provides that the Contracting Parties shall take all necessary measures to exempt from all import duties the blood-grouping reagents placed at their disposal by the other Parties;

Whereas any derogation from the Common Customs Tariff, whether autonomous or conventional, falls within the sole competence of the Community;

Whereas the entry into force of an Additional Protocol to the Agreement enabling the European Economic Community to become a Contracting Party to that Agreement allows the Community to exercise its competence in this matter; whereas the derogations provided for in the Agreement are already granted by Community rules of relief from customs duty;

Whereas the Community ought therefore to become a Contracting Party to the Agreement,

HAS DECIDED AS FOLLOWS:

Article 1

The European Agreement on the Exchange of Blood-grouping Reagents is hereby accepted on behalf of the European Economic Community.

The text of the Agreement is attached to this Decision.

Article 2

The President of the Council is hereby authorized to designate the persons empowered to sign the Agreement in order to bind the Community.

Done at Brussels, 26 January 1987.

*For the Council
The President*

L. TINDEMANS

COUNCIL DECISION 87/68/EEC: EUROPEAN AGREEMENT ON THE EXCHANGE OF BLOOD-GROUPING REAGENTS**EUROPEAN AGREEMENT
on the Exchange of Blood-grouping Reagents**

THE SIGNATORY GOVERNMENTS OF THE MEMBER STATES
OF THE COUNCIL OF EUROPE,

Considering that blood-grouping reagents are not available in unlimited quantities;

Considering that it is most desirable that member countries, in a spirit of European solidarity, should assist one another in the supply of these blood-grouping reagents, should the need arise;

Considering that such mutual assistance is only possible if the character and use of such blood-grouping reagents are subject to rules laid down jointly by the member countries and if the necessary import facilities and exemptions are granted,

HAVE AGREED AS FOLLOWS:

Article 1

For the purposes of this Agreement, the expression 'blood-grouping reagents' refers to reagents of human, animal and plant and other origin, used for blood-grouping and for the detection of blood incompatibilities.

Any Contracting Party may, by a declaration addressed to the Secretary-General of the Council of Europe, when signing this Agreement or depositing its instrument of ratification or approval, or accession, limit the application of this Agreement to blood-grouping reagents of human origin. This declaration may be withdrawn at any time, by notification addressed to the Secretary-General of the Council of Europe.

Article 2

The Contracting Parties undertake, provided that they have sufficient stocks for their own needs, to make blood-grouping reagents available to other Parties who are in urgent need of them and to charge only those costs of collection, processing and carriage of such substances and the cost (if any) of their purchase.

Article 3

Blood-grouping reagents shall be made available to the other Contracting Parties subject to the condition that no profit is made on them, that they shall be used solely for medical purposes and shall be delivered only to bodies designated by the Government concerned.

Article 4

The Contracting Parties shall certify that the provisions as laid down in the Protocol to this Agreement have been observed.

They shall also comply with any rules to which they have subscribed with regard to international standardization in this field.

All consignments of blood-grouping reagents shall be accompanied by a certificate to the effect that they were prepared in accordance with the specifications in the Protocol. This certificate shall be based on the model to be found in the Annex to the Protocol.

The Protocol and its Annex constitute an administrative arrangement and may be amended or supplemented by the Governments of the Parties to this Agreement.

Article 5

The Contracting Parties shall take all necessary measures to exempt from all import duties the blood-grouping reagents placed at their disposal by the other Parties.

They shall also take all necessary measures to provide for the speedy delivery of these substances, by the most direct route, to the consignees referred to in Article 3 of this Agreement.

COUNCIL DECISION 87/68/EEC: EUROPEAN AGREEMENT ON THE EXCHANGE OF BLOOD-GROUPING REAGENTS*Article 6*

The Contracting Parties shall forward to one another, through the Secretary-General of the Council of Europe, a list of the bodies empowered to issue certificates as provided in Article 4 of this Agreement.

They shall also forward a list of bodies empowered to distribute imported blood-grouping reagents. Wherever possible these bodies should be the same as those referred to in Article 6 of the European Agreement on the Exchange of Therapeutic Substances of Human Origin.

Article 7

The present Agreement shall be open to the signature of Members of the Council of Europe, who may become Parties to it either by:

- (a) signature without reservation in respect of ratification or approval; or
- (b) signature with reservation in respect of ratification or approval, followed by ratification or approval.

Instruments of ratification or approval shall be deposited with the Secretary-General of the Council of Europe.

Article 8

The present Agreement shall enter into force one month after the date on which three Members of the Council shall, in accordance with Article 7, have signed the Agreement without reservation in respect of ratification or approval or shall have ratified or approved it.

In the case of any Member of the Council who shall subsequently sign the Agreement without reservation in respect of ratification or approval or who shall ratify or approve it, the Agreement shall enter into force one month after the date of such signature or the date of deposit of the instrument of ratification or approval.

In witness whereof the undersigned, duly authorized thereto by their respective Governments, have signed the present Agreement.

Done at Strasbourg, this 14th day of May 1962, in English and French, both texts being equally authoritative, in a single copy which shall remain deposited in the archives of the Council of Europe. The Secretary-General shall transmit certified copies to each of the signatory and acceding Governments.

Article 9

After the entry into force of this Agreement, the Committee of Ministers of the Council of Europe may invite any non-member State to accede to the present Agreement. Such accession shall take effect one month after the date of deposit of the instrument of accession with the Secretary-General of the Council of Europe.

Article 10

The Secretary-General of the Council of Europe shall notify Members of the Council and acceding States:

- (a) of the date of entry into force of this Agreement and of the names of any Members who have signed without reservation in respect of ratification or approval or who have ratified or approved it;
- (b) of the deposit of any instrument of accession in accordance with Article 9;
- (c) of any declaration or notification received in accordance with the provisions of Article 1, paragraph 2;
- (d) of any notification received in accordance with Article 11 and its effective date;
- (e) of any amendment of the Protocol and of its Annex under Article 4, paragraph 4.

Article 11

The present Agreement shall remain in force indefinitely.

Any Contracting Party may terminate its own application of the Agreement by giving one year's notice to that effect to the Secretary-General of the Council of Europe.

COUNCIL DECISION 87/68/EEC: EUROPEAN AGREEMENT ON THE EXCHANGE OF BLOOD-GROUPING REAGENTS

PROTOCOL TO THE EUROPEAN AGREEMENT

on the Exchange of Blood-grouping Reagents

GENERAL PROVISIONS

1. Specificity

A blood-grouping⁽¹⁾ reagent must react with all blood samples tested which contain the antigen homologous to the antibody or other substance mentioned on the label.

When a reagent is used according to the technique recommended by the producer there must be no evidence of any of the following factors or phenomena:

- (a) haemolytic properties;
- (b) antibodies or other substances besides those mentioned on the label;
- (c) bacterial products liable to cause false positive or false negative reactions;
- (d) pseudo-agglutination through the formation of rouleaux;
- (e) prozone phenomena.

2. Potency

Titre is measured by making successive two-fold dilutions of the reagent under study in an appro-

priate medium. To each dilution is added an equal volume of a suspension of red corpuscles. The titre is the reciprocal of the figure representing the highest serum dilution in which a reaction occurs, the dilution being calculated without the inclusion of the volume of the corpuscular suspension in the total volume.

In the case of anti-A, anti-B and other reagents intended for use on slides, avidity is expressed by means of the time required for agglutination on a slide.

3. International Standards and International Units

International Standards have been established by the World Health Organization for anti-A and anti-B and incomplete anti-D blood-grouping reagents and are in process of being established for blood-grouping reagents of other specificities. An International Standard Preparation contains, by definition, a certain number of International Units per mg or ml and this definition is independent of the titres observed against particular red corpuscle preparations⁽²⁾.

(1) At the time of approving the present version of the Protocol and its Annexes, it was understood by the representatives of the Contracting Parties that when in the English text of the Agreement the expression 'blood incompatibilities' was mentioned, 'blood grouping incompatibilities' was implied.

It was also agreed that the expression 'blood-grouping' with a hyphen in the English text on the Agreement and of the Protocol should read as 'blood grouping' without a hyphen.

(2) The potency of blood-grouping reagents of most specificities is expressed as the agglutination titre observed in a dilution series, against a suspension of red cells. The titre indicates the dilution of reagent in the last mixture of the series which shows agglutination microscopically visible.

The potency of blood-grouping reagents for which International Standard Preparations exist (at present anti-A and anti-B and incomplete anti-D) can be expressed in International Units (see Bull. Wld. Hlth. Org. 1954, 10, 937, 941—1950, 3, 301) on the basis of the titration of the unknown reagent in comparison with the International Standard, or a national sub-standard.

The International Standard Preparations of blood-grouping sera are dispensed in ampoules containing dried human serum. When reconstituted to the volume of 1 ml, the anti-A and anti-B sera contain by definition 256 International Units per ml. They can be obtained free of charge, from the International Laboratory for Biological Standards of WHO, Statens Seruminstitut, Copenhagen.

The following table shows an example of a comparative titration of the International Standard anti-A Serum (S) and an 'unknown' anti-A reagent (U) against A₁ red corpuscles and A₂B red corpuscles.

	Serum S	Reagent U	Serum S	Reagent U
A ₁ corpuscles	1 : 512	1 : 128	256	64
A ₂ B corpuscles	1 : 32	1 : 16	256	128
	titres (observed)	titres (observed)	Units (by definition)	Units (by comparison)

COUNCIL DECISION 87/68/EEC: EUROPEAN AGREEMENT ON THE EXCHANGE OF BLOOD-GROUPING REAGENTS**4. Stability and expiry date**

Each reagent, when kept under the conditions of storage recommended by the manufacturer, should retain the requisite properties for at least one year.

The expiry date of a reagent in the liquid form as given on the label shall be not more than one year from the date of the last satisfactory potency test. The expiry date can be extended for further periods of one year by repetition of potency tests.

The expiry date of reagents in the dried form as given on the label shall be in accordance with evidence obtained from experiments on stability and shall be approved by the national control authorities.

5. Preservation

Blood-grouping reagents may be preserved in the liquid or dried state. Dried reagents shall be kept in an atmosphere of an inert gas or *in vacuo*, in the glass container in which they were dried and which shall be closed so as to exclude moisture. A dried reagent must not lose more than 0,5% of its weight when tested by further drying over phosphorus pentoxide at a pressure not exceeding 0,02 mm of mercury for 24 hours.

Reagents shall be prepared with aseptic precautions and shall be free from bacterial contamination. In order to prevent bacterial growth the competent national authority may decide that an antiseptic and/or antibiotic shall be added to the reagent (or to any solvent issued with dried reagents), provided that, in the presence of the added substance, the reagent still fulfils the requirements for specificity and potency.

Blood-grouping sera of human origin must contain at least 2,5 mg of protein nitrogen per ml of liquid or reconstituted serum.

Reagents whether in the liquid state or after reconstitution should be transparent and should not contain any sediment, gel or visible particles.

6. Coloration

Blood-grouping reagents for international exchanges should preferably not be artificially coloured at least until an international agreement is reached on a uniform system. Any added colouring matter must not interfere with the specific reaction.

7. Dispensing and volume

Blood-grouping reagents shall be dispensed in such a way and in such volumes that the reagent in one container is sufficient for the performance of tests

with positive and negative control corpuscles in addition to the performance of tests with the unknown corpuscles. The volume in one container shall be such that the contents can if necessary be used for the performance of the appropriate tests for potency described in this Protocol.

8. Records and samples

Written records shall be kept by the producing laboratory of all steps in the production and control of blood-grouping reagents. Adequate samples of all reagents issued shall be retained by the laboratory until it can be reasonably assumed that the batch is no longer in use.

9. Classification of reagents

Reagents used for blood-grouping may contain substances of human, animal, vegetable (or mineral) origin, of which some constitute the active principle and others are adjuvants for enhancing the activity or maintaining the stability of the reagent.

For technical reasons these reagents have been divided into three categories according to the origin of their active principle. This does not mean that reagents of human origin contain exclusively substances of human origin or that animal or vegetable reagents cannot contain substances of human origin.

10. Labels, leaflets and certificates

A label printed in English and French, in black on white paper, shall be affixed to each final container and shall contain the following information:

1. Name and address of producer;
2. Name of the reagent as it appears in the heading of the relevant specification;
3. Name and amount of antiseptic and/or antibiotic, if present, or indication of absence;
4. The volume or, where the reagent is dried, the volume and composition of the fluid needed for reconstitution;
5. Expiry date;
6. Batch number.

Moreover, this label or the label of the carton enclosing several final containers, or the leaflet accompanying the containers, shall contain the following information:

1. Full name and address of producer;
2. Name of the reagent as it appears in the heading of the relevant specification;

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3. The volume, or, where the reagent is dried, the volume and composition of the fluid needed for reconstitution;
4. Date of last potency test;
5. Expiry date (if any);
6. Batch number;
7. Adequate description of the method of use recommended by the producer;
8. Conditions of storage of unopened ampoules and precautions to be taken after opening;
9. Exact composition, including antiseptic and/or antibiotic if any;
10. Statement whether the product contains or does not contain material of human origin.

Each consignment shall be accompanied by a certificate as provided in Article 4 of the Agreement and the Annex to the present Protocol. Examples of labels and leaflets are attached to the present Protocol.

SPECIFIC PROVISIONS

A. BLOOD-GROUPING SERA OF HUMAN ORIGIN

(a) SERA OF HUMAN ORIGIN FOR ABO GROUPING

(i) Anti-A blood-grouping serum (human)

Anti-A serum is derived from the blood of selected group B persons, who may or may not have been immunized by group A red corpuscles or group A specific substance. Anti-A serum agglutinates human red corpuscles containing A antigen, i.e. those of blood groups A and AB, including sub-groups A₁, A₂, A₁B and A₂B, and does not agglutinate human red corpuscles which do not contain A antigen, i.e. those of blood groups O and B.

Potency

Titration

An anti-A serum shall be titrated separately against suspensions of A₁, A₂, and A₂B corpuscles, in parallel with the reconstituted but undiluted International Standard Preparation of anti-A blood-grouping serum or an equivalent reference preparation. The potency of the serum shall in each case be not less than 64 International Units per ml.

Determination of avidity

When anti-A serum is mixed on a slide with an equal volume of a suspension of A₁, A₂ and A₂B cells with a volume fraction of 0,05 to 0,1, agglutination of each suspension should first appear in not more than twice the time taken when the same test is performed with the reconstituted but undiluted International Standard Preparation of anti-A blood-grouping serum or with a reference standard of equivalent avidity.

(ii) Anti-B blood-grouping serum (human)

Anti-B serum is derived from the blood of selected group A persons, who may or may not have been immunized by group B red corpuscles or group B specific substance. Anti-B serum agglutinates human red corpuscles containing B antigen, i.e. those of blood groups B and AB, and does not agglutinate human red corpuscles which do not contain B antigen, i.e. those of blood groups O and A.

Potency

Titration

An anti-B serum shall be titrated against a suspension of group B corpuscles in parallel with the reconstituted but undiluted International Standard Preparation of anti-B blood-grouping serum or an equivalent reference preparation. The potency of the serum shall be not less than 64 International Units per ml.

Determination of avidity

When anti-B serum is mixed on a slide with an equal volume of a suspension of B cells with a volume fraction of 0,05 to 0,1, agglutination should first appear in not more than twice the time taken when the same test is performed with the reconstituted but undiluted International Standard Preparation of anti-B blood-grouping serum or with reference standard of equivalent avidity.

(iii) Anti-A + Anti-B (group O) blood-grouping serum (human)

Anti-A + anti-B (group O) serum is derived from the blood of selected group O persons who

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may or may not have been immunized by group A and group B red corpuscles or group A and group B specific substances. Anti-A + anti-B (group 0) serum agglutinates human red corpuscles containing A or B agglutinogens or both, i.e. those of group A including subgroups A_1 and A_2 , group B and group AB including subgroups A_1B and A_2B , and does not agglutinate human red corpuscles which do not contain A or B agglutinogens, i.e. those of group 0. It agglutinates human red corpuscles containing the A_x (A_y or A_o) antigen (which are not, in general, agglutinated by anti-A serum derived from group B donors).

Potency

Titration

An anti-A + anti-B (group 0) serum shall be titrated separately against suspensions of A_1 and A_2 corpuscles in parallel with the reconstituted but undiluted International Standard Preparation of anti-A blood-grouping serum or an equivalent standard preparation. It shall also be titrated against a suspension of group B corpuscles in parallel with the reconstituted but undiluted International Standard Preparation of anti-B blood grouping serum or an equivalent standard preparation.

The potency of the serum shall in every case be not less than 64 International Units per ml.

Anti-A + anti-B (group 0) blood-grouping serum used undiluted shall also give readily detectable agglutination of group A_x (A_y or A_o) corpuscles.

Determination of avidity

When anti-A + anti-B (group 0) serum is mixed on a slide with equal volumes of suspensions of A_1 and A_2 cells with a volume fraction of 0,05 to 0,1, agglutination shall first appear in not more than twice the time taken when the same tests are performed with the reconstituted but undiluted International Standard Preparation of anti-A blood-grouping serum or with a reference standard of equivalent avidity. When anti-A + anti-B (group 0) serum is mixed on a slide with an equal volume of a suspension of B cells with a volume fraction of 0,05 to 0,1, agglutination shall first appear in not more than twice the time taken when the same test is performed with the reconstituted but undiluted International Standard Preparation of anti-B blood-grouping serum or a reference preparation of equivalent avidity. When anti-A + anti-

B (group 0) serum is mixed on a slide with an equal volume of a suspension of A_x (A_y or A_o) cells with a volume fraction of 0,05 to 0,1, agglutination shall first appear in not more than five minutes at a temperature between 18 and 25°C.

(b) SERA OF HUMAN ORIGIN FOR Rh GROUPING

Anti-Rh blood-grouping sera, whatever their specificity, may be of either of two varieties differing in the conditions under which agglutination of homologous corpuscles is obtained. Certain sera commonly known as 'complete' agglutinate corpuscles suspended in saline. With others, commonly known as 'incomplete', agglutination can only be obtained in the presence of certain colloids such as bovine albumin or by means of other special techniques. The sera should be used under the conditions specified by the laboratory preparing them.

Some 'incomplete' sera will also agglutinate homologous red corpuscles suspended in their own serum or plasma on slides.

The following requirements of potency for Rh grouping sera may need to be revised when International Standard Preparations become available.

(i) Anti-D (anti-Rh_o) blood-grouping serum (human)

Anti-D serum is derived from the blood of one or more persons immunized by the D antigen of the Rh system. It reacts with human red corpuscles containing the D antigen, but not with human red corpuscles which do not contain the D antigen.

Potency

Titration

'Complete' anti-D sera shall have a titre of not less than 32 against CcDee cells in a solution containing 9 grams sodium chloride per litre.

An 'incomplete' anti-D serum shall be titrated against CcDee corpuscles in parallel with the reconstituted but undiluted International Standard Preparation of Incomplete Anti-D (anti-Rh_o) or an equivalent reference preparation. It shall have a potency of not less than 32 International Units. Besides reacting with all red corpuscles containing the D antigen, the serum should, as far as possible, react with corpuscles containing the D^u antigen.

Determination of avidity

Anti-D sera intended for use in the slide test of Diamond and Abelson should, when mixed on

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a slide with an equal volume of a 40 to 50% suspension of CcDde corpuscles at approximately 40°C, show visible agglutination within 30 seconds, and agglutination should be complete within 120 seconds.

(ii) **Anti-C (anti Rh) blood-grouping serum (human)**

Anti-C serum is derived from the blood of one or more persons immunized by the C agglutigen of the Rh system. It agglutinates suspensions of human red corpuscles containing the C antigen, but not with human red corpuscles which do not contain the C antigen. In this connection the C antigen is regarded as including the C^w antigen.

Most diagnostic anti-C sera contain 'complete' anti-C together with 'incomplete' anti-D. These sera are therefore specific for the C antigen only when the cells under test are suspended in a solution containing 9 grams sodium chloride per litre.

Potency

Titration

Anti-C sera ('complete' or 'incomplete') should have a titre of not less than 8 against CcDde corpuscles.

Determination of avidity

Anti-C sera intended for use in the slide test of Diamond and Abelson (and which must not contain any form of anti-D) should, when mixed on a slide with an equal volume of a suspension of CcDde cells with a volume fraction of 0,4 to 0,5, at approximately 40°C, show visible agglutination within 30 seconds, and agglutination should be complete within 120 seconds.

(iii) **Anti-E (anti-rh^o) blood-grouping serum (human)**

Anti-E serum is derived from the blood of one or more persons immunized by the E antigen of

the Rh system. It reacts with human red corpuscles containing the E antigen.

Potency

Titration

Anti-E sera ('complete' or 'incomplete') should have a titre of not less than 8 against cDdEe corpuscles.

Determination of avidity

Anti-E sera intended for use in the slide test of Diamond and Abelson (and which must contain any form of anti-D) should, when mixed on a slide with an equal volume of a suspension of cDdEe cells with a volume fraction of 0,4 to 0,5, at approximately 40°C, show visible agglutination within 30 seconds, and agglutination should be complete within 120 seconds.

(iv) **Anti-D + C (anti-Rh_orh) blood-grouping serum (human)**

Anti-D + E (anti-Rh_orh^o) blood-grouping serum (human)

Sera of specificity anti-D + C and of specificity anti-D + E may be obtained directly from the blood of immunized individuals or may be prepared by mixing anti-D with anti-C or anti-E serum. In a given serum both antibodies must be simultaneously active under the conditions of reaction specified by the producer. Each serum must react with all types of red corpuscles which would react with either of the component antibodies, and must fail to react with red corpuscles which contain neither the C nor D antigen in the case of anti-D + C and neither D nor E antigen in the case of anti-D + E. The titres should not be less than those specified for the component antibodies, but in the case of anti-D + C (which is a frequent combination in the serum of immunized persons) it is desirable that the anti-C titre should be not less than 32 and in the case of anti-D + E it is desirable that the anti-E titre should be not less than 8. Where a serum is intended for use in the slide test of Diamond and Abelson, the times of agglutination for all reacting types of red corpuscles should be not less than those specified for the component antibodies.

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B. REAGENTS OF NON-HUMAN ORIGIN

(a) SERA OF ANIMAL ORIGIN

(i) Anti-A blood-grouping serum (animal)

Anti-A serum is derived from the blood of animals which may or may not have been immunized by group A red corpuscles or group A specific substances. Anti-A serum agglutinates human red corpuscles containing A antigen, i.e. those of blood groups A and AB, including sub-groups A₁, A₂, A₁B and A₂B, and does not agglutinate human red corpuscles which do not contain A antigen, i.e. those of blood groups O and B.

Potency

Titration

An anti-A serum shall be titrated separately against suspensions of A₁, A₂, and A₂B red corpuscles, in parallel with the reconstituted but undiluted International Standard Preparation of anti-A blood-grouping serum or an equivalent reference preparation (1). The potency of the serum shall in each case be not less than 64 International Units per ml.

Determination of avidity

When anti-A serum is mixed on a slide with an equal volume of a suspension of A₁, A₂ and A₂B cells with a volume fraction of 0,05 to 0,1, agglutination of each suspension shall in each case first appear in not more than twice the time taken when the same test is performed with the reconstituted but undiluted International Standard Preparation of anti-A blood-grouping serum or with a reference standard of equivalent avidity.

(ii) Anti-B blood-grouping serum (animal)

Anti-B serum is derived from the blood of animals which may or may not have been immunized by group B red corpuscles or group B specific substances. Anti-B serum agglutinates human red corpuscles containing B antigen, i.e. those of blood groups B and AB, and does not agglutinate human red corpuscles which do not contain B antigen, i.e. those of blood groups O and A.

(1) The International Standard Preparation is of human origin; an equivalent reference preparation, if used, may be of human or non-human origin.

Potency

Titration

An anti-B serum shall be titrated against a suspension of group B corpuscles in parallel with the reconstituted but undiluted International Standard Preparation of anti-B blood-grouping serum or an equivalent reference preparation (1). The potency of the serum shall be not less than 64 International Units per ml.

Determination of avidity

When anti-B serum is mixed on a slide with an equal volume of a suspension of B cells with a volume fraction of 0,05 to 0,1, agglutination shall first appear in not more than twice the time taken when the same test is performed with the reconstituted but undiluted International Standard Preparation of anti-B blood-grouping serum or with a reference standard of equivalent avidity.

(iii) Anti-human-globulin serum (animal) (2)

Anti-human globulin serum for use in blood group serology must contain agglutinating antibodies against IgG globulin and agglutinating antibodies against complement factors. It is derived from the blood of animals immunized by the injection of human serum protein. It must agglutinate all human red corpuscles coated with human IgG and/or complement factors. Under the conditions specified by the manufacturers it does not agglutinate uncoated human red corpuscles, to whatever group they may belong.

Specificity

The specificity of an anti-human globulin serum for use in blood group serology must be tested with human red corpuscles coated with a variety of antibodies i.e. red corpuscles sensitized with human incomplete antibodies anti-D, anti-K and anti-Fy^a, red corpuscles sensitized with complement-binding incomplete antibodies anti-Le^a in the presence of fresh human serum, and red corpuscles sensitized with so-called 'incomplete cold antibodies'

(2) Coombs, R. R. A., Mourant, A. E. and Race, R. R. (1945), *Lancet*, iii 5
Coombs, R. R. A., Mourant, A. E. and Race, R. R. (1945), *Brit. J. exp. Path.*, 26, 255.

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and with tanned red corpuscles sensitized with human IgG and, finally, with 10 different samples of non-coated human red corpuscles with and without A and B antigens.

Potency

Titration

An anti-human globulin serum, as supplied, or at the dilution recommended on the label, shall strongly agglutinate human red corpuscles coated with a human incomplete anti-D serum, having a titre of 4 (or less) against D-positive corpuscles, when the titration is performed by the albumin replacement method. At the same dilution it shall agglutinate K-positive human red corpuscles sensitized with selected weak anti-K antibodies and Fy^a positive red corpuscles sensitized with selected weak anti-Fy^a antibodies.

It shall also, at the same or a different dilution, as specified on the label, agglutinate human red corpuscles sensitized with weak complement-binding incomplete anti-Le^a antibodies in the presence of fresh serum.

For clinical use it is desirable that the coating of all the types of incomplete antibodies above shall be detectable with a single dilution of the anti-human globulin serum.

(b) BLOOD-GROUPING REAGENTS OF VEGETABLE ORIGIN

(i) **Anti-A blood-grouping reagent (vegetable)**

Anti-A reagent is prepared by extraction from the seeds or other parts of a suitable plant, followed, if necessary, by purification. Anti-A reagent agglutinates human red corpuscles containing A antigens, i.e. those of blood groups A and AB, including sub-groups A₁, A₂, A₁B and A₂B, and does not agglutinate human red corpuscles which do not contain A antigens, i.e. those of blood groups 0 and B.

Potency

Titration

An anti-A reagent shall be titrated separately against suspensions of A₁, A₂ and A₂B corpuscles, in parallel with the reconstituted but un-

diluted International Standard Preparation of anti-A blood-grouping serum or an equivalent reference preparation (1).

The potency of the reagent shall in each case be not less than 64 International Units per ml.

Determination of avidity

When anti-A reagent is mixed on a slide with an equal volume of a suspension of A₁, A₂ and A₂B cells with a volume fraction of 0,05 to 0,1, agglutination of each suspension shall first appear in not more than twice the time taken when the same test is performed with the reconstituted but undiluted International Standard Preparation of anti-A blood-grouping serum or with a reference standard of equivalent avidity.

(ii) **Anti-B blood-grouping reagent (vegetable)**

Anti-B reagent is prepared by extraction from the appropriate part of a suitable plant, followed, if necessary, by purification. Anti-B reagent agglutinates human red corpuscles containing B antigen, i.e. those of blood groups B and AB, and does not agglutinate human red corpuscles which do not contain B antigen, i.e. those of blood groups 0 and A.

Potency

Titration

An anti-B reagent shall be titrated against a suspension of group B corpuscles in parallel with the reconstituted but undiluted International Standard Preparation of anti-B blood-grouping serum or an equivalent reference preparation (1). The potency of the reagent shall not be less than 64 International Units per ml.

Determination of avidity

When anti-B reagent is mixed on a slide with an equal volume of a suspension of B cells with a volume fraction of 0,05 to 0,1, agglutination shall first appear in not more than twice the time taken when the same test is performed with the reconstituted but undiluted International Standard Preparation of anti-B blood-grouping serum or with a reference standard of equivalent avidity.

(1) The International Standard Preparation is of human origin; an equivalent reference preparation, if used, may be of human or non-human origin.

COUNCIL DECISION 87/68/EEC: EUROPEAN AGREEMENT ON THE EXCHANGE OF BLOOD-GROUPING REAGENTS**EXEMPLES D'ÉTIQUETTE
EXAMPLES OF LABEL****CONSEIL DE L'EUROPE
COUNCIL OF EUROPE****ACCORD EUROPÉEN RELATIF À L'ÉCHANGE DES RÉACTIFS POUR LA DÉTERMINATION
DES GROUPES SANGUINS****EUROPEAN AGREEMENT ON THE EXCHANGE OF BLOOD-GROUPING REAGENTS****a) sérum liquide**

1. Laboratoire X, Amsterdam
2. Sérum anti-A (humain)
3. N₃Na 0,1%
4. 5 ml
5. 7 septembre 1965
6. N° 1 2 3 4

b) sérum desséché

1. Laboratoire X, Amsterdam
2. Sérum anti-B (animal)
3. Mersalate 0,1%
4. Reconstituer avec 5 ml d'eau distillée
5. 31 décembre 1968
6. N° 4 3 2 1

(a) fluid serum

1. ... Laboratory, Amsterdam
2. Anti-A serum (human)
3. Sodium azide 0,1%
4. 5 ml
5. 7 September 1965
6. No 1 2 3 4

(b) dried serum

1. ... Laboratory, Amsterdam
2. Anti-B serum (animal)
3. Mersalate 0,1%
4. To be reconstituted with 5 ml of distilled water
5. 31 December 1968
6. No 4 3 2 1

EXEMPLE DE NOTICE

CONSEIL DE L'EUROPE

ACCORD EUROPÉEN RELATIF À L'ÉCHANGE DES RÉACTIFS POUR LA DÉTERMINATION DES GROUPES SANGUINS

1. Laboratoire central de transfusion sanguine, 1 Main Street, Metropolis, Westland.
2. Sérums anti-E ("anti-rh") (humain).
3. 10 ml.
4. Date du dernier contrôle d'activité: 30 mai 1961.
5. Date de péremption: 30 mai 1962.
6. N° 5432.
7. Les globules rouges à examiner doivent être lavés une ou plusieurs fois avec une solution saline de 9 g/l. Une suspension de globules rouges d'une fraction de volume d'environ 0,03 est préparée ensuite en mélangeant un volume ou une goutte de culot globulaire avec 30 volumes ou gouttes de solution saline isotonique. Avec un peu d'habitude, la concentration d'une suspension peut être évaluée de façon satisfaisante à l'œil nu.
Une petite goutte de sérum est déposée dans un tube à hémolyse (6 mm × 30 mm) à l'aide d'une pipette Pasteur. On ajoute ensuite une petite goutte de suspension de globules rouges. (Avec un peu d'habitude, on peut réaliser une économie considérable en distribuant le sérum et la suspension globulaire à l'aide de pipettes graduées à µl). Le contenu du tube est mélangé et mis à incuber deux heures à 37 °C. Le contenu du tube est alors transporté et étalé avec précaution sur une lame de microscope. Si l'agglutination n'est pas clairement visible à l'œil nu, la lame est examinée au microscope pour établir si l'agglutination s'est produite et déterminer son intensité.
8. Conserver à une température inférieure ou égale à -20 °C. Si le produit n'est pas utilisé le jour même de l'ouverture, ajouter 0,1 ml d'une solution de N_3Na à concentration de 100 g/l.
9. Sérums humains anti-E ("anti-rh"): 5 ml,
Albumine bovine à 300 g/l: 5 ml.
10. Ce réactif contient une substance d'origine humaine.

COUNCIL DECISION 87/68/EEC: EUROPEAN AGREEMENT ON THE EXCHANGE OF BLOOD-GROUPING REAGENTS*EXAMPLE OF LEAFLET*

COUNCIL OF EUROPE

EUROPEAN AGREEMENT ON THE EXCHANGE OF BLOOD-GROUPING REAGENTS

1. Central Blood Transfusion Laboratory, 1 Main Street, Metropolis, Westland
2. Anti-E (anti-rh⁺) serum (human)
3. 10 ml
4. Date du dernier co test: 30th May 1961
5. Expiry Date, 30th May 1962
6. No. 5432
7. The red blood cells to be tested are washed one or more times with a NaCl solution of 9 g/l. An erythrocyte suspension with a volume fraction of approximately 0.03 is prepared by mixing one volume or drop of packed red cells with 30 volumes or drops of isotonic NaCl-solution. With practice the strength of a suspension can be judged adequately by inspection.

A small drop of serum is delivered into a precipitin tube (6 mm × 30 mm) from a Pasteur pipette, and a similar drop of red corpuscle suspension is added. (With practice considerable economy can be achieved by delivering the serum and cell suspension from pipettes marked at a volume of 10 µl). The contents of the tube are mixed and incubated at 37°C for two hours. The contents of the tube are then cautiously transferred to a microscope slide and gently spread upon it. Unless agglutination is unmistakable to the unaided eye the slide is examined for the presence and degree of agglutination under the microscope.
8. Store at -20°C or below. If to be used after day of opening, add 0,1 ml of a solution containing 100 gram sodium azide per litre.
9. Human anti-E ("anti-rh⁺") serum: 5 ml; solution containing 300 gram bovine albumin per litre: 5 ml.
10. This product contains material of human origin.

COUNCIL DECISION 87/68/EEC: EUROPEAN AGREEMENT ON THE EXCHANGE OF BLOOD-GROUPING REAGENTS

*ANNEXE AU PROTOCOLE
ANNEX TO THE PROTOCOL*
**CONSEIL DE L'EUROPE
COUNCIL OF EUROPE**

ACCORD EUROPÉEN RELATIF À L'ÉCHANGE DES RÉACTIFS POUR LA DÉTERMINATION DE GROUPES SANGUINS
EUROPEAN AGREEMENT ON THE EXCHANGE OF BLOOD-GROUPING REAGENTS

CERTIFICAT
(Article 4)
CERTIFICATE

**À NE PAS DÉTACHER DE L'ENVOI
NOT TO BE SEPARATED FROM THE SHIPMENT**

..... 19
(lieu) (date)
(place)

Nombre de colis **Le soussigné déclare que l'envoi spécifié en marge**
Number of **The undersigned certifies that the shipment specified in the margin**
packages

Désignation **préparé sous la responsabilité de**
Marked **prepared under the responsibility of**

N° des lots **organisme visé à l'article 6 de l'accord, est conforme aux spécifications du**
Batch No **protocole à l'accord et qu'il peut être délivré immédiatement au destinataire**
.....
.....
(nom et lieu)
one of the bodies referred to in Article 6 of the Agreement, is in conformity with
the specifications of the Protocol to the Agreement and can be delivered im-
mediately to the consignee (name and place)

.....
(cachet) (signature) (titre)
(stamp) (signature) (title)

ADDITIONAL PROTOCOL TO THE EUROPEAN AGREEMENT**on the Exchanges of Blood-grouping Reagents**

THE MEMBER STATES OF THE COUNCIL OF EUROPE,

Contracting Parties to the European Agreement of 14 May 1962 on the exchanges of blood-grouping reagents (hereinafter called 'the Agreement');

Having regard to the provisions of Article 5, paragraph 1, of the Agreement, according to which 'The Contracting Parties shall take all necessary measures to exempt from all import duties the blood-grouping reagents placed at their disposal by the other Parties';

Considering that so far as the Member States of the European Economic Community are concerned, the undertaking to grant this exemption falls within the competence of the Community, which possesses the necessary powers in this respect by virtue of the Treaty which instituted it;

Considering therefore that for the purpose of the implementation of Article 5, paragraph 1, of the Agreement, it is necessary for the European Economic Community to be able to become a Contracting Party to the Agreement,

HAVE AGREED AS FOLLOWS:

Article 1

The European Economic Community may become a Contracting Party to the Agreement by signing it. In respect of the Community, the Agreement shall enter into force on the first day of the month following such signature.

Article 2

1. This Additional Protocol shall be open for acceptance by the Contracting Parties to the Agreement. It shall enter into force on the first day of the month following the date on which the last of the Contracting Parties has deposited its instrument of acceptance with the Secretary-General of the Council of Europe.

2. However, this Additional Protocol shall enter into force on the expiration of a period of two years from the date on which it has been opened for acceptance, unless one of the Contracting Parties has notified an objection to the entry into force. If such an objection

has been notified, paragraph 1 of this Article shall apply.

Article 3

From the date of its entry into force, this Additional Protocol shall form an integral part of the Agreement. From that date, no State may become a Contracting Party to the Agreement without at the same time becoming a Contracting Party to the Additional Protocol.

Article 4

The Secretary-General of the Council of Europe shall notify the member States of the Council of Europe, any State having acceded to the Agreement and the European Economic Community of any acceptance or objection made under Article 2 and of the date of entry into force of this Additional Protocol in accordance with Article 2.

The Secretary-General shall also notify the European Economic Community of any act, notification or communication relating to the Agreement.

Done at Strasbourg, the 29th day of September 1982, in English and in French, and opened for acceptance the 1st day of January 1983. Both texts are equally authentic and shall be deposited in a single copy in the archives of the Council of Europe. The Secretary-General of the Council of Europe shall transmit certified copies to each Member State of the Council of Europe, to any State invited to accede to the Agreement and to the European Economic Community.

COUNCIL DECISION 86/181/EEC: AGREEMENT ON THE TEMPORARY IMPORTATION, FREE OF DUTY, OF MEDICAL, SURGICAL AND LABORATORY EQUIPMENT FOR USE ON FREE LOAN IN HOSPITALS AND OTHER MEDICAL INSTITUTIONS FOR PURPOSES OF DIAGNOSIS OR TREATMENT

COUNCIL

COUNCIL DECISION

of 6 May 1986

concerning the accession of the European Economic Community to the Agreement on the temporary importation, free of duty, of medical, surgical and laboratory equipment for use on free loan in hospitals and other medical institutions for purposes of diagnosis or treatment

(86/181/EEC)

- O.J. No L 131 of 17 May 1986, p. 47 -

COUNCIL DECISION 86/181/EEC: AGREEMENT ON THE TEMPORARY IMPORTATION, FREE OF DUTY, OF MEDICAL, SURGICAL AND LABORATORY EQUIPMENT FOR USE ON FREE LOAN IN HOSPITALS AND OTHER MEDICAL INSTITUTIONS FOR PURPOSES OF DIAGNOSIS OR TREATMENT

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the proposal from the Commission,

Whereas Articles 1 and 2 of the Agreement on the temporary importation, free of duty, of medical, surgical and laboratory equipment for use on free loan in hospitals and other medical institutions for purposes of diagnosis and treatment, drawn up on the initiative of the Council of Europe, provide that each Contracting Party shall grant all possible facilities for the duty-free importation on a temporary basis of such equipment made available to it by another Contracting Party;

Whereas any derogation from the Common Customs Tariff, whether autonomous or conventional, falls within the competence of the Community;

Whereas the entry into force of an Additional Protocol enabling the Community to become a Contracting Party to the abovementioned Agreement allows the Community to exercise its power in this matter; whereas the derogations established by that Agreement are already provided for by Community temporary importation rules;

Whereas the Community ought therefore to become a Contracting Party to the Agreement in question,

HAS DECIDED AS FOLLOWS:

Article 1

The Accession of the Community to the Agreement on the temporary importation, free of duty, of medical, surgical and laboratory equipment for use on free loan in hospitals and other medical institutions for purposes of diagnosis or treatment is hereby approved on behalf of the Community.

The text of the Agreement is attached to this Decision.

Article 2

The President of the Council is hereby authorized to designate the persons empowered to sign the Agreement in order to bind the Community.

Done at Brussels, 6 May 1986.

For the Council

The President

P. H. van ZEIL

COUNCIL DECISION 86/181/EEC: AGREEMENT ON THE TEMPORARY IMPORTATION, FREE OF DUTY, OF MEDICAL, SURGICAL AND LABORATORY EQUIPMENT FOR USE ON FREE LOAN IN HOSPITALS AND OTHER MEDICAL INSTITUTIONS FOR PURPOSES OF DIAGNOSIS OR TREATMENT

AGREEMENT

on the temporary importation, free of duty, of medical, surgical and laboratory equipment for use on free loan in hospitals and other medical institutions for purposes of Diagnosis or treatment

THE GOVERNMENTS SIGNATORY HERETO, being members of the Council of Europe,

CONSIDERING that a State may in exceptional circumstances find itself suddenly to be without sufficient stocks of medical, surgical and laboratory equipment to satisfy the most urgent requirements of the population;

CONSIDERING that it is desirable to facilitate the crossing of frontiers for medical, surgical and laboratory equipment which one Member State may be able to make available to another;

CONSIDERING, further, that the aim of the Council of Europe is to achieve a greater unity between its members and to facilitate their economic and social progress by various means including the conclusion of European agreements;

RECOGNIZING that a practical way of achieving that aim would be the conclusion of an agreement providing for the free passage of medical, surgical and laboratory equipment on loan,

HAVE AGREED AS FOLLOWS:

Article 1

1. The Contracting Parties shall, provided that they have sufficient stocks for their own needs, make medical, surgical and laboratory equipment available on free loan to such other Contracting Parties as may, in exceptional circumstances, have urgent need of it; such equipment shall, upon request, be sent to the Party concerned and shall subsequently be returned.

2. Each Contracting Party benefiting under the terms of the previous paragraph shall grant all possible facilities for the importation on a temporary basis of the equipment loaned.

Article 2

1. The period of temporary importation shall not exceed six months in the first instance but may, with the agreement of the exporting country, be extended for a further period subject to the same conditions.

2. The above facilities shall be granted only in respect of medical, surgical and laboratory equipment for use in hospitals and other medical institutions. They shall include the issue of any licences required for the temporary importation of such equipment and the suspension of import duties and import taxes (including all duties and taxes whatsoever chargeable by reason of importation) other than charges for actual expenses incurred by the authorities of the country of temporary importation.

Article 3

Notwithstanding the provisions of Articles 1 and 2 above, the competent authorities of the importing State may take such measures as may be necessary either to ensure the

re-exportation of any such equipment imported on a temporary basis, once the exceptional circumstances shall have ceased to exist or the time limit provided for under paragraph 1 of Article 2 above has elapsed, whichever is the earlier, or to ensure payment of any import duties and import taxes which become payable in the case of any failure to re-export the equipment.

Article 4

The provisions of this Agreement shall not prejudice more favourable provisions for the temporary importation of the equipment referred to in Article 1, contained in the laws or regulations of any Contracting Party or in any Convention, Treaty or Agreement in force between two or more Contracting Parties to the present Agreement.

Article 5

1. This Agreement shall be open to the signature of members of the Council of Europe, who may become Parties to it by:

- (a) signature without reservation in respect of ratification; or
- (b) signature with reservation in respect of ratification, followed by ratification.

2. Instruments of ratification shall be deposited with the Secretary-General of the Council of Europe.

Article 6

1. This Agreement shall enter into force three months after the date on which three members of the Council shall, in accordance with Article 5, have signed the Agreement without reservation in respect of ratification or shall have ratified it.

COUNCIL DECISION 86/181/EEC: AGREEMENT ON THE TEMPORARY IMPORTATION, FREE OF DUTY, OF MEDICAL, SURGICAL AND LABORATORY EQUIPMENT FOR USE ON FREE LOAN IN HOSPITALS AND OTHER MEDICAL INSTITUTIONS FOR PURPOSES OF DIAGNOSIS OR TREATMENT

2. In the case of any member of the Council who subsequently shall sign the Agreement without reservation in respect of ratification or who shall ratify it, the Agreement shall enter into force three months after the date of such signature or of the deposit of the instrument of ratification.

Article 7

The Committee of Ministers of the Council of Europe may invite any non-member State to accede to this Agreement. Such accession shall take effect three months after the date on which the instrument of accession was deposited with the Secretary-General of the Council of Europe.

Article 8

The Secretary-General of the Council of Europe shall notify members of the Council and acceding States :

(a) of the date of entry into force of this Agreement and the names of any members who have signed without reservation in respect of ratification or who have ratified it ;

(b) of the deposit of any instrument of accession in accordance with Article 7.

Article 9

1. This Agreement shall remain in force indefinitely.

2. Any Contracting Party may withdraw from the Agreement by giving one year's notice to that effect to the Secretary-General of the Council of Europe.

In witness whereof, the undersigned, being duly authorized thereto, have signed this Agreement.

Done at Strasbourg, this 28th day of April 1960 in English and French, both texts being equally authoritative, in a single copy which shall remain deposited in the archives of the Council of Europe. The Secretary-General shall send certified copies to each of the signatory and acceding Governments.

COUNCIL DECISION 86/181/EEC: AGREEMENT ON THE TEMPORARY IMPORTATION, FREE OF DUTY, OF MEDICAL, SURGICAL AND LABORATORY EQUIPMENT FOR USE ON FREE LOAN IN HOSPITALS AND OTHER MEDICAL INSTITUTIONS FOR PURPOSES OF DIAGNOSIS OR TREATMENT

ADDITIONAL PROTOCOL

to the agreement on the temporary importation, free of duty, of medical, surgical and laboratory equipment for use on free loan in hospitals and other medical institutions for purposes of diagnosis or treatment

THE MEMBER STATES OF THE COUNCIL OF EUROPE, Contracting Parties to the Agreement of 28 April 1960 on the temporary importation, free of duty, of medical, surgical and laboratory equipment for use on free loan in hospitals and other medical institutions for purposes of diagnosis or treatment (hereinafter called 'the Agreement'),

HAVING REGARD to the provisions of Articles 1 and 2 of the Agreement, according to which such equipment shall, under certain conditions, benefit from a system of temporary importation free of duty,

CONSIDERING that so far as the Member States of the European Economic Community are concerned, the granting of such an exemption must in particular take account of the existence of the Common Customs Tariff established by these States and that any derogation from the Common Customs Tariff falls within the competence of the European Economic Community, which possesses the necessary powers in this respect by virtue of the Treaty which instituted it;

CONSIDERING therefore that for the purposes of the implementation of Articles 1 and 2 of the Agreement, it is necessary for the European Economic Community to be able to become a Contracting Party to the Agreement,

HAVE AGREED AS FOLLOWS:

Article 1

The European Economic Community may become a Contracting Party to the Agreement by signing it. In respect of the Community, the Agreement shall enter into force on the first day of the month following the date of such signature.

Article 2

1. This Additional Protocol shall be open for acceptance by the Contracting Parties to the Agreement. It shall enter into force on the first day of the month following the date on which the last of the Contracting Parties has deposited its instrument of acceptance with the Secretary-General of the Council of Europe.

2. However, this Additional Protocol shall enter into force on the expiration of a period of two years from the date on which it has been opened for acceptance, unless one of the Contracting Parties has notified an objection to

the entry into force. If such an objection has been notified, paragraph 1 of this Article shall apply.

Article 3

From the date of its entry into force, this Additional Protocol shall form an integral part of the Agreement. From that date, no State may become a Contracting Party to the Agreement without at the same time becoming a Contracting Party to the Additional Protocol.

Article 4

The Secretary-General of the Council of Europe shall notify the Member States of the Council of Europe, any State having acceded to the Agreement and the European Economic Community of any acceptance or objections made under Article 2 and of the date of entry into force of this Additional Protocol in accordance with Article 2.

The Secretary-General shall also notify the European Economic Community of any act, notification or communication relating to the Agreement.

Done at Strasbourg, the 29th day of September 1982, in English and in French, and opened for acceptance the 1st day of January 1983. Both texts are equally authentic and shall be deposited in a single copy in the archives of the Council of Europe. The Secretary-General of the Council of Europe shall transmit certified copies to each Member State of the Council of Europe, to any State invited to accede to the Agreement and to the European Economic Community.

**COUNCIL DECISION 87/369/EEC: INTERNATIONAL CONVENTION ON THE HARMONIZED COMMODITY
DESCRIPTION AND CODING SYSTEM AND OF THE PROTOCOL OF AMENDMENT THERETO**

COUNCIL

COUNCIL DECISION

of 7 April 1987

**concerning the conclusion of the International Convention on the Harmonized Commodity
Description and Coding System and of the Protocol of Amendment thereto**

(87/369/EEC)

- O.J. No L 198 of 20 July 1987, p. 1 -

COUNCIL DECISION 87/369/EEC: INTERNATIONAL CONVENTION ON THE HARMONIZED COMMODITY DESCRIPTION AND CODING SYSTEM AND OF THE PROTOCOL OF AMENDMENT THERETO

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

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

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

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

Whereas the Customs Cooperation Council, at its plenary session in June 1983, adopted the International Convention on the Harmonized Commodity Description and Coding System;

Whereas the purpose of this Convention is to facilitate international trade and the collection, comparison and analysis of statistics applicable to such trade;

Whereas this Convention is intended to replace, as the international basis for customs tariffs and statistical nomenclatures, the Convention on Nomenclature signed in Brussels on 15 December 1950, which is currently used as the basis for the Common Customs Tariff and NIMEXE;

Whereas this Convention was signed, on behalf of the Community, subject to acceptance, on 10 June 1985; whereas a Protocol of Amendment to that Convention was adopted by the Customs Cooperation Council on 24 June 1986; whereas it is desirable that the instrument of acceptance of that Protocol be deposited at the same time as the instrument of acceptance of the International Convention on the Harmonized System;

Whereas the Community proposes to apply the harmonized system from 1 January 1988;

Whereas it is of essential interest to the Community to accede to this Convention, together with the most important countries engaged in international trade,

HAS DECIDED AS FOLLOWS :

Article 1

The International Convention on the Harmonized Commodity Description and Coding System, done at Brussels on 14 June 1983, and the Protocol of Amendment thereto, done at Brussels on 24 June 1986, are hereby approved on behalf of the Community.

⁽¹⁾ OJ No C 120, 4. 5. 1984, p. 2.

⁽²⁾ OJ No C 300, 12. 11. 1984, p. 53.

COUNCIL DECISION 87/369/EEC: INTERNATIONAL CONVENTION ON THE HARMONIZED COMMODITY DESCRIPTION AND CODING SYSTEM AND OF THE PROTOCOL OF AMENDMENT THERETO

The texts of the Convention and of the Protocol of Amendment thereto are attached to this Decision.

Article 2

This Decision shall in no way prejudice the position of the Community in the negotiations concerning the adoption of revised schedules of tariff concessions based upon the Harmonized System. These negotiations shall continue to be conducted in strict accordance with the specific guidelines agreed by the GATT with the aim of securing neutrality in the transposition of tariff schedules.

Article 3

The President of the Council is hereby authorized to designate the person empowered to deposit the instruments of acceptance on behalf of the Community ⁽¹⁾.

Done at Luxembourg, 7 April 1987.

For the Council
The President
Ph. MAYSTADT

⁽¹⁾ The date of entry into force of the Convention and of the Protocol of Amendment thereto will be published in the *Official Journal of the European Communities* by the General Secretariat of the Council.

COUNCIL DECISION 87/369/EEC: INTERNATIONAL CONVENTION ON THE HARMONIZED COMMODITY DESCRIPTION AND CODING SYSTEM AND OF THE PROTOCOL OF AMENDMENT THERETO

**INTERNATIONAL CONVENTION
on the Harmonized Commodity Description and Coding System
(Done at Brussels on 14 June 1983)**

PREAMBLE

THE CONTRACTING PARTIES to this Convention, established under the auspices of the Customs Cooperation Council,

DESIRING to facilitate international trade,

DESIRING to facilitate the collection, comparison and analysis of statistics, in particular those on international trade,

DESIRING to reduce the expense incurred by redescribing, reclassifying and recording goods as they move from one classification system to another in the course of international trade and to facilitate the standardization of trade documentation and the transmission of data,

CONSIDERING that changes in technology and the patterns of international trade require extensive modifications to the Convention on Nomenclature for the Classification of Goods in Customs Tariffs, done at Brussels on 15 December 1950,

CONSIDERING also that the degree of detail required for Customs and statistical purposes by Governments and trade interests has increased far beyond that provided by the Nomenclature annexed to the abovementioned Convention,

CONSIDERING the importance of accurate and comparable data for the purposes of international trade negotiations,

CONSIDERING that the Harmonized System is intended to be used for the purposes of freight tariffs and transport statistics of the various modes of transport,

CONSIDERING that the Harmonized System is intended to be incorporated into commercial commodity description and coding systems to the greatest extent possible,

CONSIDERING that the Harmonized System is intended to promote as close a correlation as possible between import and export trade statistics and production statistics,

COUNCIL DECISION 87/369/EEC: INTERNATIONAL CONVENTION ON THE HARMONIZED COMMODITY DESCRIPTION AND CODING SYSTEM AND OF THE PROTOCOL OF AMENDMENT THERETO

CONSIDERING that a close correlation should be maintained between the Harmonized System and the Standard International Trade Classification (SITC) of the United Nations,

CONSIDERING the desirability of meeting the aforementioned needs through a combined tariff/statistical nomenclature, suitable for use by the various interests concerned with international trade,

CONSIDERING the importance of ensuring that the Harmonized System is kept up to date in the light of changes in technology or in patterns of international trade,

HAVING taken into consideration the work accomplished in this sphere by the Harmonized System Committee set up by the Customs Cooperation Council,

CONSIDERING that while the abovementioned Nomenclature Convention has proved an effective instrument in the attainment of some of these objectives, the best way to achieve the desired results in this respect is to conclude a new international Convention,

HAVE AGREED AS FOLLOWS:

Article 1

Definitions

- (f) 'the Council' means the Customs Cooperation Council referred to in paragraph (e) above;
- (g) 'the Secretary-General' means the Secretary-General of the Council;
- (h) the term 'ratification' means ratification, acceptance or approval.

For the purpose of this Convention:

- (a) the 'Harmonized Commodity Description and Coding System', hereinafter referred to as the 'Harmonized System', means the Nomenclature comprising the headings and subheadings and their related numerical codes, the Section, Chapter and Subheading Notes and the General Rules for the interpretation of the Harmonized System, set out in the Annex to this Convention;
- (b) 'Customs tariff nomenclature' means the nomenclature established under the legislation of a Contracting Party for the purposes of levying duties of Customs on imported goods;
- (c) 'statistical nomenclatures' means goods nomenclatures established by a Contracting Party for the collection of data for import and export trade statistics;
- (d) 'combined tariff/statistical nomenclature' means a nomenclature, integrating Customs tariff and statistical nomenclatures, legally required by a Contracting Party for the declaration of goods at importation;
- (e) 'the Convention establishing the Council' means the Convention establishing a Customs Cooperation Council, done at Brussels on 15 December 1950;

Article 2

Annex

The Annex to this Convention shall form an integral part thereof, and any reference to the Convention shall include a reference to the Annex.

Article 3

Obligations of Contracting Parties

1. Subject to the exceptions enumerated in Article 4:
 - (a) Each Contracting Party undertakes, except as provided in subparagraph (c) of this paragraph, that from the date on which this Convention enters into force in respect of it, its customs tariff and statistical nomenclatures shall be in conformity with the Harmonized System. It thus undertakes that, in respect of its Customs tariff and statistical nomenclatures:
 - (i) it shall use all the headings and subheadings of the Harmonized System without addition or modification, together with their related numerical codes;

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- (ii) it shall apply the General Rules for the interpretation of the Harmonized System and all the Section, Chapter and Subheading Notes, and shall not modify the scope of the Sections, Chapters, headings or subheadings of the Harmonized System; and
- (iii) it shall follow the numerical sequence of the Harmonized System;
- (b) Each Contracting Party shall also make publicly available its import and export trade statistics in conformity with the six-digit codes of the Harmonized System, or, on the initiative of the Contracting Party, beyond that level, to the extent that publication is not precluded for exceptional reasons such as commercial confidentiality or national security;
- (c) Nothing in this Article shall require a Contracting Party to use the subheadings of the Harmonized System in its customs tariff nomenclature provided that it meets the obligations at (a) (i), (a) (ii) and (a) (iii) above in a combined tariff/statistical nomenclature.
2. In complying with the undertakings at paragraph 1 (a) of this Article, each Contracting Party may make such textual adaptations as may be necessary to give effect to the Harmonized System in its domestic law.
3. Nothing in this Article shall prevent a Contracting Party from establishing, in its Customs tariff, or statistical nomenclatures, subdivisions classifying goods beyond the level of the Harmonized System, provided that any such subdivision is added and coded at a level beyond that of the six-digit numerical code set out in the Annex to this Convention.
2. A developing country Contracting Party which elects to apply the Harmonized System partially under the provisions of this Article agrees to make its best efforts towards the application of the full six-digit Harmonized System within five years of the date on which this Convention enters into force in respect of it or within such further period as it may consider necessary having regard to the provisions of paragraph 1 of this Article.
3. A developing country Contracting Party which elects to apply the Harmonized System partially under the provisions of this Article shall apply all or none of the two-dash subheadings of any one one-dash subheading or all or none of the one-dash subheadings of any one heading. In such cases of partial application, the sixth digit or the fifth and sixth digits of that part of the Harmonized System code not applied shall be replaced by '0' or '00' respectively.
4. A developing country which elects to apply the Harmonized System partially under the provisions of this Article shall on becoming a Contracting Party notify the Secretary-General of those subheadings which it will not apply on the date when this Convention enters into force in respect of it and shall also notify the Secretary-General of those subheadings which it applies thereafter.
5. Any developing country which elects to apply the Harmonized System partially under the provisions of this Article may on becoming a Contracting Party notify the Secretary-General that it formally undertakes to apply the full six-digit Harmonized System within three years of the date when this Convention enters into force in respect of it.
6. Any developing country Contracting Party which partially applies the Harmonized System under the provisions of this Article shall be relieved from its obligations under Article 3 in relation to the subheadings not applied.

Article 4

Partial application by developing countries

1. Any developing country Contracting Party may delay its application of some or all of the subheadings of the Harmonized System for such period as may be necessary, having regard to its pattern of international trade or its administrative resources.

Article 5

Technical assistance for developing countries

Developed country Contracting Parties shall furnish to developing countries that so request, technical assistance on mutually agreed terms in respect of, *inter alia*,

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training of personnel, transposing their existing nomenclatures to the Harmonized System and advice on keeping their systems so transposed up to date with amendments to the Harmonized System or on applying the provisions of this Convention.

Article 6

Harmonized System Committee

1. There shall be established under this Convention a Committee to be known as the Harmonized System Committee, composed of representatives from each of the Contracting Parties.
2. It shall normally meet at least twice each year.
3. Its meetings shall be convened by the Secretary-General and, unless the Contracting Parties otherwise decide, shall be held at the Headquarters of the Council.
4. In the Harmonized System Committee each Contracting Party shall have the right to one vote; nevertheless, for the purposes of this Convention and without prejudice to any future Convention, where a Customs or Economic Union as well as one or more of its Member States are Contracting Parties such Contracting Parties shall together exercise only one vote. Similarly, where all the Member States of a Customs or Economic Union which is eligible to become a Contracting Party under the provisions of Article 11 (b) become Contracting Parties, they shall together exercise only one vote.
5. The Harmonized System Committee shall elect its own Chairman and one or more Vice-Chairmen.
6. It shall draw up its own Rules of Procedure by decision taken by not less than two-thirds of the votes attributed to its members. The rules of Procedure so drawn up shall be approved by the Council.
7. It shall invite such intergovernmental or other international organizations as it may consider appropriate to participate as observers in its work.
8. It shall set up Sub-Committees or Working Parties as needed, having regard, in particular, to the provisions of paragraph 1 (a) of Article 7, and it shall determine the membership, voting rights and Rules of Procedure for such Sub-Committees or Working Parties.

Article 7

Functions of the Committee

1. The Harmonized System Committee, having regard to the provisions of Article 8, shall have the following functions :
 - (a) to propose such amendments to this Convention as may be considered desirable, having regard, in particular, to the needs of users and to changes in technology or in patterns of international trade;
 - (b) to prepare Explanatory Notes, Classification Opinions or other advice as guides to the interpretation of the Harmonized System;
 - (c) to prepare recommendations to secure uniformity in the interpretation and application of the Harmonized System;
 - (d) to collate and circulate information concerning the application of the Harmonized System;
 - (e) on its own initiative or on request, to furnish information or guidance on any matters concerning the classification of goods in the Harmonized System to Contracting Parties, to Members of the Council and to such intergovernmental or other international organizations as the Committee may consider appropriate;
 - (f) to present Reports to each Session of the Council concerning its activities, including proposed amendments, Explanatory Notes, Classification Opinions and other advice;
 - (g) to exercise such other powers and functions in relation to the Harmonized System as the Council or the Contracting Parties may deem necessary.
2. Administrative decisions of the Harmonized System Committee having budgetary implications shall be subject to approval by the Council.

Article 8

Role of the Council

1. The Council shall examine proposals for amendment of this Convention, prepared by the Harmonized System Committee, and recommend them to the Contracting Parties under the procedure of Article 16 unless any Council Member which is a Contracting Party to this Convention requests that the proposals or any part thereof be referred to the Committee for re-examination.

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2. The Explanatory Notes, Classification Opinions, other advice on the interpretation of the Harmonized System and recommendations to secure uniformity in the interpretation and application of the Harmonized System, prepared during a session of the Harmonized System Committee under the provisions of paragraph 1 of Article 7, shall be deemed to be approved by the Council if, not later than the end of the second month following the month during which that session was closed, no Contracting Party to this Convention has notified the Secretary-General that it requests that such matter be referred to the Council.

3. Where a matter is referred to the Council under the provisions of paragraph 2 of this Article, the Council shall approve such Explanatory Notes, Classification Opinions, other advice or recommendations, unless any Council Member which is a Contracting Party to this Convention requests that they be referred in whole or part to the Committee for re-examination.

*Article 9***Rates of Customs duty**

The Contracting Parties do not assume by this Convention any obligation in relation to rates of Customs duty.

*Article 10***Settlement of disputes**

1. Any dispute between Contracting Parties concerning the interpretation or application of this Convention shall, so far as possible, be settled by negotiation between them.

2. Any dispute which is not so settled shall be referred by the Parties to the dispute to the Harmonized System Committee which shall thereupon consider the dispute and make recommendations for its settlement.

3. If the Harmonized System Committee is unable to settle the dispute, it shall refer the matter to the Council which shall make recommendations in conformity with Article III (e) of the Convention establishing the Council.

4. The Parties to the dispute may agree in advance to accept the recommendations of the Committee or the Council as binding.

*Article 11***Eligibility to become a Contracting Party**

The following are eligible to become Contracting Parties to this Convention :

- (a) Member States of the Council;
- (b) Customs or Economic Unions to which competence has been transferred to enter into treaties in respect of some or all of the matters governed by this Convention; and
- (c) Any other State to which an invitation to that effect has been addressed by the Secretary-General at the direction of the Council.

*Article 12***Procedure for becoming a Contracting Party**

1. Any eligible State or Customs or Economic Union may become a Contracting Party to this Convention :

- (a) by signing it without reservation of ratification;
- (b) by depositing an instrument of ratification after having signed the Convention subject to ratification; or
- (c) by acceding to it after the Convention has ceased to be open for signature.

2. This Convention shall be open for signature until 31 December 1986 at the Headquarters of the Council in Brussels by the States and Customs or Economic Unions referred to in Article 11. Thereafter, it shall be open for their accession.

3. The instruments of ratification or accession shall be deposited with the Secretary-General.

*Article 13***Entry into force**

1. This Convention shall enter into force on 1 January which falls at least 12 months but not more than 24 months after a minimum of 17 States or Customs or Economic Unions referred to in Article 11 above have signed it without reservation of ratification or have deposited their instruments of ratification of accession, but not before 1 January 1987.

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2. For any State or Customs or Economic Union signing without reservation of ratification, ratifying or acceding to this Convention after the minimum number specified in paragraph 1 of this Article is reached, this Convention shall enter into force on 1 January which falls at least 12 months but not more than 24 months after it has signed the Convention without reservation of ratification or has deposited its instrument of ratification or accession, unless it specifies an earlier date. However, the date of entry into force under the provisions of this paragraph shall not be earlier than the date of entry into force provided for in paragraph 1 of this Article.

Article 14

Application by dependent territories

1. Any State may, at the time of becoming a Contracting Party to this Convention, or at any time thereafter, declare by notification given to the Secretary-General that the Convention shall extend to all or any of the territories for whose international relations it is responsible, named in its notification. Such notification shall take effect on 1 January which falls at least 12 months but not more than 24 months after the date of the receipt thereof by the Secretary-General, unless an earlier date is specified in the notification. However, this Convention shall not apply to such territories before it has entered into force for the State concerned.

2. This Convention shall cease to have effect for a named territory on the date when the Contracting Party ceases to be responsible for the international relations of that territory or on such earlier date as may be notified to the Secretary-General under the procedure of Article 15.

Article 15

Denunciation

This Convention is of unlimited duration. Nevertheless any Contracting Party may denounce it and such denunciation shall take effect one year after the receipt of the instrument of denunciation by the Secretary-General, unless a later date is specified therein.

Article 16

Amendment procedure

1. The Council may recommend amendments to this Convention to the Contracting Parties.

2. Any Contracting Party may notify the Secretary-General of an objection to a recommended amendment and may subsequently withdraw such objection within the period specified in paragraph 3 of this Article.

3. Any recommended amendment shall be deemed to be accepted six months after the date of its notification by the Secretary-General provided that there is no objection outstanding at the end of this period.

4. Accepted amendments shall enter into force for all Contracting Parties on one of the following dates:

(a) where the recommended amendment is notified before 1 April, the date shall be 1 January of the second year following the date of such notification,

or

(b) where the recommended amendment is notified on or after 1 April, the date shall be 1 January of the third year following the date of such notification.

5. The statistical nomenclatures of each Contracting Party and its customs tariff nomenclature or, in the case provided for under paragraph 1 (c) of Article 3, its combined tariff statistical nomenclature, shall be brought into conformity with the amended Harmonized System on the date specified in paragraph 4 of this Article.

6. Any State or Customs or Economic Union signing without reservation of ratification, ratifying or acceding to this Convention shall be deemed to have accepted any amendments thereto which, at the date when it becomes a Contracting Party, have entered into force or have been accepted under the provisions of paragraph 3 of this Article.

Article 17

**Rights of Contracting Parties
in respect of the Harmonized System**

On any matter affecting the Harmonized System, paragraph 4 of Article 6, Article 8 and paragraph 2 of Article 16 shall confer rights on a Contracting Party:

(a) in respect of all parts of the Harmonized System which it applies under the provisions of this Convention; or

(b) until the date when this Convention enters into force in respect of it in accordance with the

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provisions of Article 13, in respect of all parts of the Harmonized System which it is obligated to apply at that date under the provisions of this Convention; or

- (c) in respect of all parts of the Harmonized System, provided that it has formally undertaken to apply the full six-digit Harmonized System within the period of three years referred to in paragraph 5 of Article 4 and until the expiration of that period.

Article 18

Reservations

No reservations to this Convention shall be permitted.

Article 19

Notification by the Secretary-General

The Secretary-General shall notify Contracting Parties, other signatory States, Member States of the Council which are not Contracting Parties to this Convention,

In witness thereof the undersigned, being duly authorized thereto, have signed this Convention.

Done at Brussels on the fourteenth day of June nineteen hundred and eighty-three, in the English and French languages, both texts being equally authentic, in a single original which shall be deposited with the Secretary-General of the Council who shall transmit certified copies thereof to all the States and Customs or Economic Unions referred to in Article 11.

and the Secretary-General of the United Nations, of the following :

- (a) Notifications under Article 4;
- (b) Signatures, ratifications and accessions as referred to in Article 12;
- (c) The date on which the Convention shall enter into force in accordance with Article 13;
- (d) Notifications under Article 14;
- (e) Denunciations under Article 15;
- (f) Amendments to the Convention recommended under Article 16;
- (g) Objections in respect of recommended amendments under Article 16, and, where appropriate, their withdrawal; and
- (h) Amendments accepted under Article 16, and the date of their entry into force.

Article 20

Registration with the United Nations

This Convention shall be registered with the Secretariat of the United Nations in accordance with the provisions of Article 102 of the Charter of the United Nations at the request of the Secretary-General of the Council.

COUNCIL DECISION 87/369/EEC: INTERNATIONAL CONVENTION ON THE HARMONIZED COMMODITY DESCRIPTION AND CODING SYSTEM AND OF THE PROTOCOL OF AMENDMENT THERETO**PROTOCOL OF AMENDMENT**

to the International Convention on the Harmonized Commodity Description and Coding System

(Done at Brussels on 24 June 1986)

THE CONTRACTING PARTIES TO THE CONVENTION establishing a Customs Cooperation Council, signed in Brussels on 15 December 1950,

and THE EUROPEAN ECONOMIC COMMUNITY,

CONSIDERING that it is desirable to bring the International Convention on the Harmonized Commodity Description and Coding System (done at Brussels on 14 June 1983) into force on 1 January 1988,

CONSIDERING that, unless Article 13 of the said Convention is amended, the entry into force of the Convention on that date will remain uncertain,

HAVE AGREED AS FOLLOWS:

Article 1

Paragraph 1 of Article 13 of the International Convention on the Harmonized Commodity Description and Coding System done at Brussels on 14 June 1983 (hereinafter referred to as 'the Convention') shall be replaced by the following:

'1. This Convention shall enter into force on the earliest 1 January which falls at least three months after the date on which a minimum of 17 States or Customs or Economic Unions referred to in Article 11 have signed it without reservation of ratification or have deposited their instruments of ratification or accession, but not before 1 January 1988.'

Article 2

A. This Protocol shall enter into force at the same time as the Convention, provided that a mini-

mum of 17 States or Customs or Economic Unions referred to in Article 11 of the Convention have deposited their instruments of acceptance of the Protocol with the Secretary-General of the Customs Cooperation Council.

However, no State or Customs or Economic Union may deposit its instrument of acceptance of this Protocol unless it has previously signed, or signs at the same time, the Convention without reservation of ratification or has previously deposited, or deposits at the same time, its instrument of ratification of, or of accession to, the Convention.

B. Any State or Customs or Economic Union becoming a Contracting Party to the Convention after the entry into force of this Protocol under paragraph A shall be a Contracting Party to the Convention as amended by the Protocol.

MUTUAL ASSISTANCE : Directive 76/308/EEC

COUNCIL DIRECTIVE

of 15 March 1976

on mutual assistance for the recovery of claims resulting from operations forming part of the system of financing the European Agricultural Guidance and Guarantee Fund, and of agricultural levies and customs duties, and in respect of value added tax.

(76/308/EEC)

- O.J. L n° 73 of 19.3.1976, p. 18

MODIFICATIONS (within the text)

1. Title and Art. 2 : modified by Directive 79/1071/EEC
- (O.J. L n° 331 of 27.12.1979, p. 10)
2. Art. 22 : modified by the Act of Accession of 23.5.1979
- (O.J. L n° 291 of 19.11.1979, p. 52)
3. Art. 22 para. 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)

MUTUAL ASSISTANCE : Directive 76/308/EEC

Article 1

This Directive lays down the rules to be incorporated into the laws, regulations and administrative provisions of the Member States to ensure the recovery in each Member State of the claims referred to in Article 2 which arise in another Member State.

Article 2

This Directive shall apply to all claims relating to :

- (a) refunds, interventions and other measures forming part of the system of total or partial financing of the European Agricultural Guidance and Guarantee Fund, including sums to be collected in connection with these actions ;
- (b) agricultural levies, within the meaning of Article 2 (a) of Decision 70/243/ECSC, EEC, Euratom and Article 128 (a) of the Act of Accession ;
- (c) customs duties, within the meaning of Article 2 (b) of the said Decision and Article 128 (b) of the Act of Accession ;
- (d) value added tax ;
- (e) interest and costs incidental to the recovery of the claims referred to above.

Article 3

in this Directive :

- 'applicant authority' means the competent authority of a Member State which makes a request for assistance concerning a claim referred to in Article 2 ;
- 'requested authority' means the competent authority of a Member State to which a request for assistance is made.

Article 4

1. At the request of the applicant authority, the requested authority shall provide any information which would be useful to the applicant authority in the recovery of its claim.

In order to obtain this information, the requested authority shall make use of the powers provided under the laws, regulations or administrative provisions applying to the recovery of similar claims arising in the Member State where that authority is situated.

2. The request for information shall indicate the name and address of the person to whom the information to be provided relates and the nature and amount of the claim in respect of which the request is made.

3. The requested authority shall not be obliged to supply information :

- (a) which it would not be able to obtain for the purpose of recovering similar claims arising in the Member State in which it is situated ;
- (b) which would disclose any commercial, industrial or professional secrets, or
- (c) the disclosure of which would be liable to prejudice the security of or be contrary to the public policy of the State.

4. The requested authority shall inform the applicant authority of the grounds for refusing a request for information.

Article 5

1. The requested authority shall, at the request of the applicant authority, and in accordance with the rules of law in force for the notification of similar instruments or decisions in the Member State in which the requested authority is situated, notify to the addressee all instruments and decisions, including those of a judicial nature, which emanate from the Member State in which the applicant authority is situated and which relate to a claim and/or to its recovery.

2. The request for notification shall indicate the name and address of the addressee concerned, the nature and the subject of the instrument or decision to be notified, if necessary the name and address of the debtor and the claim to which the instrument or decision relates, and any other useful information.

3. The requested authority shall promptly inform the applicant authority of the action taken on its request for notification and, more especially, of the date on which the instrument or decision was forwarded to the addressee.

Article 6

1. At the request of the applicant authority, the requested authority shall, in accordance with the laws, regulations or administrative provisions applying to the recovery of similar claims arising in the Member State in which the requested authority is situated, recover claims which are the subject of an instrument permitting their enforcement.

2. For this purpose any claim in respect of which a request for recovery has been made shall be treated as a claim of the Member State in which the requested authority is situated, except where Article 12 applies.

MUTUAL ASSISTANCE : Directive 76/308/EEC

Article 7

1. The request for recovery of a claim which the applicant authority addresses to the requested authority must be accompanied by an official or certified copy of the instrument permitting its enforcement, issued in the Member State in which the applicant authority is situated and, if appropriate, by the original or a certified copy of other documents necessary for recovery.
2. The applicant authority may not make a request for recovery unless :
 - (a) the claim and/or the instrument permitting its enforcement are not contested in the Member State in which it is situated ;
 - (b) it has, in the Member State in which it is situated, applied the recovery procedure available to it on the basis of the instrument referred to in paragraph 1, and the measures taken have not resulted in the payment in full of the claim.
3. The request for recovery shall indicate the name and address of the person concerned, the nature of the claim, the amount of the principal and the interest and costs due, as well as any other relevant information.
4. The request for recovery shall contain in addition a statement by the applicant authority indicating the date from which enforcement is possible under the laws in force in the Member State in which it is situated and confirming that the conditions set out in paragraph 2 are fulfilled.
5. As soon as any relevant information relating to the matter which gave rise to the request for recovery comes to the knowledge of the applicant authority it shall forward it to the requested authority.

Article 8

The instrument permitting enforcement of the claim shall, where appropriate, and in accordance with the provisions in force in the Member State in which the requested authority is situated, be accepted, recognized, supplemented, or replaced by an instrument authorizing enforcement in the territory of that Member State.

Such acceptance, recognition, supplementing or replacement must take place as soon as possible, following the date of receipt of the request for recovery. They may not be refused if the instrument permitting enforcement in the Member State in which the applicant authority is situated is properly drawn up.

If any of these formalities should give rise to an examination or contestation in connection with the claim and/or the instrument permitting enforcement issued by the applicant authority, Article 12 shall apply.

Article 9

1. Claims shall be recovered in the currency of the Member State in which the requested authority is situated.
2. The requested authority may, where the laws, regulations or administrative provisions in force in the Member State in which it is situated so permit, and after consultations with the applicant authority, allow the debtor time to pay or authorize payment by instalment. Any interest charged by the requested authority in respect of such extra time to pay shall be remitted to the Member State in which the applicant authority is situated.

Any other interest charged for late payment under the laws, regulations and administrative provisions in force in the Member State in which the requested authority is situated shall also be remitted to the Member State in which the applicant authority is situated.

Article 10

The claims to be recovered shall not be given preferential treatment in the Member State in which the requested authority is situated.

Article 11

The requested authority shall inform the applicant authority immediately of the action it has taken on the request for recovery.

Article 12

1. If, in the course of the recovery procedure, the claim and/or the instrument permitting its enforcement issued in the Member State in which the applicant authority is situated are contested by an interested party, the action shall be brought by the latter before the competent body of the Member State in which the applicant authority is situated, in accordance with the laws in force there. This action must be notified by the applicant authority to the requested authority. The party concerned may also notify the requested authority of the action.

2. As soon as the requested authority has received the notification referred to in paragraph 1 either from the applicant authority or from the interested party, it shall suspend the enforcement procedure pending the decision of the body competent in the matter. Should the requested authority deem it necessary, and without prejudice to Article 13, that authority may take precautionary measures to guarantee recovery in so far as the

MUTUAL ASSISTANCE : Directive 76/308/EEC

laws or regulations in force in the Member State in which it is situated allow such action for similar claims.

3. Where it is the enforcement measures taken in the Member State in which the requested authority is situated that are being contested the action shall be brought before the competent body of that Member State in accordance with its laws and regulations.

4. Where the competent body before which the action has been brought in accordance with paragraph 1 is a judicial or administrative tribunal, the decision of that tribunal, in so far as it is favourable to the applicant authority and permits recovery of the claim in the Member State in which the applicant authority is situated shall constitute the 'instrument permitting enforcement' within the meaning of Articles 6, 7 and 8 and the recovery of the claim shall proceed on the basis of that decision.

Article 13

On a reasoned request by the applicant authority, the requested authority shall take precautionary measures to ensure recovery of a claim in so far as the laws or regulations in force in the Member State in which it is situated so permit.

In order to give effect to the provisions of the first paragraph, Articles 6, 7 (1), (3) and (5), 8, 11, 12 and 14 shall apply *mutatis mutandis*.

Article 14

The requested authority shall not be obliged :

- (a) to grant the assistance provided for in Articles 6 to 13 if recovery of the claim would, because of the situation of the debtor, create serious economic or social difficulties in the Member State in which that authority is situated ;
- (b) to undertake recovery of a claim if the applicant authority has not exhausted the means of recovery in the territory of the Member State in which it is situated.

The requested authority shall inform the applicant authority of the grounds for refusing a request for assistance. Such reasoned refusal shall also be communicated to the Commission.

Article 15

1. Questions concerning periods of limitation shall be governed solely by the laws in force in the Member State in which the applicant authority is situated.

2. Steps taken in the recovery of claims by the requested authority in pursuance of a request for assistance, which, if they had been carried out by the applicant authority, would have had the effect of suspending or interrupting the period of limitation according to the laws in force in the Member State in which the applicant authority is situated, shall be deemed to have been taken in the latter State, in so far as that effect is concerned.

Article 16

Documents and information sent to the requested authority pursuant to this Directive may only be communicated by the latter to :

- (a) the person mentioned in the request for assistance ;
- (b) those persons and authorities responsible for the recovery of the claims, and solely for that purpose ;
- (c) the judicial authorities dealing with matters concerning the recovery of the claims.

Article 17

Requests for assistance and relevant documents shall be accompanied by a translation in the official language, or one of the official languages of the Member State in which the requested authority is situated, without prejudice to the latter authority's right to waive the translation.

Article 18

Member States shall renounce all claims upon each other for the reimbursement of costs resulting from mutual assistance which they grant each other pursuant to this Directive.

However, the Member State in which the applicant authority is situated shall remain liable to the Member State in which the requested authority is situated for costs incurred as a result of actions held to be unfounded, as far as either the substance of the claim or the validity of the instrument issued by the applicant authority are concerned.

Article 19

Member States shall provide each other with a list of authorities authorized to make or receive requests for assistance.

Article 20

1. A Committee on Recovery (hereinafter called 'the committee') is hereby set up and shall consist of

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representatives of the Member States with a Commission representative as chairman.

Article 23

2. The committee shall adopt its own rules of procedure.

The provisions of this Directive shall not prevent a greater measure of mutual assistance being afforded either now or in the future by particular Member States under any agreements or arrangements, including those for the notification of legal or extra-legal acts.

Article 21

The committee 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 24

Member States shall bring into force the measures necessary to comply with this Directive not later than 1 January 1978.

Article 22

1. The detailed rules for implementing Articles 4(2) and (4), 5(2) and (3), 7(1), (3) and (5), 9, 11 and 12(1) and the rules on conversion, transfer of sums recovered, and the fixing of a minimum amount for claims which may give rise to a request for assistance, shall be adopted in accordance with the procedure laid down in paragraph 2 and 3.

Article 25

Each Member State shall inform the Commission of the measures which it has adopted to implement this Directive. The Commission shall forward this information to the other Member States.

Article 26

This Directive is addressed to the Member States.

2. The Commission representative 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 set by the chairman, having regard to the urgency of the matter. Opinions shall be adopted 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 proposed measures where they are in accordance with the opinion of the committee
- (b) Where the proposed measures 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 measures 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 measures shall be adopted by the Commission.

MUTUAL ASSISTANCE : Directive 77/794/EEC

'Commission Directive of 4 November 1977 laying down detailed rules for implementing certain provisions of Council Directive 76/308/EEC on mutual assistance for the recovery of claims resulting from operations forming part of the system of financing the European Agricultural Guidance and Guarantee Fund, and of agricultural levies and customs duties, and in respect of value added tax'.

- O.J. L n° 333 of 24.12.1977, p. 11

MODIFICATIONS

- Regulation (EEC) n° 3308/80
(O.J. N° L345 of 20.12.1980, p. 1)
- Title, article 20(2) and Annex I replaced by Commission Directive of 14 October 1985 (85/479/EEC)
(O.J. N° L 285 of 25.10.1985, p.65)
- Art. 20(2) modified by Commission Directive N° 86/489/EEC of 24 September 1986
(O.J. N° L283 of 04.10.1986, p. 23)

MUTUAL ASSISTANCE : Directive 77/794/EEC*Article 1*

1. This Directive lays the detailed rules for implementing Articles 4 (2) and (4), 5 (2) and (3), 7 (1), (3) and (5), 9 and 12 (1) of Directive 76/308/EEC, hereinafter called 'the basic Directive'.
2. This Directive also lays down the detailed rules on conversion, transfer of sums recovered and the fixing of a minimum amount for claims which may give rise to a request for assistance.

TITLE I**Request for information***Article 2*

1. The request for information referred to in Article 4 of the basic Directive shall be made out in writing in accordance with the model in Annex I. The said request shall bear the official stamp of the applicant authority and shall be signed by an official thereof duly authorized to make such a request.
2. The applicant authority shall, where appropriate, indicate in its request for information the name of any other requested authority to which a similar request for information has been addressed.

Article 3

The request for information may relate to

- (a) the debtor; or
- (b) any person liable for settlement of the claim under the law in force in the Member State where the applicant authority is situated.

Where the applicant authority knows that a third party holds assets belonging to one of the persons mentioned in the foregoing paragraph, the request may also relate to that third party.

Article 4

The requested authority shall acknowledge receipt of the request for information in writing (if possible by telex) as soon as possible and in any event within seven days of such receipt.

Article 5

1. The requested authority shall transmit each item of requested information to the applicant authority as and when it is obtained.

2. Where all or part of the requested information cannot be obtained within a reasonable time, having regard to the particular case, the requested authority shall so inform the applicant authority, indicating the reasons therefor.

In any event, at the end of six months from the date of acknowledgement of receipt of the request, the requested authority shall inform the applicant authority of the outcome of the investigations which it has conducted in order to obtain the information requested.

In the light of the information received from the requested authority, the applicant authority may request the latter to continue its investigations. This request shall be made in writing (if possible by telex) within two months from the receipt of the notification of the outcome of the investigations carried out by the requested authority, and shall be treated by the requested authority in accordance with the provisions applying to the initial request.

Article 6

When the requested authority decides not to comply with the request for information addressed to it, it shall notify the applicant authority in writing of the reasons for the refusal to comply with the request, specifying the particular provisions of Article 4 of the basic Directive which it invokes. This notification shall be given by the requested authority as soon as it has taken its decision and in any event within six months from the date of the acknowledgement of the receipt of the request.

Article 7

The applicant authority may at any time withdraw the request for information which it has sent to the requested authority. The decision to withdraw shall be transmitted to the requested authority in writing (if possible by telex).

TITLE II**Request for notification***Article 8*

The request for notification referred to in Article 5 of the basic Directive shall be made out in writing in duplicate in accordance with the model in Annex II. The said request shall bear the official stamp of the applicant authority and shall be signed by an official thereof duly authorized to make such a request.

Two copies of the instrument (or decision), notification of which is requested, shall be attached to the request referred to in the foregoing paragraph.

MUTUAL ASSISTANCE : Directive 77/794/EEC

Article 9

The request for notification may relate to any natural or legal person who, in accordance with the law in force in the Member State where the applicant authority is situated, shall be informed of any instrument or decision which concerns him.

Article 10

1. Immediately upon receipt of the request for notification, the requested authority shall take the necessary measures to effect that notification in accordance with the law in force in the Member State in which it is situated.
2. The requested authority shall inform the applicant authority of the date of notification as soon as this has been done, by returning to it one of the copies of its request with the certificate on the reverse side duly completed.

TITLE III

Request for recovery and/or for the taking of precautionary measures

Article 11

1. The request for recovery and/or for the taking of precautionary measures referred to in Articles 6 and 13 of the basic Directive shall be made out in writing in accordance with the model Annex III. The request, which shall include a declaration that the conditions laid down in the basic Directive for initiating the mutual assistance procedure in the particular case have been fulfilled, shall bear the official stamp of the applicant authority and shall be signed by an official thereof duly authorized to make such a request.
2. The instrument permitting enforcement which shall accompany the request for recovery and/or for the taking of precautionary measures may be issued in respect of several claims where it concerns one and the same person.

For the purposes of Articles 12 to 19, all claims which are covered by the same instrument permitting enforcement shall be deemed to constitute a single claim.

Article 12

1. The request for recovery and/or for the taking of precautionary measures may relate to
 - (a) the debtor; or
 - (b) any person liable for settlement of the claim under the law in force in the Member State in which it is situated.
2. Where appropriate, the applicant authority shall inform the requested authority of any assets of the persons referred to in paragraph 1 which to its knowledge are held by a third party.

Article 13

1. The applicant authority shall state the amounts of the claim to be recovered both in the currency of the Member State in which it is situated and also in the currency of the Member State in which the requested authority is situated.
2. The rate of exchange to be used for the purposes of paragraph 1 shall be the latest selling rate recorded on the most representative exchange market or markets of the Member State in which the applicant authority is situated on the date when the request for recovery is signed.

Article 14

The requested authority shall acknowledge receipt of the request for recovery and/or for the taking of precautionary measures in writing (if possible by telex) as soon as possible and in any event within seven days of its receipt.

Article 15

Where, within a reasonable time having regard to the particular case, all or part of the claim cannot be recovered or precautionary measures cannot be taken, the requested authority shall so inform the applicant authority, indicating the reasons therefor.

In any event, at the end of one year from the date of acknowledgement of the receipt of the request, the requested authority shall inform the applicant authority of the outcome of the procedure which it has undertaken for recovery and/or for the taking of precautionary measures.

In the light of the information received from the requested authority, the applicant authority may request the latter to continue the procedure which it has undertaken for recovery and/or for the taking of precautionary measures. This request shall be made in writing (if possible by telex) within two months from the receipt of the notification of the outcome of the procedure undertaken by the requested authority for recovery and/or for the taking of precautionary measures, and shall be treated by the requested authority in accordance with the provisions applying to the initial request.

MUTUAL ASSISTANCE: Directive 77/794/EEC

Article 16

Any action contesting the claim or the instrument permitting its enforcement which is taken in the Member State in which the applicant authority is situated shall be notified to the requested authority in writing (if possible by telex) by the applicant authority immediately after it has been informed of such action.

Article 17

1. If the request for recovery and/or for the taking of precautionary measures becomes nugatory as a result of payment of the claim or of its cancellation or for any other reason, the applicant authority shall immediately inform the requested authority in writing (if possible by telex) so that the latter may stop any action which it has undertaken.

2. Where the amount of the claim which is the subject of the request for recovery and/or for the taking of precautionary measures is amended for any reason, the applicant authority shall immediately inform the requested authority in writing (if possible by telex).

If the amendment consists of a reduction in the amount of the claim, the requested authority shall continue the action which it has undertaken with a view to recovery and/or to the taking of precautionary measures, but that action shall be limited to the amount still outstanding if, at the time the requested authority is informed of the reduction of the amount of the claim, the original amount has already been recovered by it but the transfer procedure referred to in Article 18 has not yet been initiated, the requested authority shall repay the amount overpaid to the person entitled thereto.

If the amendment consists of an increase in the amount of the claim, the applicant authority shall as soon as possible address to the requested authority an additional request for recovery and/or for the taking of precautionary measures. This additional request shall, as far as possible be dealt with by the requested authority at the same time as the original request of the applicant authority. Where, in view of the state of progress of the existing procedure, the joinder of the additional request and the original request is not possible, the requested authority shall only be required to comply with the additional request if it concerns an amount not less than that referred to in Article 20.

3. To convert the amended amount of the claim into the currency of the Member State in which the requested authority is situated, the applicant authority shall use the exchange rate used in its original request.

Article 18

Any sum recovered by the requested authority, including, where applicable, the interest referred to in Article 9 (2) of the basic Directive, shall be the subject of a transfer to the applicant authority in the currency of the Member State in which the requested authority is situated. This transfer shall take place within one month of the date on which the recovery was effected.

Article 19

Irrespective of any amounts collected by the requested authority by way of interest referred to in Article 9 (2) of the basic Directive, the claim shall be deemed to have been recovered in proportion to the recovery of the amount expressed in the national currency of the Member State in which the requested authority is situated, on the basis of the exchange rate referred to in Article 13 (2).

TITLE IV

General and final provisions

Article 20

1. A request for assistance may be made by the applicant authority in respect of either a single claim or several claims where these are recoverable from one and the same person.
2. From 1 January 1987 no request for assistance may be made if the amount of the relevant claim of claims is less than 1 500 ECU.

This amount shall be reduced to 200 ECU if the request relates to the recovery of a claim payable as a result of an irregularity committed in the course of or in connection with an operation carried out under arrangements for movement of goods within the Community introduced by Council Regulation (EEC) No 3/84.

Article 21

Information and other particulars communicated by the requested authority to the applicant authority shall be made out in the official language or one of the official languages of the Member State in which the requested authority is situated.

Article 22

The Member States shall bring into force not later than 1 January 1978 the measures necessary to comply with this Directive.

MUTUAL ASSISTANCE : Directive 77/794/EEC

Article 23

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

Article 24

This Directive is addressed to the Member States.

MUTUAL ASSISTANCE: Directive 77/794/EEC

ANNEX I

DIRECTIVE 76/308/EEC

(Article 4)

(Description of the applicant authority, address, telephone, telex and bank account numbers, etc. ...)

.....
(Place and date of sending request).....
(File reference of applicant authority)

To

.....
(Name of the authority to whom the request is sent, Post Box, place, etc.)

(Space reserved for the authority to whom the request is sent)

REQUEST FOR INFORMATION

I, the undersigned, acting as the agent duly authorized by the applicant authority
 (Name and official capacity)
 indicated above, hereby request the following information to be obtained in accordance with Article 4 of Directive 76/308/EEC :

Information relating to the person concerned (*)	Information relating to the claim(s)	Information requested
(a) Name and address { known (*) / assumed (*) (b) Other relevant information concerning the above person — principal debtor — co-debtor — third party holding assets	— Amount of the relevant claim or claims (including possible interest and costs) — Exact nature of the claim(s) — Other information	
	Other requested authorities	
		..... (Signature)
		(Official stamp)

(*) Delete as appropriate.
 (†) Natural or legal person.*

MUTUAL ASSISTANCE : Directive 77/794/EEC

ANNEX II

DIRECTIVE 76/308/EEC

(Article 5)

(Description of the applicant authority, address, telephone, telex and bank account numbers, etc....)

.....
(Place and date of sending request).....
(File reference of applicant authority)

To

.....
(Name of the authority to whom the request is sent, Post Box, place etc...)
.....
.....

(Space reserved for the authority to whom the request is sent)

REQUEST FOR NOTIFICATION

I, the undersigned acting as the agent duly authorized by the applicant authority indicated above, hereby request notification, pursuant to Article 5 of Directive 76/308/EEC, of the following instrument/decision (*):
(Name and official capacity)

Information relating to the person concerned ⁽¹⁾	Nature and subject of the instrument (or decision) to be notified	Information relating to the claim(s)	Other information
(a) Name and address { known (*) / assumed (*)		— Amount of the claim(s) (including any interest and costs)	
(b) Name and address of the principal debtor if different from addressee		— Exact nature of the claim(s)	
(c) Other information		— Other information	
			..... (Signature)
			(Official stamp)

(*) Delete as appropriate.
(1) Natural or legal person.

MUTUAL ASSISTANCE : Directive 77/794/EEC

CERTIFICATE

The undersigned hereby certifies:

— that the instrument/decision (*) attached to the request overleaf has been notified to the addressee referred to in the said request dated The notification was made in the following manner (1) (*):

— that the instrument/decision (*) attached to the request overleaf was not able to be notified to the addressee referred to in the said request for the following reasons (*):

.....
(Date)

.....
(Signature)

(Official stamp)

(*) Delete as appropriate.
(1) Indicate exactly whether the notification was made to the addressee in person or by another procedure.

MUTUAL ASSISTANCE : Directive 77/794/EEC

ANNEX III

DIRECTIVE 76/308/EEC

(Articles 6 to 13)

(Description of the applicant authority, address, telephone, telex and bank account numbers, etc....)

.....
(Place and date of sending request).....
(File reference of applicant authority)

To

.....
Name of the authority to whom the request is sent, Post Box, place etc....)

(Space reserved for the authority to whom the request is sent)

REQUEST FOR RECOVERY / PRECAUTIONARY MEASURES TO BE TAKEN (*)

I, the undersigned acting as the agent duly authorized by the applicant authority
(Name and official capacity)
indicated above, hereby request:

- recovery of the following claim(s) covered by the attached unit of execution pursuant to Article 7 of Directive 76/308/EEC; the conditions of Article 7 (2) (a) and (b) are satisfied (*)
- precautionary measures to be taken, pursuant to Article 13 of Directive 76/308/EEC, in respect of the person mentioned below concerning the claim(s) covered by the attached unit of execution; I attach hereto a statement of the reasons for this request (*)

Information relating to the person concerned (*)	Information relating to the claim(s)				
	Exact nature of the claim(s)	Amount expressed in the currency of the Member State in which the applicant authority is situated	Amount expressed in the currency of the Member State in which the requested authority is situated	Rate of exchange used	Other information
(a) Name and address { known(*) / assumed(*)		Amount of principal (*)			Date on which enforcement becomes possible
(b) Other relevant information — principal debtor — co-debtor — third party holding assets		Amount of interest up to the date of signature of this document (*)			Period of limitation Assets of the debtor held by a third party
		Amount of costs up to the date of signature of this document (*) .....			..... (Signature)
		Total			
Details of documents attached:					(Official stamp)

(*) Delete as appropriate.

(*) Natural or legal person.

(*) Where the unit of execution is general, indicate the amounts of the different claims.

MUTUAL ASSISTANCE

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

- OJ n° L 144 of 2.6.1981, p. 1

MODIFICATIONS (within the text)

1. Council Regulation (EEC) N° 945/87 of 30.03.87
(O.J. N° L 90 of 02.04.87, p. 3)

MUTUAL ASSISTANCE - Regulation (EEC) N° 1468/81

Article 1

1. This Regulation lays down the ways in which the administrative authorities responsible in the Member States for the application of the law on customs or agricultural matters shall cooperate with those in the other Member States and with the Commission in order to ensure compliance with the law.

2. The provisions of this Regulation shall not apply to the extent that they overlap with those of Regulations (EEC) No 283/72 and (EEC) No 359/79.

Article 2

1. For the purposes of this Regulation :

- 'the law on customs matters' shall mean all Community provisions and provisions which contribute to the application of Community rules governing the import, export, transit and presence of goods forming the subject of trade between the Member States and between the latter and third countries,
- 'the law on agricultural matters' shall mean all provisions adopted in the context of the common agricultural policy and all specific rules adopted, pursuant to Article 235 of the Treaty, with regard to goods resulting from the processing of agricultural products,
- 'applicant authority' shall mean the competent authority of a Member State which makes a request for assistance,
- 'requested authority' shall mean the competent authority of a Member State to which a request for assistance is made.

2. Each Member State shall communicate to the other Member States and to the Commission a list of the competent authorities which are appointed to act as correspondents for the purposes of applying this Regulation.

In this Regulation 'competent authorities' shall mean those authorities appointed to act as correspondents under the first subparagraph.

Article 3

The obligation to provide assistance laid down by this Regulation shall not cover the provision of information or documents obtained by the administrative authorities referred to in Article 1 (1) under powers exercised by them at the request of the judicial authority.

However, in the case of an application for assistance, such information or documents shall be provided in all cases where the judicial authority, which must be consulted to that effect, gives its consent.

TITLE I

Assistance on request

Article 4

1. At the request of the applicant authority, the requested authority shall communicate to it all information likely to enable the former to ensure compliance with the provisions laid down by the law on customs or agricultural matters and in particular those concerning :

- the application of customs duties and charges having equivalent effect as well as agricultural levies and other 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,
- operations forming part of the system of financing by the European Agricultural Guidance and Guarantee Fund.

2. In order to obtain this information, the requested authority or the administrative authority which it has addressed shall proceed as though it were acting on its own account or at the request of another authority in its own country.

Article 5

At the request of the applicant authority, the requested authority shall supply to it any attestation, document or official copy of a document which it has or which it obtains in the manner referred to in Article 4 (2) and which relates to operations covered by the law on customs or agricultural matters.

Article 6

1. At the request of the applicant authority, the requested authority shall, while observing the rules in force in the Member State in which it is situated, notify the addressee or have him notified of all instruments or decisions which emanate from the administrative authorities and concern the application of the law on customs or agricultural matters.

MUTUAL ASSISTANCE - Regulation (EEC) n° 1468/81

2. Requests for notification, mentioning the subject of the act or decision to be communicated, shall be accompanied by a translation in the official language or one of the official languages of the Member State in which the requested authority is situated, without prejudice to the latter's right to waive such a translation.

Article 7

At the request of the applicant authority, the requested authority shall as far as possible keep a special watch or arrange for a special watch to be kept within its operational area :

- (a) on persons of whom there are reasonable grounds for believing that they are contravenors of the law on customs or agricultural matters and, more particularly, on the movements of such persons ;
- (b) on places where stocks of goods have been assembled in such a way that there are reasonable grounds for supposing that they are intended as supplies for operations contrary to the law on customs or agricultural matters ;
- (c) on movements of goods notified as possibly constituting operations contrary to the law on customs or agricultural matters ;
- (d) on means of transport for which there are reasonable grounds for believing that they are used for carrying out operations contrary to the law on customs or agricultural matters.

Article 8

At the request of the applicant authority, the requested authority shall supply to it any information in its possession or which it can obtain as prescribed in Article 4 (2), in particular in the form of reports and other documents or official copies of or extracts from such reports or documents, concerning operations detected or planned which are or appear to the applicant authority to be contrary to the law on customs or agricultural matters.

However, such communication shall be in the form of original documents and property only if the provisions in force in the Member States in which the requested authority has its headquarters do not preclude this.

Article 9

1. At the request of the applicant authority, the requested authority shall carry out appropriate enquiries or arrange for such enquiries to be carried out concerning operations which are or appear to the applicant authority to be contrary to the law on customs or agricultural matters.

In order to carry out these enquiries the requested authority or the administrative authority which it has addressed shall proceed as though it were acting on its own account or at the request of another authority in its own country.

The requested authority shall communicate the results of these enquiries to the applicant authority.

2. By agreement between the applicant authority and the requested authority, officials designated by the applicant authority may be present at the enquiries referred to in paragraph 1.

Article 10

By agreement between the applicant authority and the requested authority and in accordance with the arrangements laid down by the latter, officials duly authorized by the applicant authority may obtain, from the offices where the administrative authorities of the Member State in which the requested authority is situated exercise their functions, information concerning the application of the law on customs or agricultural matters which is needed by the applicant authority and which is derived from documentation to which the staff of those offices have access. These officials shall be authorized to take copies of the said documentation.

TITLE II

Spontaneous assistance

Article 11

The competent authorities of each Member State shall, as laid down in Articles 12 and 13, provide assistance to the competent authorities of the other Member States without prior request of the latter.

Article 12

Where they consider it useful in connection with compliance with the law on customs or agricultural matters, the competent authorities of each Member State shall :

- (a) as far as possible keep the special watch provided for in Article 7 or arrange for such watch to be kept ;
- (b) communicate to the competent authorities of the other Member States concerned all available information, in particular in the form of reports and other documents or copies of or extracts from such reports or documents, concerning operations which are or appear to be contrary to the law on customs or agricultural matters.

MUTUAL ASSISTANCE - Regulation (EEC) N° 1468/81

Article 13

The competent authorities of each Member State shall immediately send to the competent authorities of the other Member States concerned all information of use in connection with operations which are contrary or appear to them to be contrary to the law on customs or agricultural matters and in particular information concerning goods that are covered by it and new means or methods used to carry out such operations.

TITLE III

Final provisions

Article 14

1. The competent authorities of each Member State shall communicate to the Commission as soon as it is available to them :

(a) any information they consider useful concerning :

- goods which have been or are suspected of having been the subject of transactions contrary to the law on customs or agricultural matters ;
- the methods or processes used or suspected of having been used to contravene the law on customs or agricultural matters ;

(b) any information on deficiencies of, or lacunae in, the rules on customs or agricultural matters which their application has revealed or suggested.

2. The Commission shall communicate to the competent authorities of each Member State, as soon as it is available to it, any information which is such as to enable compliance with the law on customs or agricultural matters to be enforced.

Article 14a

1. Where the competent authorities of a Member State become aware of operations which are, or appear to be, contrary to the law on customs or agricultural matters and which are of particular interest at Community level, and in particular :

- where they have, or might have, ramifications in other Member States, or
- where it appears to the said authorities likely that similar operations have been also carried out in other Member States,

they shall pass on to the Commission as quickly as possible, either on their own initiative or at the reasoned request of the Commission, all relevant information, where appropriate in the form of documents or copies or extracts from documents, necessary to determine the facts so as to enable the Commission to coordinate the action undertaken by the Member States.

The Commission shall pass this information on to the competent authorities of the other Member States.

2. Information relating to natural or legal persons shall be communicated as provided for in paragraph 1 only to the extent strictly necessary to enable operations which are contrary to the law on customs or agricultural matters to be noted.

3. Where the competent authorities of a Member State make use of paragraph 1, they need not communicate information as provided in Article 12 (b) and in Article 13 to the competent authorities of the other Member States concerned.

Article 15

The Commission shall organize meetings with the representatives of the Member States during which :

- the operation of the mutual assistance arrangements provided for in this Regulation shall be examined in general terms,
- a practical procedure for forwarding the information referred to in Articles 14 and 14a shall be laid down,
- the information sent to the Commission pursuant to Articles 14 and 14a shall be examined with a view to drawing the relevant conclusions, determining the measures required to put an end to any operations found to be contrary to the law on customs or agricultural matters and, where necessary, suggesting amendments to existing Community provisions or the drawing up of additional ones.

Article 15a

Provided the third country concerned has given a legal undertaking to provide the assistance required to gather proof of the irregular nature of operations which appear to be contrary to the law on customs or agricultural matters or to determine the scope of operations which have been noted as being contrary to such law, the information obtained pursuant to Article 14a may be communicated to the third country concerned, with the agreement of the competent authorities of the Member State which supplied it and, if necessary, with the agreement of the person concerned in so far as this does not jeopardize the successful outcome of the investigation.

The communication may be made by the Commission, which in that case shall by appropriate means ensure protection equivalent to that laid down in Article 19 (1).

Article 15b

1. For the purposes of attaining the objectives of this Regulation the Commission may, under the conditions laid down in Article 15a, carry out Community administrative and investigative missions in third countries in coordination and close cooperation with the competent authorities of the Member States.

2. The Community missions in third countries referred to in paragraph 1 shall be carried out under the following conditions :

- (a) missions may be undertaken on the Commission's initiative or at the request of one or more Member States ;

MUTUAL ASSISTANCE - Regulation (EEC) n° 1468/81

- (b) missions shall be carried out by Commission representatives designated for that purpose and by officials designated for that purpose by the Member State or Member States concerned;
- (c) a mission may also, with the agreement of the Commission and the Member States concerned, be carried out in the Community interest by officials of a Member State, in particular under a bilateral assistance agreement with a third country; in that event the Commission shall be informed of the results of the mission;
- (d) mission expenses shall be paid by the Commission.
3. The Commission shall inform the Member States of the results of missions carried out in pursuance of this Article.

Article 15c

The findings established and the information obtained in the context of the Community missions referred to in Article 15b, particularly in the form of documents passed on by the competent authorities of the third countries concerned, shall be dealt with in accordance with Article 19.

Original documents obtained or certified copies thereof shall be delivered by the Commission to the competent authorities of the Member States, at the said authorities' request, for use in connection with judicial proceedings or proceedings instituted for failure to comply with the law on customs or agricultural matters.

Article 16

For the purposes of applying this Regulation, Member States shall take all the necessary steps to:

- (a) ensure sound internal coordination between the administrative authorities referred to in Article 1 (1);
- (b) establish direct cooperation in their mutual relations as necessary, between the authorities specially empowered to this end;
- (c) decide jointly, to the extent necessary, on suitable arrangements for ensuring the smooth operation of the mutual assistance arrangements provided for in this Regulation.

Article 17

1. This Regulation shall not bind the administrative authorities of the Member States to grant each other assistance where to do so would be likely to prejudice public policy or any other fundamental interests of the State in which they are situated.

2. Reasons shall be stated for any refusal to grant assistance.

Article 18

The documents provided for in this Regulation may be replaced by computerized information produced in any form for the same purpose.

Article 19

1. Any information communicated in whatever form pursuant to this Regulation shall be of a confidential nature. It shall be covered by the obligation of professional 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.

The information referred to in the first subparagraph may not in particular be sent to persons other than those in the Member States or within the Community institutions whose duties require that they have access to it. Nor may it be used for purposes other than those provided for in this Regulation, unless the authority supplying it has expressly agreed and in so far as the provisions in force in the Member State where the authority which received it is situated do not preclude such communication or use.

2. Paragraph 1 shall not impede the use, in any legal actions or proceedings subsequently instituted in respect of non-compliance with the law on customs or agricultural matters, of information obtained pursuant to this Regulation.

The competent authority of the Member State which supplied this information shall be informed forthwith of such utilization.

Article 20

Member States shall communicate to the Commission the bilateral mutual assistance agreements between customs administrations concluded with third countries.

Article 21

Member States shall waive all claims for the reimbursement of expenses incurred pursuant to this Regulation except, as appropriate, in respect of fees paid to experts.

Article 22

This Regulation shall not affect the application in the Member States of the rules on mutual assistance in criminal matters.

Article 23

This Regulation shall enter into force on 1 July 1981.

TRANSITIONAL PROVISIONS ADOPTED FOLLOWING THE ACCESSION OF SPAIN AND PORTUGAL

ACT

concerning the conditions of accession of the Kingdom of Spain and the Portuguese Republic
and the adjustments to the Treaties

- O.J. N° L 302 of 15 November 1985 -

1.Arts. 51/1 and 211/1	: implementation of customs legislation dispositions	XII-A-3
2.Annex XXXII	: specific derogations	XII-A-4 to XII-A-5
3.Annex XXXV	: postponed application of certain acts	XII-A-7 to XII-A-8
4.Protocol n° 2	: Canary Islands, Ceuta and Melilla	XII-B-1 to XII-B-9
5.Protocol n° 3	: exchanges Spain/Portugal	XII-C-1 to XII-C-12
6.Joint declarations		XII-D-1

Implementing measures

1.Regulation (EEC) n° 296/86: implementation of arrangements for inward processing, outward processing and processing under Customs control		XII-E-1 to XII-E-5
2.Regulation (EEC) n° 409/86: free movement of goods		XII-F-1 to XII-F-9
3.Regulation (EEC) n° 526/86: compensatory levy		XII-G-1 to XII-G-77

TRANSITIONAL PROVISIONS ADOPTED FOLLOWING THE ACCESSION OF SPAIN AND PORTUGAL

SPAIN

Article 51

1. Save as otherwise provided in this Act, the provisions in force with regard to customs legislation for trade with third countries shall apply under the same conditions to trade within the Community for such time as customs duties are levied in that trade.

For the purpose of establishing the customs value in respect of trade within the Community, and trade with third countries, until:

- 31 December 1992 for industrial products,
- 31 December 1995 for agricultural products,

the customs territory to be taken into consideration shall be that defined by the provisions existing in the Community and in the Kingdom of Spain on 31 December 1985.

PORTUGAL

Article 211

1. Save as otherwise provided in this Act, the provisions in force with regard to customs legislation for trade with third countries shall apply under the same conditions to trade within the Community, for such time as customs duties are levied in that trade.

For the purpose of establishing the customs value in respect of trade within the Community, and trade with third countries, until:

- 31 December 1992 for industrial products, and
- 31 December 1995 for agricultural products,

the customs territory to be taken into consideration shall be that defined by the provisions existing in the Community and in the Portuguese Republic on 31 December 1985.

TRANSITIONAL PROVISIONS ADOPTED FOLLOWING THE ACCESSION OF SPAIN AND PORTUGAL

DEROGATIONS

ANNEX XXXII

List provided for in Article 378 of the Act of Accession

I. CUSTOMS LEGISLATION

1. Council Directive 69/73/EEC of 4 March 1969 (OJ No L 58, 8. 3. 1969, p. 1), as amended by:

- the 1972 Act of Accession (OJ No L 73, 27. 3. 1972, p. 14),
- Council Directive 72/242/EEC of 27 June 1972 (OJ No L 151, 5. 7. 1972, p. 16),
- Council Directive 76/119/EEC of 18 December 1975 (OJ No L 24, 30. 1. 1976, p. 58),
- the 1979 Act of Accession (OJ No L 291, 19. 11. 1979, p. 17),
- Council Directive 83/89/EEC of 7 February 1983 (OJ No L 59, 5. 3. 1983, p. 1),
- Council Directive 83/307/EEC of 13 June 1983 (OJ No L 162, 22. 6. 1983, p. 20), as corrected in OJ No L 272, 5. 10. 1983, p. 22,
- Commission Directive 84/444/EEC of 26 July 1984 (OJ No L 245, 14. 9. 1984, p. 28).

- (a) The Kingdom of Spain is authorized to retain the authorizations for inward processing traffic issued before accession under the conditions subject to which they were granted, until the expiry of their validity but not later than 31 December 1987.

With regard to inward processing traffic carried out in free zones, this derogation shall apply only to the undertakings appearing on the following list.

If conditions of competition are affected by the derogations laid down in the preceding subparagraphs, appropriate measures will be taken under the procedure fixed by that Directive.

Free zone of Vigo

- *Citroen Hispania SA*
Authorized by the Ministerial Order of 31 July 1957 for the manufacture of motor vehicles, engines and parts.
- *Industrias Mecánicas de Galicia SA — INDUGASA*
Authorized by the Ministerial Order of 29 October 1973 for the manufacture of Hooke's joints for motorcars.
- *Ferroplast SA*
Authorized by the Ministerial Order of 8 March 1967 for the manufacture of articles relating to locks and of products made of plastic.

- *Porcelanas de Vigo SA — POVISA*
Authorized by the Ministerial Order of 2 March 1974 for the manufacture of china and ceramic transfers.

Free zone of Barcelona

- *Sociedad Española de Automóviles de Turismo — SEAT*
Authorized by the Ministerial Order of 16 April 1952 for the manufacture of passenger vehicles and parts.
- *Motor Ibérica SA — MISA*
Authorized by the Ministerial Order of 13 January 1959 for the manufacture of lorries, tractors, agricultural and industrial machinery, engines and parts.
- *Fabricación de Envases Metálicos SA — FEMSA*
Authorized by the Ministerial Order of 14 January 1963 for cutting continuous strips intended for the production of the bottoms and sides of drums.

Free zone of Cádiz

- *Factorías Oleícolas Industriales SA — FOISA*
Authorized by the Ministerial Order of 23 March 1961 for the refining and mixing of oils, vegetable fats and animal fats.
- *Dragados y Construcciones SA*
Authorized by the Ministerial Order of 27 March 1979 for the repair of its own machinery used abroad.
- *Jose Belmonte Sánchez — industria auxiliar del mueble*
Authorized by the Ministerial Order of 30 July 1981 for the production of sections of reconstituted wood covered with a PVC film and intended for the manufacture of drawers.

- (b) Notwithstanding Articles 24 and 25, the Kingdom of Spain is authorized to introduce progressively, that is to say in a manner adapted to each individual case, the Community rules applicable in equivalent compensation processing.

The authorizations containing a derogation from Articles 24 and 25 of the Directive referred to above may be issued until 31 December 1987. Any operation undertaken under these authorizations will have to be entirely executed before 1 January 1990.

TRANSITIONAL PROVISIONS ADOPTED FOLLOWING THE ACCESSION OF SPAIN AND PORTUGAL

If the conditions of competition are affected by the derogations provided for in the preceding subparagraphs, appropriate measures shall be taken under the procedure fixed by that Directive.

(c) The Portuguese Republic is authorized:

- to retain authorizations for inward processing traffic issued before accession under the conditions subject to which they were granted,
- to issue authorizations for inward processing traffic after accession under the conditions provided for in the provisions existing in Portugal on 31 December 1985.

In any event, the period of validity of the abovementioned authorizations may not go beyond 31 December 1987.

If conditions of competition are affected by the derogations laid down in the preceding paragraphs, appropriate measures will be taken under the procedure fixed by that Directive.

2. Council Directive 69/75/EEC of 4 March 1969 (OJ No L 58, 8. 3. 1969, p. 11), as amended by:

- the 1972 Act of Accession (OJ No L 73, 27. 3. 1972, p. 14),
- Council Directive 76/634/EEC of 22 July 1976 (OJ No L 223, 16. 8. 1976, p. 17),
- the 1979 Act of Accession (OJ No L 291, 19. 11. 1979, p. 17).

The capital equipment installed in Spanish Free Zones before accession by undertakings appearing in the following list and intended to be used in those zones need not comply with the conditions set out in the Directive.

Should the capital equipment referred to in the previous subparagraph no longer be used on those free zones but be definitively imported into the territory of the enlarged Community, the customs duties relevant to them shall apply.

Free zone of Vigo

— *Citroen Hispania SA*

Authorized by the Ministerial Order of 31 July 1957 for the manufacture of motor vehicles, engines and parts.

— *Industrias Mecánicas de Galicia SA — INDUGASA*

Authorized by the Ministerial Order of 29 October 1973 for the manufacture of Hooke's joints for motor cars.

— *Ferroplast SA*

Authorized by the Ministerial Order of 8 March 1967 for the manufacture of articles relating to locks and of products made of plastic.

— *Porcelanas de Vigo SA — POVISA*

Authorized by the Ministerial Order of 2 March 1974 for the manufacture of china and ceramic transfers.

Free zone of Barcelona

— *Sociedad Española de Automóviles de Turismo — SEAT*

Authorized by the Ministerial Order of 16 April 1952 for the manufacture of passenger vehicles and parts.

— *Motor Ibérica SA — MISA*

Authorized by the Ministerial Order of 13 January 1959 for the manufacture of lorries, tractors, agricultural and industrial machinery, engines and parts.

— *Fabricación de Envases Metálicos SA — FEMSA*

Authorized by the Ministerial Order of 14 January 1963 for cutting continuous strips intended for the production of the bottoms and sides of drums.

Free zone of Cadiz

— *Factorías Oleícolas Industriales SA — FOISA*

Authorized by the Ministerial Order of 23 March 1961 for the refining and mixing of oils, vegetable fats and animal fats.

— *Dragados y Construcciones SA*

Authorized by the Ministerial Order of 27 March 1979 for the repair of its own machinery abroad.

— *José Belmonte Sánchez — Industria auxiliar del mueble*

Authorized by the Ministerial Order of 30 July 1981 for the production of sections of reconstituted wood covered with a PVC film and intended for the manufacture of drawers.

3. Council Directive 71/235/EEC of 11 June 1971 (OJ No L 143, 29. 6. 1971, p. 28), as amended by Council Directive 76/634/EEC of 22 July 1976 (OJ No L 223, 16. 8. 1976, p. 17).

The Kingdom of Spain is authorized to continue, until 31 December 1987, to apply its national legislation with reference to 'usual forms of handling' for operations not covered by that Directive.

4. Council Regulation (EEC) No 754/76 of 25 March 1976 (OJ No L 89, 2. 4. 1976, p. 1).

By way of derogation from Article 16 and until 31 December 1992, in respect of the goods for which the period of application of the transitional measures laid down in the Act concerning the Conditions of Accession of Spain and Portugal to the Communities ends on that date and until 31 December 1995, in respect of other goods, this Regulation shall not apply:

- (a) with regard to the Community as at present constituted, unless the returned goods were

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previously exported from a Member State of that Community;

- (b) with regard to Spain and Portugal, unless the returned goods were previously exported from the Member State into which they have been reimported. 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.

5. Council Regulation (EEC) No 2102/77 of 20 September 1977 (OJ No L 246, 27. 9. 1977, p. 1)

The Kingdom of Spain and the Portuguese Republic are authorized to use their national export declaration forms until the implementation of Council Regulations (EEC) No 678/85 and (EEC) No 679/85 of 18 February 1985 (OJ No L 79, 21. 3. 1985), it being understood that those declaration forms furnish the same details as those provided for in the forms annexed to Regulation (EEC) No 2102/77.

6. Council Regulation (EEC) No 3599/82 of 21 December 1982 (OJ No L 376, 31. 12. 1982, p. 1).

The Kingdom of Spain is authorized to retain authorizations for temporary entry issued before accession under the conditions subject to which they are granted until the expiry of their validity but not later than 31 December 1987.

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POSTPONED APPLICATION OF CERTAIN ACTS

ANNEX XXXV

List provided for in Article 393 for the Act of Accession

I. CUSTOMS LEGISLATION

1. Council Regulation (EEC) No 222/77 of 13 December 1976 (OJ No L 38, 9. 2. 1977, p. 1), as amended by:
 - Council Regulation (EEC) No 983/79 of 14 May 1979 (OJ No L 123, 19. 5. 1979, p. 1),
 - the 1979 Act of Accession (OJ No L 291, 19. 11. 1979, p. 17),
 - Council Regulation (EEC) No 3813/81 of 15 December 1981 (OJ No L 383, 31. 12. 1981, p. 28),
 - Council Regulation (EEC) No 3617/82 of 17 December 1982 (OJ No L 382, 31. 12. 1982, p. 6):
1 March 1986.
2. Commission Regulation (EEC) No 223/77 of 22 December 1976 (OJ No L 38, 9. 2. 1977, p. 20), as amended by:
 - Commission Regulation (EEC) No 1601/77 of 11 July 1977 (OJ No L 182, 22. 7. 1977, p. 1),
 - Commission Regulation (EEC) No 526/79 of 20 March 1979 (OJ No L 74, 24. 3. 1979, p. 1),
 - the 1979 Act of Accession (OJ No L 291, 19. 11. 1979, p. 17),
 - Commission Regulation (EEC) No 1964/79 of 6 September 1979 (OJ No L 227, 7. 9. 1979, p. 12),
 - Commission Regulation (EEC) No 137/80 of 9 January 1980 (OJ No L 18, 24. 1. 1980, p. 13),
 - Commission Regulation (EEC) No 902/80 of 14 April 1980 (OJ No L 97, 15. 4. 1980, p. 20), as corrected in OJ No L 254, 27. 9. 1980, p. 47,
 - Commission Regulation (EEC) No 3298/80 of 18 December 1980 (OJ No L 344, 19. 12. 1980, p. 16),
3. Commission Regulation (EEC) No 2826/77 of 5 December 1977 (OJ No L 333, 24. 12. 1977, p. 1), as amended by:
 - Commission Regulation (EEC) No 607/78 of 29 March 1978 (OJ No L 83, 30. 3. 1978, p. 17),
 - the 1979 Act of Accession (OJ No L 291, 19. 11. 1979, p. 17),
 - Commission Regulation (EEC) No 1653/79 of 25 July 1979 (OJ No L 192, 31. 7. 1979, p. 32),
 - Commission Regulation (EEC) No 1976/80 of 25 July 1980 (OJ No L 192, 26. 7. 1980, p. 23),
 - Commission Regulation (EEC) No 2966/82 of 5 November 1982 (OJ No L 310, 6. 11. 1982, p. 11),
 - Commission Regulation (EEC) No 3026/84 of 30 October 1984 (OJ No L 287, 31. 10. 1984, p. 7):
1 March 1986.
4. Commission Regulation (EEC) No 3177/80 of 5 December 1980 (OJ No L 335, 12. 12. 1980, p. 1):
 - (a) 1 January 1993 for industrial products;
 - (b) 1 January 1996 for agricultural products.

— Commission Regulation (EEC) No 1664/81 of 23 June 1981 (OJ No L 166, 24. 6. 1981, p. 11), as corrected in OJ No L 243, 26. 8. 1981, p. 18,

— Commission Regulation (EEC) No 2105/81 of 16 July 1981 (OJ No L 207, 27. 7. 1981, p. 1),

— Commission Regulation (EEC) No 3220/81 of 11 November 1981 (OJ No L 324, 12. 12. 1981, p. 9),

— Commission Regulation No 1499/82 of 11 June 1982 (OJ No L 161, 12. 6. 1982, p. 11),

— Commission Regulation No 1482/83 of 8 June 1983 (OJ No L 151, 9. 6. 1983, p. 29), as corrected in OJ No L 285, 18. 10. 1983, p. 24:

1 March 1986.

3. Commission Regulation (EEC) No 2826/77 of 5 December 1977 (OJ No L 333, 24. 12. 1977, p. 1), as amended by:

— Commission Regulation (EEC) No 607/78 of 29 March 1978 (OJ No L 83, 30. 3. 1978, p. 17),

— the 1979 Act of Accession (OJ No L 291, 19. 11. 1979, p. 17),

— Commission Regulation (EEC) No 1653/79 of 25 July 1979 (OJ No L 192, 31. 7. 1979, p. 32),

— Commission Regulation (EEC) No 1976/80 of 25 July 1980 (OJ No L 192, 26. 7. 1980, p. 23),

— Commission Regulation (EEC) No 2966/82 of 5 November 1982 (OJ No L 310, 6. 11. 1982, p. 11),

— Commission Regulation (EEC) No 3026/84 of 30 October 1984 (OJ No L 287, 31. 10. 1984, p. 7):

1 March 1986.

4. Commission Regulation (EEC) No 3177/80 of 5 December 1980 (OJ No L 335, 12. 12. 1980, p. 1):

(a) 1 January 1993 for industrial products;

(b) 1 January 1996 for agricultural products.

TRANSITIONAL PROVISIONS ADOPTED FOLLOWING THE ACCESSION OF SPAIN AND PORTUGAL

5. Commission Regulation (EEC) No 3178/80 of 5 December 1980 (OJ No L 335, 12. 12. 1980, p. 3):
- (a) 1 January 1993 for industrial products;
 - (b) 1 January 1996 for agricultural products.
6. Commission Regulation (EEC) No 1577/81 of 12 June 1981 (OJ No L 154, 13. 6. 1981, p. 26), as amended by:
- Commission Regulation (EEC) No 3523/81 of 8 December 1981 (OJ No L 355, 10. 12. 1981, p. 26).
 - Commission Regulation (EEC) No 3063/82 of 18 November 1982 (OJ No L 323, 19. 11. 1982, p. 8).
 - Commission Regulation (EEC) No 1012/84 of 10 April 1984 (OJ No L 101, 13. 4. 1984, p. 25):
1 January 1996.

TRANSITIONAL PROVISIONS ADOPTED FOLLOWING THE ACCESSION OF SPAIN AND PORTUGAL

PROTOCOL N° 2

Protocol 2

concerning the Canary Islands and Ceuta and Melilla

Article 1

1. Products originating in the Canary Islands or in Ceuta and Melilla and products coming from third countries imported into the Canary Islands or into Ceuta and Melilla under the arrangements which are applicable there to them shall not be deemed, when released for free circulation in the customs territory of the Community, to be goods fulfilling the conditions of Articles 9 and 10 of the EEC Treaty, nor goods in free circulation under the ECSC Treaty.

2. The customs territory of the Community shall not include the Canary Islands and Ceuta and Melilla.

3. Except where otherwise provided for in this Protocol, the acts of the institutions of the Community regarding customs legislation for foreign trade shall apply under the same conditions to trade between the customs territory of the Community, on the one hand, and the Canary Islands and Ceuta and Melilla, on the other.

4. Except where otherwise provided for in this Protocol, the acts of the institutions of the Community regarding the common commercial policy, be they autonomous or enacted by agreement, directly linked to the import or export of goods, shall not be applicable to the Canary Islands or to Ceuta and Melilla.

5. Except where otherwise provided for in the Act of Accession, including this Protocol, the Community shall apply in its trade with the Canary Islands and with Ceuta and Melilla, for products falling within Annex II to the EEC Treaty, the general arrangements which it applies in its foreign trade.

Article 2

1. Subject to Articles 3 and 4 of this Protocol, products originating in the Canary Islands and in Ceuta and Melilla, shall, when released for free circulation in the customs territory of the Community, qualify for exemption from customs duties under the conditions defined in paragraphs 2 and 3.

2. In that part of Spain which is included in the customs territory of the Community, the exemption from customs duties referred to in paragraph 1 shall be granted as from 1 January 1986.

With regard to the remainder of the customs territory of the Community, customs duties on the import of products originating in the Canary Islands or in Ceuta and Melilla shall be abolished in accordance with the same timetable and under the same conditions as those provided for in Articles 30, 31 and 32 of the Act of Accession.

3. By way of derogation from paragraphs 1 and 2, manufactured tobacco falling within heading No 24.02 of the Common Customs Tariff which is processed in the Canary Islands shall qualify, in the customs territory of the Community, for exemption from customs duties within the limit of tariff quotas.

These quotas shall be opened and allocated by the Council, acting by a qualified majority on a proposal from the Commission, taking as the reference base the average of the three best of the last five years for which statistics are available. The Council shall act in good time so as to provide for the opening and allocation of these quotas on 1 January 1986.

In order to avoid a situation whereby this arrangement results in economic difficulties in one or more Member States because of the reconsignment of manufactured tobacco imported into another Member State, the Commission shall adopt, after consulting the Member States, all methods of administrative co-operation which prove necessary.

Article 3

1. Fishery products falling within heading Nos 03.01, 03.02, 03.03, 16.04, 16.05 and subheadings 05.15 A and 23.01 B of the Common Customs Tariff and originating in the Canary Islands or Ceuta and Melilla, shall, within the limit of tariff quotas calculated by product and on the average quantities actually disposed of during 1982, 1983 and 1984, benefit from the arrangements hereinafter defined, intended respectively for that part of Spain which is included in the customs territory of the Community, on one hand, and for the Community as at present constituted, on the other:

TRANSITIONAL PROVISIONS ADOPTED FOLLOWING THE ACCESSION OF SPAIN AND PORTUGAL

- Where the said products are imported into that part of Spain which is included in the customs territory of the Community, they shall qualify for exemption from customs duties. They may not be deemed to be in free circulation in that part of Spain within the meaning of Article 10 of the EEC Treaty when they are reconsigned to another Member State.
 - Where the said products are released for free circulation in the remainder of the customs territory of the Community, they shall qualify for the progressive reduction of customs duties according to the same timeable and under the same conditions as those provided for in Article 173 of the Act of Accession, provided that the reference prices are complied with.
2. As from 1 January 1993 for the fishery products referred to in paragraph 1, and from 1 January 1996 for the sardine preparations and preserved sardines falling within subheading 16.04 D of the Common Customs Tariff, the products concerned shall qualify for exemption from customs duties in the whole of the customs territory of the Community up to the limit of the tariff quotas calculated by product and on the average quantities actually disposed of during 1982, 1983 and 1984 in that part of Spain which is included in the customs territory of the Community or exported to the Community as at present constituted. The release for free circulation for products imported into the customs territory of the Community, under these tariff quotas, shall be subject to compliance with the rules laid down by the common organization of markets and in particular with respect to reference prices.
3. The Council, acting by qualified majority on a proposal from the Commission, shall each year adopt provisions opening and allocating tariff quotas in accordance with the detailed rules laid down in paragraphs 1 and 2. For 1986 the Council shall act in good time so as to provide for the opening and allocation of the quotas by 1 January 1986.
- in that part of Spain which is included in the customs territory of the Community, for an exemption from customs duties, without application, where this arises, of the system of reference prices,
 - in the remainder of the customs territory of the Community, for the same conditions as those adopted for the same products coming from that part of Spain which is included in the customs territory of the Community, as long as the system of reference prices is complied with, where they are applicable;
- (b) as from 1 January 1996 for those of the products referred to above falling within Regulation (EEC) No 1035/72 and from 1 January 1993 for the other products referred to, the products in question shall qualify for exemption from customs duties in the whole of the customs territory of the Community as long as the system of reference prices is complied with, where they are applicable.

The Council, acting by a qualified majority on a proposal from the Commission, shall adopt in good time measures so as to provide for the opening and allocation of those quotas by 1 January 1986.

2. (a) By way of derogation from paragraph 1, when bananas falling within subheading 08.01 B of the Common Customs Tariff, originating in the Canary Islands, are released for free circulation in that part of Spain which is included in the customs territory of the Community, they shall qualify for exemption from customs duties. Bananas imported under the abovementioned arrangements may not be deemed to be in free circulation in the said part of Spain within the meaning of Article 10 of the EEC Treaty when they are reconsigned to another Member State.
- (b) Until 31 December 1995, the Kingdom of Spain may maintain, for the bananas referred to in (a) which are imported from the other Member States, the quantitative restrictions and measures having equivalent effect which it applied on the import of these products under the previous national arrangements.

Notwithstanding Article 76 (2) of the Act of Accession and until the setting up of a common organization of the market for that product, the Kingdom of Spain may retain, to the extent that is strictly necessary to ensure the maintenance of the national organization, quantitative restrictions on imports of bananas referred to in (a) imported from third countries.

Article 4

1. The agricultural products appearing in Annex A, originating in the Canary Islands, shall, when they are released for free circulation in the customs territory of the Community, qualify under the conditions laid down in this Article, for exemption from customs duties within the limit of tariff quotas calculated on the average quantities actually disposed of during 1982, 1983 and 1984 respectively, intended for that part of Spain which is included in the customs territory of the Community, on the one hand, and for the Community as at present constituted on the other:

- (a) until 31 December 1995, for those of the products referred to above falling within Regulation (EEC) No 1035/72 and until 31 December 1992 for the other products referred to, the products in question shall qualify:

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Article 5

1. Where application of the arrangement referred to in Article 2 (2) could lead to a substantial increase in the import of certain products originating in the Canary Islands or in Ceuta and Melilla such as might prejudice Community producers, the Council, acting by qualified majority on a proposal from the Commission, may subject the access of these products to the customs territory of the Community to special conditions.

2. Where, because the Common Commercial Policy and the Common Customs Tariff are not applied to the import of raw materials or intermediate products into the Canary Islands or Ceuta and Melilla, imports of a product originating in the Canary Islands or in Ceuta or Melilla cause, or may cause, serious injury to a producer activity exercised in one or more Member States, the Commission, at the request of a Member State or on its own initiative, may take the appropriate measures.

Article 6

1. On import into the Canary Islands or into Ceuta and Melilla, products originating in the customs territory of the Community shall qualify for exemption from the customs duties and charges having equivalent effect under the conditions defined in paragraphs 2 and 3.

2. The customs duties existing in the Canary Islands and in Ceuta and Melilla and the charge known as the 'arbitrio insular — tarifa general' existing in the Canary Islands shall be abolished progressively, with regard to products originating in the customs territory of the Community, according to the same timetable and under the same conditions as those provided for in Articles 30, 31 and 32 of the Act of Accession.

3. The so-called 'arbitrio insular — tarifa especial' of the Canary Islands shall be abolished with regard to products originating in the customs territory of the Community on 1 March 1986.

However, the said charge may be maintained, on the import of the products listed in Annex B, at a rate corresponding to 90 % of the rate indicated opposite each of the products on the said list and on condition that this reduced rate is applied on a uniform basis to all imports of the products concerned originating in the whole of the customs territory of the Community. The said charge will be abolished by 1 January 1993 at the latest unless the Council, acting by qualified majority on a proposal from the Commission, decides that it should be prolonged on the basis of the trend in the economic situation in the Canary Islands for each of the products concerned.

The said charge may at no time be higher than the level of the Spanish customs tariff as modified with a view to the progressive introduction of the Common Customs Tariff.

Article 7

The customs duties and charges having an effect equivalent to such duties and the trade arrangements applied, on the import to the Canary Islands and to Ceuta and Melilla, of goods coming from a third country may not be less favourable than those applicable by the Community in accordance with its international commitments or its preferential arrangements with regard to such third country, providing that the same third country grants, to imports from the Canary Islands and from Ceuta and Melilla, the same treatment as that which it grants to the Community. However, the arrangements applied to imports into the Canary Islands and into Ceuta and Melilla with regard to goods coming from such third country may not be more favourable than those applied with regard to the imports of products originating in the customs territory of the Community.

Article 8

The arrangements applicable to trade in goods between the Canary Islands, on the one hand, and Ceuta and Melilla, on the other, shall be at least as favourable as those applicable pursuant to Article 6.

Article 9

1. The Council, acting by a qualified majority on a proposal from the Commission, shall, before 1 March 1986, adopt the rules for the application of this Protocol and in particular the rules of origin applicable to trade, as referred to in Articles 2, 3, 4, 6 and 8, including the provisions concerning the identification of originating products and the control of origin.

The rules will include, in particular, provisions on marking and/or labelling of products, on the conditions of registration of vessels, on the application of the rule on mixed origin for fishery products, and also provisions enabling the origin of products to be determined.

2. The following shall remain applicable until 28 February 1986:

- the rules of origin provided for by the 1970 Agreement between the European Economic Community and Spain, to trade between the customs territory of the Community as at present constituted, on the one hand, and the Canary Islands and Ceuta and Melilla, on the other,
- the rules of origin provided for by the national provisions in force as at 31 December 1985, to trade between that part of Spain included in the customs territory of the Community, on the one hand, and the Canary Islands and Ceuta and Melilla, on the other.

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ANNEX A

List referred to in Article 4 (1)

CCT heading No	Description
06.01	<p>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower:</p> <p>ex A. Dormant:</p> <ul style="list-style-type: none"> — Other than hyacinths, narcissi, tulips and gladioli
06.02	<p>Other live plants, including trees, shrubs, bushes, roots, cuttings and slips:</p> <p>A. Unrooted cuttings and slips:</p> <p>II. Other</p> <p>ex D. Other:</p> <ul style="list-style-type: none"> — Roses (all the species 'Rosa'), neither budded nor grafted: <ul style="list-style-type: none"> — with stock of a diameter of 10 mm or less — other — other than mycelium (spawn of mushrooms and other edible fungi), rhododendrons (azaleas), vegetable and strawberry plants: <ul style="list-style-type: none"> — Outdoor plants: <ul style="list-style-type: none"> — Trees, shrubs, and bushes, other than fruit trees and bushes and forest trees: <ul style="list-style-type: none"> — Rooted cuttings and young plants — Other — Other: <ul style="list-style-type: none"> — Perennial plants — Other — Indoor plants: <ul style="list-style-type: none"> — Rooted cuttings and young plants, excluding cacti — Other than flowering plants with buds or flowers, excluding cacti
06.03	<p>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:</p> <p>A. Fresh:</p> <p>I. From 1 June to 31 October:</p> <ul style="list-style-type: none"> — Roses — Carnations — Orchids — Gladioli — Chrysanthemums — Other <p>II. From 1 November to 31 May:</p> <ul style="list-style-type: none"> — Roses — Carnations — Orchids — Gladioli — Chrysanthemums — Other
07.01	<p>Vegetables, fresh or chilled:</p> <p>A. Potatoes:</p> <p>II. New potatoes</p> <p>F. Leguminous vegetables, shelled or unshelled:</p> <p>II. Beans (of the species 'Phaseolus')</p>

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CCT heading No	Description
07.01 <i>(cont'd)</i>	ex H. Onions, shallots and garlic: — Onions M. Tomatoes P. Cucumbers and gherkins: I. Cucumbers S. Sweet peppers T. Other: II. Aubergines
08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not: D. Avocados

TRANSITIONAL PROVISIONS ADOPTED FOLLOWING THE ACCESSION OF SPAIN AND PORTUGAL

CCT heading No	Description	Rate (%)
21.04	Sauces; mixed condiments and mixed seasonings: B. Sauces with a basis of tomato purée	9
21.07	Food preparations not elsewhere specified or included: D. Prepared yoghourt; prepared milk in powder form, for use as infants' food or for dietetic or culinary purposes: I. Prepared yoghourt: b) Other	12,5
22.09	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: C. Spirituous beverages: I. Rum, arrack and tafia, in containers holding: ex a) Two litres or less: — Rum ex b) More than two litres: — Rum	39,1 Ptas/litre 39,1 Ptas/litre
39.02	Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins): C. Other: ex IV. Polypropylene: — In strips, of a width exceeding 0,1 mm VII. Polyvinyl chloride: ex b) In other forms: — In tubes	10,5 10,5
39.07	Articles of materials of the kinds described in heading Nos 39.01 to 39.06: B. Other: V. Of other materials: ex d) Other: — Plates with a diameter of between 17 and 21 cm and 'glasses' of polystyrene — Bags, sachets and similar articles, of polyethylene — Containers other than carboys, bottles and jars of polystyrene — Tube and pipe fittings, and finished pipes of polyvinyl chloride	15 10,5 15 10,5
42.02	Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanized fibre, of artificial plastic sheeting, of paperboard or of textile fabric: ex A. Of artificial plastic sheeting: — Bags of polyethylene sheeting	10,5

TRANSITIONAL PROVISIONS ADOPTED FOLLOWING THE ACCESSION OF SPAIN AND PORTUGAL

CCT heading No	Description	Rate (%)
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets: A. Paper and paperboard, corrugated	14
	ex B. Other: — Creped household paper of a weight per m ² of 15 g or more and less than 50 g	12,5
ex 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: — Writing blocks	15
48.15	Other paper and paperboard, cut to size or shape: ex B. Other: — Toilet paper in rolls — Paper in strips or rolls for office machines and the like	12 12
48.16	Boxes, bags and other packing containers, of paper or paperboard; box files, letter trays and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like: ex A. Boxes, bags and other packing containers: — Boxes, of corrugated paper or paperboard — Bags and sacks, of kraft paper — Boxes for cigars and cigarettes	15 11 14
ex 48.18	Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard; sample and other albums and book covers, of paper or paperboard: — Memorandum blocks and exercise books	13
ex 48.19	Paper or paperboard labels, whether or not printed or gummed: — Labels of all kinds, excluding cigar bands	14,5
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding: B. Napkins and napkin liners for babies: ex I. Not put up for retail sale: — Of cellulose wadding ex II. Other: — Of cellulose wadding ex D. Bed linen, table linen, toilet linen (including handkerchiefs and cleaning tissues) and kitchen linen; garments: — Hand towels and table napkins ex E. Sanitary towels and tampons: — Sanitary towels, of cellulose wadding	14 14 14 14

TRANSITIONAL PROVISIONS ADOPTED FOLLOWING THE ACCESSION OF SPAIN AND PORTUGAL

CCT heading No	Description	Rate (%)
48.21 (cont'd)	F. Other: ex I. Articles of a kind used for surgical, medical or hygienic purposes, not put up for retail sale: — Napkins and napkin liners of a kind used for hygienic purposes, of cellulose wadding ex II. Other: — Napkins and napkin liners of a kind used for hygienic purposes, of cellulose wadding	 14 14
70.10	Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass: — Excluding containers of a kind commonly used for the conveyance or packing of goods made from glass tubing of a thickness of less than 1 mm and stoppers and other closures	 9
ex 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: — Doors, windows, and door and window frames — Plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium alloy	 8,4 8,4
94.03	Other furniture and parts thereof: ex B. Other: — Beds of base metal — Shelving and parts thereof, of base metal	 13 11,5
94.04	Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows): A. Articles of bedding of similar furnishing of expanded, foam or sponge artificial plastic material, whether or not covered ex B. Other: — Mattress supports, mattresses and pillows	 12 13

TRANSITIONAL PROVISIONS ADOPTED FOLLOWING THE ACCESSION OF SPAIN AND PORTUGAL

PROTOCOL N° 3

Protocol 3

concerning the exchange of goods between Spain and Portugal for the period during which the transitional measures are applied

Article 1

1. Except for products falling within Annex II of the EEC Treaty and subject to the provisions of this Protocol, Spain and Portugal shall apply in their trade the treatment agreed upon between each of them, on the one hand, and the Community as at present constituted, on the other, as such treatment is defined in Chapter I of Title II and in Chapter I of Title III of Part Four of the Act of Accession.

2. The Kingdom of Spain shall apply to products originating in Portugal and falling within Chapters 25 to 99 of the Common Customs Tariff, with the exception of those falling within Regulations (EEC) No 2783/75, (EEC) No 3033/80 and (EEC) No 3035/80, the same arrangements as those applied by the Community as at present constituted, with regard to Portugal, in particular with reference to the elimination of customs duties and charges having equivalent effect and of quantitative restrictions on imports and exports, and measures having equivalent effect, to goods falling within the EEC Treaty and fulfilling, in Portugal, the conditions of Articles 9 and 10 of the said Treaty and to goods falling within the ECSC Treaty which are in free circulation, in accordance with this Treaty, in Portugal.

The Portuguese Republic shall apply to products originating in Spain falling within Chapters 25 to 99 of the Common Customs Tariff, with the exception of those falling within Regulations (EEC) No 2783/75, (EEC) No 3033/80 and (EEC) No 3035/80, the same treatment as it applies with respect to the Community as at present constituted.

3. The Council, acting by a qualified majority on a proposal from the Commission, shall adopt before 1 March 1986 the rules of origin applicable to the trade between Spain and Portugal.

Article 2

For the purposes of applying Article 48 of the Act concerning the conditions of accession, with regard to the products listed in Annex A, the abolition of exclusive import duties in Spain provided for in paragraph 3 of the said Article shall be carried out by the progressive opening, as from 1 March 1986, of import quotas for products originating in Portugal. The amounts of the quotas for 1986 shall be indicated in the said list.

The Kingdom of Spain shall increase the amounts of the quotas under the conditions given in the same Annex. Increases expressed in percentages shall be

added to each quota and the following increase shall be calculated on the basis of the total figure thus obtained.

Article 3

1. By way of derogation from Article 1, the Kingdom of Spain shall introduce, for products originating in Portugal and listed in Annex B, from 1 March 1986 to 31 December 1990, zero rate tariff ceilings. Should the quantities provided for each of the said ceilings be attained, the Kingdom of Spain may, until the end of the current calendar year, reintroduce customs duties; in this event these customs duties shall be identical to those which it applies at the same time to the Community as at present constituted.

The amount of the ceilings for 1986 shall be indicated in Annex B and the rate at which the annual progressive increase is carried out shall be the following:

- 1987, 10 %,
- 1988, 12 %,
- 1989, 14 %,
- 1990, 16 %.

The increase shall be added to each quota and the subsequent increase shall be calculated on the basis of the total figure obtained.

2. The arrangements for the tariff ceilings provided for in paragraph 1 will also be applicable for 1990 to the textile products which appear in Annex C.

3. The Kingdom of Spain and the Portuguese Republic may, until 31 December 1990, submit the imports of products appearing in Annex B to prior monitoring for purely statistical purposes.

The Kingdom of Spain may submit the imports of products referred to in Annex C during 1990 to prior monitoring for purely statistical purposes.

At all events, the import of the products referred to above may not be held up in any way as a result of the application of this statistical monitoring.

Article 4

1. Until 31 December 1990, the Kingdom of Spain may subject to prior monitoring on import, purely for

TRANSITIONAL PROVISIONS ADOPTED FOLLOWING THE ACCESSION OF SPAIN AND PORTUGAL

statistical purposes, the following products originating in Portugal:

CCT heading No	Description
47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable material
48.01	Paper or paperboard (including cellulose wadding), in rolls or sheets

At all events, the import of the products referred to above may not be held up in any way as a result of the application of this statistical monitoring.

2. Under the conditions and within the time limit referred to in paragraph 1, the Portuguese Republic may submit the products referred to in paragraph 1, originating in Spain, to prior monitoring on import for purely statistical purposes.

Article 5

1. Until 31 December 1988, the Portuguese Republic may subject to prior monitoring on import, purely for statistical purposes, the following products originating in Spain:

(a) products falling within the ECSC Treaty:

CCT heading No	Description
73.14	Iron or steel wire, whether or not coated, but not insulated
73.15	Alloy steel and high carbon steel in the forms mentioned in heading Nos 73.06 to 73.14: A. High carbon steel: ex VIII. Wire, whether or not coated, but not insulated: — Not coated
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits

(b) At all events, the import of the products referred to above may not be held up in any way as a result of the application of this statistical monitoring.

The two parties may agree to extend this arrangement for statistical monitoring for a period which does not go beyond 31 December 1990. Where there is no agreement, and at the request of one of the two States, the Commission may decide to extend the arrangement if it notes that there are major disturbances on the Portuguese market.

2. Under the conditions provided for in the second subparagraph of paragraph 1, the Portuguese Republic may, until 31 December 1992, submit to prior monitoring on import, purely for statistical purposes, the following products originating in Spain:

CCT heading No	Description
22.02	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
22.03	Beer made from malt

3. Under the conditions provided for in the first subparagraph of paragraph 1, the Kingdom of Spain may, until 31 December 1992, subject to prior monitoring, purely for statistical purposes, the products appearing in Annex VII of the Act of Accession and spirituous beverages falling within subheading 22.09 C of the Common Customs Tariff originating in Portugal.

Article 6

1. Until 31 December 1990 and for the products referred to in Article 4, where there are abrupt and major changes in their traditional trade patterns, the Kingdom of Spain and the Portuguese Republic shall consult, within a maximum of five working days from the date of request made by one of these Member States to examine the situation, in order to arrive at an agreement on the possible measures to be adopted.

2. Until 31 December 1988 and for the products referred to in Article 5 (1), where there are abrupt and major changes in the import into Portugal of products originating in Spain, the Kingdom of Spain and the Portuguese Republic shall consult each other, within a maximum of five working days from the date on which the request by the Kingdom of Spain, to examine the situation, is received, in order to arrive at an agreement on the possible measures to be adopted.

3. Should it prove impossible, in the consultations provided for in paragraphs 1 and 2, for the Kingdom of Spain and the Portuguese Republic to arrive at an agreement, the Commission, bearing in mind the criteria governing the safeguard clause referred to in Article 379 of the Act of Accession, shall, by an emergency procedure lay down the safeguard measures which it deems necessary, defining the conditions and means of application.

Article 7

1. In cases where the compensatory amounts referred to in Articles 72 and 240 of the Act of Accession or the compensatory amounts mechanism referred to in Article 270 are applied in trade between Spain and Portugal to one or more of the commodities considered as having been used in the manufacture of goods covered

TRANSITIONAL PROVISIONS ADOPTED FOLLOWING THE ACCESSION OF SPAIN AND PORTUGAL

by Council Regulation (EEC) No 3033/80 of 11 November 1980 fixing the trade arrangements applicable to certain goods resulting from the processing of agricultural products, the transitional measures applicable shall be determined in accordance with the rules laid down in Articles 53 and 213 of that Act. The compensatory amounts applicable in trade between the Kingdom of Spain and the Portuguese Republic shall be levied or granted by the State in which the prices of the agricultural commodities concerned are the higher.

2. The customs duty constituting the fixed component in the taxation applicable, on the date of accession, to imports to Portugal from Spain and vice versa of goods covered by Regulation (EEC) No 3033/80, shall be determined in accordance with the provisions of Articles 53 and 213 of the Act of Accession.

However, in cases where, for the products listed in Annex XIX of that Act, the customs duty constituting the fixed component in the taxation applicable by Portugal to imports from Spain, calculated according to the above provisions, is less than the duties given in that Annex, the latter shall apply.

In cases where, for these same products, this customs duty is higher than the customs duty constituting the fixed component of the taxation applicable by Portugal to imports from the Community as at present constituted, the latter shall apply.

The previous paragraph shall not apply to chocolate and other food preparations containing cocoa of heading No 18.06 of the Common Customs Tariff. In respect of such products, the fixed component in the taxation applicable by Portugal to imports from Spain may not be higher than 30 %.

Article 8

1. The Commission, taking due account of the provisions in force, in particular those relating to Community transit, shall determine the methods of administrative cooperation designed to ensure that the goods fulfilling the conditions required for that purpose benefit from the treatment laid down by this Protocol.

These methods will include *inter alia* the measures necessary to ensure that goods which have benefited from the above treatment in Spain or Portugal, at the time of their further dispatch to the Community as at present constituted, are subject to the same treatment as that which would have been applicable to them had they been imported directly.

2. Until 28 February 1986, the arrangements currently governing trade relations between the Kingdom of Spain and the Portuguese Republic shall remain applicable to trade between Spain and Portugal.

3. The Commission shall determine the provisions applicable from 1 March 1986 to trade, between Spain and Portugal, in goods obtained in Spain or Portugal, in the manufacture of which were used:

- products which have not been subject to the customs duties and charges having equivalent effect which were applicable to them in Spain or Portugal, or which have benefited from a total or partial refund of such duties or charges,
- agricultural products which do not satisfy the conditions required to be admitted for free circulation in Spain or Portugal.

In adopting these provisions, the Commission shall take account of the rules laid down in the Act of Accession for the elimination of customs duties between the Community as at present constituted and Spain and Portugal and for the gradual application, by the Kingdom of Spain and the Portuguese Republic, of the Common Customs Tariff and of the provisions relating to the common agricultural policy.

Article 9

1. Unless the Act of Accession and this Protocol provide otherwise, the customs legislation in force relating to trade with third countries shall apply under the same conditions to trade between Spain and Portugal, for as long as customs duties are levied in respect of such trade.

For fixing the customs valuation in trade between Spain and Portugal, and in trade with third countries until:

- 31 December 1992 in the case of industrial products,
- 31 December 1995 in the case of agricultural products,

the customs territory to be taken into consideration shall be that defined by the legislation in force in the Kingdom of Spain and in the Portuguese Republic on 31 December 1985.

2. In their trade, the Kingdom of Spain and the Portuguese Republic shall apply, as from 1 March 1986, the nomenclature of the Common Customs Tariff and that of the ECSC unified tariff.

Article 10

The Portuguese Republic shall apply, in the context of its trade with the Canary Islands and Ceuta and Melilla, the specific arrangements agreed therefor between the Community as at present constituted and the Kingdom of Spain and referred to in Protocol 2.

Article 11

Without prejudice to the second subparagraph of Article 1 (2) the Commission shall on accession adopt every measure of application which may prove necessary with a view to implementing the provisions of this Protocol, and in particular the procedures for applying the monitoring referred to in Articles 3, 4 and 5.

TRANSITIONAL PROVISIONS ADOPTED FOLLOWING THE ACCESSION OF SPAIN AND PORTUGAL

ANNEX A

List provided for in Article 2 of Protocol 3

Quota No	CCT heading No	Description	Basic quota (1986)	Annual rate of increase (%)
1	24.02	Manufactured tobacco; tobacco extracts and essences: A. Cigarettes	300 000 000 units	20
2	24.02	B. Cigars	3 510 000 units	20
3	24.02	C. Smoking tobacco D. Chewing tobacco and snuff E. Other, including agglomerated tobacco in the form of sheets or strip	60 tonnes	20
4	27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70 % by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations: ex A. Light oils: — Excluding spirits for motors and excluding kerosenes	7 427 tonnes	10
5	27.10	ex A. Light oils: — Spirits for motors	9 531 tonnes	10
6	27.10	ex A. Light oils: — Kerosenes	6 000 tonnes	10
7	27.10	C. Heavy oils: I. Gas oils	7 400 tonnes	18,5
8	27.10	C. Heavy oils: II. Fuel oils	13 600 tonnes	12,5
9	27.10 34.03	C. Heavy oils: III. Lubricating oils; other oils Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals: ex A. Containing petroleum oils or oils obtained from bituminous minerals: — Excluding lubricating preparations for the treatment of textiles, leather, skins and furs	850 tonnes	10

TRANSITIONAL PROVISIONS ADOPTED FOLLOWING THE ACCESSION OF SPAIN AND PORTUGAL

Quota No	CCT heading No	Description	Basic quota (1986)	Annual rate of increase (%)
10	27.11	Petroleum gases and other gaseous hydrocarbons	17 000 tonnes	10
11	27.12	Petroleum jelly	400 tonnes	10
	27.13	Paraffin wax, nitro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured		
12	27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals	6 000 tonnes	10
	27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands		
	27.16	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)		

TRANSITIONAL PROVISIONS ADOPTED FOLLOWING THE ACCESSION OF SPAIN AND PORTUGAL

ANNEX B

List of products referred to in Article 3 of Protocol 3

Ceiling No	CCT heading No	Description	Basic volume (1986)
1	ex 58.04 58.09 60.01	<p>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:</p> <p>— Of cotton</p> <p>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:</p> <p>B. Lace: ex I. Hand-made: — Excluding lace of cotton, wool and man-made fibres II. Mechanically made</p> <p>Knitted or crocheted fabric, not elastic or rubberized:</p> <p>C. Of other textile materials: I. Of cotton</p>	65 tonnes
2	60.04 60.05	<p>Under garments, knitted or crocheted, not elastic or rubberized:</p> <p>A. Babies' garments; girls' garments up to and including commercial size 86: I. T-shirts: a) Of cotton II. Lightweight fine knit roll, polo or turtle-neck jumpers and pullovers: a) Of cotton III. Other: b) Of cotton B. Other: IV. Other: d) Of cotton 1. Men's and boys': bb) Pyjamas 2. Women's, girls' and infants': aa) Pyjamas bb) Nightdresses</p> <p>Outer garments and other articles, knitted or crocheted, not elastic or rubberized:</p> <p>A. Outer garments and clothing accessories: II. Other: ex a) Outer garments of knitted or crocheted textile fabrics of heading No 59.08: — Of cotton b) Other: 1. Babies' garments, girls' garments up to and including commercial size 86: cc) Of cotton 2. Bathing costumes and trunks: bb) Of cotton 3. Tracksuits: bb) Of cotton 4. Other outer garments: cc) Dresses: 44. Of cotton dd) Skirts, including divided skirts: 33. Of cotton</p>	6 tonnes

TRANSITIONAL PROVISIONS ADOPTED FOLLOWING THE ACCESSION OF SPAIN AND PORTUGAL

Ceiling No	CT heading No	Description	Basic volume (1986)
	60.05 (cont'd)	<p>A II. e) 4. ee) Trousers: ex 33. Of other textile materials: — Of cotton</p> <p>ff) Suits and coordinate suits (excluding ski-suits), for men and boys: ex 22. Of other textile materials: — Of cotton</p> <p>gg) Suits and coordinate suits (excluding ski-suits), and costumes, for women, girls and infants: 44. Of cotton</p> <p>hh) Coats, jackets (excluding anoraks, windcheaters, waister jackets and the like) and blazers: 44. Of cotton</p> <p>ijj) Anoraks, windcheaters, waister jackets and the like: ex 11. Of wool or of fine animal hair, of cotton or of man-made textile fibres: — Of cotton</p> <p>kk) Ski-suits consisting of two or three pieces: ex 11. Of wool or fine animal hair, of cotton or of man-made textile fibres: — Of cotton</p> <p>ll) Other outer garments: 44. Of cotton</p> <p>5. Clothing accessories: ex cc) Of other textile materials: — Of cotton</p> <p>B. Other ex III. Of other textile materials: — Of cotton</p>	
3	61.01	<p>Men's and boy's outer garments:</p> <p>A. Garments of the 'cowboy' type and other similar garments for amusement and play, less than commercial size 158; garments of textile fabric of heading No 59.08, 59.11 or 59.12:</p> <p>II. Other ex a) Coats: — Of cotton ex b) Other: — Of cotton</p> <p>B. Other:</p> <p>I. Industrial and occupational clothing: a) Overalls, including boiler suits and bibs and braces: — Of cotton b) Other: 1. Of cotton</p> <p>II. Swimwear: ex b) Of other textile materials: — Of cotton</p> <p>III. Bath robes, dressing gowns, smoking jackets and similar indoor wear: b) Of cotton</p> <p>IV. Parkas, anoraks, windcheaters, waister jackets and the like: b) Of cotton</p> <p>V. Other: a) Jackets (excluding waister jackets) and blazers: 3. Of cotton b) Overcoats, raincoats and other coats; cloaks and capes: 3. Of cotton c) Suits and coordinate suits (excluding ski-suits): 3. Of cotton</p>	10 tonnes

TRANSITIONAL PROVISIONS ADOPTED FOLLOWING THE ACCESSION OF SPAIN AND PORTUGAL

Ceiling No	CCT heading No	Description	Basic volume (1986)
	61.01 <i>(cont'd)</i> 61.02	B. V. f) Ski-suits consisting of two or three pieces: ex 1. Of wool or of fine animal hair, of cotton or of man-made textile fibres: — Of cotton g) Other garments: 3. Of cotton Women's, girls' and infants' outer garments: A. Babies' garments; girls' garments up to and including commercial size 86; garments of the 'cowboy' type and other similar garments for amusement and play, less than commercial size 158: I. Babies' garments; girls' garments up to and including commercial size 86: a) Of cotton B. Other: I. Garments of textile fabric of heading No 59.08, 59.11 or 59.12: ex a) Coats: — Of cotton ex b) Other — Of cotton II. Other: a) Aprons, overalls, smock-overalls and other industrial and occupational clothing (whether or not also suitable for domestic use): 1. Of cotton b) Swimwear: ex 2. Of other textile materials — Of cotton c) Bath robes, dressing gowns, bed jackets and similar indoor wear: 2. Of cotton d) Parkas; anoraks, windcheaters, waister jackets and the like: 2. Of cotton e) Other: 1. Jackets (excluding waister jackets) and blazers: cc) Of cotton 2. Coats and raincoats, cloaks and capes: cc) Of cotton 3. Suits and coordinate suits (excluding ski-suits), and costumes: cc) Of cotton 4. Dresses: ee) Of cotton 5. Skirts, including divided skirts: cc) Of cotton 8. Ski-suits consisting of two or three pieces: ex aa) Of wool or of fine animal hair, of cotton or of man-made textile fibres: — Of cotton 9. Other garments: cc) Of cotton	
4	61.03 61.04	Men's and boys' under garments, including collars, shirt fronts and cuffs: B. Pyjamas: II. Of cotton C. Other: II. Of cotton Women's, girls' and infants' under garments: A. Babies' garments; girls' garments up to and including commercial size 86: I. Of cotton	3 tonnes

TRANSITIONAL PROVISIONS ADOPTED FOLLOWING THE ACCESSION OF SPAIN AND PORTUGAL

Ceiling No	CCT heading No	Description	Basic volume (1986)
	61.04 <i>(cont'd)</i>	B. Other: I. Pyjamas and nightdresses: b) Of cotton II. Other: b) Of cotton	
5	60.04	Under garments, knitted or crocheted, not elastic or rubberized: B. Other: IV. Other: b) Of synthetic textile fibres: 1. Men's and boys': cc) Underpants and briefs 2. Women's, girls' and infants': dd) Knickers and briefs d) Of cotton: 1. Men's and boys': cc) Underpants and briefs 2. Women's, girls' and infants': cc) Knickers and briefs	1 million articles
6	39.02	Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarineindene resins)	12 000 tonnes
7	45.02	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)	1 tonne
8	45.03	Articles of natural cork	200 tonnes
9	45.04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork:	500 tonnes

TRANSITIONAL PROVISIONS ADOPTED FOLLOWING THE ACCESSION OF SPAIN AND PORTUGAL

ANNEX C

List of products referred to in Article 3 of Protocol 3

Ceiling No	CC T heading No	Description	Basic volume (1990)
1	55.05	Cotton yarn, not put up for retail sale	245 tonnes
2	55.09	Other woven fabrics of cotton	245 tonnes
3	56.07	Woven fabrics of man-made fibres (discontinuous or waste): A. Of synthetic textile fibres	325 tonnes
4	60.04	Under garments, knitted or crocheted, not elastic or rubberized: B. Other: I. T-shirts II. Lightweight fine knit roll, polo or turtle-neck jumpers and pull-overs: a) Of cotton b) Of synthetic textile fibres c) Of regenerated textile fibres IV. Other: b) Of synthetic textile fibres: 1. Men's and boys': aa) Shirts dd) Other 2. Women's, girls' and infants': ee) Other d) Of cotton: 1. Men's and boys': aa) Shirts dd) Other 2. Women's, girls' and infants': dd) Other	814 000 articles
5	60.05	Outer garments and other articles, knitted or crocheted, not elastic or rubberized: A. Outer garments and clothing accessories: I. Jerseys and pullovers, containing at least 50 % by weight of wool and weighing 600 g or more per article; garments of the 'cowboy' type and other similar garments for amusement and play, less than commercial size 158: a) Jerseys and pullovers, containing at least 50 % by weight of wool and weighing 600 g or more per article II. Other: b) Other: 4. Other outer garments: bb) Jerseys, pullovers, slip-overs, waistcoats, twinsets, cardigans, bed jackets and jumpers: II. Men's and boys': aaa) Of wool bbb) Of fine animal hair ccc) Of synthetic textile fibres ddd) Of regenerated textile fibres eee) Of cotton 22. Women's, girls' and infants': bbb) Of wool ccc) Of fine animal hair ddd) Of synthetic textile fibres eee) Of regenerated textile fibres fff) Of cotton	652 000 articles

TRANSITIONAL PROVISIONS ADOPTED FOLLOWING THE ACCESSION OF SPAIN AND PORTUGAL

Ceiling No	CCT heading No	Description	Basic volume (1990)
6	61.01	Men's and boys' outer garments: B. Other: V. Other: d) Shorts: 1. Of wool or of fine animal hair 2. Of man-made textile fibres 3. of cotton e) Trousers: 1. Of wool or of fine animal hair 2. Of man-made textile fibres 3. Of cotton	407 000 articles
	61.02	Women's, girls' and infants' outer garments: B. Other: II. Other: e) Other: 6. Trousers and slacks: aa) Of wool or of fine animal hair bb) Of man-made textile fibres cc) Of cotton	
7	60.05	Outer garments and other articles knitted or crocheted not elastic or rubberized: A. Outer garments and clothing accessories: II. Other: b) Other: 4. Other outer garments: aa) Blouses and shirt-blouses for women, girls and infants: 22. Of wool or of fine animal hair 33. Of synthetic textile fibres 44. Of regenerated textile fibres 55. Of cotton	293 000 articles
	61.02	Women's, girls' and infants' outer garments: B. Other: II. Other: e) Other: 7. Blouses and shirt-blouses: bb) Of man-made textile fibres cc) Of cotton ex dd) Of other textile materials: — Of wool or of fine animal hair	
8	61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs: A. Shirts: I. Of synthetic textile fibres II. Of cotton ex III. Of other textile materials: — Of wool or of fine animal hair — Of regenerated textile fibres	814 000 articles
9	55.08	Terry towelling and similar terry fabrics, of cotton	325 tonnes

TRANSITIONAL PROVISIONS ADOPTED FOLLOWING THE ACCESSION OF SPAIN AND PORTUGAL

Ceiling No	CCT heading No	Description	Basic volume (1990)
	62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles: B. Other: III. Toilet linen and kitchen linen: a) Of cotton: 1. Of terry towelling and similar terry fabrics	
10	61.05	Handkerchiefs: A. Of cotton: ex C. Of other textile materials: — of wool or of fine animal hair — of man-made textile fibres	1,6 tonnes
11	62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles: B. Other: I. Bed linen: a) Of cotton ex c) Of other textile materials: — Of wool or of fine animal hair — Of man-made textile fibres	407 tonnes
12	51.04	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No 51.01 or 51.02: A. Woven fabrics of synthetic textile fibres: III. Fabrics made from strip or the like or polyethylene or polypropylene, of a width of: a) Less than 3 m	325 tonnes
	62.03	Sacks and bags, of a kind used for the packing of goods: B. Of other textile materials: II. Other: b) Of fabric of synthetic textile fibres: 1. Made from polyethylene or polypropylene strip	
13	62.02	Bed linen, table linen, toilet linen and kitchen linen, and other furnishing articles: B. Other: II. Table linen: a) Of cotton ex c) Of other textile materials: — Of wool or of fine animal hair — Of man-made textile fibres III. Toilet linen and kitchen linen: a) Of cotton 2. Other ex c) Of other textile materials: — Of wool or of fine animal hair — Of man-made textile fibres	245 tonnes
14	59.04	Twine, cordage, ropes and cables, plaited or not	2 282 tonnes
	of which: ex 59.04	— Of synthetic textile fibres	1 466 tonnes

TRANSITIONAL PROVISIONS ADOPTED FOLLOWING THE ACCESSION OF SPAIN AND PORTUGAL

JOINT DECLARATIONS

Joint declaration

on Protocol 2 concerning the Canary Islands and Ceuta and Melilla

In the event of difficulties arising concerning the maintenance of traditional trade flows for Canary agricultural products, the Community is prepared to examine, within the context of the adjustment measures referred to in the second subparagraph of Article 25 (4) of the Act of Accession, the possibility of:

- altering the tariff quotas between the various products within the overall volume of trade,
- substituting, whilst bearing in mind the absorption capacity of the Community market, for certain of the products covered by the tariff quotas other agricultural products originating in the Canary Islands, following the same criteria as those used for fixing the present tariff quotas.

However, the Community recalls that deliveries under the tariff quotas will follow the rate of traditional trade

flows, without thereby jeopardizing the possibility of exhausting the quotas.

Moreover the Community does not exclude developments in tariff quotas for fishery products of Canary origin related to the reported development of the local Canary fishing fleet.

For the tariff quotas referred to in Article 3 of Protocol 2, administration 'by product' may include groupings of products in relation to the general structure of production and trade of the products concerned with respect to the relevant destinations. These groupings should not lead to a substantial alteration in traditional trade flows between the Canary Islands and Ceuta and Melilla, and, on the one hand, that part of Spain which is included in the customs territory of the Community, and, on the other, the other Member States.

Joint declaration

on Protocol 2

1. For the application of Article 10 of Protocol 3, the Portuguese Republic shall eliminate, for products originating in the Canary Islands and Ceuta and Melilla, customs duties on imports and charges having equivalent effect under the same conditions and according to the same timetable as those laid down in Article 190 of the Act concerning the conditions of accession.

2. The application of Articles 88 and 256 of the Act of Accession shall concern all the products falling within Annex II of the EEC Treaty and shall also include any special measures applicable to those products under Protocol 2.

Joint declaration

on Article 9 of Protocol 2

The rules of application which will be adopted by the Council in accordance with Article 9 (1) of Protocol 2 will comply with the details agreed upon during negotiations.

IMPLEMENTATION OF ARRANGEMENTS FOR INWARD PROCESSING, OUTWARD PROCESSING AND PROCESSING UNDER CUSTOMS CONTROL: Regulation (EEC) N° 296/86

COMMISSION REGULATION (EEC) No 296/86
of 10 February 1986

on the implementation of the arrangements for inward processing, outward processing and processing under customs control in trade between Member States of the Community as constituted on 31 December 1985 and Spain or Portugal and also in trade between the two new Member States for such time as customs duties are levied in such trade

- O.J. N° L 36 of 12.02.1986, p. 5 -

MODIFIED BY:

1. Commission Regulation (EEC) No 1981/88 of 5 July 1988
(O.J. No L 174 of 6.7.1988, p. 28)

IMPLEMENTATION OF ARRANGEMENTS FOR INWARD PROCESSING, OUTWARD PROCESSING AND PROCESSING UNDER CUSTOMS CONTROL: Regulation (EEC) N° 296/86

I. Introductory provisions

Article 1

1. Without prejudice to other Community provisions which may apply, this Regulation lays down special provisions for the application of:

- (a) inward processing relief arrangements in respect of:
- goods traded within the Community,
 - non-Community goods, where some or all of the compensating products or intermediate products are sent to a Member State other than that in which processing was carried out;
- (b) outward processing relief arrangements in respect of goods traded within the Community;
- (c) the arrangements for processing under customs control in respect of goods traded within the Community.

2. For the purposes of this Regulation:

(a) The Member States of the Community as constituted on 31 December 1985, hereinafter referred to as the 'ten-member Community', shall be deemed to constitute a single Member State;

(b) Member State means:

- in the case of Spain, the territory of the Kingdom of Spain not including the Canary Islands and Ceuta and Melilla,
- in the case of Portugal, the territory of the Portuguese Republic,
- in the case of the ten-member Community, the customs territory of the Community as defined in Council Regulation (EEC) No 2151/84⁽¹⁾, not including the territories listed in the first and second indents.

II. Provisions relating to the inward processing of Community goods

Article 2

The inward processing relief arrangements referred to in the first indent of Article 1 (1) (a) shall allow working in a Member State, without imposition of,

- (a) customs duties,
- (b) — as regards products covered by Council Regulation (EEC) No 3033/80⁽²⁾;
- for Spain and the ten-member Community, the fixed component referred to in Article 53 (2) and (5) of the Act of Accession,
 - for Portugal and the ten-member Community, the fixed component referred to in Article 213 (2) and (5) of the said Act,
 - for Spain and Portugal, the fixed component referred to in Article 7 (2) of Protocol No 3 of the said Act,
- as regards products covered by the common organization of markets in the rice and cereal sectors, the component for protection of the processing industry referred to in Articles 78 and 273 of the said Act, and

⁽²⁾ OJ No L 197, 27. 7. 1984, p. 1.

⁽¹⁾ OJ No L 323, 29. 11. 1980, p. 1.

Article 2a

The suspension system as defined in Article 1 (3) (n) of Regulation (EEC) No 1999/85 shall be applicable in all cases.

The release for free circulation of compensating products obtained is justified in all cases¹;

⁽¹⁾ OJ No L 188, 20. 7. 1985, p. 1.

IMPLEMENTATION OF ARRANGEMENTS FOR INWARD PROCESSING, OUTWARD PROCESSING AND PROCESSING UNDER CUSTOMS CONTROL: Regulation (EEC) N° 296/86

(c) other charges imposed in trade between Member States under the Common Agricultural Policy or under specific arrangements applicable to certain goods resulting from the processing of agricultural products

in respect of goods imported from another Member State which meet the conditions laid down in Articles 9 and 10 of the Treaty, where all or part of such goods are intended for export from the customs territory of the processing Member States in the form of compensating products.

The inward processing relief arrangements shall, however, not be applicable when the goods are only subject to monetary compensatory amounts.

Article 3

The rules established in Directive 69/73/EEC and implementing directives with the exception of Commission Directive 84/318/EEC of 23 May 1984 on the application of Articles 13 and 14 of Directive 69/73/EEC⁽¹⁾ shall apply to the inward processing relief arrangements referred to in Article 1 (1) (a) as provided in this Regulation.

Article 4

1. The inward processing relief arrangements referred to in the first indent of Article 1 (1) (a) shall be deemed to contribute towards providing the most favourable conditions for the export of products resulting from such processing without conflicting with essential interests of producers within the Community.

2. Regulations prohibiting the use of inward processing relief arrangements in respect of certain goods shall not apply to the arrangements referred to in paragraph 1.

Article 5

For the purpose of applying the rules laid down in Article 15 of Directive 69/73/EEC to the inward processing relief arrangements referred to in the first indent of Article 1 (1) (a):

- (a) 'the Community market' means the market of the Member State where inward processing takes place;
- (b) 'external markets' means not only the markets of third countries but also the markets of other Member States;

Article 6

For the purposes of applying the rules laid down in Article 22 of Directive 69/73/EEC to the inward processing relief arrangements referred to in Article 1 (1) (a), temporary exportation for further processing in another Member State shall be treated as analogous to temporary exportation for further processing in a third country.

Article 7

Where the goods placed under the inward processing relief arrangements are sent in the form of compensating

or intermediate products to another Member State, the following shall be applied in the Member State where processing arrangements are authorized:

- the charges set out in the first paragraph of Article 2, at (c) relating to goods imported from the originating Member State;
- the amounts provided for at dispatch, to the Member State of destination, of compensating or intermediate products.

Account shall not be taken in applying this Article of monetary compensatory amounts, without prejudice to Article 8 of Commission Regulation (EEC) No 3154/85 of 11 November 1985 laying down detailed rules for the administrative application of monetary compensatory amounts⁽²⁾.

III. Provisions concerning inward processing of non-Community goods

Article 8

1. The inward processing relief arrangements as defined in Article 2 (1) of Directive 69/73/EEC shall be considered as terminated when, except for the cases provided for in Article 13 of the abovementioned Directive, these compensating products are:

- (a) sent to another Member State either under the Community transit system (external procedure) or covered by a T2 ES or T2 PT document, or by a document having equivalent effect.
- or
- (b) placed in a free zone or under the customs warehousing arrangements in order to be dispatched later in accordance with sub-paragraph (a).

2. Directive 84/318/EEC shall not apply.

IV. Provisions relating to outward processing

Article 9

1. The outward processing relief arrangements in Article 1 (1) (b) shall allow the temporary dispatch of goods from one Member State to another with a view to their reintroduction in the form of compensating products with partial or total exemption from:

- (a) customs duties, and
- (b) — as regards products covered by Regulation (EEC) No 3033/80:
 - for Spain and the ten-member Community, the fixed component referred to in Article 53 (2) and (5) of the Act of Accession,
 - for Portugal and the ten-member Community, the fixed component referred to in Article 213 (2) and (5) of the said Act,
 - for Spain and Portugal, the fixed component referred to in Article 7 (2) of Protocol No 3 of the said Act,

⁽¹⁾ OJ No L 166, 26. 6. 1984, p. 19.

⁽²⁾ OJ No L 310, 21. 11. 1985, p. 9.

IMPLEMENTATION OF ARRANGEMENTS FOR INWARD PROCESSING, OUTWARD PROCESSING AND PROCESSING UNDER CUSTOMS CONTROL: Regulation (EEC) No 296/86

— as regards products covered by the common organization of markets in the rice and cereal sectors, the component for protection of the processing industry referred to in Articles 78 and 273 of the said Act,

after these goods have been the subject, in another Member State, of one or more processing operations.

2. The rules set out in Directive 76/119/EEC and implementing directives shall apply to the arrangements provided for in paragraph 1.

3. The arrangements provided for in paragraph 1 shall be deemed not to conflict with essential interests of producers within the Community.

4. When goods are placed under the outward processing relief arrangements, the amounts instituted under the Common Agricultural Policy or under specific arrangements applicable to certain goods resulting from processing of agricultural products shall not be applied, as regards goods dispatched to the processing Member State.

However, monetary compensatory amounts shall be applicable.

Article 9a

For the purpose of Article 23 of Regulation (EEC) No 2458/87⁽¹⁾, "products not originating in the Community" shall mean those not originating in the part of the Community (new Member State or Community of Ten) in which the outward processing authorization was issued.

⁽¹⁾ OJ No L 230, 17. 8. 1987, p. 1.

V. Provisions relating to processing under customs control*Article 10*

1. Community goods imported from one Member State may be worked in another Member State under the arrangements for processing under customs control referred to in Article 1 (1) (c).

2. The rules laid down by Regulation (EEC) No 2763/83 and implementing regulations shall apply to the arrangements referred to in paragraph 1.

3. The arrangements referred to in paragraph 1 shall be deemed to contribute toward creating or maintaining the activity of processing goods in the Community without the essential interests of Community producers of similar goods being adversely affected.

VI. Final provisions*Article 11*

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

It shall apply, for so long as charges other than the monetary compensatory amounts are levied on inter-Community trade,

- (a) on goods in the unaltered state subject to one or other of these charges, in the case of application under II, IV and V,
- (b) on compensating products subject to one or other of these charges, in the case of application under III.

FREE MOVEMENT OF GOODS: Regulation (EEC) N° 409/86

COMMISSION REGULATION (EEC) No 409/86

of 20 February 1986

on methods of administrative cooperation to safeguard during the transitional period the free movement of goods between the Community as constituted on 31 December 1985 on the one hand and Spain and Portugal on the other and between those two new Member States

- O.J. N° L 46 of 25.02.1986, p. 5 -

FREE MOVEMENT OF GOODS: Regulation (EEC) N° 409/86

TITLE I

GENERAL PROVISIONS

Article 1

1. This Regulation lays down the methods of administrative cooperation intended to ensure that goods fulfilling the requisite conditions shall benefit in trade between the Community as constituted on 31 December 1985, hereinafter referred to as 'the Community of Ten' on the one hand and Spain and Portugal on the other and in trade between those two new Member States, from the arrangement involving the abolition of customs duties and charges having equivalent effect and the abolition of quantitative restrictions and measures having equivalent effect provided for in the Act of Accession.

2. For the purposes of this Regulation, the Community of Ten shall be regarded as a single Member State.

Article 2

The arrangements referred to in Article 1 (1) shall apply under the conditions laid down by this Regulation to:

(a) goods produced in a Member State including those wholly or partly obtained from products in respect of which import formalities have been complied with in a Member State, and on which have been charged as appropriate:

- customs duties and charges having equivalent effect,
- compensatory amounts as prescribed in Articles 53 and 72 or in Articles 213 and 240 of the Act of Accession,
- 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

to which they were liable in that Member State, and which have not benefited from a total or partial drawback of such duties, charges, amounts, levies or other import charges;

(b) goods from third countries, in respect of which import formalities have been complied with in a Member State and on which have been charged as appropriate:

- customs duties and charges having equivalent effect,
- 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,

to which they were liable in that Member State, and which have not benefited from a total or partial drawback of such duties, charges, levies or other import charges;

(c) goods obtained in a Member State, in the manufacture of which have been incorporated products on which have not been charged:

- customs duties and charges having equivalent effect,
- compensatory amounts as prescribed in Articles 53 and 72 or in Articles 213 and 240 of the Act of Accession,
- 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

to which they were liable in that Member State, or which have benefited from a total or partial drawback of such duties, charges, amounts, levies or other import charges, provided that any compensatory levy due by virtue of the provisions to be laid down by the Commission, pursuant to Articles 50 (3) and 210 (3) of the Act of Accession, has been charged.

Article 3

1. Goods to which the arrangements referred to in Article 1 (1) apply shall move under the internal Community transit procedure or, if that procedure is not used, under cover of a document establishing their Community status.

2. Subject to Article 20, goods referred to in paragraph 1 which move under the internal Community transit procedure shall be covered by:

- a T2 or T2 ES or T2 PT document, or
- an International Consignment Note or an International Express Parcels Consignment Note having equivalent effect to a T2 or T2 ES or T2 PT document, or
- a Community Transit Transfer Note having equivalent effect to a T2 or T2 ES or T2 PT document.

3. Subject to Article 20, goods referred to in paragraph 1 which do not move under the internal Community transit procedure shall be covered by:

- a T2L or T2L ES or T2L PT document, or
- a Community movement carnet validated in accordance with the provisions of Council Regulation (EEC) No 3/84⁽¹⁾, or
- a document T2M issued in accordance with the provisions of Commission Regulation (EEC) No 137/79⁽²⁾.

⁽¹⁾ OJ No L 2, 4. 1. 1984, p. 1.

⁽²⁾ OJ No L 20, 27. 1. 1979, p. 1.

FREE MOVEMENT OF GOODS: Regulation (EEC) N° 409/86

TITLE II

PROVISIONS CONCERNING GOODS WHICH MOVE UNDER THE INTERNAL COMMUNITY TRANSIT PROCEDURE

Section I

Procedure laid down by Regulation (EEC) No 222/77, Title III.

Article 4

Goods shall, in order to move under the internal Community transit procedure, be covered by:

(a) a T2 declaration:

- when the goods are dispatched from the Community of Ten where they satisfy the conditions laid down in Article 2 (a) or (b),
- when the goods are dispatched from the Community of Ten into which they were originally brought from Spain or Portugal and when, where appropriate,
 - customs duties and charges having equivalent effect,
 - compensatory amounts as prescribed in Articles 53 and 72 or in Articles 213 and 240 of the Act of Accession

to which they were liable have been levied in the Community of Ten and the goods have not benefited from a total or partial drawback of such duties, charges or amounts;

(b) a T2 ES declaration:

- goods dispatched from Spain
 1. where they satisfy the conditions laid down in Article 2 (a), (b) or (c),
 2. where they were originally brought in from another Member State when, where appropriate:
 - customs duties and charges having equivalent effect,
 - compensatory amounts as prescribed in Articles 53 and 72 of the Act of Accession

to which they were liable, have been levied in Spain and the goods have not benefited from a total or partial drawback of such duties, charges or amounts;

- goods dispatched to Spain from the Community of Ten where they satisfied the conditions laid down in Article 2 (c).

However, goods falling within Chapters 25 to 99 of the Common Customs Tariff and originally brought into Spain under cover of a T2 PT document or a document having the same effect for the purposes of implementing the arrangements referred to in Article 1 (1), which do not acquire Spanish origin within the

meaning of Council Regulation (EEC) No 802/68 (1), and of its implementing Regulations may be reconsigned from Spain only under cover of a T2 PT document or a document having equivalent effect for the purposes of implementing the arrangements referred to in Article 1 (1).

(c) a T2 PT declaration:

— goods dispatched from Portugal

1. where they satisfy the conditions laid down in Article 2 (a), (b) or (c),
2. where they were originally brought in from another Member State when, where appropriate:

- customs duties and charges having equivalent effect,
- compensatory amounts as prescribed in Articles 213 and 240 of the Act of Accession,
- amounts applied in accordance with the compensatory mechanism referred to in Article 270 of the Act of Accession,

to which they were liable have been levied in Portugal and the goods have not benefited from a total or partial drawback of such duties, charges or amounts;

— goods dispatched to Portugal from the Community of Ten where they satisfied the conditions laid down in Article 2 (c).

However, goods falling within Chapters 25 to 99 of the Common Customs Tariff and originally brought into Portugal under cover of a T2 ES document or a document having the same effect for the purposes of the provisions of Article 1 (1) which do not acquire Portuguese origin within the meaning of Council Regulation (EEC) No 802/68, and of its implementing Regulations may be reconsigned from Portugal only under cover of a T2 ES document or a document having equivalent effect for the purposes of implementing the arrangements referred to in Article 1 (1).

Article 5

The T2 ES or T2 PT document or the document having equivalent effect for the purposes of implementing the arrangements referred to in Article 1 (1) under cover of which the goods which satisfy the conditions laid down in Article 2 (c) move within the Community, shall bear, in the box provided for the description of the goods, one of the following endorsements:

- I.P. Goods,
- A.F. Varer,
- A.V. Waren,
- Εμπορεύματα T.E.,
- Mercancías P.A.,
- Marchandises P.A.,
- Merci P.A.,
- A.V. Goederen,
- Mercadorias A.A.,

(1) OJ No L 148, 28. 6. 1968, p. 1.

FREE MOVEMENT OF GOODS: Regulation (EEC) N° 409/86

followed by the name of the Member State of processing.

Article 6

1. The competent customs authorities shall issue a new T2 document, or a new document having equivalent effect for the purposes of implementing the arrangements referred to in Article 1 (1), for goods which enter Spain or Portugal under cover of a T2 document or a document having equivalent effect for the purposes of implementing the arrangements referred to in Article 1 (1) and which after being placed in Spain or Portugal in temporary storage or in a free zone, in a customs warehouse or under the arrangements for inward processing or processing under customs control, are reconsigned in the unaltered state to another Member State.

2. The competent customs authorities shall issue a new T2 ES document, or a new document having equivalent effect for the purposes of implementing the arrangements referred to in Article 1 (1), for goods which enter a Member State other than Spain under cover of a T2 ES document or a document having equivalent effect for the purposes of implementing the arrangements referred to in Article 1 (1) and which, after being placed in the Member State of reconsignment in temporary storage, in a free zone, in a customs warehouse or under the arrangements for inward processing or processing under customs control, are reconsigned in the unaltered state to another Member State.

3. The competent customs authorities shall issue a new T2 PT document, or a new document having equivalent effect for the purposes of implementing the arrangements referred to in Article 1 (1), for goods which enter a Member State other than Portugal under cover of a T2 PT document or a document having equivalent effect for the purposes of implementing the arrangements referred to in Article 1 (1) and which, after being placed in the Member State of reconsignment in temporary storage, in a free zone, in a customs warehouse or under the arrangements for inward processing or processing under customs control, are reconsigned in the unaltered state to another Member State.

4. The new documents referred to in paragraphs 1, 2 and 3 shall refer to the documents produced on entry of the goods into the Member State of reconsignment and shall contain any special endorsements shown on those documents.

Article 7

1. A T2 ES or T2 PT declaration is a declaration made :

— on a form corresponding, except as regards the content of the spaces reserved for national use and of boxes wholly or partly delineated by dotted lines, to the specimen shown in Annex I or Annex III to Regulation (EEC) No 223/77, accompanied, where appropriate, by one or more sheets corresponding to

the specimens shown in Annex II or Annex IV to the said Regulation, or

— on a form corresponding to the specimen shown in Annex I to Regulation (EEC) No 2826/77.

2. The principal shall indicate whether the internal Community transit declaration is made on a form T2 ES or T2 PT, accompanied, where appropriate, by one or more T2 ES bis or T2 PT bis sheets, by inserting either in typescript or legibly and indelibly handwritten, in the space following the T symbol on these forms, the symbols '2-TWO ES' or '2-TWO PT', as appropriate.

Article 8

Save as otherwise provided in this Regulation, the provisions relating to the internal Community transit procedure laid down in Regulation (EEC) No 222/77 and in the provisions adopted for its implementation shall apply to goods moving under cover of a T2 ES or T2 PT document.

Section II

Simplified procedure applicable to goods carried by rail*Article 9*

For the purpose of implementing the provisions of Title IV, Section I of Regulation (EEC) No 223/77 :

1. — The International Consignment Note or International Express Parcels Consignment Note drawn up in respect of goods accepted for carriage by one of the railway authorities of the Member States of the Community of Ten, or

— the Community Transit Transfer Note drawn up for goods accepted for carriage by one of the national representatives of the transport undertaking in the Community of Ten,

shall be treated as equivalent to a T2 declaration or document as appropriate provided it does not bear the symbol T1 in accordance with Article 42 (2) or 50i (2) and (3) of the aforesaid Regulation, or the symbol T2 ES or T2 PT in accordance with Article 10 (2) or (3).

2. — The International Consignment Note or International Express Parcels Consignment Note drawn up in respect of goods accepted for carriage by the Spanish railway authorities, or

— the Community Transit Transfer Note drawn up for goods accepted for carriage by the Spanish national representative of the transport undertaking

shall be treated as equivalent to a T2 ES declaration or document as appropriate provided it does not bear the symbol T1 in accordance with Article 42 (2) or 50i (2) and (3) of the aforesaid Regulation, or the symbol T2 in accordance with Article 10 (1) or the symbol T2 PT in accordance with Article 10 (3).

FREE MOVEMENT OF GOODS: Regulation (EEC) N° 409/86

3. — The International Consignment Note or International Express Parcels Consignment Note drawn up in respect of goods accepted for carriage by the Portuguese railway authorities, or
- the Community Transit Transfer Note drawn up for goods accepted for carriage by the Portuguese national representative of the transport undertaking

shall be treated as equivalent to a T2 PT declaration or document as appropriate provided it does not bear the symbol T1 in accordance with Article 42 (2) or 50i (2) and (3) of the aforesaid Regulation, or the symbol T2 in accordance with Article 10 (1) or the symbol T2 ES in accordance with Article 10 (2).

Article 10

1. When goods covered by one of the transport documents having equivalent effect to a T2 document pursuant to Article 6 (1) are accepted for carriage by the Spanish or Portuguese railway authorities or the Spanish or Portuguese national representative of the transport undertaking, the office of departure shall add the symbol 'T2', clearly and visibly, in box 25 of the International Consignment Note or the International Express Parcels Consignment Note or in the box of the Community Transit Transfer Note reserved for the customs authorities.

The symbol T2 shall be authenticated by the stamp of the office of departure.

2. When goods covered by one of the transport documents having equivalent effect to a T2 ES document pursuant to Article 4 (b) second indent or 6 (2) are accepted for carriage by the railway authorities of the Member States of the Community of Ten or of Portugal, or by one of the national representatives of the transport undertaking in the Community of Ten or in Portugal, the office of departure shall add the symbol 'T2 ES', clearly and visibly, in box 25 of the International Consignment Note or the International Express Parcels Consignment Note or in the box of the Community Transit Transfer Note reserved for the customs authorities.

The symbol T2 ES shall be authenticated by the stamp of the office of departure.

3. When goods covered by one of the transport documents having equivalent effect to a T2 PT document pursuant to Article 4 (c) second indent or 6 (3) are accepted for carriage by the railway authorities of the Member States of the Community of Ten or of Spain, or by one of the national representatives of the transport undertaking in the Community of Ten or in Spain, the office of departure shall add the symbol 'T2 PT', clearly and visibly, in box 25 of the International Consignment Note or the International Express Transfer Note reserved for the customs authorities.

The symbol T2 PT shall be authenticated by the stamp of the office of departure.

TITLE III

PROVISIONS CONCERNING GOODS THAT DO NOT MOVE UNDER THE COMMUNITY TRANSIT PROCEDURE

Article 11

1. Subject to paragraph 3, where the goods referred to in Articles 4 (a) and 6 (1) do not move under the Community transit procedure, the document used to establish the Community status of the said goods shall be drawn up on a T2L form corresponding to the specimen shown in Annex XI to Regulation (EEC) No 223/77.

2. Subject to paragraph 3

- where the goods referred to in Articles 4 (b) first subparagraph or c) second subparagraph or 6 (2) do not move under the Community transit procedure, the document used to establish the Community status of the said goods shall be drawn up on a T2L ES form,
- where the goods referred to in Articles 4 (b) second subparagraph or (c) first subparagraph or 6 (3) do not move under the Community transit procedure, the document used to establish the Community status of the said goods shall be drawn up on a T2L PT form.

3. Goods moving under cover of a Community movement carnet validated by an office of departure situated in the Community of Ten shall be deemed to be goods falling within the category referred to in Article 4 (a).

Goods moving under cover of a Community movement carnet validated by an office of departure situated in Spain shall be deemed to be goods falling within the category referred to in Article 4 (b) first indent.

Goods moving under cover of a Community movement carnet validated by an office of departure situated in Portugal shall be deemed to be goods falling within the category referred to in Article 4 (c) first indent.

Article 12

1. The forms on which the internal Community transit documents T2L ES and T2L PT are drawn up shall be the forms specified in Article 11 (1), the symbol 'ES' or 'PT' being added to the 'T2L' symbol as appropriate, either in typescript or legibly and indelibly handwritten, when the document is made out. The symbol 'ES' or 'PT' may also be pre-printed on such forms.

2. Articles 2 (2), (5) (a), (6) first two subparagraphs, (9) and (10) and Title V of Regulation (EEC) No 223/77 shall apply to the T2L ES and T2L PT documents.

FREE MOVEMENT OF GOODS: Regulation (EEC) N° 409/86

Article 13

If, in accordance with the provisions of Regulation (EEC) No 137/79, a T2M document is used, the catches concerned shall be deemed to satisfy the conditions laid down in Article 9 (2) of the EEC Treaty in the Member State in which the customs office that issued the booklet of T2M forms used is located.

Article 14

Where, in accordance with the provisions of Commission Regulation (EEC) No 2695/77 of 7 December 1977 determining the conditions under which goods for certain categories of aircraft and ships are eligible upon importation for a favourable tariff arrangement⁽¹⁾, an air waybill or equivalent document is used, the goods in question shall be deemed to be:

- goods falling within the category referred to in Article 4 (a) where the airport of departure belongs to a Member State of the Community of Ten,
- goods falling within the category referred to in Article 4 (b) first indent where the airport of departure belongs to Spain except airports situated in the Canary Islands or at Melilla,
- goods falling within the category referred to in Article 4 (c) first indent where the airport of departure belongs to Portugal.

Article 15

1. Postal consignments (including postal parcels) shall be deemed to fall within:

- (a) the category of goods referred to in Article 4 (a) when the consignments are dispatched from a post office located in the Community of Ten;
- (b) the category of goods referred to in Article 4 (b) first indent when the consignments are dispatched from a post office located in Spain, except post offices located in the Canary Islands or in Ceuta and Melilla;
- (c) the category of goods referred to Article 4 (c) first indent when the consignments are dispatched from a post office located in Portugal,

provided that no yellow label of the type shown in Annex XII to Regulation (EEC) No 223/77 is affixed to the packages or the accompanying documents.

2. The competent authorities of the Member State of dispatch must affix the yellow label referred to in paragraph 1, or ensure that it is affixed, to the packages and accompanying documents when:

- (a) the goods are dispatched from a post office located in a Member State and, had they been placed under the Community transit procedure, could not have been covered by a T2, T2 ES or T2 PT declaration;

(b) the goods are dispatched from a post office located in the Community of Ten or in Portugal and, had they been placed under the internal Community transit procedure, would have had to be covered by a T2 ES declaration in accordance with the provisions of

- Article 4 (b) first subparagraph, second indent, or (c) second subparagraph, or
- Article 6 (2);

(c) the goods are dispatched from a post office located in the Community of Ten or in Spain and, had they been placed under the internal Community transit procedure, would have had to be covered by a T2 PT declaration in accordance with the provisions of

- Article 4 (b) second subparagraph or (c) first subparagraph, second indent, or
- Article 6 (3).

The goods concerned may benefit from the arrangements referred to in Article 1 (1) only if:

- in the case referred to in (b), a T2L ES document is produced,
- or
- in the case referred to in (c), a T2L PT document is produced.

Article 16

Goods accompanying travellers or contained in their luggage may benefit from the arrangements referred to in Article 1 (1) provided that they are not intended for commercial use:

- (a) if they are declared as goods fulfilling the necessary conditions so to benefit and there is no doubt as to the accuracy of that declaration;
- (b) in other cases, if a T2L, T2L ES or T2L PT document, as appropriate, is produced.

TITLE IV

PROVISIONS CONCERNING TRADE BETWEEN SPAIN AND PORTUGAL

Article 17

1. Goods falling under Chapters 25 to 99 of the Common Customs Tariff, except those falling under Council Regulations (EEC) No 2783/75⁽²⁾, (EEC) No 3033/80⁽³⁾ and (EEC) No 3035/80⁽⁴⁾ and moving under the internal Community transit procedure under cover of

⁽²⁾ OJ No L 282, 1. 11. 1975, p. 104.

⁽³⁾ OJ No L 323, 29. 11. 1980, p. 1.

⁽⁴⁾ OJ No L 323, 29. 11. 1980, p. 27.

⁽¹⁾ OJ No L 314, 8. 12. 1977, p. 14.

FREE MOVEMENT OF GOODS: Regulation (EEC) N° 409/86

a T2 ES or T2 PT document or, where that procedure is not applied, under cover of a document having equivalent effect for the purposes of implementing the arrangements referred to in Article 1 (1) shall not benefit from the arrangements provided for in Article 1 (2) of Protocol No 3 to the Act of Accession unless,

- on entry to Spain the T2 PT document or the document having equivalent effect bears the endorsement 'origin Portugal',
- on entry into Portugal the T2 ES document or the document having equivalent effect bears the endorsement 'origin Spain'.

This endorsement shall follow the description of the goods in the box provided for that purpose and shall be authenticated by the customs office of departure. The originating status of these goods shall be defined by provisions adopted or to be adopted by the Council in accordance with Article 1 (3) of Protocol No 3 to the Act of Accession.

2. Goods moving under cover of one of the documents referred to in Title II, Section II and having equivalent effect for the purposes of implementing the arrangements referred to in Article 1 (1) as a T2 ES or T2 PT document shall benefit from the provisions laid down in Article 1 (2) of Protocol No 3 to the Act of Accession only on presentation of a T2L ES or T2L PT document bearing the endorsement relating to origin as provided for in paragraph 1, authenticated by the customs authorities. In this case the provisions of Article 42 (4) or 50i (5) of Regulation (EEC) No 223/77 shall not apply.

TITLE V

FINAL PROVISIONS

Article 18

Without prejudice to any special provisions provided for under the common agricultural policy or specific arrangements applicable to certain goods resulting from the processing of agricultural products:

1. Goods in respect of which an AE1 movement certificate or AE2 form has been issued in accordance with the agreements concluded between Spain and the Community and which on 1 March 1986 are either in transit or have been placed in the Community in temporary storage, in a free zone, in a customs warehouse or under the arrangements for processing under customs control before the final date for presentation of the said certificate or form shall benefit from the arrangements referred to in Article 1 (1) without the necessity to produce a T2L or T2L ES document issued retrospectively.
2. Goods in respect of which an EUR 1 movement certificate or EUR 2 form has been issued in accordance with the agreements concluded between Portugal and the Community and which on 1 March 1986 are either

in transit or have been placed in temporary storage, in a free zone, in a customs warehouse or under the arrangements for processing under customs control before the final date for presentation of the said certificate or form, shall benefit from the arrangements referred to in Article 1 (1) without the necessity to produce a T2L or T2L PT document issued retrospectively

3. Goods traded between Spain and Portugal in respect of which an EUR 1 movement certificate or EUR 2 form endorsed with the expression 'EFTA-SPAIN-TRADE' has been issued in accordance with the agreements governing trade between those two countries and which on 1 March 1986 are either in transit or have been placed in the country of destination in temporary storage, in a free zone, in a customs warehouse or under the arrangements for processing under customs control before the final date for presentation of the said certificate or form, shall benefit from the arrangements referred to in Article 1 (1) without the necessity to produce a T2L ES or T2L PT document issued retrospectively.
4. Where the goods referred to in paragraphs 1, 2 and 3 are reconsigned after having been placed in temporary storage, in a free zone, in a customs warehouse or under the arrangements for processing under customs control, they shall move under cover, as appropriate, of a T2, T2 ES or T2 PT document or of a document having equivalent effect for the purposes of implementing the arrangements referred to in Article 1 (1). However, these goods shall no longer benefit from those arrangements after 31 December 1986.

Article 19

Without prejudice to any special provisions that may be laid down in the framework of the common agricultural policy or specific arrangements applicable to certain goods resulting from the processing of agricultural products,

1. Goods traded between Spain and the Community of Ten in respect of which an AE1 movement certificate or AE2 form has not been issued and which on 1 March 1986 are either in transit or have been placed in the Community in temporary storage, in a free zone, in a customs warehouse or under the arrangements for processing under customs control may be covered by:
 - (a) a T2L document issued retrospectively if the goods were exported to Spain from the Community of Ten, where they satisfied the necessary conditions for the issue of the document.

However, a T2L document may not be issued retrospectively for agricultural products covered by a common organization of the market or for certain goods resulting from the processing of agricultural products, in respect of which formalities have been completed before 1 March 1986 with a view to the grant of refunds on export to Spain within the framework of the common agricultural policy;

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- (b) a T2L ES document issued retrospectively if the goods were exported to the Community of Ten from Spain, where they satisfied the necessary conditions for the issue of the document.
2. Goods traded between Portugal and the Community of Ten in respect of which an EUR 1 movement certificate or EUR 2 form has not been issued and which on 1 March 1986 are either in transit or have been placed in the Community in temporary storage, in a free zone, in a customs warehouse or under the arrangements for processing under customs control may be covered by:
- (a) a T2L document issued retrospectively if the goods were exported to Portugal from the Community of Ten, where they satisfied the necessary conditions for the issue of the document.
- However, a T2L document may not be issued retrospectively for agricultural products covered by a common organization of the market or for certain goods resulting from the processing of agricultural products, in respect of which formalities have been completed before 1 March 1986 with a view to the grant of refunds on export to Portugal within the framework of the common agricultural policy;
- (b) a T2L PT document issued retrospectively if the goods were exported to the Community of Ten from Portugal, where they satisfied the necessary conditions for the issue of the document.
3. Goods traded between Spain and Portugal in respect of which an EUR 1 movement certificate or EUR 2 form endorsed with the expression 'EFTA-SPAIN-TRADE' has not been issued and which on 1 March 1986 are either in transit or have been placed in the Member State of destination in temporary storage, in a free

zone, in a customs warehouse or under the arrangements for processing under customs control may be covered by:

- (a) a T2L ES document issued retrospectively and bearing, where appropriate, the endorsement relating to origin referred to in Article 17 if the goods were exported to Portugal from Spain, where they satisfied the necessary conditions for the issue of the document;
- (b) a T2L PT document issued retrospectively and bearing, where appropriate, the endorsement relating to origin referred to in Article 17 if the goods were exported to Spain from Portugal, where they satisfied the necessary conditions for the issue of the document.

Article 20

For the purposes of implementing this Regulation, goods moving under cover of a T2 GR document or a document having equivalent effect pursuant to the provisions of Regulation (EEC) No 49/81 shall be assimilated to goods moving under cover of a T2 document or a document having equivalent effect for the purposes of implementation the arrangements referred to in Article 1 (1).

Article 21

With effect from 1 January 1988 the provisions of this Regulation regarding forms shall be adopted where necessary, in accordance with the provisions of Regulations (EEC) No 678/85, (EEC) No 679/85 and (EEC) No 2855/85.

Article 22

This Regulation shall enter into force on 1 March 1986.

COMPENSATORY LEVY: Regulation (EEC) N° 526/86

COMMISSION REGULATION (EEC) No 526/86

of 28 February 1986

on transitional measures applicable to trade within the Community in goods obtained in Spain, in Portugal or in another Member State under a procedure for the relief from, or drawback of, customs duties or other import changes — compensatory levy

- O.J. N° L52 of 28 February 1986, p. 1 -

MODIFICATIONS (within the text)

1. Commission Regulation (EEC) No 3634/87 of 11 November 1987 (O.J. No L 348 of 11.12.87, p. 1)

COMPENSATORY LEVY: Regulation (EEC) N° 526/86

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, and in particular Articles 50 (3) and 210 (3) thereof, and Article 8 (3) of Protocol 3 thereto,

Whereas it is necessary to determine the conditions under which goods obtained in the Community under a procedure for the relief from, or drawback of, customs duties or other import charges may benefit from Community arrangements in trade between Spain and Portugal on the one hand, and the other Member States on the other hand, and in trade between the two new Member States;

Whereas there is a danger that admission of the said goods to the benefit of the Community arrangements may distort the conditions of competition in the common market, in so far as the products used in their manufacture are third country products, unless that admission is subject to the collection of a levy, hereinafter referred to as a 'compensatory levy', so designed as to compensate for the effects of those arrangements;

Whereas that danger is not likely to prove serious as long as the reduction in customs tariffs in trade between Spain and Portugal, and in trade between those two Member States on the one hand, and the other Member States on the other, does not reach a significant level; whereas it is accordingly unnecessary to prescribe, in principle, the collection of a compensatory levy unless that reduction exceeds roughly 25 % to 30 % of the basic duties;

Whereas, leaving aside the special tariff resulting from agreements concluded between the Community and certain

third countries, goods in the manufacture of which products from other third countries have been used are admitted to free circulation only if the appropriate customs duties of the Common Customs Tariff or of the ECSC unified tariff have been levied in full on those products;

Whereas for these reasons the compensatory levy that will be a condition for the admission of goods to the benefit of the Community arrangements should be based on the duties of the Common Customs Tariff or of the ECSC unified tariff applicable in respect of the products used in the manufacture of the aforesaid goods, where at the time of importation of those goods the customs duties or charges having equivalent effect which were applicable to those products in Spain, in Portugal or in the other Member States have not been levied, or where the products have benefited from a total or partial drawback of such duties or charges;

Whereas the rate of the compensatory levy should, in principle, be such as to correspond to the percentage tariff reduction applied in the importing Member State; whereas straightforward conversion of the reductions concerned into compensatory levy rates would be likely, on account, in particular, of the number and diversity of arrangements adopted for dismantling duties, to lead to the adoption of measures that would be very complex and consequently virtually inapplicable; whereas it is accordingly necessary to group together the categories of products in respect of which the tariff reductions are similar in order to reduce considerably the number of compensatory levy rates, without, however, losing sight of the need, in order to avoid deflections of trade, to limit the gap between those rates and those which would result from strict application of the reductions laid down in the Act of Accession;

Whereas, moreover, to simplify arrangements, a 100 % compensatory levy should be collected where the levy

COMPENSATORY LEVY: Regulation (EEC) N° 526/86

resulting from strict application of the Act of Accession would exceed 75 %, and in all cases in which Portugal applied to Community products, before 31 December 1985, a low specific duty;

Whereas the application of a procedure for the relief from, or drawback of, the levies and other charges provided for under the common agricultural policy on agricultural products and on certain goods processed from agricultural products obtained within the Community is incompatible with the arrangements for compensatory amounts as prescribed in Articles 53 and 72 or in Articles 213 and 240 of the Act of Accession;

Whereas a method should be determined for calculating the compensatory levy on agricultural products subject in the Community to the common organization of markets and on processed agricultural products subject to specific rules consequent upon the implementation of the common agricultural policy where such products are used in the manufacture of goods that are listed neither in Annex II to the EEC Treaty nor in Council Regulation (EEC) No 3033/80 of 11 November 1980 laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products⁽¹⁾, nor in Council Regulation (EEC) No 3035/80 of 11 November 1980 laying down general rules 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⁽²⁾, as last amended by Regulation (EEC) No 1982/85⁽³⁾, under a procedure for the relief from, or drawback of, the charges levied on them;

Whereas, in so far as the products so used are subject exclusively to levies and other charges provided for under the common agricultural policy, the amount of the compensatory levy that will be a condition for admitting the goods obtained to the benefit of the Community arrangements could, in the interests of simplifying administrative formalities, be the total amount drawn back or in respect of which relief has been granted;

Whereas, for such time as customs duties or the component designed to protect the processing industry referred to in Articles 78 and 273 of the Act of Accession continue to be charged in trade between Spain and Portugal on the one hand, and the other Member States on the other hand, in certain agricultural products and certain goods processed from agricultural products, a compensatory levy should be applied both to a percentage of the Common Customs Tariff duties or of the component designed to protect the

processing industry and to the full amount of the agricultural levy or variable component drawn back or in respect of which relief has been granted;

Whereas, in respect of products on the importation of which into the Community provision is made for the abolition of customs duties under agreements concluded between the Community and certain third countries, it is not necessary to provide for the collection of the compensatory levy when such products are used in the manufacture of goods under a procedure for the relief from, or drawback of, those duties; whereas, however, as regards agricultural products subject to a common organization of the market, and goods processed from agricultural products, it is necessary to provide for collection of the full amount of the agricultural levy or variable component drawn back or in respect of which relief has been granted in order to avoid damaging the price mechanism;

Whereas it is necessary to ensure that the compensatory levy system is not used with the sole aim of circumventing the provisions relating to the charging of duties or other commercial policy measures applicable to third country products, by subjecting such products to minor processing under a procedure for the relief from, or drawback of, customs duties on imports;

Whereas the trend of trade in the said goods must be monitored closely with a view to taking appropriate measures should the detailed arrangements for the admission of such goods to the benefit of Community arrangements give rise to difficulties;

Whereas the charges referred to in Article 194 of the Act of Accession applied by Portugal in trade with the other Member States and the customs duties of a fiscal nature or the fiscal component of customs duties applied by Portugal under Article 196 (2) of the said Act are not regarded as customs duties for the purposes of this Regulation;

Whereas it is advisable to fix the percentages of the compensatory levy only for a limited period, so as to be able to take account of experience gained when fixing the percentages applicable subsequently,

HAS ADOPTED THIS REGULATION:

TITLE I

GENERAL

Article 1

1. Goods obtained in a Member State and in the manufacture of which have been used products on which have not been charged, as appropriate:

⁽¹⁾ OJ No L 323, 29. 11. 1980, p. 1

⁽²⁾ OJ No L 323, 29. 11. 1980, p. 27.

⁽³⁾ OJ No L 186, 19. 7. 1985, p. 8.

COMPENSATORY LEVY: Regulation (EEC) N° 526/86

- customs duties and charges having equivalent effect, or
- compensatory amounts as prescribed in Articles 53 and 72 or in Articles 213 and 240 of the Act of Accession, any amounts applied in accordance with the compensatory mechanism referred to Article 270 of the said Act or any other amounts provided for in Part Four, Title II Chapter 3 or Title III Chapter 3 of the said Act,
- 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,

to which they were liable in that Member State, or which have benefited from a total or partial drawback of such duties, charges, amounts, agricultural levies or other import charges, shall benefit from Community arrangements under the conditions of this Regulation on importation into another Member State.

2. The Community arrangements referred to in paragraph 1 shall consist of:

(a) the application of the compensatory amounts prescribed in Articles 53 and 72 or in Articles 213 and 240 of the Act of Accession, any amounts applied in accordance with the compensatory mechanism referred to in Article 270 of the said Act or any other amounts provided for in Part Four, Title II Chapter 3 or Title III Chapter 3 of the said Act, and the progressive abolition:

(i) in respect of the products covered by Regulation (EEC) No 3033/80:

- by Spain and the Community as constituted on 31 December 1985, hereinafter referred to as 'the Community of Ten', of the fixed component referred to in Article 52 (2) and (5) of the said Act,
- by Portugal and the Community of Ten, of the fixed component referred to in Article 213 (2) of the said Act,
- by Spain and Portugal, of the fixed component referred to in Article 7 (2) of Protocol 3 to the said Act,
- by the Community of Ten, of the fixed component referred to in Article 53 (5) and Article 213 (5) of the said Act,

(ii) in respect of the products covered by the common organization of the markets in cereals and rice: by Spain, Portugal and the Community of Ten, of the component for the protection of the processing industry referred to in Articles 78 and 273 of the said Act;

(b) the progressive abolition of customs duties and charges having equivalent effect and of quantitative restrictions and measures having equivalent effect in respect of goods subject thereto.

3. For the purposes of this Regulation, the Community of Ten shall be regarded as a single Member State.

Article 2

In cases where products from a third country are subjected to a treatment insufficient to be regarded as manufacture, the goods so obtained shall benefit from the arrangements referred to in Article 1 only on condition that the said products are in free circulation in accordance with the provisions of the EEC Treaty or the ECSC Treaty and the Act of Accession. Member States shall regularly inform the Commission of those cases in which they have ruled treatments to be insufficient within the meaning of this Article.

Article 3

Without prejudice to the conditions governing the application by Spain and Portugal of the inward processing arrangements laid down in Annex XXXII to the Act of Accession, products which, under 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⁽¹⁾, are imported into the Member State of manufacture with relief from customs duties, charges having equivalent effect, compensatory amounts, agricultural levies or other import charges referred to in Article 1 (1) to which they are liable, in place of the same quantity of products of the same kind, quality and having the same technical characteristics as products from the home market of that Member State used in the manufacture of goods exported to another Member State in the context of an equivalent compensation operation, shall be regarded as used, in the circumstances referred to in Article 1 (1), in the manufacture of goods.

TITLE II

COMPENSATORY LEVY PROVISIONS

Section 1

Principles

Article 4

Subject to the exceptions set out in Title III, goods obtained in a Member State in the circumstances referred to in Article 1 (1) shall benefit from the Community arrangements on importation into another Member State on condition that a compensatory levy is charged in the Member State of manufacture in respect of each product used in such manufacture.

⁽¹⁾ OJ No L 58, 8. 3. 1969, p. 1.

COMPENSATORY LEVY: Regulation (EEC) No 526/86*Article 5*

1. The compensatory levy shall be determined according to the description and value (or, where applicable, by reference to any other charging basis prescribed therefor) of the products used in the manufacture as they were acknowledged or accepted by Customs in the context of the arrangements under which such manufacture was effected or, in the circumstances referred to in Article 3, as they were acknowledged or accepted by Customs on importation of products of the same kind, quality and having the same technical characteristics as products from the home market used in the manufacture of goods exported to another Member State in the context of an equivalent compensation operation.

2. Where the processing of products results in several kinds of goods, the quantity, or, where appropriate, the value of the products used in the manufacture of each kind of goods, shall be determined in accordance with the principles laid down in Articles 17 and 18 of Directive 69/73/EEC.

Article 6

1. The date which determines the rate of the duties referred to in Article 7 shall be that which would apply if the goods obtained were entered for free circulation in the Member State of manufacture in completion of a procedure for the relief from, or drawback of, duties or other import charges instead of being exported to another Member State.

However, that date shall be 1 March 1986 in respect of products, entered in Spain or Portugal before that date under a procedure involving relief from, or drawback of, duties or other charges, which are used in those countries in the manufacture of goods.

2. The date which determines the percentage of the compensatory levy shall be that on which the competent customs authority accepts the declaration by which the person concerned states his intention to export the goods in question to another Member State. However, where the said goods are placed in a customs warehouse or a free zone in the Member State of manufacture before being exported to another Member State, the date for the determination of the percentage shall be that on which the competent customs authority accepts the declaration by which the person concerned states his intention to place the goods in question under one of the procedures referred to above.

Section 2

Compensatory levy applicable when products other than those referred to in Section 3 are used

Article 7

The compensatory levy in respect of products other than

those referred to in Section 3 used in the manufacture of goods shall be based, as appropriate, on:

- the Common Customs Tariff duty if the products are covered by the EEC Treaty, or
- the customs duty of the ECSC unified tariff, if the products are covered by the ECSC Treaty.

Article 8

1. The rate of the compensatory levy shall be a percentage of the rate of the duties referred to in Article 7.

2. In trade between the Community of Ten and Spain,

(a) where goods obtained in Spain:

- are listed in Annex I, the percentage shall be:
 - 35 for the period from 1 January 1988 to 31 December 1988,
 - 50 for the period from 1 January 1989 to 31 December 1989,
 - 65 for the period from 1 January 1990 to 31 December 1990,
 - 100 for the period from 1 January 1991 to 31 December 1992,

- are not listed in Annex I, the percentage shall be:

- 70 for the period from 1 January 1988 to 31 December 1988,
- 75 for the period from 1 January 1989 to 31 December 1989,
- 100 for the period from 1 January 1990 to 31 December 1992;

(b) where goods obtained in the Community of Ten:

- are listed in Annex II, the percentage shall be:

- 75 for the period from 1 January 1988 to 31 December 1988,
- 100 for the period from 1 January 1989 to 31 December 1992,

- are not listed in Annex II, the percentage shall be:

- 45 for the period from 1 January 1988 to 31 December 1988,
- 60 for the period from 1 January 1989 to 31 December 1989,
- 70 for the period from 1 January 1990 to 31 December 1990,
- 100 for the period from 1 January 1991 to 31 December 1992.

3. In trade between the Community of Ten and Portugal:

COMPENSATORY LEVY: Regulation (EEC) No 526/86

- (a) where goods obtained in Portugal:
- are listed in Annex III, the percentage shall be:
 - 45 for the period from 1 January 1988 to 31 December 1988,
 - 55 for the period from 1 January 1989 to 31 December 1989,
 - 65 for the period from 1 January 1990 to 31 December 1990,
 - 100 for the period from 1 January 1991 to 31 December 1992,
 - are not listed in Annex III, the percentage shall be 100;
- (b) where goods obtained in the Community of Ten:
- are listed in Annex IVa, the percentage shall be:
 - 35 for the period from 1 January 1988 to 31 December 1988,
 - 50 for the period from 1 January 1989 to 31 December 1989,
 - 60 for the period from 1 January 1990 to 31 December 1990,
 - 70 for the period from 1 January 1991 to 31 December 1991,
 - 100 for the period from 1 January 1992 to 31 December 1992,
 - are listed in Annex IVb, the percentage shall be:
 - 64 for the period from 1 March 1988 to 31 December 1988,
 - 73 for the period from 1 January 1989 to 31 December 1989,
 - 100 for the period from 1 January 1990 to 31 December 1992,
 - are not listed in Annex IV, the percentage shall be 100.

4. In trade between Spain and Portugal:

- (a) where goods are obtained in Spain, the compensatory levy shall be that prescribed in paragraph 3 (b);
- (b) where goods are obtained in Portugal, the compensatory levy shall be that prescribed in paragraph 3 (a).

However, where goods obtained in Portugal, falling within Chapters 25 to 99 of the Common Customs Tariff, with the exception of those covered by Council Regulations (EEC) No 2783/75 of 29 October 1975 on the common system of trade for ovalbumin and lactalbumin ⁽¹⁾, (EEC) No 3033/80 and (EEC) No 3035/80, fulfil the conditions laid down in the rules adopted or to be adopted by the Council in accordance with Article 1 (3) of Protocol 3 to the Act of Accession such that they obtain the status of products originating in Portugal, the percentage shall be 100.

COMPENSATORY LEVY: Regulation (EEC) N° 526/86

Article 10

1. The compensatory levy in respect of agricultural products subject to the system of levies and other charges laid down under the common agricultural policy and of products covered by Council Regulations (EEC) No 2730/75, of 29 October 1975 on glucose and lactose ⁽²⁾, or (EEC) No 2783/75, used in the manufacture of goods, shall be equal to the full amount of the charge drawn back, or in respect of which relief is given.

However, the compensatory levy applicable to the products referred to in Articles 78 and 273 of the Act of Accession shall be equal to the full amount of the variable component drawn back, or in respect of which relief is given, and a percentage of the component for the protection of the processing industry used for calculating the duty on imports of those products from third countries into the Community of Ten.

2. Where products used in the manufacture of goods are subject to customs duties and to levies or other charges provided for under the common agricultural policy, the compensatory levy shall be equal to the full amount of the agricultural levy or charge drawn back, or in respect of which relief is given, and a percentage of the Common Customs Tariff duty.

3. Monetary compensatory amounts shall not be taken into account when determining the compensatory levy in the cases referred to in paragraphs 1 and 2; however, the monetary coefficient shall apply to import duties fixed in ECU.

Article 9

The compensatory levy in respect of goods covered by Regulation (EEC) No 3033/80, used in the manufacture of other goods, shall be equal to the full amount of the variable component drawn back or in respect of which relief is given and a percentage of the fixed component applicable to imports of those goods into the Community of Ten from third countries. That percentage shall be fixed in accordance with Article 8.

'Section 3

Compensatory levy applicable when agricultural products subject to customs duties or the system of levies and other charges laid down under the common agricultural policy, with the exception of products covered by Regulation (EEC) No 3033/80, are used'

'Article 11

Without prejudice to Article 9, the percentage referred to in the second subparagraph of Article 10 (1) and Article 10 (2) shall be:

1. in trade between the Community of Ten and Spain:

(a) where goods obtained in Spain:

- are listed in Annex V, that prescribed in the same Annex,
- are not listed in Annex V:

35 for the period from 1 January 1988 to 31 December 1988,

48 for the period from 1 January 1989 to 31 December 1989,

60 for the period from 1 January 1990 to 31 December 1990,

75 for the period from 1 January 1991 to 31 December 1991,

⁽¹⁾ OJ No L 282, 1. 11. 1975, p. 104.

⁽²⁾ OJ No L 281, 1. 11. 1975, p. 20.

COMPENSATORY LEVY: Regulation (EEC) No 526/86

- 100 for the period from 1 January 1992 to 31 December 1992 or 1995, according to the timetable for tariff reductions laid down for the products concerned in the Act of Accession;
- (b) where goods obtained in the Community of Ten:
- are listed in Annex VI, that prescribed in the same Annex,
 - are not listed in Annex VI:
 - 35 for the period from 1 January 1988 to 31 December 1988,
 - 48 for the period from 1 January 1989 to 31 December 1989,
 - 60 for the period from 1 January 1990 to 31 December 1990,
 - 75 for the period from 1 January 1991 to 31 December 1991,
 - 100 for the period from 1 January 1992 to 31 December 1992 or 1995, according to the timetable for tariff reductions laid down for the products concerned in the Act of Accession;
2. in trade between the Community of Ten and Portugal:
- (a) where goods obtained in Portugal:
- are listed in Annex VII, that prescribed in the same Annex,
 - are not listed in Annex VII:
 - 40 for the period from 1 January 1988 to 31 December 1988,
 - 55 for the period from 1 January 1989 to 31 December 1989,
 - 70 for the period from 1 January 1990 to 31 December 1990,
 - 100 for the period from 1 January 1991 to 31 December 1991, 1992 or 1993, according to the timetable for tariff reductions laid down for the products concerned in the Act of Accession;
- (b) where goods obtained in the Community of Ten:
- are listed in Annex VIII, that prescribed in the same Annex,
 - are not listed in Annex VIII:
 - 35 for the period from 1 January 1988 to 31 December 1988,
 - 45 for the period from 1 January 1989 to 31 December 1989,
 - 55 for the period from 1 January 1990 to 31 December 1990,
 - 65 for the period from 1 January 1991 to 31 December 1991,
 - 100 for the period from 1 January 1992 to 31 December 1992 or 1995, according to the timetable for tariff reductions laid down for the products concerned in the Act of Accession;
3. in trade between Spain and Portugal:
- (a) where goods are obtained in Spain, that prescribed in point 2 (b);
- (b) where goods obtained in Portugal:
- are listed in Annex IX, that prescribed in that Annex,
 - are not listed in Annex IX:
 - 35 for the period from 1 January 1988 to 31 December 1988,
 - 48 for the period from 1 January 1989 to 31 December 1989,
 - 60 for the period from 1 January 1990 to 31 December 1990,
 - 75 for the period from 1 January 1991 to 31 December 1991,
 - 100 for the period from 1 January 1992 to 31 December 1992 or 1995, according to the timetable for tariff reductions laid down for the products concerned in the Act of Accession.'

COMPENSATORY LEVY: Regulation (EEC) N° 526/86

TITLE IV

FINAL PROVISIONS

TITLE III

EXCEPTIONS

Article 12

1. Goods obtained in a Member State in the circumstances referred to in Article 1 (1) shall, on importation into another Member State, benefit from the Community arrangements, without collection of the compensatory levy on the products used in their manufacture, where the products:

- (a) come under Article 9 (2) of the EEC Treaty; or
- (b) come under the ECSC Treaty and have been released for free circulation in a Member State; or
- (c) have been obtained in another Member State and meet the necessary conditions to benefit from the Community arrangements.

2. However, goods subject to a common organization of the market or to the provisions of Council Regulation (EEC) No 3035/80, manufactured or obtained from products falling within Section 3 of Title II, imported from a Member State, shall not benefit from the Community arrangements unless a compensatory levy equal to the accession compensatory amounts drawn back or in respect of which relief has been given has been collected on those products in the Member State of manufacture.

Article 13

1. By way of derogation from Article 4, and subject to any provisions that might be enacted in the future to obviate distortions of competition within the Community, no compensatory levy shall be charged on products imported from third countries with which the Community has concluded preferential tariff agreements, provided that the said products fulfil the conditions necessary to qualify for such arrangements in the Community.

2. However, in respect of products falling within Section 3 of Title II, the rules laid down in Article 10 (1) and (2) shall apply to the agricultural levy or the variable component resulting from those agreements.

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

Done at Brussels, 28 February 1986.

Article 14

Proof of the customs status of the products used and of the goods obtained shall be established in accordance with the methods of administrative cooperation laid down for that purpose in Commission Regulation (EEC) No 409/86 ⁽¹⁾.

Article 15

Goods in the manufacture of which have been used products which, if they had been released for free circulation on being placed under a procedure for the relief from, or drawback of, customs duties or other import charges, would have been liable to anti-dumping duties, shall not benefit from the Community arrangements referred to in Article 1 (1) on importation into another Member State unless those anti-dumping duties have been collected in the Member State of manufacture in respect of each product used in the manufacture to which they are applicable.

Article 16

Where application of the provisions of this Regulation leads or seems likely to lead, to economic difficulties, in particular because of any increase in the full customs charges applicable to the goods produced, the Commission shall decide, either on its own initiative or at the request of a Member State, what adjustments it considers necessary to remedy this situation.

Article 17

Member States shall inform the Commission of the measures which they take for the purpose of applying this Regulation and of any problems raised by its application.

Article 18

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

It shall apply from 1 March 1986 until 31 December 1987.

For the Commission

COCKFIELD

Vice-President

⁽¹⁾ OJ No L 46, 25. 2. 1986, p. 5.

COMPENSATORY LEVY: Regulation (EEC) No 526/86

ANNEX I

List of goods referred to in the first indent of Article 8 (2) (b)

CN code	Description
0403	Buttermilk, curdled milk and cream, yogurt, kephir 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, nuts or cocoa:
0403 10	- Yogurt:
	- - Not flavoured nor containing added fruit or cocoa:
	- - - Not containing added sugar or other sweetening matter, of a fat content, by weight:
0403 10 19	- - - - Exceeding 6%
	- - - Other, of a fat content, by weight:
0403 10 31	- - - - Not exceeding 3%
0403 10 33	- - - - Exceeding 3% but not exceeding 6%
0403 10 39	- - - - Exceeding 6%
	- - Flavoured or containing added fruit or cocoa:
	- - - In powder, granules or other solid forms, of a milkfat content by weight:
0403 10 51	- - - - Not exceeding 1,5%
0403 10 53	- - - - Exceeding 1,5% but not exceeding 27%
0403 10 59	- - - - Exceeding 27%
	- - - Other, of a milkfat content, by weight:
0403 10 91	- - - - Not exceeding 3%
0403 10 93	- - - - Exceeding 3% but not exceeding 6%
0403 10 99	- - - - Exceeding 6%
0403 90	- Other:
	- - Flavoured or containing added fruit or cocoa:
	- - - In powder, granules or other solid forms of a milk fat content by weight:
0403 90 71	- - - - Not exceeding 1,5%
0403 90 73	- - - - Exceeding 1,5% bus not exceeding 27%
0403 90 79	- - - - Exceeding 27%
	- - - Other, or a milk fat content, by weight:
0403 90 91	- - - - Not exceeding 3%
0403 90 93	- - - - Exceeding 3% but not exceeding 6%
0403 90 99	- - - - Exceeding 6%
0407	Birds' eggs, in shell, fresh, preserved or cooked:
	- Of poultry:
0407 00 30	- - Other
0407 00 90	- Other
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:
	- Other:
0408 99	- - Other:
0408 99 10	- - - Suitable for human consumption
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:
0710 40 00	- Sweet corn

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
0711	Vegetables 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:
0711 90	- Other vegetables; mixtures of vegetables:
	- - Vegetables:
0711 90 30	- - - Sweet corn
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading No 1516:
1517 10	- Margarine, excluding liquid margarine:
1517 10 10	- - Containing more than 10 % but not more than 15 % by weight of milk fats
1517 90	- Other:
1517 90 10	- - Containing more than 10 % but not more than 15 % by weight of milk fats
1702	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:
1702 10	- Lactose and lactose syrup:
1702 10 10	- - Containing, in the dry state, 99 % or more by weight of the pure product
1702 30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose:
	- - Other:
	- - - Containing in the dry state, 99 % or more by weight of glucose:
1702 30 51	- - - - In the form of white crystalline powder, whether or not agglomerated
1702 30 59	- - - Other
1702 40	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose:
1702 40 90	- - Other
1704	Sugar confectionery (including white chocolate), not containing cocoa:
1704 10	- Chewing gum, whether or not sugar-coated:
	- - Containing less than 60 % by weight of sucrose (including invert sugar expressed as sucrose):
1704 10 11	- - - Gum in strips
1704 10 19	- - - Other
	- - Containing 60 % or more by weight of sucrose (including invert sugar expressed as sucrose):
1704 10 91	- - - Gum in strips
1704 10 99	- - - Other
1704 90	- Other
1704 90 30	- - White chocolate
	- - Other:
1704 90 51	- - - Pastes, including marzipan, in immediate packings of a net content of 1 kg or more
1704 90 55	- - - Throat pastilles and cough drops
1704 90 61	- - - Sugar coated (panned) goods
	- - - Other:
1704 90 65	- - - - Gum confectionery and jelly confectionery including fruit pastes in the form of sugar confectionery
1704 90 71	- - - - Boiled sweets whether or not filled
1704 90 75	- - - - Toffees, caramels and similar sweets
	- - - - Other:
1704 90 81	- - - - - Compressed tablets
1704 90 99	- - - - - Other

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
1806	Chocolate and other food preparations containing cocoa
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
2001 90	- Other:
2001 90 30	- - Sweet corn (<i>Zea mays var. saccharata</i>)
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:
2004 10	- Potatoes:
	- - Other:
2004 10 91	- - - In the form of flour, meal or flakes
2004 90	- Other vegetables and mixtures of vegetables:
2004 90 10	- - Sweet corn (<i>Zea mays var. saccharata</i>)
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:
2005 20	- Potatoes:
2005 20 10	- - In the form of flour, meal or flakes
2005 80 00	- Sweet corn (<i>Zea mays var. saccharata</i>)
2008	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:
	- Other, including mixtures other than those of subheading 2008 19:
2008 99	- - Other:
	- - - Containing added spirit:
	- - - - Ginger:
2008 99 85	- - - - Maize (corn), other than sweet corn (<i>Zea mays var. saccharata</i>)
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:
2101 10	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:
	- - Preparations:
2101 10 91	- - - Containing no milk fats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milk fat, 2,5 % milk proteins, 5 % sucrose or isoglucose, 5 % glucose or starch
2101 10 99	- - - Other
2101 20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté:
2101 20 10	- - Containing no milk fats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milk fat, 2,5 % milk proteins, 5 % sucrose or isoglucose, 5 % glucose or starch
2101 20 90	- - Other
2101 30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:
	- - Roasted chicory and other roasted coffee substitutes:
2101 30 11	- - - Roasted chicory
2101 30 19	- - - Other
	- - Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:
2101 30 91	- - - Of roasted chicory
2101 30 99	- - - Other

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders:
2102 10	- Active yeasts:
	- - Bakers' yeast:
2102 10 31	- - - Dried
2102 10 39	- - - Other
2102 10 90	- - Other
2105 00	Ice cream and other edible ice, whether or not containing cocoa:
2105 00 10	- Containing no milk fats or containing less than 3% by weight of such fats
	- Containing by weight of milk fats:
2105 00 91	- - 3% or more but less than 7%
2105 00 99	- - 7% or more
2106	Food preparations not elsewhere specified or included:
2106 10	- Protein concentrates and textured protein substances:
2106 10 10	- - Containing no milk fats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5% milk fat, 2,5% milk proteins, 5% sucrose or isoglucose, 5% glucose or starch
2106 10 90	- - Other
2106 90	- Other:
2106 90 10	- - Cheese fondues
	- - Other:
2106 90 91	- - - Containing no milk fats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5% milk fat, 2,5% milk proteins, 5% sucrose or isoglucose, 5% glucose or starch
2106 90 99	- - - Other
2202	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 2009:
2202 10 00	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured
2202 90	- Other:
	- - Other, containing by weight of fat obtained from the products of heading No 0401 to 0404:
2202 90 91	- - - Less than 0,2%
2202 90 95	- - - 0,2% or more but less than 2%
2202 90 99	- - - 0,2% or more
2601	Iron ores and concentrates, including roasted iron pyrites:
	- Iron ores and concentrates, other than roasted iron pyrites
2601 11 00	- - Not agglomerated (ECSC)
2601 12 00	- - Agglomerated (ECSC)
2602 00 00	Manganese ores and concentrates, including manganiferous iron ores and concentrates with a manganese content of 20% or more, calculated on the dry weight (ECSC)
2619 00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel:
2619 00 10	- Blast-furnace dust (ECSC)
2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
2702	Lignite, whether or not agglomerated, excluding jet

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
2704 00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon:
	- Coke and semi-coke of coal:
2704 00 19	- - Other (ECSC)
2704 00 30	- Coke and semi-coke of lignite (ECSC)
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:
	- Other polyhydric alcohols:
2905 43 00	- - Mannitol
2905 44	- - D-glucitol (sorbitol):
	- - - In aqueous solution:
2905 44 11	- - - - Containing 2% or less by weight of mannitol, calculated on the D-glucitol content
2905 44 19	- - - - Other
	- - - Other
2905 44 91	- - - - Containing 2% or less by weight of mannitol, calculated on the D-glucitol content
3501	Casein, caseinates and other casein derivatives; casein glues:
3501 10	- Casein:
3501 10 10	- - For the manufacture of regenerated textile fibres
3501 10 50	- - For industrial uses other than the manufacture of foodstuffs or fodder
3501 10 90	- - Other
3501 90	- Other:
3501 90 90	- - Other
3502	Albumins, albuminates and other albumin derivatives:
3502 10	- Egg albumin:
	- - Other:
3502 10 91	- - - Dried (for example, in sheets, scales, flakes, powder)
3502 10 99	- - - Other
3502 90	- Other:
	- - Albumins, other than egg albumin:
	- - - Other:
	- - - - Milk albumin (lactalbumin):
3502 90 51	- - - - - Dried (for example, in sheets, scales, flakes, powder)
3502 90 59	- - - - - Other
3505	Dextrins and other modified starches (for example, pre-gelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:
3809 10	- With a basis of amylaceous substances:
3809 10 10	- - Containing by weight of such substances less than 55%
3809 10 30	- - Containing by weight of such substances 55% or more but less than 70%
3809 10 50	- - Containing by weight of such substances 70% or more but less than 83%
3809 10 90	- - Containing by weight of such substances 83% or more
3823	Prepared binders for foundry moulds or cores; 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:
3823 60	- Sorbitol other than that of subheading 2905 44:
	- - In aqueous solution:

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
3823 60 19	- - - Other
	- - Other:
3823 60 91	- - - Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content
3823 60 99	- - - Other
4502 00 00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)
4503	Articles of natural cork
4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork
5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale:
5508 10	- Of synthetic staple fibres:
	- - Not put up for retail sale:
5508 10 11	- - - Of polyesters
5508 10 19	- - - Other
5508 20	- Of artificial staple fibres:
5508 20 10	- - Not put up for retail sale
5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale
5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale
5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale
5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading No 5802 or 5806
5802	Terry toweling and similar woven terry fabrics, other than narrow fabrics of heading No 5806; tufted textile fabrics, other than products of heading No 5703
7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms
7202	Ferro-alloys:
	- Ferro-manganese:
7202 11	- - Containing by weight more than 2% of carbon (ECSC):
7202 11 10	- - - With a granulometry not exceeding 10 mm and a manganese content by weight exceeding 65%
7202 11 90	- - - Other
	- Other:
7202 99	- - Other:
	- - - Ferro-phosphorus:
7202 99 11	- - - - Containing by weight more than 3% but less than 15% of phosphorus (ECSC)
7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99,94%, in lumps, pellets or similar forms:
7203 10 00	- Ferrous products obtained by direct reduction of iron ore (ECSC)
7203 90 00	- Other (ECSC)
7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel:
	- Waste and scrap of alloy steel:
7204 21 00	- - Of stainless steel (ECSC)
7204 29 00	- - Other (ECSC)

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
7204 30 00	- Waste and scrap of tinned iron or steel (ECSC)
	- Other waste and scrap:
7204 41	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles (ECSC)
7206	Iron and non-alloy steel in ingots or other primary forms excluding iron of heading No 7203
7207	Semi-finished products of iron or non-alloy steel:
	- Containing by weight less than 0,25% of carbon:
7207 11	- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness:
	- - - Rolled or obtained by continuous casting (ECSC):
7207 11 11	- - - - Of free-cutting steel
7207 11 19	- - - - Other
7207 12	- - Other, of rectangular (other than square) cross-section:
	- - - Rolled or obtained by continuous casting (ECSC):
7207 12 11	- - - - Of a thickness of 50 mm or more
7207 12 19	- - - - Of a thickness of less than 50 mm
7207 19	- - Other:
	- - - Of circular or polygonal cross-section:
	- - - - Rolled or obtained by continuous casting:
7207 19 11	- - - - - Of free-cutting steel (ECSC)
7207 19 15	- - - - - Other (ECSC)
	- - - Blanks for angles, shapes and sections:
7207 19 31	- - - - Rolled or obtained by continuous casting (ECSC)
7207 19 90	- - - - Other
7207 20	- Containing by weight 0,25% or more of carbon:
	- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness:
	- - - Rolled or obtained by continuous casting (ECSC):
7207 20 11	- - - - Of free-cutting steel
	- - - - Other, containing by weight:
7207 20 15	- - - - - 0,25% or more but less than 0,6% of carbon
7207 20 17	- - - - - 0,6% or more of carbon
	- - Other, of rectangular (other than square) cross-section:
	- - - Rolled or obtained by continuous casting (ECSC):
7207 20 31	- - - - Of a thickness of 50 mm or more
7207 20 33	- - - - Of a thickness of less than 50 mm
	- - Of circular or polygonal cross-section:
	- - - Rolled or obtained by continuous casting:
7207 20 51	- - - - Of free-cutting steel (ECSC)
	- - - - Other (ECSC):
7207 20 55	- - - - - Containing by weight 0,25% or more but less than 0,6% of carbon
7207 20 57	- - - - - Containing by weight 0,6% or more of carbon
	- - Blanks for angles, shapes and sections:
7207 20 71	- - - Rolled or obtained by continuous casting (ECSC)
7207 20 90	- - Other
7208	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
7209	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated
7210	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated:
	- Plated or coated with tin:
7210 11	- - Of a thickness of 0,5 mm or more:
7210 11 10	- - - Not further worked than surface-treated or simply cut into shapes other than rectangular (including square) (ECSC)
7210 12	- - Of a thickness of less than 0,5 mm:
	- - - Not further worked than surface-treated or simply cut into shapes other than rectangular (including square):
7210 12 11	- - - - Tin plate (ECSC)
7210 12 19	- - - - Other (ECSC)
7210 20	- Plated or coated with lead, including terne-plate:
7210 20 10	- - Not further worked than surface-treated or simply cut into shapes other than rectangular (including square) (ECSC)
	- Electrolytically plated or coated with zinc:
7210 31	- - Of steel 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:
7210 31 10	- - - Not further worked than surface-treated or simply cut into shapes other than rectangular (including square) (ECSC)
7210 39	- - Other:
7210 39 10	- - - Not further worked than surface-treated or simply cut into shapes other than rectangular (including square) (ECSC)
	- Otherwise plated or coated with zinc:
7210 41	- - Corrugated:
7210 41 10	- - - Not further worked than surface-treated or simply cut into shapes other than rectangular (including square) (ECSC)
7210 49	- - Other:
7210 49 10	- - - Not further worked than surface-treated or simply cut into shapes other than rectangular (including square) (ECSC)
7210 50	- Plated or coated with chromium oxides or with chromium and chromium oxides:
7210 50 10	- - Not further worked than surface-treated or simply cut into shapes other than rectangular (including square) (ECSC)
7210 60	- Plated or coated with aluminium:
	- - Not further worked than surface-treated or simply cut into shapes other than rectangular (including square) (ECSC):
7210 60 11	- - - Plated or coated with aluminium-zinc alloys
7210 60 19	- - - Other
7210 70	- Painted, varnished or coated with plastics:
	- - Not further worked than surface-treated or simply cut into shapes other than rectangular (including square):
7210 70 11	- - - Tin plate, varnished (ECSC)
7210 70 19	- - - Other (ECSC)
7210 90	- Other:
7210 90 10	- - Silvered, gilded, platinum-plated or enamelled
	- - Other:
	- - - Not further worked than surface-treated, including cladding, or simply cut into shapes other than rectangular (including square) (ECSC):
7210 90 31	- - - - Clad
7210 90 33	- - - - Tinned and printed
7210 90 35	- - - - Plated or coated with chromium or nickel
7210 90 39	- - - - Other

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated:
	- 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:
7211 11 00	- - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief (ECSC)
7211 12	- - Other, of a thickness of 4,75 mm or more:
7211 12 10	- - - Of a width exceeding 500 mm (ECSC)
7211 12 90	- - - Of a width not exceeding 500 mm (ECSC)
7211 19	- - Other:
7211 19 10	- - - Of a width exceeding 500 mm (ECSC)
	- - - Of a width not exceeding 500 mm (ECSC):
7211 19 91	- - - - Of a thickness of 3 mm or more but less than 4,75 mm
7211 19 99	- - - - Of a thickness of less than 3 mm
	- Other, not further worked than hot-rolled:
7211 21 00	- - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief (ECSC)
7211 22	- - Other, of a thickness of 4,75 mm or more:
7211 22 10	- - - Of a width exceeding 500 mm (ECSC)
7211 22 90	- - - Of a width not exceeding 500 mm (ECSC)
7211 29	- - Other:
7211 29 10	- - - Of a width exceeding 500 mm (ECSC)
	- - - Of a width not exceeding 500 mm (ECSC):
7211 29 91	- - - - Of a thickness of 3 mm or more but less than 4,75 mm
7211 29 99	- - - - Of a thickness of less than 3 mm
7211 30	- Not further worked than cold-rolled (cold-reduced), 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:
7211 30 10	- - Of a width exceeding 500 mm (ECSC)
	- Other, not further worked than cold-rolled (cold-reduced):
7211 41	- - Containing by weight less than 0,25% of carbon:
7211 41 10	- - - Of a width exceeding 500 mm (ECSC)
	- - - Of a width not exceeding 500 mm:
7211 41 91	- - - - In coils intended for the manufacture of tin plate (ECSC)
7211 49	- - Other:
7211 49 10	- - - Of a width exceeding 500 mm (ECSC)
7211 90	- Other:
	- - Of a width exceeding 500 mm:
7211 90 11	- - - Not further worked than surface-treated (ECSC)
7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated:
7212 10	- Plated or coated with tin:
7212 10 10	- - Tin plate, not further worked than surface-treated (ECSC)
	- - Other:
	- - - Of a width exceeding 500 mm:
7212 10 91	- - - - Not further worked than surface-treated (ECSC)
	- Electrolytically plated or coated with zinc:
7212 21	- - Of steel 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:
	- - - Of a width exceeding 500 mm:

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
7212 21 11	- - - - Not further worked than surface-treated (ECSC)
7212 29	- - Other:
	- - - Of a width exceeding 500 mm:
7212 29 11	- - - - Not further worked than surface-treated (ECSC)
7212 30	- Otherwise plated or coated with zinc:
	- - Of a width exceeding 500 mm:
7212 30 11	- - - - Not further worked than surface-treated (ECSC)
7212 40	- Painted, varnished or coated with plastics:
7212 40 10	- - Tin plate, not further worked than varnished (ECSC)
	- - Other:
	- - - Of a width exceeding 500 mm:
7212 40 91	- - - - Not further worked than surface-treated (ECSC)
7212 50	- Otherwise plated or coated:
	- - Of a width exceeding 500 mm:
7212 50 10	- - - Silvered, gilded, platinum-plated or enamelled
	- - - Lead-coated:
7212 50 31	- - - - Not further worked than surface-treated (ECSC)
	- - - Other:
7212 50 51	- - - - Not further worked than surface-treated (ECSC)
7212 60	- Clad:
	- - Of a width exceeding 500 mm:
7212 60 11	- - - Not further worked than surface-treated (ECSC)
	- - Of a width not exceeding 500 mm:
	- - - Not further worked than surface-treated:
7212 60 91	- - - - Hot-rolled, not further worked than clad (ECSC)
7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel:
7213 10 00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process (ECSC)
7213 20 00	- Of free-cutting steel (ECSC)
	- Other, containing by weight less than 0,25 % of carbon:
7213 31 00	- - Of circular cross-section measuring less than 14 mm in diameter (ECSC)
7213 39 00	- - Other (ECSC)
	- Other, containing by weight 0,25 % or more but less than 0,6 % of carbon:
7213 41 00	- - Of circular cross-section measuring less than 14 mm in diameter (ECSC)
7213 49 00	- - Other (ECSC)
7213 50 00	- Other, containing by weight 0,6 % or more of carbon (ECSC)
7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling:
7214 20 00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling (ECSC)
7214 30 00	- Of free-cutting steel (ECSC)
7214 40	- Other, containing by weight less than 0,25 % of carbon (ECSC):
7214 40 10	- - Of rectangular (other than square) cross-section, rolled on four faces
	- - Other, with a maximum cross-sectional dimension of:
7214 40 91	- - - 80 mm or more
7214 40 99	- - - Less than 80 mm
7214 50	- Other, containing by weight 0,25 % or more but less than 0,6 % of carbon (ECSC):

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CN code	Description
7214 50 10	- - Of rectangular (other than square) cross-section, rolled on four faces
	- - Other, with a maximum cross-sectional dimension of:
7214 50 91	- - - 80 mm or more
7214 50 99	- - - Less than 80 mm
7214 60 00	- Other, containing by weight 0,6% or more of carbon (ECSC)
7215	Other bars and rods of iron or non-alloy steel:
7215 90	- Other:
7215 90 10	- - Hot-rolled, hot-drawn or extruded, not further worked than clad (ECSC)
7216	Angles, shapes and sections of iron or non-alloy steel:
7216 10 00	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm (ECSC)
	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:
7216 21 00	- - L sections (ECSC)
7216 22 00	- - T sections (ECSC)
	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:
7216 31 00	- - U sections (ECSC)
7216 32 00	- - I sections (ECSC)
7216 33 00	- - H sections (ECSC)
7216 40	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more (ECSC):
7216 40 10	- - L sections
7216 40 90	- - T sections
7216 50	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded (ECSC):
7216 50 10	- - With a cross-section which is capable of being enclosed in a square the side of which is 80 mm
7216 50 90	- - Other
7216 90	- Other:
7216 90 10	- - Hot-rolled, hot-drawn or extruded, not further worked than clad (ECSC)
7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel:
7218 10 00	- Ingots and other primary forms (ECSC)
7218 90	- Other:
	- - Of rectangular (including square) cross-section:
	- - - Rolled or obtained by continuous casting (ECSC):
	- - - - Of a width measuring less than twice the thickness, containing by weight:
7218 90 11	- - - - - 2,5% or more of nickel
7218 90 13	- - - - - Less than 2,5% of nickel
	- - - - - Other, containing by weight:
7218 90 15	- - - - - 2,5% or more of nickel
7218 90 19	- - - - - Less than 2,5% of nickel
	- - Other:
7218 90 50	- - - Rolled or obtained by continuous casting (ECSC)
7219	Flat-rolled products of stainless steel, of a width of 600 mm or more:
	- Not further worked than hot-rolled, in coils:
7219 11	- - Of a thickness exceeding 10 mm (ECSC):
7219 11 10	- - - Containing by weight 2,5% or more of nickel
7219 11 90	- - - Containing by weight less than 2,5% of nickel
7219 12	- - Of a thickness of 4,75 mm or more but not exceeding 10 mm (ECSC):
7219 12 10	- - - Containing by weight 2,5% or more of nickel
7219 12 90	- - - Containing by weight less than 2,5% of nickel

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CN code	Description
7219 13	-- Of a thickness of 3 mm or more but less than 4,75 mm (ECSC):
7219 13 10	-- -- Containing by weight 2,5% or more of nickel
7219 13 90	-- -- Containing by weight less than 2,5% of nickel
7219 14	-- Of a thickness of less than 3 mm (ECSC):
7219 14 10	-- -- Containing by weight 2,5% or more of nickel
7219 14 90	-- -- Containing by weight less than 2,5% of nickel
	-- Not further worked than hot-rolled, not in coils:
7219 21	-- Of a thickness exceeding 10 mm (ECSC):
7219 21 10	-- -- Containing by weight 2,5% or more of nickel
7219 21 90	-- -- Containing by weight less than 2,5% of nickel
7219 22	-- Of a thickness of 4,75 mm or more but not exceeding 10 mm (ECSC):
7219 22 10	-- -- Containing by weight 2,5% or more of nickel
7219 22 90	-- -- Containing by weight less than 2,5% of nickel
7219 23	-- Of a thickness of 3 mm or more but less than 4,75 mm (ECSC):
7219 23 10	-- -- Containing by weight 2,5% or more of nickel
7219 23 90	-- -- Containing by weight less than 2,5% of nickel
7219 24	-- Of a thickness of less than 3 mm (ECSC):
7219 24 10	-- -- Containing by weight 2,5% or more of nickel
7219 24 90	-- -- Containing by weight less than 2,5% of nickel
	-- Not further worked than cold-rolled (cold-reduced):
7219 31	-- Of a thickness of 4,75 mm or more (ECSC):
7219 31 10	-- -- Containing by weight 2,5% or more of nickel
7219 31 90	-- -- Containing by weight less than 2,5% of nickel
7219 32	-- Of a thickness of 3 mm or more but less than 4,75 mm (ECSC):
7219 32 10	-- -- Containing by weight 2,5% or more of nickel
7219 32 90	-- -- Containing by weight less than 2,5% of nickel
7219 33	-- Of a thickness exceeding 1 mm but less than 3 mm (ECSC):
7219 33 10	-- -- Containing by weight 2,5% or more of nickel
7219 33 90	-- -- Containing by weight less than 2,5% of nickel
7219 34	-- Of a thickness of 0,5 mm or more but not exceeding 1 mm (ECSC):
7219 34 10	-- -- Containing by weight 2,5% or more of nickel
7219 34 90	-- -- Containing by weight less than 2,5% of nickel
7219 35	-- Of a thickness of less than 0,5 mm (ECSC):
7219 35 10	-- -- Containing by weight 2,5% or more of nickel
7219 35 90	-- -- Containing by weight less than 2,5% of nickel
7219 90	-- Other:
	-- -- Not further worked than surface-treated, including cladding, or simply cut into shapes other than rectangular (including square) (ECSC):
7219 90 11	-- -- -- Containing by weight 2,5% or more of nickel
7219 90 19	-- -- -- Containing by weight less than 2,5% of nickel
7220	Flat-rolled products of stainless steel, of a width of less than 600 mm:
	-- Not further worked than hot-rolled:
7220 11 00	-- -- Of a thickness of 4,75 mm or more (ECSC)
7220 12 00	-- -- Of a thickness of less than 4,75 mm (ECSC)
7220 20	-- Not further worked than cold-rolled (cold-reduced):
7220 20 10	-- -- Of a width exceeding 500 mm (ECSC)
7220 90	-- Other:
	-- -- Of a width exceeding 500 mm:

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CN code	Description
7220 90 11	<ul style="list-style-type: none"> - - - Not further worked than surface-treated, including cladding (ECSC) - - Of a width not exceeding 500 mm: - - - Not further worked than surface-treated, including cladding:
7220 90 31	<ul style="list-style-type: none"> - - - - Hot-rolled, not further worked than clad (ECSC)
7221 00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel (ECSC):
7221 00 10	- Containing by weight 2,5 % or more of nickel
7221 00 90	- Containing by weight less than 2,5 % of nickel
7222	Other bars and rods of stainless; angles, shapes and sections of stainless steel:
7222 10	<ul style="list-style-type: none"> - Bars and rods, not further worked than hot-rolled, hot-drawn or extruded (ECSC): - - Of circular cross-section of a diameter of 80 mm or more, containing by weight:
7222 10 11	- - - 2,5 % or more of nickel
7222 10 19	<ul style="list-style-type: none"> - - - Less than 2,5 % of nickel - - Other, containing by weight:
7222 10 91	- - - 2,5 % or more of nickel
7222 10 99	- - - Less than 2,5 % of nickel
7222 30	- Other bars and rods:
7222 30 10	- - Hot-rolled, hot-drawn or extruded, not further worked than clad (ECSC)
7222 40	<ul style="list-style-type: none"> - Angles, shapes and sections: - - Not further worked than hot-rolled, hot-drawn or extruded (ECSC):
7222 40 11	- - - Containing by weight 2,5 % or more of nickel
7222 40 19	- - - Containing by weight less than 2,5 % of nickel
7222 40 30	- - - Other:
7222 40 30	- - - Hot-rolled, hot-drawn or extruded, not further worked than clad (ECSC)
7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel:
7224 10 00	- Ingots and other primary forms (ECSC)
7224 90	<ul style="list-style-type: none"> - Other: - - Of rectangular (including square) cross-section:
7224 90 11	- - - Hot-rolled or obtained by continuous casting (ECSC)
7224 90 30	- - - Other:
7224 90 30	- - - Hot-rolled or obtained by continuous casting (ECSC)
7225	Flat-rolled products of other alloy steel, of a width of 600 mm or more:
7225 10	- Of silicon-electrical steel (ECSC):
7225 10 10	<ul style="list-style-type: none"> - - Hot-rolled - - Cold-rolled:
7225 10 91	- - - Grain oriented
7225 10 99	- - - Non grain oriented
7225 20	<ul style="list-style-type: none"> - Of high speed steel: - - Not further worked than rolled (ECSC):
7225 20 11	- - - Not further worked than hot-rolled
7225 20 19	- - - Not further worked than cold-rolled (cold-reduced)
7225 20 30	- - - Other:
7225 20 30	- - - Not further worked than surface-treated, including cladding or simply cut into shapes other than rectangular (including square) (ECSC)
7225 30 00	- Other, not further worked than hot-rolled, in coils (ECSC)

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CN code	Description
7225 40	- Other, not further worked than hot-rolled, not in coils (ECSC)
7225 40 10	- - Of a thickness exceeding 20 mm
7225 40 30	- - Of a thickness exceeding 15 mm but not exceeding 20 mm
7225 40 50	- - Of a thickness of 4,75 mm or more but not exceeding 15 mm
7225 40 70	- - Of a thickness of 3 mm or more but less than 4,75 mm
7225 40 90	- - Of a thickness of less than 3 mm
7225 50 00	- Other, not further worked than cold-rolled (cold-reduced) (ECSC)
7225 90	- Other:
7225 90 10	- - Not further worked than surface-treated, including cladding or simply cut into shapes other than rectangular (including square) (ECSC)
7226	Flat-rolled products of other alloy steel, of a width of less than 600 mm:
7226 10	- Of silicon-electrical steel:
7226 10 10	- - Not further worked than hot-rolled (ECSC)
	- - Other:
7226 10 30	- - - Of a width exceeding 500 mm (ECSC)
7226 20	- Of high-speed steel:
7226 20 10	- - Not further worked than hot-rolled (ECSC)
7226 20 31	- - - Of a width exceeding 500 mm (ECSC)
	- - Other:
	- - - Of a width exceeding 500 mm:
7226 20 51	- - - - Not further worked than surface-treated, including cladding (ECSC)
7226 20 59	- - - - Other:
	- - - - Of a width not exceeding 500 mm:
	- - - - Not further worked than surface-treated, including cladding:
7226 20 71	- - - - - Hot-rolled, not further worked than clad (ECSC)
	- Other:
7226 91 00	- - Not further worked than hot-rolled (ECSC)
7226 92	- - Not further worked than cold-rolled (cold-reduced):
7226 92 10	- - - Of a width exceeding 500 mm (ECSC)
7226 99	- - Other:
	- - - Of a width exceeding 500 mm:
7226 99 11	- - - - Not further worked than surface-treated, including cladding (ECSC)
7226 99 19	- - - - Other:
	- - - - Of a width not exceeding 500 mm:
	- - - - Not further worked than surface-treated, including cladding:
7226 99 31	- - - - - Hot-rolled, not further worked than clad (ECSC)
7227	Bars and rods, hot-rolled, in irregularly-wound coils, of other alloy steel:
7227 10 00	- Of high-speed steel (ECSC)
7227 20 00	- Of silico-manganese steel (ECSC)
7227 90	- Other (ECSC):
7227 90 10	- - Containing by weight 0,0008% or more of boron
7227 90 90	- - Other
7228	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:
7228 10	- Bars and rods, of high-speed steel:
7228 10 10	- - Not further worked than hot-rolled, hot-drawn or extruded (ECSC)
	- - Other:

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CN code	Description
7228 10 30	- - - Hot-rolled, hot-drawn or extruded, not further worked than clad (ECSC)
7228 10 90	- - - Other
7228 20	- Bars and rods, of silico-manganese steel:
	- - Not further worked than hot-rolled, hot-drawn or extruded (ECSC):
7228 20 11	- - - Of rectangular (other than square) cross-section, rolled on four faces
7228 20 19	- - - Other
	- - Other:
7228 20 30	- - - Hot-rolled, hot-drawn or extruded, not further worked than clad (ECSC):
7228 30	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded (ECSC)
7228 30 10	- - Of circular cross-section of a diameter of 80 mm or more
7228 30 90	- - Other
7228 60	- Other bars and rods:
7228 60 10	- - Hot-rolled, hot-drawn or extruded, not further worked than clad (ECSC)
7228 70	- Angles, shapes and sections:
7228 70 10	- - Not further worked than hot-rolled, hot-drawn or extruded (ECSC)
	- - Other:
7228 70 31	- - - Hot-rolled, hot-drawn or extruded, not further worked than clad (ECSC)
7228 80	- Hollow drill bars and rods:
7228 80 10	- - Of alloy steel (ECSC)
7228 80 90	- - Of non-alloy steel (ECSC)
7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel:
7301 10 00	- Sheet piling (ECSC)
7302	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), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails:
7302 10	- Rails:
	- - Other:
	- - - New (ECSC):
7302 10 31	- - - - Of a weight per m of 20 kg or more
7302 10 39	- - - - Of a weight per m of less than 20 kg
7302 10 90	- - - Used (ECSC)
7302 20 00	- Sleepers (cross-ties) (ECSC)
7302 30 00	- Switch blades, crossing frogs, point rods and other crossing pieces
7302 40	- Fish-plates and sole plates:
7302 40 10	- - Rolled (ECSC)
7302 90	- Other:
7302 90 10	- - Check-rails (ECSC)

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ANNEX II

List of goods referred to in Article 8 (2) (b)

CN code	Description
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:
1302 20	– Pectic substances, pectinates and pectates:
1302 20 10	– – Dry
ex 1302 20 90	– – Other:
	– Pectates
1501 00	Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted:
	– Lard and other pig fat:
1501 00 11	– – For industrial uses other than the manufacture of foodstuffs for human consumption
1502 00	Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent extracted:
1502 00 10	– For industrial uses other than the manufacture of foodstuffs for human consumption
1505	Wool grease and fatty substances derived therefrom (including lanolin)
1506 00 10	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:
1522 00 10	– Degras
1704	Sugar confectionery (including white chocolate), not containing cocoa
1905	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:
1905 10 00	– Crispbread
1905 20	– Gingerbread and the like
1905 30	– Sweet biscuits; waffles and wafers
1905 40 00	– Rusks, toasted bread and similar toasted products
1905 90	– Other
	– – Others:
1905 90 30	– – – Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5% of sugar and not more than 5% of fat
1905 90 40	– – – Waffles and wafers with a water content exceeding 10% by weight
1905 90 50	– – – Biscuits; extruded or expanded products, savoury or salted
	– – – Other:
1905 90 60	– – – – With added sweetening matter
1905 90 90	– – – – Other
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:

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CN code	Description
2103 30	– Mustard flour and meal and prepared mustard
2106	Food preparations not elsewhere specified or included:
2106 90	– Other:
	– – Other:
ex 2106 90 91	– – – Containing no milk fats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milk fat, 2,5 % milk proteins, 5 % sucrose or isoglucose, 5 % glucose or starch: – Non-alcoholic compound preparations (often know as 'concentrated extracts') used for making beverages – Plant mixtures used for making beverages
ex 2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruits or vegetable juices of heading No 2009:
2202 90	– Other: – – Not containing products of heading Nos 0401 to 0404 or fat obtained from products of heading Nos 0401 to 0404:
2202 90 91	– – – Less than 0,2 %
2202 90 95	– – – 0,2 % or more but less than 2 %
2202 90 99	– – – 2 % or more
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 40	– Rum and taffia
2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No 2816:
2511 20 00	– Natural barium carbonate (witherite)
2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:
	– Pumice stone:
2513 19 00	– – Other
	– Emery, natural corundum, natural garnet and other natural abrasives:
2513 29 00	– – Other
2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure:
2519 90	– Other:
2519 90 10	– – Magnesium oxide, other than calcined natural magnesium carbonate
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No 2825
2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc
2529	Feldspar; leucite; nepheline and nepheline syenite; fluorspar:
	– Fluorspar:
2529 21 00	– – Containing by weight 97 % or less of calcium fluoride
2529 22 00	– – Containing by weight more than 97 % of calcium fluoride
2530	Mineral substances not elsewhere specified or included:
2530 40 00	– Natural micaceous iron oxides
2703 00 00	Peat (including peat litter), whether or not agglomerated

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CN code	Description
2704 00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon:
ex 2704 00 90	– Other: – Retort carbon
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
2711	Petroleum gases and other gaseous hydrocarbons
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 10	– Vaseline
2712 20 00	– Paraffin wax containing by weight less than 0,75 % of oil
2712 90	– Other: – – Ozokerite, lignite wax or peat wax (natural products):
2712 90 11	– – – Crude
2712 90 19	– – – 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
2712 90 39	– – – – For other purposes
2712 90 90	– – – Other
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 90	– – Other
2715 00 00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)
2801	Fluorine, chlorine, bromine and iodine:
2801 20 00	– Iodine
2801 30	– Fluorine; bromine:
2801 30 10	– – Fluorine
2804	Hydrogen, rare gases and other non-metals:
2804 40 00	– Oxygen
2804 50	– Boron; tellurium
2804 50 10	– – Boron
2805	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury:
	– Alkali metals:
ex 2805 19 00	– – Other: – – Lithium, of nuclear quality
	– Alkaline-earth metals:
ex 2805 21 00	– – Calcium: – – Crude, of nuclear quality
2805 40	– Mercury
2813	Sulphides of non-metals; commercial phosphorus trisulphide:
2813 90	– Other:
2813 90 10	– – Phosphorus sulphides, commercial phosphorus trisulphide

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CN code	Description
2825	Hydrazine und hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides:
2825 90	- Other:
2825 90 30	- - Tin oxides
2845	Isotopes other than those of heading No 2844; compounds, inorganic or organic, of such isotopes, whether or not chemically defined
2851 00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals:
2851 00 10	- Distilled and conductivity water and water of similar purity
2903	Halogenated derivatives of hydrocarbons:
ex 2903 19 00	- Saturated chlorinated derivatives of acyclic hydrocarbons: - - Other: - - Methylene chloride
2904	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated:
2904 20	- Derivatives containing only nitro or only nitroso groups:
ex 2904 20 90	- - Other: - - Trinitrobutylmetaxylene (xylene musk) and dinitrobutylparacymene (cymene musk)
2907	Phenols; phenol-alcohols:
2907 13 00	- Monophenols: - - Octylphenol, nonylphenol and their isomers; salts thereof
2914	Ketones und quinones, whether or not with other oxygen function, and their halogenated, nitrated or nitrosated derivatives:
2914 23 00	- Acyclic ketones without other oxygen function: - - Ionones and methylionones
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:
2917 12	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:
2917 12 10	- - Adipic acid, its salts and esters:
2917 12 90	- - - Adipic acid and its salts - - - Esters of adipic acid
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:
2918 11 00	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:
2918 12 00	- - Lactic acid, its salts and esters
2918 13 00	- - Tartaric acid - - Salts and esters of tartaric acid
2919 00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives:
2919 00 11	- Tributyl phosphates, triphenyl phosphate, tritoly phosphates, trixylyl phosphates, and tris(2-chlorethyl)phosphate: - - Tritolyl phosphates

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
2919 00 19	- - Tributyl phosphates, triphenyl phosphate, trixylyl phosphates and tris(2-chlorethyl) phosphate
	- Other:
ex 2919 00 91	- - Glycerophosphoric acids and glycerophosphates; o-methoxyphenyl phosphate (guaiacol phosphate):
	- Glycerophosphate and its salts
ex 2919 00 99	- Other:
	- Dimethylphosphate and dibromodichlorethylene
2920	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:
2920 90	- Other:
ex 2920 90 90	- - Other products:
	- Alpha-beta-1,2,3,4,7,7-hexachlorbicyclo-(2,2,1)-heptene-(2)-bis-(oxymethylene)-5,6-sulphite
2921	Amine-function compounds:
	- Acyclic monoamines and their derivatives; salts thereof:
ex 2921 29 00	- - Other:
	- Ethylene amines
2924	Carboxamide-function compounds; amide-function compounds of carbonic acid:
	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:
2924 29	- - Other:
ex 2924 29 90	- - - Other:
	- 1-Naphthyl-N-methylcarbonate
2930	Organo-sulphur compounds:
2930 90	- Other:
ex 2930 90 90	- - Other:
	- Thiophosphates
ex 2931 00 00	Other organo-inorganic compounds:
	- Tetraethyl-lead
2937	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones
2938	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:
2938 90	- Other:
2938 90 10	- - Digitalis glycosides
2939	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:
2939 21	- - Quinine and its salts:
2939 21 10	- - - Quinine and quinine sulphate
ex 2939 21 90	- - - Other:
	- Salts of quinine other than sulphate
ex 2939 29 00	- - Other:
	- Cinchonine and cinchonidine and their respective salts
2940 00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No 2937, 2938 or 2939

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:
3001 10	– Glands and other organs, dried, whether or not powdered:
3001 10 10	– – Powdered
ex 3001 10 90	– – Other: – Anterior and posterior lobes of hypophysis
3001 20	– Extracts of glands or other organs or of their secretions
ex 3001 20 90	– – Other: – Extracts of heart, prostate, cartilage, bone marrow, brain, duodenum and bone
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:
ex 3002 20 00	– Vaccines for human medicine: – Anti-poliomyelitis and anti-rubella vaccines
3003	Medicaments (excluding goods of heading No 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale:
3003 31 00	– Containing hormones or other products of heading No 2937 but not containing antibiotics: – – Containing insulin
3004	Medicaments (excluding goods of heading No 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale:
3004 31	– Containing hormones or other products of heading No 2937 but not containing antibiotics: – – Containing insulin:
3004 31 10	– – – Put up in forms or in packings of a kind sold by retail
3004 31 90	– – – Other
3103	Mineral or chemical fertilizers, phosphatic:
ex 3103 10 00	– Superphosphates: – Single superphosphates
3203 00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in note 3 to this chapter based on colouring matter of vegetable or animal origin:
ex 3203 00 19	– Colouring matter of vegetable origin and preparations based thereon: – – Other: – Natural indigo
3207	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes:
3207 20	– Vitrifiable enamels and glazes, engobes (slips) and similar preparations:
3207 20 10	– – Engobes (slips)
3207 30 00	– Liquid lustres and similar preparations

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CN code	Description
3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale:
3212 10	– Stamping foils
3301	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 deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils:
	– Essential oils of citrus fruit:
3301 12	– – Of orange
3301 13	– – Of lemon
3301 19	– – Other:
3301 19 10	– – – Not deterpenated
ex 3301 19 90	– – – Deterpenated:
	– – – Of mandarins (tangerines)
3301 29	– – Other:
	– – – Of clove, niaouli and ylang-ylang:
3301 29 11	– – – – Not deterpenated
	– – – – Other:
	– – – – Not deterpenated:
3301 29 51	– – – – – Of citronella
3301 29 53	– – – – – Of eucalyptus
3301 29 55	– – – – – Of rose
3301 29 57	– – – – – Of pine needle
3301 29 59	– – – – – Other
3301 29 91	– – – – – Deterpenated
ex 3301 30 00	– Resinoids
	– Of labdanum or plum-tree essence
3301 90	– Other:
3301 90 10	– – Terpenic by-products of the deterpenation of essential oils
3301 90 90	– – Other
3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins of other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals:
	– Containing petroleum oils or oils obtained from bituminous minerals:
3403 11 00	– – Preparations for the treatment of textile materials, leather, furskins or other materials
3403 19	– – Other:
	– – – Other:
3403 19 91	– – – – Preparation for lubricating machines, appliances and vehicles
3403 19 99	– – – – Other
	– Other:
3403 91 00	– – Preparations for the treatment of textile materials, leather, furskins or other materials
3403 99	– – Other:
3403 99 10	– – – Preparations for lubricating machines, appliances and vehicles

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
ex 3403 99 90	<ul style="list-style-type: none"> - - - Other: - - - Containing 50% or more by weight of petroleum or bituminous minerals
3404	Artificial waxes and prepared waxes:
3404 90	- Other:
ex 3404 90 10	<ul style="list-style-type: none"> - - Prepared waxes including sealing waxes: - - Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms
3501	Casein, caseinates and other casein derivatives; casein glue:
3501 10	- Casein
3501 90	- Other:
ex 3501 90 90	<ul style="list-style-type: none"> - - Other: - - Caseinates
3504 00 00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed
3507	Enzymes; prepared enzymes not elsewhere specified or included
3606	Ferro-cerium and other pyrophoric alloys in all forms; articles or combustible materials as specified in not 2 to this chapter
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed:
	- Other film, for colour photography (polychrome):
3702 51	- - Of a width not exceeding 16 mm and of a length not exceeding 14 m,
3702 52	- - Of a width not exceeding 16 mm and of a length exceeding 14 m
3702 54 00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides
3702 55 00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m
3702 56	- - Of a width exceeding 35 mm:
3702 56 10	- - - Of a length not exceeding 30 m
ex 3702 56 90	<ul style="list-style-type: none"> - - - Of a length exceeding 30 m: - - - Perforated, for polychromatic images
3704 00	Photographic plates, film paper, paperboard and textiles, exposed but not developed:
ex 3704 00 10	<ul style="list-style-type: none"> - Other positives: - Newsreels
3706	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track
3706 10	<ul style="list-style-type: none"> - Of a width of 35 mm or more - - Other:
3706 10 91	- - - Negatives; intermediate positives
3706 10 99	- - - Other positives
3706 90	- Other:
	- - Other:
3706 90 31	- - - Negatives; intermediate positives
	- - - Other positives:
3706 90 51	- - - - Newsreels
	- - - - Other, of a width of:

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CN code	Description
3706 90 91	- - - - - Less than 10 mm
3706 90 99	- - - - - 10 mm or more
3802	Activated carbon; activated natural mineral products; animal black, including spent animal black:
ex 3802 90 00	- Other: - Animal black, including spent animal black
ex 3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included: - Supported catalysts
3823	Prepared binders for foundry moulds or cores; 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:
3823 90	- Other: - - Other:
ex 3823 90 85	- - - Liquid polychlorobiphenyls, liquid chloroparaffins; mixed polyethylene glycols: - Octylphenol and nonylphenol, mixed
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms:
ex 3904 61 00	- Fluoro-polymers: - - Polytetrafluorethylene: - In one of the forms mentioned in note 6 to this chapter
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in note 3 to this chapter, not elsewhere specified or included, in primary forms:
ex 3911 10 00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes: - Coumarone-indene resins
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:
3913 90	- Other:
3913 90 10	- - Chemical derivatives of natural rubber
3926	Other articles in plastics and articles of other materials of heading Nos 3901 to 3914:
3926 90	- Other: - - Other: - - - Other:
ex 3926 90 99	- - - - Other: - Fans and hand screens, non-mechanical; frames and handles therefor and parts of such frames and handles
ex 4013	Inner tubes, of rubber: - Inner tubes weighing more than 0,5 kg each
4014	Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber, with or without fittings of hard rubber:
4014 90	- Other:
4014 90 10	- - Teats, nipple shields, and similar articles for babies
4017 00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:
4017 00 99	- Articles of hard rubber: - - Other

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
4104	Leather of bovine or equine animals, without hair on, other than leather of heading No 4108 or 4109:
4104 10	- Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2,6 m ²):
4104 10 30	- - Other skin leather not further prepared than chrome-tanned, in the wet-blue state
	- - Other:
4104 10 91	- - - Not further prepared than tanned
	- - - Otherwise prepared:
4104 10 95	- - - - Boxcalf
4104 10 99	- - - - Other
	- Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split:
4104 21 00	- - Bovine leather, vegetable pre-tanned
4104 22	- - Bovine leather, otherwise pre-tanned
4104 29 00	- - Other
	- Other bovine leather and equine leather, parchment-dressed or prepared after tanning:
4104 31	- - Full grains and grain splits
4104 39	- - Other
4106	Goat or kid skin leather, without hair on, other than leather of heading No 4108 or 4109:
	- Tanned or retanned but not further prepared, whether or not split:
4106 11	- - Vegetable pre-tanned:
4106 11 90	- - - Other
4106 12 00	- - Otherwise pre-tanned
4106 19 00	- - Other
4106 20 00	- Parchment-dressed or prepared after tanning
4107	Leather of other animals, without hair on, other than leather of heading No 4108 or 4109
4107 10	- Of swine
	- Of reptiles:
4107 29	- - Other
4107 90	- - Of other animals
4108 00	Chamois (including combination chamois) leather:
4108 00 90	- Of other animals
4109 00 00	Patent leather and patent laminated leather; metallized leather
4111 00 00	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls
4202	Trunks, suitcases, vanity-cases, executive-cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instruments cases, gun cases, holsters and similar containers; travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials:
	- Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels and similar containers:
4202 11	- - With outer surface of leather, of composition leather or of patent leather:
4202 11 10	- - - Executive-cases, briefcases, school satchels and similar containers
ex 4202 11 90	- - - Other:
	- Of natural leather

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
4203	Articles of apparel and clothing accessories, of leather or of composition leather:
4205 00 00	Other articles of leather or of composition leather
4206	Articles of gut (other than silkworm gut), of goldbeaters' skin, of bladders or of tendons:
4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No 4303:
	– Whole skins, with or without head, tail or paws, not assembled:
4302 12 00	– – Of rabbit or hare
4302 19	– – Other:
	– – – Of seal:
4302 19 41	– – – – Of whitecoat pups of harp seal and of pups of hooded seal (blue-backs)
4302 19 49	– – – – Other
4302 19 50	– – – Of sea-otter or of nutria (coypu)
4302 30	– Whole skins and pieces or cuttings thereof, assembled:
4302 30 10	– – 'Dropped' furskins
	– – Other:
4302 30 25	– – – Of rabbit or hare
	– – – Of seal:
4302 30 51	– – – – Of whitecoat pups of harp seal and of hooded seal (blue-backs)
4302 30 55	– – – – Other
4302 30 61	– – – Of sea-otter or of nutria (coypu)
4401	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles, sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:
	– Wood in chips or particles:
4401 21 00	– – Coniferous
4401 22 00	– – Non-coniferous
4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like
4406	Railway or tramway sleepers (cross-ties) of wood
4409	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, whether or not planed, sanded or finger-jointed:
4409 10	– Coniferous:
4409 10 90	– – Other
4409 20	– Non-coniferous:
	– – Other:
4409 20 99	– – – Other
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances
4416 00	Casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood, including staves:
ex 4416 00 10	– 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:
	– Other than conifer

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
4421	Other articles of wood:
4421 90	– Other:
	– – Other:
ex 4421 90 99	– – – Other: – Paving slabs of wood
4501	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork
4601	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens):
4601 20	– Mats, matting and screens of vegetable materials:
4601 20 90	– – Other
4601 91	– Other:
4601 91 90	– – Of vegetable materials:
4601 91 90	– – – Other
4601 99	– – Other:
4601 99 90	– – – Other
4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No 4601; articles of loofah
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:
4823 90	– Other:
	– – Other:
4823 90 30	– – – Fans and hand screens; frames therefor and parts of such frames
4907 00	Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; cheque forms; banknotes, stock, share or bond certificates and similar documents of title:
4907 00 10	– Postage, revenue and similar stamps
	– Other:
ex 4907 00 99	– – Other: – Stamp-impressed paper
4911	Other printed matter, including printed pictures and photographs:
4911 10	– Trade advertising material, commercial catalogues and the like:
ex 4911 10 90	– – Other: – Catalogues, in languages other than Spanish, of articles manufactured other than in Spain; catalogues in any language of book in print, and tourist publications in languages other than Spanish
	– Other:
4911 91	– – Pictures, designs and photographs:
4911 91 10	– – – Sheets (not being trade advertising material), not folded, merely with illustrations or pictures not bearing a text or caption, for editions of books or periodicals which are published in different countries in one or more languages
	– – – Other:
4911 91 91	– – – – Pictures and designs
4911 99	– – Other:
ex 4911 99 90	– – – Other: – Printed pictures and plates on paper, paperboard or plastic materials, recognizable as intended for insertion in books or articles covered by Chapter 49

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
5001 00 00	Silkworm cocoons suitable for reeling
5102	Fine or coarse animal hair, not carded or combed:
5102 20 00	– Coarse animal hair
5306	Flax yarn
5307	Yarn of jute or of other textile bast fibres of heading No 5303
5308	Yarn of other vegetable textile fibres; paper yarn:
5308 20	– True hemp yarn
5308 90	– Other
5309	Woven fabrics of flax
5310	Woven fabrics of jute or of other textile bast fibres of heading No 5303
5311 00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn
5605 00 00	Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal
5809 00 00	Woven fabrics of metal thread and woven fabrics of metallized yarn of heading No 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included
5901	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
5904	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
5905 00	Textile wall coverings:
5905 00 10	– Consisting of parallel yarns, fixed on a backing of any material
	– Other:
	– – Of flax:
5905 00 31	– – – Unbleached
5905 00 39	– – – Other
5905 00 50	– – Of jute
5905 00 70	– – Of man-made fibres
5905 00 90	– – Other
5907 00 00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like
5908 00 00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated
5910 00 00	Transmission or conveyor belts or belting, of textile material, whether or not reinforced with metal or other material
5911	Textile products and articles, for technical uses, specified in note 7 to this chapter:
5911 20 00	– Bolting cloth, whether or not made up
	– Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
5911 31	— — Weighing less than 650 g/m ²
	— — — Of silk or man-made fibres:
5911 31 11	— — — — Woven fabrics, felted or not, of synthetic fibres, of a kind used in paper-making machines
5911 31 19	— — — — Other
5911 31 90	— — — Of other textile materials
5911 32	— — Weighing 650 g/m ² or more
5911 40 00	— Straining cloth of a kind used in oil presses or the like, including that of human hair
5911 90	— Other
6307	Other made up articles, including dress patterns:
6307 90	— Other:
	— — Other:
ex 6307 90 99	— — — Other: — Fans and hand screens
ex 6405	Other footwear: — Footwear made exclusively of wood or cork
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof:
6406 10	— Uppers and parts thereof, other than stiffeners: — — Of leather:
6406 10 11	— — — Uppers
6406 10 19	— — — Parts of uppers
ex 6406 10 90	— — Of other materials: — Other than of rubber or artificial plastic materials
6406 91 00	— — Of wood
6406 99	— — Of other materials:
6406 99 10	— — — Gaiters, leggings and similar articles and parts thereof
6406 99 30	— — — Assemblies of uppers affixed to inner soles or to other sole components, but without outer soles
ex 6406 99 50	— — — Removable in-soles and other removable accessories: — Other than of rubber or artificial plastic materials
ex 6406 99 90	— — — Other: — Other than of rubber or artificial plastic materials
6501 00 00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt
6502 00 00	Hat-shapes, plaited or made by assembling strips of any materials, neither blocked to shape, nor with made brims, nor lined, nor trimmed
6503 00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed
ex 6504 00 00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed
6505	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

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
ex 6506	Other headgear, whether or not lined or trimmed:
-	- Excluding bonnets of rubber or artificial plastic materials and metal helmets
6507 00 00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)
6602 00 00	Walking-sticks, seat-sticks, riding-crops and the like
6603	Parts, trimmings and accessories of articles of heading No 6601 or 6602
ex 6701 00 00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No 0505 and worked quills and scapes):
-	- Manufactured articles, excluding feather dusters
6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit:
ex 6702 90 00	- Of other materials
6703 00 00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like
6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included:
-	- Of synthetic textile materials:
6704 19 00	- - Other
6704 20 00	- Of human hair
ex 6704 90 00	- Of other materials
ex 6801 00 00	Setts, curbstones and flagstones, of natural stone (except slate):
-	- More than 20 mm thick
6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials:
ex 6814 10 00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support:
-	- Sheets made of mica powder, no more than 0,12 mm thick
6815	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included:
-	- Other articles:
6815 91 00	- - Containing magnesite, dolomite or chromite
6815 99	- - Other:
ex 6815 99 10	- - - Of refractory materials, chemically bonded:
-	- Fused refractory articles
6901 00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths
6905	Roofing tiles, chimney-pots, cowls, chimney-liners, architectural ornaments and other ceramic constructional goods
ex 6906 00 00	Ceramic pipes, conduits, gutterings and pipe fittings:
-	- Other than of stoneware
7002	Glass in balls (other than microspheres of heading No 7018), rods or tubes, unworked:

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
ex 7002 10 00	<ul style="list-style-type: none"> - Balls: <ul style="list-style-type: none"> - In balls of low expansion coefficient, excluding tubes with an expansion coefficient higher than 40×10^{-7}
7003	<p>Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent or reflecting layer, but not otherwise worked:</p> <ul style="list-style-type: none"> - Non-wired sheets
7003 19	<ul style="list-style-type: none"> - - Other:
ex 7003 19 90	<ul style="list-style-type: none"> - - - Other: <ul style="list-style-type: none"> - Unworked plate glass more than 4 mm thick, the other dimensions not exceeding 400 mm
7003 20	<ul style="list-style-type: none"> - - Wired sheets:
ex 7003 20 90	<ul style="list-style-type: none"> - - Other: <ul style="list-style-type: none"> - Unworked plate glass more than 4 mm thick, the other dimensions not exceeding 400 mm
7004	<p>Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked:</p>
7004 10	<ul style="list-style-type: none"> -- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer:
7004 10 10	<ul style="list-style-type: none"> - - Optical glass
7004 90	<ul style="list-style-type: none"> - Other glass
ex 7004 90 10	<ul style="list-style-type: none"> - - Optical glass: <ul style="list-style-type: none"> - Excluding blanks for spectacle lenses or perforated discs with a refraction index between 1,5 and 1,55 inclusive, spherical and toric, and transparent on one side
ex 7005	<p>Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked:</p> <ul style="list-style-type: none"> - Polished plate glass, not wired, colourless or white, more than 4 mm thick, the other dimensions not exceeding 400 mm
7006 00	<p>Glass of heading No 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:</p>
ex 7006 00 10	<ul style="list-style-type: none"> - Optical glass: <ul style="list-style-type: none"> -- Excluding blanks for spectacle lenses or perforated discs with a refraction index between 1,5 and 1,55 inclusive, spherical and toric, and transparent on one side
ex 7011	<p>Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like:</p> <ul style="list-style-type: none"> - Bulbs, with or without anode fitting, moulded, without covering, not further worked, for cathode ray tubes
ex 7014 00 00	<p>Signalling glassware and optical elements of glass (other than those of heading No 7015), not optically worked:</p> <ul style="list-style-type: none"> -- Excluding blanks for spectacle lenses or perforated discs with a refraction index between 1,5 and 1,55 inclusive, spherical and toric, and transparent on one side
ex 7016	<p>Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms:</p> <ul style="list-style-type: none"> - Multi-cellular glass in blocks, slabs, plates, panels and similar forms:

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CN code	Description
7018	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter:
7018 10	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares:
7018 10 30	- - Imitation pearls
	- - Imitation precious and semi-precious stones:
7018 10 51	- - - Cut and mechanically polished
7018 10 59	- - - Other
ex 7018 20 00	- Glass microspheres not exceeding 1 mm in diameter: - With a refraction index of more than 1,9
ex 7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics): - Continuous textile glass fibres (silium), excluding those in the form of cut fibres and rovings ('Rhovyl')
ex 7020 00	Other articles of glass: - Apparatus for industrial use and parts thereof, of glass with a low expansion coefficient
7102	Diamonds, whether or not worked, but not mounted or set:
7102 10 00	- Unsorted
	- Industrial:
7102 29 00	- - Other
7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport:
	- Otherwise worked:
7103 91 00	- - Rubies, sapphires and emeralds
ex 7103 99 00	- - Other: - For industrial uses
7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal:
	- Of precious metal whether or not plated or clad with precious metal:
7113 11 00	- - Of silver, whether or not plated or clad with other precious metal
ex 7113 19 00	- - Or other precious metal, whether or not plated or clad with precious metal: - With precious stones or pearls
ex 7113 20 00	- Of base metal clad with precious metal: - With precious stones or pearls
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed):
7116 10 00	- Of natural or cultured pearls
7116 20	- Of precious or semi-precious stones (natural, synthetic or reconstructed):
	- - Made wholly of natural precious or semi-precious stones
7116 20 19	- - - Other
7116 20 90	- - - Other
7217	Wire of iron or non-alloy steel:
7217 31 00	- - Not plated or coated, whether or not polished
7217 32 00	- - Plated or coated with zinc
7217 33 00	- - Plated or coated with other base metals

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CN code	Description
ex 7217 39 00	<ul style="list-style-type: none"> - - Other: - 5 mm or more in diameter
Chapter 81	Other base metals; cermets; articles thereof
ex 8205	<p>Hand tools (including glaziers' diamonds), not elsewhere specified or included; blowlamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks:</p> <ul style="list-style-type: none"> - Remote manipulators for radioactive products which can be controlled by hand in the manner of a tool - Glaziers' diamonds
ex 8206 00 00	<p>Tools of two or more of heading Nos 8202 to 8205, put up in sets for retail sale:</p> <ul style="list-style-type: none"> - Glaziers' diamonds
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation
8407	Spark-ignition reciprocating or rotary internal combustion piston engines:
8407 10	- Aircraft engines:
8407 10 90	- - Other
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
	- Other:
8409 91 00	- - Suitable for use solely or principally with spark-ignition internal combustion piston engines
8409 99 00	- - Other
8411	Turbo-jets, turbo-propellers and other gas turbines:
	- Turbo-jets:
8411 11	- - Of a thrust not exceeding 25 kN:
8411 11 90	- - - Other
8411 12	- - Of a thrust not exceeding 25 kN:
8411 12 90	- - - Other
	- Parts:
8411 91	- - Of turbo-jets or turbo-propellers:
ex 8411 91 90	- - - Other: <ul style="list-style-type: none"> - Of reaction engines
8412	Other engines and motors:
8412 10	- Reaction engines other than turbo-jets:
8412 10 90	- - Other
8412 90	- Parts:
	- - Other:
8412 90 30	- - - Of reaction engines other than turbo-jets
8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric:
8417 10 00	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals
8417 80 00	- Other
8417 90 00	- Parts

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases:
	- Centrifuges, including centrifugal dryers:
8421 19	- - Other:
	- - - Other:
8421 19 91	- - - - Centrifuges of a kind used in laboratories
8421 19 99	- - - - Other
	- Filtering or purifying machinery and apparatus for liquids:
8421 21	- - For filtering or purifying water:
8421 21 90	- - - Other
8421 22 00	- - For filtering or purifying beverages other than water
8421 23	- - Oil or petrol-filters for internal combustion engines:
8421 23 90	- - - Other
8421 29	- - Other:
8421 29 90	- - - Other
	- Filtering or purifying machinery and apparatus for gases:
8421 31	- - Intake air filters for internal combustion engines:
8421 31 90	- - - Other
8421 39	- - Other:
	- - - Other:
8421 39 30	- - - - Machinery and apparatus for filtering or purifying air:
8421 39 51	- - - - - By a liquid process
8421 39 55	- - - - - By an electrostatic process
8421 39 71	- - - - - By a catalytic process
8421 39 75	- - - - - By a thermic process
8421 39 99	- - - - - Other
	- Parts:
8421 91 00	- - Of centrifuges, including centrifugal dryers
ex 8421 99 00	- - Other: - For the production of products mentioned in subheadings 2845 10 00 and 2845 90 10 (deuterium and compounds of deuterium)
8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic beam or plasma arc processes:
8456 90 00	- Other
8466	Parts and accessories suitable for use solely or principally with the machines of heading Nos 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand:
	- Other:
8466 93	- - For machines of heading Nos 8456 to 8461
8469	Typewriters and word-processing machines:
8469 10 00	- Automatic typewriters and word-processing machines
	- Other typewriters, electric:
8469 21 00	- - Weighing not more than 12 kg, excluding case
ex 8469 29 00	- - Other: - Electric, excluding portable typewriters
8470	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device:

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
8470 10 00	– Electronic calculators capable of operation without an external source of power
	– Other electronic calculating machines:
8470 21 00	– – Incorporating a printing device
8470 29 00	– – Other
8470 30 00	– Other calculating machines
8470 40 00	– Accounting machines
8470 50 00	– Cash registers
ex 8470 90 00	– Other: – Postage-franking, ticket-issuing and similar machines incorporating a calculating mechanism
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
8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines):
ex 8472 10 00	– Duplicating machines: – Hectograph or stencil duplicating machines, with a sorting device
8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of heading Nos 8469 to 8472):
8473 30 00	– Parts and accessories of the machines of heading No 8471
8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware
8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter:
	– Other machines and mechanical appliances:
8479 81 00	– – For treating metal, including electric wire coil-winders
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device:
8520 90	– Other:
ex 8520 90 90	– – Other: – Machines for recording on floppy disks
8521	Video recording or reproducing apparatus
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37
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:
8524 90	– Other:
8524 90 10	– – Compact discs – – Other:
8524 90 91	– – – Bearing data or instructions (other than sound or vision recordings) of a kind used in automatic data-processing machines
8524 90 99	– – – Other

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
8528	Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus:
8528 10	- Colour:
	- - Video recording or reproducing apparatus incorporating a video tuner:
	- - - Using magnetic tape on reels or in cassettes:
8528 10 11	- - - - Of a width not exceeding 1,3 cm and allowing recording or reproduction at a tape speed not exceeding 50 mm/s
8528 10 19	- - - - Other
8528 10 30	- - - Other
8540	Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury and rectifying valves and tubes, cathode-ray tubes, television camera tubes):
8540 20	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes:
8540 20 90	- - Other photo-cathode tubes
ex 8540 30 00	- Other cathode-ray tubes:
	- Photomultipliers comprising a photo-cathode producing a current equal to at least 10 microampères per lumen, with a mean amplification greater than 10 ⁵ , or any other electric multiplier system activated by positive ions and intended for use with instruments for detecting nuclear radiation such as alpha or beta particles, gamma rays, neutrons and protons
	- Accelerating and locating tubes of the type used in spectrometers and mass spectographs
	- Intense electronic sources of positive ions, intended for use with particle accelerators, mass spectrometers and other similar apparatus
	- Parts:
8540 91 00	- - Of cathodic-ray tubes
8540 99 00	- - Other
8541	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals:
8541 40	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes:
8541 40 10	- - Light emitting diodes
	- - Other:
8541 40 91	- - - Solar cells whether or not assembled in modules or made up into panels
8541 40 93	- - - Photodiodes, phototransistors, photothyristors or photocouples
8541 40 99	- - - Other
8542	Electronic integrated circuits and microassemblies:
8542 90 00	- Parts
8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter:
8543 80	- Other machines and apparatus:
ex 8543 80 90	- - Other:
	- Cyclotrons, 'van de Graaf' or 'Cockroft and Walton' electrostatic generators, linear accelerators and electro-nuclear machines, capable of imparting energy in excess of 1 000 000 electron-volts to nuclear particles
8704	Motor vehicles for the transport of goods:
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
8704 21	- - Of a gross vehicle weight not exceeding 5 tonnes:
8704 21 10	- - - Specially designed for the transport of highly radioactive materials (<i>Euratom</i>)
8704 22	- - Of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes:
8704 22 10	- - - Specially designed for the transport of highly radioactive materials (<i>Euratom</i>)
8704 23	- - Of a gross vehicle weight exceeding 20 tonnes:
8704 23 10	- - - Specially designed for the transport of highly radioactive materials (<i>Euratom</i>)
	- Other, with spark-ignition internal combustion piston engine:
8704 31	- - Of a gross vehicle weight not exceeding 5 tonnes:
8704 31 10	- - - Specially designed for the transport of highly radioactive materials (<i>Euratom</i>)
8704 32	- - Of a gross vehicle weight exceeding 5 tonnes:
8704 32 10	- - - Specially designed for the transport of highly radioactive materials (<i>Euratom</i>)
ex 8801	Balloons and dirigibles; gliders, hand gliders and non-powered aircraft: - Excluding sounding balloons for meteorology and other uses
8802	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and spacecraft launch vehicles: - Helicopters:
8802 11	- - Of an unladen weight not exceeding 2 000 kg:
8802 11 90	- - - Other
8802 12	- - Of an unladen weight exceeding 2 000 kg:
8802 12 90	- - - Other
8802 20	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000 kg:
ex 8802 20 90	- - Other: Gyroplanes Other, excluding those with one or two propeller or reaction engines, developing a maximum power or thrust at take-off of 550 horse-power or 500 kg respectively per motor
8802 30	- Aeroplanes and other aircraft, of an unladen weight exceeding 2 000 kg but not exceeding 15 000 kg:
ex 8802 30 90	- - Other: - Gyroplanes - Other, excluding those with one or two propeller or reaction engines, developing a maximum power or thrust at take-off of 550 horse-power or 500 kg respectively per motor
8802 40	- Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg:
ex 8802 40 90	- - Other: - Other, excluding those with one or two propeller or reaction engines, developing a maximum power or thrust at take-off of 550 horse-power or 500 kg respectively per motor
8803	Parts of goods of heading No 8801 or 8802:
8803 10	- Propellers and rotors and parts thereof:
8803 10 90	- - Other
8803 90	- Other: - - Other:
8803 90 99	- - - Other

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles:
8805 10	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof
8805 20	- Ground flying trainers and parts thereof:
8805 20 90	- - Other
ex 9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers: - Microfilm readers - Photographic enlargers and reducers with a built-in electronic device which automatically regulates the filters or length of exposure, excluding special enlargers and reducers for the graphic arts
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection
ex 9017	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: - Callipers and stop measures (of the Johanson type)
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations: - Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:
9030 39	- - Other:
9030 39 30	- - - Other:
ex 9030 39 30	- - - - Electronic: - Voltage, amperage and frequency regulators and stabilizers with a reaction time of less than 0,05 second and stability in excess of 0,05 %
9030 39 91	- - - - Other:
9030 39 91	- - - - - Voltmeters
ex 9030 39 99	- - - - - Other: - Voltage, amperage and frequency regulators and stabilizers with a reaction time of less than 0,05 second and stability in excess of 0,05 %
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors:
ex 9031 20 00	- Test benches: - Test benches for aircraft and rockets
9031 80	- Other instruments, appliances and machines:
9031 80	- - Other:
9031 80	- - - Electronic:
ex 9031 80 39	- - - - Other: - Machines and apparatus for measuring coordinates with automatic digital read-out - Automatic machines for checking containers for leaks
9031 80 39	- - - - Other:
ex 9031 80 99	- - - - - Other: - Machines and apparatus for measuring coordinates with automatic digital read-out - Automatic machines for checking containers for leaks

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
9104 00	Instrument panel clocks and clocks of similar type for vehicles, aircraft, spacecraft or vessels:
ex 9104 00 90	– Other: – Marine and similar chronometers
9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds:
9209 10 00	– Metronomes, tuning forks and pitch pipes
9209 20 00	– Mechanisms for musical boxes
	– Other:
ex 9209 91 00	– – Parts and accessories for pianos: – Upright and grand piano frames, piano mechanisms, accessories and equipment
9209 99	– – Other:
ex 9209 99 10	– – – Parts and accessories for the musical instruments of heading No 9204 – Rongues or languets, whether mounted on their plates or not
ex 9209 99 90	– – – Other: – Auxiliary mechanical devices for playing a musical instrument and perforated paper rolls or cards therefor
9306	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads:
9306 30	– Other cartridges and parts thereof:
ex 9306 30 10	– – For revolvers and pistols falling within heading No 9302 and for sub-machine-guns falling within heading No 9301: – For sub-machine-guns falling within heading Nr. 9301, including parts – Metal ammunition for sporting and target shooting rifles
	– – Other:
9306 30 30	– – – For military weapons
	– – – Other:
ex 9306 30 91	– – – – Sporting, hunting or target-shooting cartridges, centrefire – Metal ammunition for rifles
ex 9306 30 93	– – – – Sporting, hunting or target-shooting cartridges, rimfire – Metal ammunition for rifles
9401	Seats (other than those of heading No 9402), whether or not convertible into beds, and parts thereof:
ex 9401 50 00	– Seats of cane, osier, bamboo or similar materials – Not upholstered or lined, and parts thereof
ex 9401 80 00	– Other seats: – Not upholstered or lined, and parts thereof, of vegetable materials other than wood (osier, reed, bamboo, etc.)
9401 90	– Parts:
ex 9401 90 90	– – Other: – Not upholstered or lined, and parts thereof, of vegetable materials other than wood (osier, reed, bamboo, etc.)
9403	Other furniture and parts thereof:
9403 80 00	– Furniture of other materials, including cane, osier, bamboo or similar materials
9403 90	– Parts:
ex 9403 90 90	– – Or other materials: – Of vegetable materials other than wood (osier, reed, bamboo, etc.)

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
9504	Articles for fanfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment:
9504 20	- Articles and accessories for billiards:
ex 9504 20 90	- - Other: - billiards chinks
9601	Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding):
9601 90	- Other:
ex 9601 90 10	- - Worked coral (natural or agglomerated), and articles of coral: - Worked, but not further prepared
ex 9601 90 90	- - Other: - Worked, but not further prepared
ex 9602 00 00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and of other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading No 3503) and articles of unhardened gelatin: - Worked vegetable or mineral carving material, not further prepared
9608	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 9609:
9608 91 00	- Other: - - Pen nibs and nib points
9609	Pencils (other than pencils of heading No 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chinks and tailors chinks:
9609 90	- Other:
9609 90 10	- - Pastels and drawing charcoals
ex 9609 90 90	- - Other: - Slate pencils
9610 00 00	Slates and boards, with writing or drawing surfaces, whether or not framed
9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations:
9616 20 00	- Powder-puffs and pads for the application of cosmetics or toilet preparations

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ANNEX III

List of goods referred to in Article 8 (3) (a)

CN code	Description
0503 00 00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:
0505 10	– Feathers of a kind used for stuffing; down:
0505 10 90	– – Other
0505 90 00	– Other
0509 00	Natural sponges of animal origin:
0509 00 90	– Other
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:
1302 20	– Pectic substances, pectinates and pectates:
1302 20 10	– – Dry
ex 1302 20 90	– – Other:
	– Pectates
1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark):
1501 00	Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted:
	– Lard and other pig fat:
1501 00 11	– – For industrial uses other than the manufacture of foodstuffs for human consumption
1502 00	Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent extracted:
1502 00 10	– For industrial uses other than the manufacture of foodstuffs for human consumption
1505	Wool grease and fatty substances derived therefrom (including lanolin)
1506 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included:
1518 00 90	– Other
1519	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:
	– Industrial monocarboxylic fatty acids:
1519 11 00	– – Stearic acid
1519 12 00	– – Oleic acid
1519 13 00	– – Tall oil fatty acids
1519 19 00	– – Other
ex 1519 20 00	– Acid oils from refining:
	– Excluding products obtained from pine wood containing 90% or more by weight of fatty acid
1519 30 00	– Industrial fatty alcohols

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
1520	Glycerol (glycerine), whether or not pure; glycerol waters and glycerol lyes:
1520 10 00	- Glycerol (glycerine), crude; glycerol waters and glycerol lyes
1520 90 00	- Other, including synthetic glycerol
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:
1521 10	- Vegetable waxes:
1521 10 90	- - Other
1521 90	- Other:
1521 90 10	- - Spermaceti, whether or not refined or coloured
	- - Beeswax and other insect waxes, whether or not refined or coloured:
1521 90 91	- - - Raw
1521 90 99	- - - Other
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:
1522 00 10	- Degras
1704	Sugar confectionery (including white chocolate), not containing cocoa:
1704 90	- Other:
1704 90 10	- - Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances
1803	Cocoa paste, whether or not defatted
1804 00 00	Cocoa butter, fat and oil
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:
2101 10	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:
	- - Extracts, essences or concentrates:
2101 10 11	- - - Solid
2101 10 19	- - - Other
	- - Preparations:
2101 10 91	- - - Containing no milk fats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milk fat, 2,5 % milk proteins, 5 % sucrose or isoglucose, 5 % glucose or starch
2101 10 99	- - - Other
2101 20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences and concentrates, or with a basis of tea or maté:
2101 20 10	- - Containing no milk fats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milk fat, 2,5 % milk proteins, 5 % sucrose or isoglucose, 5 % glucose or starch
2101 20 90	- - Other
2101 30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:
	- - Roasted chicory and other roasted coffee substitutes:
2101 30 11	- - - Roasted chicory
	- - Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:
2101 30 91	- - - Of roasted chicory

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders:
2102 10	– Active yeasts:
2102 10 10	– – Culture yeast
2102 10 90	– – Other
2102 20	– Inactive yeasts; other single-cell micro-organisms, dead:
	– – Inactive yeasts:
2102 20 11	– – – In tablet, cube or similar form, or in immediate packings of a net content not exceeding 1 kg
2102 20 19	– – – Other
2102 20 90	– – Other
2102 30 00	– Prepared baking powders
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard
2104	Soups and broths and preparations therefor; homogenized composite food preparations
2106	Food preparations not elsewhere specified or included:
2106 10	– Protein concentrates and textured protein substances:
2106 10 10	– – Containing no milk fats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milk fat, 2,5 % milk proteins, 5 % sucrose or isoglucose, 5 % glucose or starch
2106 90	– Other:
	– – Other:
2106 90 91	– – – Containing no milk fats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milk fat, 2,5 % milk proteins, 5 % sucrose or isoglucose, 5 % glucose or starch
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow
2201 10 00	– Mineral waters and aerated waters
2202	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 2009:
2202 90	– Other:
ex 2202 90 10	– – Not containing products of heading Nos 0401 to 0404 or fats obtained from products of heading Nos 0401 to 0404 – – Not containing sugar (sucrose or invert sugar)
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength:
ex 2207 10 00	– Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher: – Not obtained from agricultural products listed in Annex II to the EEC Treaty
ex 2207 20 00	– Ethyl alcohol and other spirits, denatured, of any strength: – Not obtained from agricultural products listed in Annex II to the EEC Treaty
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 10	– Compound alcoholic preparations of a kind used for the manufacture of beverages:
2208 10 90	– – Other

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
2208 20	- Spirits obtained by distilling grape wine or grape marc:
ex 2208 20 10	- - In containers holding 2 litres or less:
	- - - Excluding those containing eggs or egg yolk and/or sugar (sucrose or invert sugar)
ex 2208 20 90	- - In containers holding more than 2 litres
	- - - Excluding those containing eggs or egg yolk and/or sugar (sucrose or invert sugar)
2208 30	- Whiskies:
	- - Bourbon whiskey, in containers holding:
2208 30 11	- - - 2 litres or less
2208 30 19	- - - More than 2 litres
	- - Other, in containers holding:
2208 30 91	- - - 2 litres or less
2208 30 99	- - - More than 2 litres
2208 40	- Rum and taffia
2208 50	- Gin and Geneva:
	- - Gin, in containers holding:
2208 50 11	- - - 2 litres or less
2208 50 19	- - - More than 2 litres
2208 90	- Other:
	- - Arrack, in containers holding:
2208 90 11	- - - 2 litres or less
2208 90 19	- - - More than 2 litres
	- - 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
2208 90 33	- - - - Plum, pear or cherry spirit (excluding liqueurs)
2208 90 39	- - - - More than 2 litres
	- - Other spirituous beverages in containers holding:
	- - - 2 litres or less:
	- - - - Spirits (excluding liqueurs):
ex 2208 90 51	- - - - - Distilled from fruit:
	- - - - - Excluding those containing eggs or egg yolk and/or sugar (sucrose or invert sugar)
ex 2208 90 53	- - - - - Other:
	- - - - - Excluding those containing eggs or egg yolk and/or sugar (sucrose or invert sugar)
ex 2208 90 55	- - - - - Liqueurs:
	- - - - - Excluding those containing eggs or egg yolk and/or sugar (sucrose or invert sugar)
2208 90 59	- - - - - Other spirituous beverages
	- - - - - More than 2 litres:
	- - - - - Spirits (excluding liqueurs):
ex 2208 90 71	- - - - - Distilled from fruit:
	- - - - - Excluding those containing eggs or egg yolk and/or sugar (sucrose or invert sugar)
ex 2208 90 73	- - - - - Other:
	- - - - - Excluding those containing eggs or egg yolk and/or sugar (sucrose or invert sugar)
ex 2208 90 79	- - - - - Liqueurs and other spirituous beverages:
	- - - - - Excluding those containing eggs or egg yolk and/or sugar (sucrose or invert sugar)

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
ex 2208 90 79 (Cont'd)	- - Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, in containers holding:
2208 90 91	- - - 2 litres or less
2208 90 99	- - - More than 2 litres
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
2403	Other manufactured tobacco and manufactured tobacco substitutes; 'homogenized' or 'reconstituted' tobacco; tobacco extracts and essences
ex 2911 00 00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives: - Methyl glucosides
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: - Formic acid, its salts and esters:
ex 2915 13 00	- - Esters of formic acid: - Esters of mannitol or sorbitol
2915 39	- - Esters of acetic acid:
ex 2915 39 90	- - - Other: - Esters of mannitol or sorbitol
ex 2915 50 00	- Propionic acid, its salts and esters: - Esters of mannitol or sorbitol
2915 60	- Butyric acids, valeric acids, their salts and esters:
ex 2915 60 10	- - Butyric acid and isobutyric acid and their salts and esters: - Esters of mannitol or sorbitol
ex 2915 60 90	- - Valeric acid and its isomers and their salts and esters: - Esters of mannitol or sorbitol
2915 70	- Palmitic acid, stearic acid, their salts and esters:
ex 2915 70 10	- - Palmitic acid, its salts and esters: - Esters of mannitol or sorbitol
ex 2915 70 30	- - Salts of stearic acid: - Esters of mannitol or sorbitol
ex 2915 90 00	- Other: - Esters of mannitol or sorbitol
2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: - Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:
2916 13 00	- - Methacrylic acid and its salts
ex 2916 14 00	- - Esters of methacrylic acid: - Esters of mannitol or sorbitol
ex 2916 15 00	- - Oleic, linoleic or linolenic acids, their salts and esters: - Esters of mannitol or sorbitol
2916 19	- - Other:
ex 2916 19 10	- - - Undecenoic acids and their salts and esters: - Esters of mannitol or sorbitol
ex 2916 19 90	- - - Other: - Esters of mannitol or sorbitol

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:
	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:
2918 19	- - Other:
ex 2918 19 90	- - - Other:
	- Glyceric, glycolic, saccharic, inosaccharic and heptosaccharic acids and their salts and esters
2934	Other heterocyclic compounds:
2934 90	- Other:
ex 2934 90 90	- - Other:
	- Anhydrous compounds of mannitol or sorbitol, excluding maltol and isomaltol
3501	Casein, caseinates and other casein derivatives; casein glues:
3501 10	- Casein:
3501 10 90	- - Other
3501 90	- Other
3823	Prepared binders for foundry moulds or cores; 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:
3823 10 00	- Prepared binders for foundry moulds or cores
3823 90	- Other:
	- - Other:
ex 3823 90 99	- - - Other:
	- Products of sorbitol cracking

COMPENSATORY LEVY: Regulation (EEC) No 526/86

ANNEX IV (a)

List of goods referred to in Article 8 (3) (b)

CN code	Description
0503 00 00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:
0505 10	– Feathers of a kind used for stuffing; down:
0505 10 90	– – Other
0505 90 00	– Other
0509 00	Natural sponges of animal origin:
0509 00 90	– Other
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:
1302 20	– Pectic substances, pectinates and pectates:
1302 20 10	– – Dry
ex 1302 20 90	– – Other: – Pectates
1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)
1501 00	Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted:
	– Lard and other pig fat:
1501 00 11	– – For industrial uses other than the manufacture of foodstuffs for human consumption
1502 00	Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent extracted:
1502 00 10	– For industrial uses other than the manufacture of foodstuffs for human consumption
1505	Wool grease and fatty substances derived therefrom (including lanolin)
1506 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516; inedible mixture or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included:
1518 00 90	– Other
1519	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:
	– Industrial monocarboxylic fatty acids:
1519 11 00	– – Stearic acid
1519 12 00	– – Oleic acid
1519 13 00	– – Tall oil fatty acids
1519 19 00	– Other
ex 1519 20 00	– Acid oils from refining: – Excluding products obtained from pine wood containing 90% or more by weight of fatty acid
1519 30 00	– Industrial fatty alcohols

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
1520	Glycerol (glycerine), whether or not pure; glycerol waters and glycerol lyes
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:
1521 10	– Vegetable waxes:
1521 10 90	– – Other
1521 90	– Other:
1521 90 10	– – Spermaceti, whether or not refined or coloured
	– – Beeswax and other insect waxes, whether or not refined or coloured:
1521 90 99	– – – Other
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:
1522 00 10	– Degras
1803	Cocoa paste, whether or not defatted:
1803 10 00	– Not defatted
1803 20 00	– Wholly or partly defatted
1804 00 00	Cocoa butter, fat and oil
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:
2103 30	– Mustard flour and meal and prepared mustard
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:
2201 10 00	– Mineral waters and aerated waters
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength
ex 2207 10 00	– Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher:
	– Not obtained from agricultural products listed in Annex II to the EEC Treaty
ex 2207 20 00	– Ethyl alcohol and other spirits, denatured, of any strength:
	– Not obtained from agricultural products listed in Annex II to the EEC Treaty
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 10	– Compound alcoholic preparations of a kind used for the manufacture of beverages:
2208 10 90	– – Other
2208 20	– Spirits obtained by distilling grape wine or grape marc:
ex 2208 20 10	– – In containers holding 2 litres or less:
	– Excluding those containing eggs or egg yolk and/or sugar (sucrose or invert sugar)
ex 2208 20 90	– – In containers holding more than 2 litres:
	– Excluding those containing eggs or egg yolk and/or sugar (sucrose or invert sugar)
2208 30	– Whiskies:
	– – Bourbon whiskey, in containers holding:
2208 30 11	– – – 2 litres or less

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
2208 30 19	- - - More than 2 litres
	- - Other, in containers holding:
2208 30 91	- - - 2 litres or less
2208 30 99	- - - More than 2 litres
2208 40	- Rum and taffia:
2208 40 10	- - In containers holding 2 litres or less
2208 40 90	- - In containers holding more than 2 litres
2208 50	- Gin and Geneva:
	- - Gin, in containers holding:
2208 50 11	- - - 2 litres or less
2208 50 19	- - - More than 2 litres
2208 90	- Other:
	- - Arrack, in containers holding:
2208 90 11	- - - 2 litres or less
2208 90 19	- - - More than 2 litres
	- - 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
2208 90 33	- - - - Plum, pear or cherry spirit (excluding liqueurs)
2208 90 39	- - - More than 2 litres
	- - Other spirituous beverages in containers holding:
	- - - 2 litres or less:
	- - - - Spirits (excluding liqueurs):
ex 2208 90 51	- - - - - Distilled from fruit
	- - - - - Excluding those containing eggs or egg yolk and/or sugar (sucrose or invert sugar)
ex 2208 90 53	- - - - - Other:
	- - - - - Excluding those containing eggs or egg yolk and/or sugar (sucrose or invert sugar)
ex 2208 90 55	- - - - Liqueurs:
	- - - - Excluding those containing eggs or egg yolk and/or sugar (sucrose or invert sugar)
ex 2208 90 59	- - - - Other spirituous beverages
	- - - More than 2 litres:
	- - - - Spirits (excluding liqueurs):
ex 2208 90 71	- - - - - Distilled from fruit
	- - - - - Excluding those containing eggs or egg yolk and/or sugar (sucrose or invert sugar)
ex 2208 90 73	- - - - - Other:
	- - - - - Excluding those containing eggs or egg yolk and or sugar (sucrose or invert sugar)
ex 2208 90 79	- - - - Liqueurs and other spirituous beverages:
	- - - - Excluding those containing eggs or egg yolk and/or sugar (sucrose or invert sugar)
	- - Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol, in containers holding:
2208 90 91	- - - 2 litres or less
2208 90 99	- - - More than 2 litres
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
2403	Other manufactured tobacco and manufactured tobacco substitutes; 'homogenized' or 'reconstituted' tobacco; tobacco extracts and essences

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
2803 00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:
	– Acyclic, polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:
2917 14 00	– – Maleic anhydride
	– Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:
2917 31 00	– – Dibutyl orthophthalates
2917 32 00	– – Dioctyl orthophthalates
2917 33 00	– – Dionyl or didecyl orthophthalates
2917 34	– – Other esters of orthophthalic acid:
2917 34 10	– – – Diisooctyl-, diisononyl- and diisodecyl orthophthalates
ex 2917 34 90	– – – Other: – Other diisobutyl esters
2917 35 00	– – Phthalic anhydride
2941	Antibiotics:
ex 2941 30 00	– Tetracyclines and their derivatives; salts thereof: – Oxytetracycline
2941 50 00	– Erythromycin and its derivatives; salts thereof
3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in non-aqueous medium; solutions as defined in note 4 to this chapter:
3208 90	– Other:
ex 3208 90 10	– – Solutions as defined in note 4 to this chapter: – Polyurethane solutions (as defined in note 4 to this chapter)
3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No 3401:
	– Organic surface-active agents, whether or not put up for retail sale:
ex 3402 11 00	– – Anionic: – Ethoxylates – Sodium dodecan-1-yl sulphate – Triethanolamine dodecan-1-yl sulphate – Sulphonic acid sodium alkylbenzene sulphonate and ammonium alkylbenzene sulphonate – Mixtures and preparations of sodium sulphate dodecan-1-yl and triethanolamine sulphate
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:
3506 10	– Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:
ex 3506 10 90	– – Other: – Polyurethane A system (chemical reaction) – Other:
3506 99	– – Other:
ex 3506 99 90	– – – Other: – Polyurethane A system (chemical reaction)

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
3823	Prepared binders for foundry moulds or cores; 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:
3823 10 00	- Prepared binders for foundry moulds or cores
3823 90	- Other:
	- - Other:
ex 3823 90 93	- - - Auxiliary products for foundries (other than those falling within subheading 3823 10):
	- Refractory coatings of a kind used in foundries for improving the surface of cast-iron pieces
	- Anti-sealing and similar preparations for boilers and for treating industrial refrigeration water
3901	Polymers of ethylene, in primary forms:
3901 10	- Polyethylene having a specific gravity of less than 0,94:
3901 10 10	- - Linear polyethylene
3901 10 90	- - Other
3901 20 00	- Polyethylene having a specific gravity of 0,94 or more
3901 90 00	- Other
3902	Polymers of propylene or of other olefins, in primary forms:
3902 10 00	- Polypropylene
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms:
3904 10 00	- Polyvinyl chloride, not mixed with any other substances
	- Other polyvinyl chloride:
3904 21 00	- - Non-plasticized
ex 3904 22 00	- - Plasticized:
	- Moulding products
	- In microsuspension
	- Emulsion type resins for pastes
ex 3904 30 00	- Vinyl chloride-vinyl acetate copolymers:
	- Preparations for moulding gramophone records
3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms:
3907 20	- Other polyethers:
	- - Polyether alcohols:
3907 20 11	- - - Polyethylene glycols
3907 20 19	- - - Other
3907 20 90	- - Other
ex 3907 30 00	- Epoxide resins:
	- Epoxide (ethoxyline) resins, in powder form, containing additives and pigments, used for thermosetting coating or paints
3907 40 00	- Polycarbonates
ex 3907 50 00	- Alkyd resins:
	- Resins, other than epoxide resins, in one of the forms mentioned in note 6 to this chapter:
	- polyether alcohols
	- systems for polyurethanes
ex 3907 60 00	- Polyethylene terephthalate:
	- Saturated polyethylene terephthalate, excluding black polymers, in one of the forms mentioned in note 6 to this chapter, prepared for moulding or extrusion
	- In powder form, containing additives and pigments, used for thermosetting coatings or paints
	- Other polyesters:

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
ex 3907 91 00	<ul style="list-style-type: none"> - - Unsaturated: <ul style="list-style-type: none"> - Unsaturated non-alkyd polyesters in one of the forms mentioned in note 6 to this chapter, for polyurethanes, other than for moulding or extrusion
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms:
ex 3909 10 00	<ul style="list-style-type: none"> - Urea resins; thiourea resins: <ul style="list-style-type: none"> - Urea resins, modified with furfuryl alcohol in etherified solutions, for use in foundries
ex 3909 50 00	<ul style="list-style-type: none"> - Polyurethanes: <ul style="list-style-type: none"> - In one of the forms mentioned in note 6 to this chapter
3915	Waste, parings and scrap, of plastics:
3915 10 00	- Of polymers of ethylene
3915 90	- Of other plastics:
	- - Of addition polymerization products:
3915 90 11	- - - Of polymers of propylene
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials:
3920 10	- Of polymers of ethylene:
	- - Of a thickness not exceeding 0,1 mm and of a specific gravity of:
3920 10 11	- - - Less than 0,94
3920 10 19	- - - 0,94 or more
ex 3920 10 90	- - Of a thickness exceeding 0,1 mm <ul style="list-style-type: none"> - Rigid plates, sheets, foil and strip, weighing more than 160 g/m², whether or not printed
3920 20	- Of polymers of propylene:
3920 20 10	- - Of a thickness of less than 0,05 mm
3920 20 50	- - Of a thickness of 0,05 mm to 0,1 mm
	- - Of a thickness exceeding 0,1 mm
	- - - Strips of a width exceeding 5 mm but not exceeding 20 mm of the kind used for packaging:
3920 20 79	- - - - Other
ex 3920 20 90	- - - Other: <ul style="list-style-type: none"> - Rigid plates, sheets, foil and strip, weighing more than 160 g/m², whether or not printed
ex 3920 30 00	- Of polymers of styrene: <ul style="list-style-type: none"> - Rigid plates, sheets, foil and strip, weighing more than 160 g/m², whether or not printed
	- Of polymers of vinyl chloride:
3920 41	- - Rigid:
3920 41 10	- - - Of a thickness not exceeding 1 mm
3920 41 90	- - - Of a thickness exceeding 1 mm
3920 42	- - Flexible:
3920 42 10	- - - Of a thickness not exceeding 1 mm
ex 3920 42 90	- - - Of a thickness exceeding 1 mm: <ul style="list-style-type: none"> - Rigid plates, sheets, foil and strip, weighing more than 160 g/m², whether or not printed
	- Of acrylic polymers:
3920 51 00	- - Of polymethyl methacrylate
ex 3920 59 00	- - Other: <ul style="list-style-type: none"> - Rigid plates, sheets, foil and strip, weighing more than 160 g/m², whether or not printed
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
ex 3920 61 00	<ul style="list-style-type: none"> - - Of polycarbonates: <ul style="list-style-type: none"> - Rigid plates, sheets, foil and strip, weighing more than 160 g/m², whether or not printed - Other plates, sheets, foil and strip, weighing more than 160 g/m², not printed
ex 3920 62 00	<ul style="list-style-type: none"> - - Of polyethylene terephthalate: <ul style="list-style-type: none"> - Rigid plates, sheets, foil and strip, weighing more than 160 g/m², whether or not printed - Other plates, sheets, foil and strip, weighing more than 160 g/m², not printed
ex 3920 63 00	<ul style="list-style-type: none"> - - Of unsaturated polyesters: <ul style="list-style-type: none"> - Rigid plates, sheets, foil and strip, weighing more than 160 g/m², whether or not printed - Other plates, sheets, foil and strip, weighing more than 160 g/m², not printed
ex 3920 69 00	<ul style="list-style-type: none"> - - Of other polyesters: <ul style="list-style-type: none"> - Rigid plates, sheets, foil and strip, weighing more than 160 g/m², whether or not printed - Other plates, sheets, foil and strip, weighing more than 160 g/m², not printed - Of other plastics - Of cellulose or its chemical derivatives:
3920 71	<ul style="list-style-type: none"> - - Of regenerated cellulose: <ul style="list-style-type: none"> - - - Sheets, film or strip, coiled or not, of a thickness of less than 0,75 mm:
3920 71 11	<ul style="list-style-type: none"> - - - - Not printed
ex 3920 71 19	<ul style="list-style-type: none"> - - - - Printed: <ul style="list-style-type: none"> - Sheets, foil and strip, weighing more than 160 g/m², whether or not printed
ex 3920 71 90	<ul style="list-style-type: none"> - - - Other: <ul style="list-style-type: none"> - Rigid plates, sheets, foil and strip weighing more than 160 g/m², whether or not printed
ex 3920 72 00	<ul style="list-style-type: none"> - - Of vulcanized fibres <ul style="list-style-type: none"> - Rigid plates, sheets, foil and strip weighing more than 160 g/m², whether or not printed
3920 73	<ul style="list-style-type: none"> - - Of cellulose acetate:
ex 3920 73 10	<ul style="list-style-type: none"> - - - Film in rolls or in strips, for cinematography or photography: <ul style="list-style-type: none"> - Rigid, weighing more than 160 g/m², whether or not printed
ex 3920 73 90	<ul style="list-style-type: none"> - - - Other: <ul style="list-style-type: none"> - Rigid plates, sheets, foil and strip, weighing more than 160 g/m², whether or not printed
ex 3920 79 00	<ul style="list-style-type: none"> - - Of other cellulose derivatives: <ul style="list-style-type: none"> - Cellulose nitrates: - Plasticized: <ul style="list-style-type: none"> - With camphor or otherwise (celluloid, etc.): - Film in rolls or in strips, for cinematography or photography: <ul style="list-style-type: none"> - In celluloid - Other, rigid, weighing more than 160 g/m², whether or not printed

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
ex 3920 79 00 (Cont.)	<ul style="list-style-type: none"> - Ethylcellulose: <ul style="list-style-type: none"> - Rigid plates, sheets, foil and strip, weighing more than 160 g/m², whether or not printed - Other: <ul style="list-style-type: none"> - Rigid plates, sheets, foil and strip, weighing more than 160 g/m², whether or not printed
3920 91 00	- - Of polyvinyl butyral
ex 3920 92 00	<ul style="list-style-type: none"> - - Of polyamides: <ul style="list-style-type: none"> - Rigid plates, sheets, foil and strip, weighing more than 160 g/m², whether or not printed - Other plates, sheets, foil and strip, weighing more than 160 g/m², not printed
ex 3920 93 00	<ul style="list-style-type: none"> - - Of amino-resins: <ul style="list-style-type: none"> - Rigid plates, sheets, foil and strip, weighing more than 160 g/m², whether or not printed - Other plates, sheets, foil and strip, weighing more than 160 g/m², not printed
ex 3920 94 00	<ul style="list-style-type: none"> - - Of phenolic resins: <ul style="list-style-type: none"> - Rigid plates, sheets, foil and strip, weighing more than 160 g/m², whether or not printed - Other plates, sheets, foil and strip, weighing more than 160 g/m², not printed
3920 99	<ul style="list-style-type: none"> - - Of other plastics: <ul style="list-style-type: none"> - - - Of condensation or rearrangement polymerization products, whether or not chemically modified:
ex 3920 99 11	<ul style="list-style-type: none"> - - - - Of epoxide resins: <ul style="list-style-type: none"> - Other plates, sheets, foil and strip, weighing more than 160 g/m², not printed
ex 3920 99 19	<ul style="list-style-type: none"> - - - - Other: <ul style="list-style-type: none"> - Rigid plates, sheets, foil and strip, weighing more than 160 g/m², not printed - Other plates, sheets, foil and strip, weighing more than 160 g/m², whether or not printed
ex 3920 99 50	<ul style="list-style-type: none"> - - - of addition polymerization products: <ul style="list-style-type: none"> - Rigid plates, sheets, foil and strip, weighing more than 160 g/m², whether or not printed
ex 3920 99 90	<ul style="list-style-type: none"> - - - Other: <ul style="list-style-type: none"> - Rigid plates, sheets, foil and strip, weighing more than 160 g/m², whether or not printed
4005	Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip: <ul style="list-style-type: none"> - Other:
ex 4005 99 00	<ul style="list-style-type: none"> - - Other <ul style="list-style-type: none"> - Patches for the repair of inner tubes or tyres
4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanized rubber:
ex 4006 90 00	<ul style="list-style-type: none"> - Other: <ul style="list-style-type: none"> - Patches for the repair of inner tubes or tyres
ex 4007 00 00	Vulcanized rubber thread and cord: <ul style="list-style-type: none"> - Thread, uncovered, of round cross-section

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
4010	Conveyor or transmission belts or belting, of vulcanized rubber:
	- Other:
4010 91 00	- - Of a width exceeding 20 cm
ex 4010 99 00	- - Other:
	- Excluding those of trapezoidal cross-section
4408	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm
5207	Cotton yarn (other than sewing thread) put up for retail sale
5501	Synthetic filament tow:
5501 10 00	- Of nylon or other polyamides
5501 30 00	- Acrylic or modacrylic
5501 90 00	- Other
5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning:
5503 10	- Of nylon or other polyamides:
	- - Of aramids:
5503 10 11	- - - High tenacity
5503 10 19	- - - Other
5503 10 90	- - Other
5503 30 00	- Acrylic or modacrylic
5503 40 00	- Of polypropylene
5503 90	- Other
5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres:
5505 10	- Of synthetic fibres:
5505 10 10	- - Of nylon or other polyamides
5505 10 30	- - Of polyesters
5505 10 50	- - Acrylic or modacrylic
5505 10 70	- - Of polypropylene
5505 10 90	- - Other
5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning:
5506 10 00	- Of nylon or other polyamides
5506 30 00	- Acrylic or modacrylic
5506 90	- Other:
5506 90 10	- - Chlorofibres
	- - Other:
5506 90 91	- - - Of polypropylene
5506 90 99	- - - Other
5603 00	Non-wovens, whether or not impregnated, coated, covered or laminated:
	- Other, of a weight per square metre of:
5603 00 91	- - 25 g or less
5603 00 93	- - More than 25 g but not exceeding 70 g
ex 5603 00 95	- - More than 70 g but not exceeding 150 g:
	- Bonded fibre fabrics in the piece or simply cut to rectangular shape, weighing at least 17 g/m ² but not more than 80 g/m ²
6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths
ex 7007	Safety glass, consisting of toughened (tempered) or laminated glass: – Laminated glass for vehicles or boats
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018): – Drinking glasses other than of glass-ceramics:
7013 29	– – Other:
ex 7013 29 10	– – – Of toughened glass: – Of soda glass, gathered mechanically, other than cut or otherwise decorated drinking glasses, sterilizing bottles and articles of toughened glass – – – Other:
ex 7013 29 99	– – – – Gathered mechanically: – – – – – Other: – Of soda glass, gathered mechanically, other than cut or otherwise decorated drinking glasses, sterilizing bottles and articles of toughened glass – Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:
7013 39	– – Other
ex 7013 39 10	– – – Of toughened glass: – Of soda glass, gathered mechanically, other than cut or otherwise decorated drinking glasses, sterilizing bottles and articles of toughened glass – – – Other:
ex 7013 39 99	– – – – Gathered mechanically: – Of soda glass, gathered mechanically, other than cut or otherwise decorated drinking glasses, sterilizing bottles and articles of toughened glass – Other glassware:
7013 99	– – Other:
ex 7013 99 90	– – – Gathered mechanically: – Of soda glass, gathered mechanically, other than cut or otherwise decorated drinking glasses, sterilizing bottles and articles of toughened glass
7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics):
7019 10	– Slivers, rovings, yarn and chopped strands: – – Other:
7019 10 51	– – – Of filaments: – – – – Rovings
7019 31 00	– Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products: – – Mats
7210	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated:
7210 70	– Painted, varnished or coated with plastics:
ex 7210 70 90	– – Other: – Other (for example, copper-plated, artificially oxidized, lacquered, nickel-plated, varnished, clad, parkerized, printed): – Coated with polyvinyl chloride

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
7210 90	- Other:
	- - Other:
	- - - Not further worked than surface-treated, including cladding, or simply cut into shapes other than rectangular (including square) (ECSC):
ex 7210 90 35	- - - - Plated or coated with chromium or nickel:
	- Nickel-plated:
	- Coated with polyvinyl chloride
ex 7210 90 39	- - - - Other:
	- Other (for example, copper-plated, artificially oxidized, lacquered, nickel-plated, varnished, clad, parkerized, printed):
	- Coated with polyvinyl chloride
ex 7210 90 90	- - - Other:
	- Other (for example, copper-plated, artificially oxidized, lacquered, nickel-plated, varnished, clad, parkerized, printed):
	- Coated with polyvinyl chloride
7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated:
7212 40	- Painted, varnished or coated with plastics:
	- - Other:
	- - - Of a width exceeding 500 mm:
ex 7212 40 93	- - - - Other:
	- Other (for example, copper-plated, artificially oxidized, lacquered, nickel-plated, varnished, clad, parkerized, printed):
	- Coated with polyvinyl chloride
ex 7212 40 99	- - - Of a width not exceeding 500 mm:
	- Other (for example, copper-plated, artificially oxidized, lacquered, nickel-plated, varnished, clad, parkerized, printed):
	- Coated with polyvinyl chloride
7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated:
7312 10	- Stranded wire, ropes and cables:
7312 10 10	- - With fittings attached, or made up into articles, for use in civil aircraft
	- - Other:
7312 10 30	- - - Of stainless steel
	- - - Other, with a maximum cross-sectional dimension:
7312 10 50	- - - - Not exceeding 3 mm
	- - - - Exceeding 3 mm:
	- - - - - Stranded wire:
7312 10 71	- - - - - Not coated
	- - - - - Coated:
7312 10 75	- - - - - Plated or coated with zinc
7312 10 79	- - - - - Other
	- - - - - Ropes and cables (including locked coil ropes):
7312 10 91	- - - - - Not coated
	- - - - - Coated:
7312 10 95	- - - - - Plated or coated with zinc
7312 10 99	- - - - - Other
7312 90	- Other:
ex 7312 90 90	- - Other:
	- Other, excluding track cables, of fully locked and half-locked construction, for telepherics and reinforcing cables for pre-stressed concrete
7320	Springs and leaves for springs, of iron or steel:
ex 7320 90 00	- Other:
	- Flat spiral springs of round wire or rod with a diameter of more than 8 mm, or of square or rectangular bar where smallest dimension is more than 8 mm

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
7407	Copper bars, rods and profiles:
ex 7407 10 00	- Of refined copper: - Bars and rods of round cross-section of unalloyed copper, coiled
7408	Copper wire:
ex 7408 11 00	- Of refined copper: - - Of which the maximum cross-sectional dimension exceeds 6 mm: - Wires of round cross-section of unalloyed copper
7408 19	- - Other:
ex 7408 19 10	- - - Of which the maximum cross-sectional dimension exceeds 0,5 mm: - Wires of round cross-section of unalloyed copper
ex 7408 19 90	- - - Of which the maximum cross-sectional dimension does not exceed 0,5 mm: - Wires of round cross-section of unalloyed copper
ex 7411	Copper tubes and pipes: - Excluding those unworked or painted, varnished, enamelled or otherwise treated (including Mannesmann tubes and tubes obtained by swaging), whether or not with sockets or flanges, but not otherwise worked, of a wall-thickness of more than 1 mm
7604	Aluminium bars, rods and profiles:
7604 10	- Of aluminium, not alloyed:
ex 7604 10 10	- - Bars and rods - Wire rod
7604 29	- Of aluminium alloys:
ex 7604 29 10	- - Other: - - - Bars and rods: - Wire rod
ex 7605	Aluminium wire: - Wire rod
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm
7901	Unwrought zinc:
7901 11 00	- Zinc, not alloyed: - - Containing by weight 99,99% or more of zinc
7901 12	- - Containing by weight less than 99,99% of zinc
ex 7901 12 10	- - - Containing by weight 99,95% or more but less than 99,99% of zinc - Electroplating zinc (in ingots) with a Zn content of not less than 99,95%
8201	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry:
8201 10 00	- Spades and shovels
8201 20 00	- Forks
8201 30 00	- Mattocks, picks, hoes and rakes
ex 8201 90 00	- Other hand tools of a kind used in agriculture, horticulture or forestry: - Scythes and sickles
8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades):
8202 10 00	- Hand saws

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
8202 20	- Band saw blades:
8202 20 10	- - For working metal
8202 20 90	- - For working other materials
	- Other saw blades:
8202 91	- - Straight saw blades, for working metal:
	- - - With working part of steel:
	- - - - Straight saw blades with a fixing hole at each end, of a width:
8202 91 11	- - - - - Not exceeding 16 mm
8202 91 19	- - - - - Exceeding 16 mm
8202 91 30	- - - - - Other
8202 91 90	- - - With working part of other materials
8202 99	- - Other:
	- - - With working part of steel:
8202 99 11	- - - - For working metal
8202 99 19	- - - - For working other materials
8202 99 90	- - - With working part of other materials
8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blowlamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks:
8205 10 00	- Drilling, threading or tapping tools
8205 20 00	- Hammers and sledge hammers
8205 30 00	- Planes, chisels, gouges and similar cutting tools for working wood
8205 59	- - Other:
8205 59 10	- - - Tools for masons, moulders, cement workers, plasterers and painters
8205 59 30	- - - Cartridge-operated riveting, wallplugging, etc., tools
ex 8205 59 90	- - - Other: - Hammers, mortice chisels, stone-cutting chisels, heading chisels, centre-punches and chasing chisels
ex 8207	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: - Chisels
8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal
8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal
8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal
8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation:
ex 8401 20 00	- Machinery and apparatus for isotopic separation, and parts thereof (<i>Euratom</i>): - Hydraulic presses weighing more than 2 000 kg each

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
8407	Spark-ignition reciprocating or rotary internal combustion piston engines:
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:
ex 8407 32 00	- - Of a cylinder capacity exceeding 50 cm ³ but not exceeding 250 cm ³ : - Other, of a power of 25 kW or less, excluding engines for cycles of a cylinder capacity of not less than 50 cm ³
8407 33	- - Of a cylinder capacity exceeding 250 cm ³ but not exceeding 1 000 cm ³ :
ex 8407 33 10	- - - For the industrial assembly of pedestrian-controlled tractors of subheading 8701 10; motor vehicles of heading Nos 8703, 8704 and 8705: - Of a power of 25 kW or less
8407 34	- - Of a cylinder capacity exceeding 1 000 cm ³ :
ex 8407 34 10	- - - For the industrial assembly of pedestrian-controlled tractors of subheading 8701 10; motor vehicles of heading No 8703; motor vehicles of heading No 8704 with an engine of a cylinder capacity of less than 2 800 cm ³ ; motor vehicles of heading No 8705 - Of a power of 25 kW or less
8407 90	- Other engines:
ex 8407 90 10	- - Of a cylinder capacity not exceeding 250 cm ³ : - Of a power of 25 kW or less - - Of a cylinder capacity exceeding 250 cm ³ :
ex 8407 90 50	- - - For the industrial assembly of pedestrian-controlled tractors of subheading 8701 10; motor vehicles of heading No 8703; motor vehicles of heading No 8704 with an engine of a cylinder capacity of less than 2 800 cm ³ ; motor vehicles of heading No 8705 - Of a power of 25 kW or less
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines):
8408 10	- Marine propulsion engines:
	- - New, of a power:
8408 10 21	- - - Not exceeding 15 kW
ex 8408 10 25	- - - Exceeding 15 kW but not exceeding 50 kW: - Of a power of 25 kW or less
8408 20	- Engines of a kind used for the propulsion of vehicles of Chapter 87:
ex 8408 20 10	- - For the industrial assembly of pedestrian-controlled tractors of subheading 8701 10; motor vehicles of heading No 8703; motor vehicles of heading No 8704 with an engine of a cylinder capacity of less than 2 500 cm ³ ; motor vehicles of heading No 8705: - Of a power of 25 kW or less
	- - Other:
ex 8408 20 31	- - - For wheeled agricultural or forestry tractors, of a power: - - - - Not exceeding 50 kW: - Of a power of 25 kW or less
	- - - For other vehicles of Chapter 87, of a power:
ex 8408 20 51	- - - - Not exceeding 50 kW: - Of a power of 25 kW or less
8408 90	- Other engines:
ex 8408 90 10	- - For use in civil aircraft: - Of a power of 25 kW or less
	- - Other:
	- - - Other:
	- - - - New, of a power:
4808 90 31	- - - - - Not exceeding 15 kW
ex 8408 90 35	- - - - - Exceeding 15 kW but not exceeding 50 kW: - Of a power of 25 kW or less

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
8409	Parts suitable for use solely or principally with the engines of heading No 8407 or 8408:
8409 10	– For aircraft engines:
ex 8409 10 10	– – For engines for use in civil aircraft:
	– Wet and dry cylinder liners, gudgeon pins, pistons and piston rings
ex 8409 10 90	– – Other:
	– Wet and dry cylinder liners, gudgeon pins, pistons and piston rings
	– Other:
ex 8409 91 00	– – Suitable for use solely or principally with spark-ignition internal combustion piston engines
	– Wet and dry cylinder liners, gudgeon pins, pistons and piston rings
ex 8409 99 00	– – Other:
	– Wet and dry cylinder liners, gudgeon pins, pistons and piston rings
8415	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 separately regulated:
	– Excluding parts of subheading 8415 90
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air-conditioning machines of heading No 8415:
8418 10	– Combined refrigerator-freezers, fitted with separate external doors:
ex 8418 10 10	– – Incorporating an automatic control device:
	– Excluding equipment mounted on a common base or with interdependent elements, for refrigerating cabinets, cabinets and other furniture imported with their respective refrigerating units
ex 8418 10 90	– – Other:
	– Excluding equipment mounted on a common base or with interdependent elements, for refrigerating cabinets, cabinets and other furniture imported with their respective refrigerating units, and also parts
	– Refrigerators, household type:
ex 8418 29 00	– – Other:
	– Excluding equipment mounted on a common base or with interdependent elements, for refrigerating cabinets, cabinets and other furniture imported with their respective refrigerating units, and also parts
8418 30	– Freezers of the chest type, not exceeding 800 litres capacity:
ex 8418 30 10	– – For use in civil aircraft:
	– Excluding equipment mounted on a common base or with interdependent elements, for refrigerating cabinets, cabinets and other furniture imported with their respective refrigerating units
8418 40	– Freezers of the upright type, not exceeding 900 litres capacity:
ex 8418 40 10	– – For use in civil aircraft:
	– Excluding equipment mounted on a common base or with interdependent elements, for refrigerating cabinets, cabinets and other furniture imported with their respective refrigerating units
	– Other refrigerating or freezing equipment; heat pumps:
8418 61	– – Compression type units whose condensers are heat exchangers:
ex 8418 61 10	– – – For use in civil aircraft:
	– Excluding equipment mounted on a common base or with interdependent elements, for refrigerating cabinets, cabinets and other furniture imported with their respective refrigerating units

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CN code	Description
ex 8418 61 90	<ul style="list-style-type: none"> - - - Other: <ul style="list-style-type: none"> - Excluding equipment mounted on a common base or with interdependent elements, for refrigerating cabinets, cabinets and other furniture imported with their respective refrigerating units, and also parts
8418 69	- - Other:
ex 8418 69 10	<ul style="list-style-type: none"> - - - For use in civil aircraft: <ul style="list-style-type: none"> - Excluding equipment mounted on a common base or with interdependent elements, for refrigerating cabinets, cabinets and other furniture imported with their respective refrigerating units
ex 8423	<p>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:</p> <ul style="list-style-type: none"> - Automatic and semi-automatic balances, including scales weighing not more than 250 kg each, excluding parts - Programmable electronic proportioning and bag-filling machines and other electronic instruments weighing out a constant amount, excluding parts - Electronic machines for weighing and labelling pre-packaged products, excluding parts - Electronic weighbridges with capacities of over 5 000 kg, excluding parts - Electronic shop scales with digital read-out, excluding parts - Electronic weighing machines and platforms with digital read-out, other than personal weighing scales, excluding parts
8426	<p>Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane:</p> <ul style="list-style-type: none"> - Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:
ex 8426 11 00	<ul style="list-style-type: none"> - - Overhead travelling cranes on fixed support: <ul style="list-style-type: none"> - Cranes, derricks, locomotive or wagon traversers, and mobile lifting frames excluding parts
ex 8426 12 00	<ul style="list-style-type: none"> - - Mobile lifting frames on tyres and straddle carriers: <ul style="list-style-type: none"> - Cranes, derricks, locomotive or wagon traversers, and mobile lifting frames excluding parts
ex 8426 19 00	<ul style="list-style-type: none"> - - Other: <ul style="list-style-type: none"> - Cranes, derricks, locomotive or wagon traversers, and mobile lifting frames excluding parts
ex 8426 20 00	<ul style="list-style-type: none"> - Tower cranes: <ul style="list-style-type: none"> - Cranes, derricks, locomotive or wagon traversers, and mobile lifting frames excluding parts
ex 8426 30 00	<ul style="list-style-type: none"> - Portal or pedestal jib cranes: <ul style="list-style-type: none"> - Cranes, derricks, locomotive or wagon traversers, and mobile lifting frames excluding parts - Other machinery, self-propelled:
8426 41 00	- - On tyres
8426 49 00	- - Other
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics):
8428 10	- Lifts and skip hoists:
8428 10 91	- - Other:
ex 8428 10 99	<ul style="list-style-type: none"> - - - Electrically operated - - - Other: <ul style="list-style-type: none"> - Cranes, derricks, locomotive or wagon traversers, and mobile lifting frames excluding parts
ex 8428 50 00	<ul style="list-style-type: none"> - Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment <ul style="list-style-type: none"> - Cranes, derricks, locomotive or wagon traversers, and mobile lifting frames excluding parts

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
8452	Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:
ex 8452 90 00	– Other parts of sewing machines: – Sewing-machines parts, obtained by syntering
8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines:
ex 8453 10 00	– Machinery for preparing, tanning or working hides, skins or leather: – Press-cutters for hides, skins, furskins or leather, excluding parts
ex 8453 80 00	– Other machinery: – Press-cutters for hides, skins, furskins or leather, excluding parts
8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electro beam or plasma arc processes
ex 8458	Lathes for removing metal: – Parallel lathes, weighing not more than 2 000 kg each
8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes of heading No 8458:
8459 21	– Other drilling machines:
ex 8459 21 10	– – Numerically controlled: – – – Radial: – – – – Drilling machines, weighing not more than 2 000 kg each
ex 8459 21 91	– – – – Other: – – – – Multi-broach: – – – – – Drilling machines weighing not more than 2 000 kg each
ex 8459 21 99	– – – – Other: – – – – – Drilling machines weighing not more than 2 000 kg each
8459 29	– – Other:
ex 8459 29 10	– – – Radial: – – – – Drilling machines weighing not more than 2 000 kg each
ex 8459 29 91	– – – – Other: – – – – – Multi-broach: – – – – – Drilling machines weighing not more than 2 000 kg each
ex 8459 29 99	– – – – Other: – – – – – Drilling machines weighing not more than 2 000 kg each
8459 61	– Other boring/milling machines:
ex 8459 61 10	– – Numerically controlled: – – – Tool-milling machines: – – – – Weighing not more than 2 000 kg each
ex 8459 61 91	– – – – Other: – – – – – Plano-milling machines – – – – – Weighing not more than 2 000 kg each
ex 8459 61 99	– – – – Other: – – – – – Weighing not more than 2 000 kg each
8459 69	– – Other:
ex 8459 69 10	– – – Tool-milling machines: – – – – Weighing not more than 2 000 kg each
ex 8459 69 91	– – – – Other: – – – – – Plano-milling machines: – – – – – Weighing not more than 2 000 kg each
ex 8459 69 99	– – – – Other: – – – – – Weighing not more than 2 000 kg each

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, sintered metal carbides or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No 8461:
	– Sharpening (tool or cutter grinding) machines:
ex 8460 31 00	– – Numerically controlled:
	– – Machines for sharpening saws, weighing not more than 2 000 kg each
ex 8460 39 00	– – Other:
	– – Machines for sharpening saws, weighing not more than 2 000 kg each
ex 8460 40 00	– Honing or lapping machines:
	– – Machines for sharpening saws, weighing not more than 2 000 kg each
8460 90	– Other:
ex 8460 90 10	– – Fitted with a micrometric system, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm:
	– – Machines for sharpening saws, weighing not more than 2 000 kg each
ex 8460 90 90	– – Other:
	– – Machines for sharpening saws, weighing not more than 2 000 kg each
8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal, sintered metal carbides or cermets, not elsewhere specified or included:
ex 8461 10 00	– Planing machines:
	– – Weighing more than 2 000 kg each
ex 8461 20 00	– Shaping or slotting machines:
	– – Weighing more than 2 000 kg each
8461 50	– Sawing or cutting-off machines:
	– – Sawing machines:
ex 8461 50 11	– – – Circular saws:
	– – – Shaping machines and sawing machines, weighing not more than 2 000 kg each
ex 8461 50 19	– – – Other:
	– – – Shaping machines and sawing machines, weighing not more than 2 000 kg each
ex 8461 50 90	– – Cutting-off machines:
	– – Shaping machines and sawing machines, weighing not more than 2 000 kg each
ex 8461 90 00	– Other:
	– – Shaping machines and sawing machines, weighing not more than 2 000 kg each
8469	Typewriters and word-processing machines
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:
	– Integrated operational digital units comprising a set, at least one central processor and one input-output device, for use in industrial electricity generating, transmission and consumption systems
	– Modulator/demodulator (MODEM) units for data transmission
8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this chapter:
8477 10 00	– Injection-moulding machines

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
8477 20 00	- Extruders
8477 30 00	- Blow moulding machines
8477 40 00	- Vacuum moulding machines and other thermoforming machines
	- Other machinery for moulding or otherwise forming:
8477 59	- - Other:
ex 8477 59 10	- - - Presses: - Hydraulic presses weighing not more than 2 000 kg each
8477 59 90	- - - Other
8477 80	- Other machinery:
8477 80 10	- - Machines for the manufacture of foam products
ex 8477 80 90	- - Other: - Injection moulding machines, extrusion moulding machines, grinders and blow moulding machines, for the rubber and artificial plastic industries
ex 8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics: - Moulds and chills for machine work
8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves:
8481 10	- Pressure-reducing valves:
8481 10 90	- - Other
8481 20	- Valves for oleohydraulic or pneumatic transmissions:
ex 8481 20 10	- - Valves for the control of oleohydraulic power transmission: - Excluding those of iron or steel
ex 8481 20 90	- - Valves of the control of pneumatic power transmission: - Excluding those of iron or steel
ex 8481 30	- Check valves: - Excluding those of iron or steel
ex 8481 30 10	- - For pneumatic tyres and inner-tubes: - Excluding those of iron or steel
	- - Other:
8481 30 99	- - - Other
8481 40	- Safety or relief valves:
8481 40 90	- - Other
8481 80	- Other appliances: - Taps, cocks and valves for sinks, wash basins, bidets, water cisterns, baths and similar fixtures:
ex 8481 80 11	- - - Mixing valves: - Excluding those of iron or steel
ex 8481 80 19	- - - Other: - Excluding those of iron or steel
	- - Central heating radiator valves:
ex 8481 80 31	- - - Thermostatic valves: - Excluding those of iron or steel
ex 8481 80 39	- - - Other: - Excluding those of iron or steel
	- - Other:
	- - - Process control valves:
8481 80 51	- - - - Temperature regulators
8481 80 59	- - - - Other
	- - - Other:
	- - - - Gate valves:
8481 80 69	- - - - Other
	- - - - Globe valves:

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
8481 80 79	- - - - - Other
ex 8481 80 81	- - - - - Ball and plug valves: - Excluding those of iron or steel
ex 8481 80 85	- - - - - Butterfly valves: - Excluding those of iron or steel
ex 8481 80 87	- - - - - Diaphragm valves: - Excluding those of iron or steel
ex 8481 80 99	- - - - - Other: - Excluding those of iron or steel
8482	Ball or roller bearings:
8482 10	- Ball bearings:
ex 8482 10 90	- - Other: - Single row ball bearings, from which the balls cannot be manually removed, or from which the row of balls cannot be separated, or in which the faces of the two rings are aligned in the same plane, with an external diameter or more than 36 mm but not more than 72 mm - Rings for rolling-element bearings, obtained by sintering, for use in cycles
8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints):
8483 30	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings: - - Other:
ex 8483 30 90	- - - Plain-shaft bearing: - Plain-shaft bearings, obtained by sintering: - Weighing not more than 500 g each - For gears, self-lubricating, of bronze or iron
8502	Electric generating sets and rotary converters: - Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):
8502 13	- - Of an output exceeding 375 kVA: - - - Other:
ex 8502 13 91	- - - - Of an output exceeding 375 kVA, but not exceeding 750 kVA - Generating sets with a compression or spark ignition piston engine, of an output not exceeding 750 kVA, including those which are not rated in kW or kVA, weighing more than 100 kg each
8502 20	- Generating sets with spark-ignition internal combustion piston engines: - - Other:
ex 8502 20 91	- - - Of an output not exceeding 7,5 kVA: - Generating sets with a compression or spark ignition piston engine, of an output not exceeding 750 kVA, including those which are not rated in kW or kVA, weighing more than 100 kg each
8502 30	- Other generating sets: - - Other:
ex 8502 30 91	- - - Turbo-generators: - AC generators weighing more than 100 kg each and of an output not exceeding 750 kVA - DC motors and generators weighing more than 100 kg each, excluding motors and other generators not rated in kW or kVA

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CN code	Description
ex 8502 30 99	<ul style="list-style-type: none"> - - Other: <ul style="list-style-type: none"> - AC generators weighing more than 100 kg each and of output not exceeding 750 kVA - DC motors and generators weighing more than 100 kg each, excluding motors and other generators not rated in kW or kVA
8502 40	<ul style="list-style-type: none"> - Electric rotary converters:
ex 8502 40 90	<ul style="list-style-type: none"> - - Other: <ul style="list-style-type: none"> - Rotary converters weighing more than 100 kg each
8507	<ul style="list-style-type: none"> Electric accumulators, including separators therefor, whether or not rectangular (including square):
8507 30	<ul style="list-style-type: none"> - Nickel-cadmium:
ex 8507 30 99	<ul style="list-style-type: none"> - - - Other: <ul style="list-style-type: none"> - Nickel-cadmium accumulators, not sealed hermetically
8516	<ul style="list-style-type: none"> Electric instantaneous or storage water heaters and immersion heaters; electric space-heating apparatus and soil-heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No 8545:
8516 31	<ul style="list-style-type: none"> - - Hair dryers:
8516 31 90	<ul style="list-style-type: none"> - - - Other
8517	<ul style="list-style-type: none"> Electrical apparatus for line telephony or line telegraphy, including such apparatus for carrier-current, line systems:
ex 8517 10 00	<ul style="list-style-type: none"> - Telephone sets: <ul style="list-style-type: none"> - Automatic electronic telephone sets, excluding parts thereof
ex 8517 30 00	<ul style="list-style-type: none"> - Telephonic or telegraphic switching apparatus: <ul style="list-style-type: none"> - Telephonic apparatus, excluding telephones, hand-sets and parts thereof
ex 8517 40 00	<ul style="list-style-type: none"> - Other apparatus, for carrier-current line systems: <ul style="list-style-type: none"> - Telephonic apparatus, excluding telephones, hand-sets and parts thereof
8517 90	<ul style="list-style-type: none"> - Parts:
8517 90 10	<ul style="list-style-type: none"> - - Of apparatus of subheading 8517 40
8517 90 10	<ul style="list-style-type: none"> - - Other:
8517 90 91	<ul style="list-style-type: none"> - - - Of telephonic apparatus
8525	<ul style="list-style-type: none"> 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:
8525 10	<ul style="list-style-type: none"> - Transmission apparatus:
ex 8525 10 90	<ul style="list-style-type: none"> - - Other: <ul style="list-style-type: none"> - Using the HF and MF bands
8525 20	<ul style="list-style-type: none"> - Transmission apparatus incorporating reception apparatus:
ex 8525 20 90	<ul style="list-style-type: none"> - - Other: <ul style="list-style-type: none"> - Using the VHF band - Portable mounts for VHF transmitter-receivers
8527	<ul style="list-style-type: none"> 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:
8527 90	<ul style="list-style-type: none"> - Other apparatus:
ex 8527 90 99	<ul style="list-style-type: none"> - - Other: <ul style="list-style-type: none"> - Radiotelegraphic and radiotelephonic receivers: <ul style="list-style-type: none"> - Using the VLF, LF, MF and HF bands

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading No 8608):
8530 80 00	– Other equipment
ex 8530 90 00	– Parts: – Excluding equipment for railways and parts thereof
8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading No 8512 or 8530:
8531 20	– Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED):
8531 20 90	– – Other
8531 80	– Other apparatus:
8531 80 90	– – Other:
ex 8531 90 00	– Parts: – Excluding burglar, fire and similar alarms
ex 8537	Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No 8517: – Switchboards and control panels: – Fitted with apparatus and instruments: – For industrial applications other than for telecommunications and instrument applications: – Not less than 1 000 V, including removable cells with switches or circuit breakers, for metal-clad transformers – 1 000 V or less
8544	Insulated (including enamelled or anodized) wire, cable (including coaxial 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: – Winding wire:
8544 11	– – Of copper:
ex 8544 11 10	– – – Lacquered or enamelled: – Copper winding wire, varnished or lacquered, of a diameter of 0,40 mm or more but not exceeding 1,20 mm (class F, grades I and II)
8544 49	– – Other:
ex 8544 49 10	– – – Insulated with plastic material: – Wires, cables for power distribution, rated at 69 kV or less, not ready for connectors to be fitted or already provided with connectors, insulated with polyethylene, excluding winding wire
ex 8544 49 90	– – – Insulated with other materials: – Wires, cables for power distribution, rated at 69 kV or less, not ready for connectors to be fitted or already provided with connectors, insulated with polyethylene, excluding winding wire
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No 8702), including station wagons and racing cars: – Other vehicles, with spark-ignition internal combustion reciprocating piston engine:

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
8703 23	- - Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 3 000 cm ³ :
ex 8703 23 10	- - - New: <ul style="list-style-type: none"> - With four-wheel drive, a ground clearance exceeding 205 mm, an unladen weight of more than 1 350 kg but less than 1 900 kg, total weight of 1 950 kg or more but not exceeding 3 600 kg, a spark-ignition engine of a cylinder capacity of more than 1 560 cc but less than 2 900 cc or a compression-ignition engine with a cylinder capacity of more than 1 980 cc but less than 2 500 cc
8703 32	- - Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 2 500 cm ³ :
ex 8703 32 10	- - - New: <ul style="list-style-type: none"> - With four-wheel drive, a ground clearance exceeding 205 mm, an unladen weight of more than 1 350 kg but less than 1 900 kg, total weight of 1 950 kg or more but not exceeding 3 600 kg, a spark ignition engine of a cylinder capacity of more than 1 560 cc but less than 2 900 cc or a compression ignition engine with a cylinder capacity of more than 1 980 cc but less than 2 500 cc
8704	Motor vehicles for the transport of goods:
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):
8704 21	- - Of a gross vehicle weight not exceeding 5 tonnes:
	- - - Other:
	- - - - With engines of a cylinder capacity not exceeding 2 500 cm ³ :
ex 8704 21 31	- - - - - New: <ul style="list-style-type: none"> - With four-wheel drive, a ground clearance exceeding 205 mm, an unladen weight of more than 1 350 kg but less than 1 900 kg, total weight of 1 950 kg or more but not exceeding 3 600 kg, a compression-ignition engine with a cylinder capacity of more than 1 980 cc but less than 2 500 cc
	- Other, with spark-ignition internal combustion piston engine:
8704 31	- - Of a gross vehicle weight not exceeding 5 tonnes:
	- - - Other:
	- - - - With engines of a cylinder capacity not exceeding 2 800 cm ³ :
ex 8704 31 91	- - - - - New: <ul style="list-style-type: none"> - With four-wheel drive, a ground clearance exceeding 205 mm, an unladen weight of more than 1 350 kg but less than 1 900 kg, total weight of 1 950 kg or more but not exceeding 3 600 kg, a spark-ignition engine of a cylinder capacity of more than 1 560 cc but less than 2 900 cc
8708	Parts and accessories of the motor vehicles of heading Nos 8701 to 8705:
8708 70	- Road wheels and parts and accessories thereof:
	- - Other:
ex 8708 70 99	- - - Other: <ul style="list-style-type: none"> - Wheel-balancing weights
8708 80	- Suspension shock-absorbers:
ex 8708 80 90	- - Other: <ul style="list-style-type: none"> - Pistons and rod-guides for shock absorbers, obtained by sintering
	- Other parts and accessories:
8708 99	- - Other:
	- - - Other:
ex 8708 99 99	- - - - Other: <ul style="list-style-type: none"> - Parts and accessories, obtained by sintering, other than parts and accessories for bodies, complete gearboxes, complete rear axles with differentials, wheels, wheel parts and accessories, non-driving axles, and disc-brake pad assemblies

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
8714	Parts and accessories of vehicles of heading Nos 8711 to 8713:
	– Other:
8714 93	– – Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:
ex 8714 93 90	– – – Free-wheel sprocket-wheels:
	– – – Toothed wheels, obtained by sintering
8714 96	– – Pedals and crank-gear and parts thereof:
ex 8714 96 30	– – – Crank-gear:
	– – – Toothed wheels, obtained by sintering
ex 8714 96 90	– – – Parts:
	– – – Toothed wheels, obtained by sintering
8714 99	– – Other:
ex 8714 99 50	– – – Deraileur gears:
	– – – Toothed wheels, obtained by sintering
9017	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:
9017 20	– Other drawing, marking-out or mathematical calculating instruments:
	– – Drawing instruments:
9017 20 11	– – – Drawing sets
ex 9017 20 19	– – – Other:
	– – – Compasses
ex 9017 90 00	– Parts and accessories:
	– – Extension for compasses, mathematical drawing pens and similar instruments
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:
	– Syringes, needles, catheters, cannulae and the like:
9018 31	– – Syringes, with or without needles:
ex 9018 31 10	– – – Of plastic
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables or liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032:
9026 20	– For measuring or checking pressure:
ex 9026 20 10	– – For use in civil aircraft:
	– – – Pressure gauges
	– – Other:
9026 20 30	– – – Electronic
	– – – Other:
	– – – – Spiral or metal diaphragm type pressure gauges:
9026 20 51	– – – – – Appliances for measuring and non-automatically regulating tyre pressure
ex 9026 20 59	– – – – – Other:
	– – – – – Pressure gauges
ex 9026 20 90	– – – – Other:
	– – – – Pressure gauges
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:
9028 30	– Electricity meters:
	– – For alternating current:

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
ex 9028 30 11	- - - For single-phase: - Instruments for controlling and regulating industrial electricity generating, transmission and consumption systems
ex 9028 30 19	- - - For multi-phase: - Instruments for controlling and regulating industrial electricity generating, transmission and consumption systems
ex 9028 30 90	- - Other: - Instruments for controlling and regulating industrial electricity generating, transmission and consumption systems
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations: - Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:
9030 31	- - Multimeters:
ex 9030 31 10	- - - For use in civil aircraft: - Ammeters, voltmeters and wattmeters
ex 9030 31 90	- - - Other: - Ammeters, voltmeters and wattmeters
9030 39	- - Other:
9030 39 10	- - - For use in civil aircraft
	- - - Other:
ex 9030 39 30	- - - - Electronic: - Ammeters, voltmeters and wattmeters
	- - - - Other:
9030 39 91	- - - - - Voltmeters
ex 9030 39 99	- - - - - Other: - Ammeters and wattmeters
9032	Automatic regulating or controlling instruments and apparatus:
9032 20	- Manostats:
ex 9032 20 90	- - Other: - Regulators
9405	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: - Parts:
9405 91	- - Of glass: - - - Articles for electrical lighting fittings (excluding searchlights and spotlights):
ex 9405 91 11	- - - - Faceted glass, plates, balls, pear-shaped drops, flower-shaped pieces, pendants and similar articles for trimming chandeliers: - Of coloured, matt, engraved, irised, cut, marbled, opaque, opaline or painted glass or of moulded glass, with hollows or protruding parts
ex 9405 91 19	- - - - Other (for example, diffusers, ceiling lights, bowls, cups, lampshades, globes, tulip-shaded pieces): - Lamp glasses - Other, of coloured, matt, engraved, irised, cut, marbled, opaque, opaline or painted glass or of moulded glass, with hollows or protruding parts

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
ex 9405 91 90	<ul style="list-style-type: none"> - - - Other: <ul style="list-style-type: none"> - Of coloured, matt, engraved, irisated, cut, marbled, opaque, opaline or painted glass or of moulded glass, with hollows or protruding parts
9606	Buttons, press-fasteners, snap-fasteners, and press-studs, button moulds and other parts of these articles; button blanks:
	- Buttons:
ex 9606 21 00	<ul style="list-style-type: none"> - - Of plastic, not covered with textile material: <ul style="list-style-type: none"> - Excluding cuff-links, collar studs, shirt studs and other such articles of faience, glass, silk or other textile fibres
ex 9606 22 00	<ul style="list-style-type: none"> - - Of base metal, not covered with textile material: <ul style="list-style-type: none"> - Excluding cuff-links, collar studs, shirt studs and other such articles of faience, glass, silk or other textile fibres
ex 9606 29 00	<ul style="list-style-type: none"> - - Other: <ul style="list-style-type: none"> - Excluding cuff-links, collar studs, shirt studs and other such articles of faience, glass, silk or other textile fibres
ex 9606 30 00	<ul style="list-style-type: none"> - Button moulds and other parts of buttons; button blanks: <ul style="list-style-type: none"> - Excluding cuff-links, collar studs, shirt studs and other such articles of faience, glass, silk or other textile fibres

COMPENSATORY LEVY: Regulation (EEC) No 526/86

ANNEX IV (b)

List of goods referred to in the second subparagraph of Article 8 (3) (b)

CN code	Description
0403	Buttermilk, curdled milk and cream, yogurt, kephir 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, nuts or cocoa:
0403 90	- Other:
	- - Flavoured or containing added fruit or cocoa:
	- - - Other, of a milk fat content, by weight:
0403 90 91	- - - - Not exceeding 3%
0403 90 93	- - - - Exceeding 3% but not exceeding 6%
0403 90 99	- - - - Exceeding 6%
1519	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:
ex 1519 20 00	- Acid oils from refining - Products obtained from pine wood containing 90% or more by weight of fatty acid
1704	Sugar confectionery (including white chocolate), not containing cocoa:
1704 10	- Chewing gum, whether or not sugar-coated:
	- - Containing less than 60% by weight of sucrose (including invert sugar expressed as sucrose):
1704 10 11	- - - Gum in strips:
1704 10 19	- - - Other
	- - Containing 60% or more by weight of sucrose (including invert sugar expressed as sucrose):
1719 10 91	- - - Gum in strips
1704 10 99	- - - Other
1704 90	- Other:
1704 90 30	- - White chocolate
	- - Other:
1704 90 51	- - - Pastes, including marzipan, in immediate packings of a net content of 1 kg or more
1704 90 55	- - - Throat pastilles and cough drops
1704 90 61	- - - Sugar-coated (panned) goods
	- - - Other:
1704 90 65	- - - - Gum confectionery and jelly confectionery including fruit pastes in the form of sugar confectionery
1704 90 71	- - - - Boiled sweets whether or not filled
1704 90 75	- - - - Toffees, caramels and similar sweets
	- - - - Other:
1704 90 81	- - - - - Compressed tablets
1704 90 99	- - - - - Other
1901	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 heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included:
1901 10 00	- Preparations for infant use, put up for retail sale
1901 20 00	- Mixes and doughs for the preparation of bakers' wares of heading No 1905
1901 90	- Other:
1901 90 90	- - Other

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description
1902	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:
	– Uncooked pasta, not stuffed or otherwise prepared:
1902 11 00	– – Containing eggs
1902 19	– – Other
1902 20	– Stuffed pasta, whether or not cooked or otherwise prepared:
	– – Other:
1902 20 91	– – – Cooked
1902 20 99	– – – Other
1902 30	– Other pasta
1902 40	– Couscous
1904	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:
1904 10	– Prepared foods obtained by the swelling or roasting of cereals or cereal products:
1904 10 10	– – Obtained from maize
1905	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:
1905 10 00	– Crispbread
ex 1905 40 00	– Rusks, toasted bread and similar toasted products:
	– Bolacha capitao (Ships' biscuits)
1905 90	– Other:
1905 90 10	– – Matzos
1905 90 20	– – Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
	– – Other:
1905 90 30	– – – Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5% of sugar and not more than 5% of fat
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
2001 90	– Other:
2001 90 40	– – Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:
2004 10	– Potatoes:
	– – Other:
2004 10 91	– – – In the form of flour, meal or flakes
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:
2005 20	– Potatoes:
2005 20 10	– – In the form of flour, meal or flakes
2008	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:
	– Nuts, ground-nuts and other seeds, whether or not mixed together:
2008 11	– – Ground-nuts:
2008 11 10	– – – Peanut butter
	– Other, including mixtures other than those of subheading 2008 19
2008 91 00	– – Palm hearts

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CN code	Description
2008 99	- - Other:
	- - - Not containing added spirit:
	- - - - Not containing added sugar:
2008 99 91	- - - - - Yams, sweet potatoes and similar edible parts of plants, containing 5 % or more by weight of starch
2008 99 99	- - - - - Other
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:
2101 10	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:
	- - Preparations:
2101 10 91	- - - Containing no milk fats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milk fat, 2,5 % milk proteins, 5 % sucrose or isoglucose, 5 % glucose or starch
2101 10 99	- - - Other
2101 20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté:
2101 20 10	- - Containing no milk fats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milk fat, 2,5 % milk proteins, 5 % sucrose or isoglucose, 5 % glucose or starch
2101 20 90	- - Other
2106	Food preparations not elsewhere specified or included:
2106 10	- Protein concentrates and textured protein substances:
2106 90	- Other:
	- - Other:
2106 90 99	- - - Other
2208	Undenaturated 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 90	- Other:
	- - Arrack, in containers holding:
	- - - 2 litres or less:
2208 90 55	- - - - Liqueurs
	- - - More than 2 litres:
ex 2208 90 79	- - - - Liqueurs and other spirituous beverages: - Liqueurs
ex 3102	Mineral or chemical fertilizers, nitrogenous: - Excluding urea, whether or not in aqueous solution, sodium nitrate, ammonium nitrate, calcium nitrate containing not more than 16 % by weight of nitrogen, calcium nitrate-magnesium nitrate, and calcium cyanamide containing not more than 45 % by weight of nitrogen when dry and anhydrous
3505	Dextrins and other modified starches (for example, pre-gelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:
3505 20	- Glues:
3505 20 10	- - Containing, by weight, less than 25 % of starches or dextrins or other modified starches

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CN code	Description
3505 20 30	– – Containing, by weight, 25 % or more but less than 55 % of starches or dextrins or other modified starches
3505 20 50	– – Containing by weight, 55 % or more but less than 80 % of starches or dextrins or other modified starches
3505 20 90	– – Containing by weight 80 % or more of starches or dextrins or other modified starches
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms:
ex 3909 40 00	– Phenolic resins: – Resins, excluding those of the 'Novolaque' type
ex 3914 00 00	Ion-exchangers based on polymers of heading Nos 3901 to 3913, in primary forms – Phenoplasts, excluding those of the 'Novolaque' type
4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of heading No 4803, 4809, 4810 or 4818:
4811 90 00	– Other paper, paperboard, cellulose wadding and webs of soft cellulose:
ex 4811 90 90	– – Other: – Flocked paper and paperboard
5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning:
ex 5503 20 00	– Of polyesters: – Of polyester, less than 65 mm long and with a tensile strength greater than 53 cN/tex
5603 00	Non-wovens, whether or not impregnated, coated, covered or laminated:
ex 5603 00 10	– Coated or covered: – Bonded fibre fabrics and similar bonded yarn fabrics, in the piece or simply cut to rectangular shape, flocked
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902:
5903 10	– With polyvinyl chloride:
ex 5903 10 90	– – Coated, covered or laminated: – Not impregnated, flocked with polyvinyl chloride
5903 90	– Other:
ex 5903 90 91	– – Coated, covered or laminated: – – – With cellulose derivatives or other plastics, with the fabric forming the right side: – Not impregnated, other than those the textile material of which forms the coating, flocked with preparations of cellulose derivatives or of other artificial plastic materials excluding polyurethane
ex 5903 90 99	– – – Other: – Not impregnated, other than those the textile material of which forms the coating, flocked with preparations of cellulose derivatives or of other artificial plastic materials excluding polyurethane
ex 5907 00 00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like: – Flocked
6802	Worked monumental or building stone (except slate) and articles therefor, other than goods of heading No 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate)
ex 7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked: – Not more than 3 mm thick

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CN code	Description
7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked: <ul style="list-style-type: none"> - Not wired, not more than 5 mm thick - Floated glass, not wired, excluding glass which is surface ground but not further worked, more than 2 mm but not more than 10 mm thick
ex 7020 00	Other articles of glass: <ul style="list-style-type: none"> - Of coloured, dull, etched or engraved, iridescent, cut, marbled, opaque, opaline or painted glass, or of moulded glass with hollowed or raised relief
ex 7217	Wire of iron or non-alloy steel: <ul style="list-style-type: none"> - Not coated with textiles - Not coated with textiles or with other metals and not referred to in subheading (a) of the additional note to this chapter
ex 7223 00	Wire of stainless steel: <ul style="list-style-type: none"> - Not coated with textiles or with other metals and not referred to in subheading (a) of the additional note to this chapter
ex 7229	Wire of other alloy steel: <ul style="list-style-type: none"> - Not coated with textiles or with other metals and not referred to in subheading (a) of the additional note to this chapter
ex 7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel: <ul style="list-style-type: none"> - Straight and of uniform wall-thickness, of a maximum length of 4,50 m, of alloy steel containing by weight not less than 0,90 % but not more than 1,15 % of carbon, not less than 0,50 % but not more than 2 % of chromium and not more than 0,50 % of molybdenum - Excluding tubes and pipes which are unworked, painted, varnished, enamelled or otherwise prepared (including Mannesmann tubes and tubes produced by swaging) whether or not fitted with joints or collars, but not further worked, seamless
7324	Sanitary ware and parts thereof, of iron or steel: <ul style="list-style-type: none"> - Baths: - - Other: <ul style="list-style-type: none"> - Of iron or steel sheet not more than 3 mm thick, enamelled
ex 8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators: <ul style="list-style-type: none"> - Centrifugal pumps, dipped, excluding dosing pumps
ex 8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air-conditioning machines of heading No 8415: <ul style="list-style-type: none"> - Refrigerators and refrigerating equipment (excluding parts thereof), for use in civil aircraft: <ul style="list-style-type: none"> - Ice-boxes and other refrigerator bodies imported with their refrigerating equipment, weighing more than 200 kg each - Refrigerators of a capacity of more than 340 litres excluding parts thereof - Other, excluding evaporators and condensers other than those for the household type
ex 8450	Household or laundry-type washing machines, including machines which both wash and dry: <ul style="list-style-type: none"> - Clothes-washing machines, each of a dry linen capacity not exceeding 6 kg; domestic wringers: <ul style="list-style-type: none"> - Clothes-washing machines, excluding parts thereof
ex 8501	Electric motors and generators (excluding generating sets): <ul style="list-style-type: none"> - Asynchronous three-phased motors; single-phased motors, generators and converters (rotary or static), excluding rectifiers, not weighing more than 100 kg each - Synchronous motors of an output of not more than 18 watts

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CN code	Description
ex 8502	Electric generating sets and rotary converters: – Generating machines and rotary converters, weighing not more than 100 kg each
ex 8504	Electrical transformers, static converters (for example, rectifiers) and inductors: – Static converters, weighing more than 100 kg each, and rectifiers, other than those specially designed for soldering – Three-phased transformers, without liquid dielectric, of an output of not less than 50 kVA and not more than 2 500 kVA – Instrument transformers; other transformers weighing not more than 500 kg each; static converters (excluding rectifiers), weighing not more than 100 kg each
ex 8506	Primary cells and primary batteries: – Dry cells
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space-heating apparatus and soil-heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers; hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No 8545:
8516 50 00	– Microwave ovens
8516 60	– Other ovens; cookers, cooking plates, boiling rings; grillers and roasters:
8516 60 10	– – Cookers (incorporating at least an oven and a hob)
8516 60 51	– – – Hobs for building-in
8516 60 59	– – – Other
8516 60 70	– – Grillers and roasters
8516 60 80	– – Ovens for building-in
ex 8516 60 90	– – Other: – Electric cooking stoves, ranges, ovens and food warmers (excluding parts thereof), for use in civil aircraft – Portable stoves, cookers, stoves and similar cooking appliances for domestic use
8517	Electric apparatus for line telephony or line telegraphy, including such apparatus for carrier-current line systems:
8517 10 00	– Telephone sets
8517 30 00	– Telephonic or telegraphic switching apparatus
8517 40 00	– Other apparatus, for carrier-current line systems
8517 81	– Other apparatus:
8517 81 10	– – Telephonic:
8517 81 10	– – – Entry-phone systems
8517 81 90	– – – Other
8517 90	– Parts:
8517 90 10	– – Of apparatus of subheading 8517 40 00
ex 8517 90 91	– – Other: – – – Of telephonic apparatus: – Telephone apparatus; telephone receivers and parts thereof
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lighting arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1 000 V:
ex 8535 10 00	– Fuses: – Fuses, from 6 kV to 36 kV inclusive, of the HT type – Automatic circuit breakers:

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CN code	Description
ex 8535 21 00	<ul style="list-style-type: none"> - - For a voltage of less than 72,5 kV: <ul style="list-style-type: none"> - Automatic switches, circuit-breakers and contact-makers, weighing more than 3 kg but not more than 500 kg each, excluding parts thereof
ex 8535 29 00	<ul style="list-style-type: none"> - - Other: <ul style="list-style-type: none"> - Automatic switches, circuit-breakers and contact-makers, weighing more than 3 kg but not more than 500 kg each, excluding parts thereof
8535 30	<ul style="list-style-type: none"> - Isolating switches and make-and-break switches:
ex 8535 30 10	<ul style="list-style-type: none"> - - For a voltage of less than 72,5 kV: <ul style="list-style-type: none"> - For industrial use, excluding equipment for making connections: <ul style="list-style-type: none"> - Of 1 000 V or more: <ul style="list-style-type: none"> - Disconnecting switches and make-and-break switches, including those operating line switches from 1 kV to 60 kV exclusive
ex 8535 30 90	<ul style="list-style-type: none"> - - Other: <ul style="list-style-type: none"> - For industrial use, excluding equipment for making connections: <ul style="list-style-type: none"> - Of 1 000 V or more: <ul style="list-style-type: none"> - Disconnecting switches and make-and-break switches including those operating line switches from 1 kV to 60 kV exclusive
8536	<p>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses surge suppressors, plugs sockets, lamp-holders, junction boxes), for a voltage not exceeding 1 000 V:</p>
ex 8536 10 00	<ul style="list-style-type: none"> - Fuses: <ul style="list-style-type: none"> - NH type fuses
8536 20	<ul style="list-style-type: none"> - Automatic circuit breakers:
ex 8536 20 10	<ul style="list-style-type: none"> - - For a current not exceeding 63 A: <ul style="list-style-type: none"> - Automatic switches, circuit-breakers and contact-makers, weighing more than 3 kg but not more than 500 kg each, excluding parts thereof
ex 8536 20 90	<ul style="list-style-type: none"> - - For a current exceeding 63 A: <ul style="list-style-type: none"> - Automatic switches, circuit-breakers and contact-makers, weighing more than 3 kg but not more than 500 kg each, excluding parts thereof
ex 8536 50 00	<ul style="list-style-type: none"> - Other switches: <ul style="list-style-type: none"> - For industrial use, excluding equipment for making connections: <ul style="list-style-type: none"> - Of less than 1 000 V: <ul style="list-style-type: none"> - Three or four-pole double break switches, from 63 A to 1 000 A
ex 8539	<p>Electric filament or discharge lamps, including sealed-beam lamps units and ultraviolet or infra-red lamps; arc-lamps:</p> <ul style="list-style-type: none"> - Filament lamps for lighting - Other lamps: <ul style="list-style-type: none"> - For lighting - Parts: <ul style="list-style-type: none"> - Electric lamps for lighting
ex 8544	<p>Insulated (including enamelled or anodized) wire, cable (including coaxial 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:</p> <ul style="list-style-type: none"> - With a metal sheath, whether or not covered with other materials, excluding coaxial and submarine cables

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ANNEX V

List of goods referred to in the first indent of Article 11 (1) (a)

CN code	Description	Rate of compensatory levy
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; fish meal fit for human consumption:	
	– Dried fish, whether or not salted but not smoked:	
0305 59	– – Other:	
ex 0305 59 50	– – – Anchovies (<i>Engraulis</i> spp.)	
	– put up in barrels or other containers of a net capacity of 10 kg or more	(1)
	– Fish, salted but not dried or smoked and fish in brine:	
0305 63 00	– – Anchovies (<i>Engraulis</i> spp.)	(1)
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine:	
	– Frozen:	
0306 11 00	– – Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	(2)
0306 12	– – Lobsters (<i>Homarus</i> spp.):	
0306 12 10	– – – Whole	(2)
0306 12 90	– – – Other	(2)
	– Not frozen	
0306 21 00	– – Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	(2)
0306 22	– – Lobsters (<i>Homarus</i> spp.):	
0306 22 10	– – – Live	(2)
	– – – Other:	
0306 22 91	– – – – Whole	(2)
0306 22 99	– – – – Other	(2)
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine:	
	– Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.):	
0307 31	– – Live, fresh or chilled:	
0307 31 10	– – – <i>Mytilus</i> spp.	(3)
0307 31 90	– – – <i>Perna</i> spp.	(3)
0307 39	– – Other:	
0307 39 10	– – – <i>Mytilus</i> spp.	(3)
0307 39 90	– – – <i>Perna</i> spp.	(3)
0709	Other vegetables, fresh or chilled:	
0709 60	– Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :	
	– – Other:	
0709 60 99	– – – Other	(1)
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:	
0710 80	– Other vegetables:	
	– – Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :	
0710 80 59	– – – Other	(1)
0711	Vegetables 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:	

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CN code	Description	Rate of compensatory levy
0711 90	- Other vegetables; mixtures of vegetables:	
	- - Vegetables:	
0711 90 10	- - - Fruits of the genus <i>Pimenta</i> , excluding sweet peppers	(1)
0713	Dried leguminous vegetables, shelled, whether or not skinned or split	(1)
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith:	
0714 90	- Other:	
0714 90 90	- - Other	(1)
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:	
0801 10	- Coconuts	(1)
0802	Other nuts fresh or dried, whether or not shelled or peeled:	
	- Almonds:	
0802 31 00	- - In shell	(4)
0802 32 00	- - Shelled	(4)
0802 90	- Other:	
0802 90 10	- - Pecans	(4)
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:	
0804 10 00	- Dates	(1)
0804 20	- Figs:	
ex 0804 20 90	- - Dried:	
	- - In immediate containers of a net capacity of 15 kg or less, imported in accordance with a tariff quota	(2)
0804 40	- Avocados	(1)
0804 50 00	- Guavas, mangoes and mangosteens	(1)
0806	Grapes, fresh or dried:	
ex 0806 20	- Dried:	
	- In immediate containers of a net capacity of 2 kg or less:	
	- Imported in accordance with a tariff quota	(2)
0813	Fruit, dried, other than that of heading Nos 0801 to 0806; mixtures of nuts or dried fruits of this chapter:	
0813 10 00	- Apricots	(1)
0813 30 00	- Apples	(1)
0813 40	- Other fruit:	
0813 40 10	- - Peaches, including nectarines	(1)
0813 40 30	- - Pears	(1)
0813 40 50	- - Papaws (papayas)	(1)
0813 40 90	- - Other	(1)
0813 50	- Mixtures of nuts or dried fruits of this chapter:	
	- - Fruit salads of dried fruit, other than that of heading Nos 0801 to 0806:	
0813 50 11	- - - Not containing prunes	(1)

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CN code	Description	Rate of compensatory levy
0902	Tea:	
0902 10 00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	(1)
0902 30 00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	(1)
0904	Pepper of the genus <i>Piper</i> ; dried or crush or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :	
	- Pepper:	
0904 11	- - Neither crushed nor ground:	
0904 11 90	- - - Other	(1)
0904 12 00	- - Crushed or ground	(1)
0904 20	- Fruits of the genus <i>Capsicum</i> or of the Genus <i>Pimenta</i> , dried or crushed or ground:	
	- - Neither crushed nor ground:	
	- - - Other:	
0904 20 39	- - - - Other	(1)
0904 20 90	- - Crushed or ground	(1)
0909	Seeds of anise, badian, fennel, coriander, cumin, caraway or juniper:	
0909 10	- Seeds of anise or badian:	
0909 10 10	- - Seeds of anise	(1)
0909 10 90	- - Seeds of badian	(1)
0909 30	- Seeds of cumin:	
	- - Neither crushed nor ground:	
0909 30 19	- - - Other	(1)
0909 30 90	- - Crushed or ground	(1)
0909 40	- Seeds of caraway:	
	- - Neither crushed nor ground:	
0909 40 19	- - - Other	(1)
0909 40 90	- - Crushed or ground	(1)
0909 50	- Seeds of fennel or juniper:	
	- - Neither crushed nor ground:	
0909 50 19	- - - Other	(1)
0909 50 90	- - Crushed or ground	(1)
0910	Ginger, saffron, turmeric (<i>curcuma</i>), thyme, bay leaves, curry and other spices:	
0910 20	- Saffron:	
0910 20 10	- - Neither crushed nor ground	(1)
0910 20 90	- - Crushed or ground	(1)
0910 40	- Thyme; bay leaves:	
	- - Thyme:	
	- - - Neither crushed nor ground:	
0910 40 13	- - - - Other	(1)
0910 40 19	- - - Crushed or ground	(1)
0910 40 90	- - Bay leaves	(1)
	- Other spices:	
0910 91	- - Mixtures referred to in note 1 (b) to this chapter:	
0910 91 10	- - - Neither crushed nor ground	(1)
0910 91 90	- - - Crushed or ground	(1)
0910 99	- - Other:	
	- - - Other:	
0910 99 91	- - - - Neither crushed nor ground	(1)
0910 99 99	- - - - Crushed or ground	(1)

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description	Rate of compensatory levy
0902	Tea:	
0902 10 00	– Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	(1)
0902 30 00	– Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	(1)
0904	Pepper of the genus <i>Piper</i> ; dried or crush or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :	
	– Pepper:	
0904 11	– – Neither crushed nor ground:	
0904 11 90	– – – Other	(1)
0904 12 00	– – Crushed or ground	(1)
0904 20	– Fruits of the genus <i>Capsicum</i> or of the Genus <i>Pimenta</i> , dried or crushed or ground:	
	– – Neither crushed nor ground:	
	– – – Other:	
0904 20 39	– – – – Other	(1)
0904 20 90	– – Crushed or ground	(1)
0909	Seeds of anise, badian, fennel, coriander, cumin, caraway or juniper:	
0909 10	– Seeds of anise or badian:	
0909 10 10	– – Seeds of anise	(1)
0909 10 90	– – Seeds of badian	(1)
0909 30	– Seeds of cumin:	
	– – Neither crushed nor ground:	
	– – – Other	(1)
0909 30 90	– – Crushed or ground	(1)
0909 40	– Seeds of caraway:	
	– – Neither crushed nor ground:	
	– – – Other	(1)
0909 40 19	– – – – Other	(1)
0909 40 90	– – Crushed or ground	(1)
0909 50	– Seeds of fennel or juniper:	
	– – Neither crushed nor ground:	
	– – – Other	(1)
0909 50 90	– – Crushed or ground	(1)
0910	Ginger, saffron, turmeric (<i>curcuma</i>), thyme, bay leaves, curry and other spices:	
0910 20	– Saffron:	
0910 20 10	– – Neither crushed nor ground	(1)
0910 20 90	– – Crushed or ground	(1)
0910 40	– Thyme; bay leaves:	
	– – Thyme:	
	– – – Neither crushed nor ground:	
	– – – – Other	(1)
0910 40 13	– – – – Other	(1)
0910 40 19	– – – – Crushed or ground	(1)
0910 40 90	– – Bay leaves	(1)
	– Other spices:	
0910 91	– – Mixtures referred to in note 1 (b) to this chapter:	
0910 91 10	– – – Neither crushed nor ground	(1)
0910 91 90	– – – Crushed or ground	(1)
0910 99	– – Other:	
	– – – Other:	
0910 99 91	– – – – Neither crushed nor ground	(1)
0910 99 99	– – – – Crushed or ground	(1)

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description	Rate of compensatory levy
1211 10 00	-- Liquorice roots	(1)
1211 90	-- Other:	(1)
1211 90 10	-- -- Pyrethrum (flowers, leaves, stems, peel and roots)	(1)
1211 90 30	-- -- Tonquin beans	(1)
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included:	
1212 10	-- Locust beans, including locust bean seeds:	
1212 10 10	-- -- Locust beans	(1)
	-- -- Locust bean seeds:	
1212 10 91	-- -- -- Not decorticated, crushed or ground	(1)
1212 10 99	-- -- -- Other	(1)
1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets:	
1214 90	-- Other:	
1214 90 10	-- -- Mangolds, swedes and other fodder roots	(1)
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:	
1302 20	-- Pectic substances, pectinates and pectates:	
1302 20 10	-- -- Dry	(3)
1302 20 90	-- -- Other	(3)
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:	
1504 10	-- Fish-liver oils and their fractions:	
1504 10 10	-- -- Of a vitamin A content not exceeding 2 500 IU/g	(5)
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified	(5)
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified	(5)
1511	Palm oil and its fractions, whether or not refined, but not chemically modified:	
1511 10	-- Crude oil:	
1511 10 10	-- -- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	(5)
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	(5)
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	(5)
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	(5)
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	(5)
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared:	
1516 10	-- Animal fats and oils and their fractions:	
1516 10 10	-- -- In immediate packings of a net capacity of 1 kg or less	(5)
1516 10 90	-- -- Other	(5)

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description	Rate of compensatory levy
1516 20	– Vegetables fats and oils and their fractions:	
	– – Other:	
1516 20 91	– – – In immediate packings of a net capacity of 1 kg or less	(5)
1516 20 99	– – – Other	(5)
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading No 1516:	
1517 10	– Margarine, excluding liquid margarine:	
1517 10 90	– – Other	(5)
1517 90	– Other:	
	– – Other:	
1517 90 91	– – – Fixed vegetable oils, fluid, mixed	(5)
1517 90 99	– – – Other	(5)
1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included:	
	– Fixed vegetable oils, fluid, mixed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption:	
1518 00 31	– – Crude	(5)
1518 00 39	– – Other	(5)
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:	
1605 20 00	– Shrimps and prawns	(1)
1605 30 00	– Lobster	(1)
1605 40 00	– Other crustaceans	(1)
1605 90	– Other:	
1605 90 10	– – Molluscs	(1)
ex 1605 90 90	– – Other aquatic invertebrates:	
	– – – Simply boiled in water and shelled excluding Norway lobsters and freshwater crawfish	(1)
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
ex 2001 10 00	– Cucumbers and gherkins:	
	– Cucumbers	(1)
2001 90	– Other:	
2001 90 20	– – Fruit of the genus Capsicum other than sweet peppers or pimentos	(1)
2001 90 50	– – Mushrooms	(1)
2001 90 90	– – Other	(1)
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:	
2003 10	– Mushrooms:	
2003 10 10	– – Cultivated	(1)
2003 10 90	– – Other	(1)
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:	
2004 10	– Potatoes:	
	– – Other:	
2004 10 99	– – – Other	(1)
2004 90	– Other vegetables and mixtures of vegetables:	

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description	Rate of compensatory levy
2004 90 30	-- Sauerkraut, capers and olives	(¹)
	-- Other, including mixtures:	
2004 90 95	-- -- Artichokes	(¹)
ex 2004 90 99	-- -- Other:	
	-- -- Excluding artichoke hearts and bottoms, carrots and mixtures	(¹)
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:	
2005 10 00	-- Homogenized vegetables	(¹)
2005 20	-- Potatoes:	
2005 20 90	-- -- Other	(¹)
	-- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):	
2005 51 00	-- -- Beans, shelled	(¹)
2005 70 00	-- Olives	(¹)
2005 90	-- Other vegetables and mixtures of vegetables:	
2005 90 10	-- -- Fruit of the genus <i>Capsicum</i> other than sweet peppers or pimentos	(¹)
2005 90 30	-- -- Capers	(¹)
2005 90 50	-- -- Artichokes	(¹)
ex 2005 90 90	-- -- Other:	
	-- -- Excluding artichoke hearts and bottoms, carrots and mixtures	(¹)
2302	Bran, sharps and other residues, whether or not in the form of pellets derived from the sifting, milling or other working of cereals or of leguminous plants:	
2302 50 00	-- Of leguminous plants	(¹)

Rate of compensatory levy:

- (¹) From 1 January 1988 to 31 December 1988: 68;
 From 1 January 1989 to 31 December 1989: 74;
 From 1 January 1990 to 31 December 1992: 100.
- (²) From 1 January 1988 to 31 December 1992: 100.
- (³) From 1 January 1988 to 31 December 1988: 53;
 From 1 January 1989 to 31 December 1989: 62;
 From 1 January 1990 to 31 December 1990: 71;
 From 1 January 1991 to 31 December 1992: 100.
- (⁴) From 1 January 1988 to 31 December 1988: 64;
 From 1 January 1989 to 31 December 1989: 68;
 From 1 January 1990 to 31 December 1990: 73;
 From 1 January 1991 to 31 December 1995: 100.
- (⁵) From 1 January 1988 to 31 December 1991: 0;
 From 1 January 1992 to 31 December 1992: 35;
 From 1 January 1993 to 31 December 1993: 50;
 From 1 January 1994 to 31 December 1994: 67;
 From 1 January 1995 to 31 December 1995: 100.

COMPENSATORY LEVY: Regulation (EEC) No 526/86

ANNEX VI

List of goods referred to in the first indent of Article 11 (1) (b)

CN code	Description	Rate of compensatory levy
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; fish meal fit for human consumption	(1)
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine:	
	– Frozen:	
0306 11 00	– – Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	(2)
	– Not frozen:	
0306 21 00	– – Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	(2)
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed bleached, impregnated or otherwise prepared	(1)
0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	(1)
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen	(1)
0711	Vegetables 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	(1)
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared	(1)
0713	Dried leguminous vegetables, shelled, whether or not skinned or split:	
0713 10	– Peas (<i>Pisum sativum</i>):	
0713 10 90	– – Other	(1)
0713 50	– Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>):	
0713 50 90	– – Other	(1)
0713 90	– Other:	
0713 90 90	– – Other	(2)
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith:	
0714 90	– Other:	
0714 90 90	– – Other	(2)
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter	(1)
0812	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	(2)
0813	Fruit, dried, other than that of heading Nos 0810 to 0806; mixtures of nuts or dried fruits of this chapter	(2)
0814	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	(2)

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description	Rate of compensatory levy
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:	
	– Coffee, roasted:	
0901 21 00	– – Not decaffeinated	(1)
0901 22 00	– – Decaffeinated	(1)
0901 30 00	– Coffee husks and skins	(1)
0901 40 00	– Coffee substitutes containing coffee	(1)
0904	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	(2)
0906	Cinnamon and Cinnamon-tree flowers	(2)
0907 00 00	Cloves (whole fruit, cloves and stems)	(2)
0908	Nutmeg, mace and cardamoms	(2)
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices	(2)
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 10 00	– Flour and meal of the dried leguminous vegetables of heading No 0713	(1)
1108	Starches; inulin:	
1108 20 00	– Inulin	(1)
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered	(2)
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included:	
1212 10	– Locust beans, including locust bean seeds:	
1212 10 10	– – Locust beans	(2)
	– – Locust bean seeds:	
1212 10 91	– – – Not decorticated, crushed or ground	(2)
1212 10 99	– – – Other	(2)
1212 30 00	– Apricot, peach or plum stones and kernels	(2)
	– Other:	
1212 99	– – Other:	
1212 99 10	– – – Chicory roots	(2)
1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets:	
1214 90	– Other:	
1214 90 10	– – Mangolds, swedes and other fodder roots	(2)
1502	Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent-extracted:	
	– Other:	
1502 00 91	– – Of bovine animals	(1)
1502 00 99	– – Of sheep or goats	(2)

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description	Rate of compensatory levy
1504	Fats and oils and their fractions, or fish or marine mammals, whether or not refined, but not chemically modified:	
1504 10	– Fish-liver oils and their fractions:	
1504 10 10	– – Of a vitamin A content not exceeding 2 500 IU/g	(³)
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified	(³)
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified	(³)
1511	Palm oil and its fractions, whether or not refined, but not chemically modified:	
1511 10	– Crude oil:	
1511 10 10	– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	(³)
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	(³)
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	(³)
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	(³)
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	(³)
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared:	
1516 10	– Animal fats and oils and their fractions:	
1516 10 10	– – In immediate packings or a net capacity of 1 kg or less	(³)
1516 10 90	– – Other	(³)
1516 20	– Vegetable fats and oils and their fractions:	
	– – Other:	
1516 20 91	– – – In immediate packings of a net capacity of 1 kg or less	(³)
1516 20 99	– – – Other	(³)
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading No 1516:	
1517 10	– Margarine, excluding liquid margarine:	
1517 10 90	– – Other	
1517 90	– Other:	
	– – Other:	
1517 90 91	– – – Fixed vegetable oils, fluid, mixed	(³)
1517 90 99	– – – Other	(³)
1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included:	

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description	Rate of compensatory levy
1518 00 (Cont'd)	- Fixed vegetable oils, fluid, mixed, for technical or industrial uses other than manufacture of foodstuffs for human consumption:	
1518 00 31	- - Crude	(3)
1518 00 39	- - Other	(3)
1602	Other prepared or preserved meat, meat offal or blood:	
1602 10 00	- Homogenized preparations	(1)
1602 20	- Of liver of any animal:	
1602 20 10	- - Goose or duck liver	(1)
	- Of swine:	
1602 41	- - Hams and cuts thereof	(1)
1602 42	- - Shoulders and cuts thereof	(1)
1602 49	- - Other, including mixtures	(1)
1602 50	- Of bovine animals	(1)
1602 90	- Other, including preparations of blood of any animal	(1)
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:	
	- Fish, whole or in pieces, but not minced:	
1604 12	- - Herrings:	
1604 12 10	- - - Filets, raw, coated with batter or breadcrumbs, deep frozen	(1)
1604 12 90	- - - Other	(1)
1604 13	- - Sardines, sardinella and brisling or sprats:	
1604 13 10	- - - Sardines	(4)
1604 13 90	- - - Other	(1)
1604 14	- - Tunas, skipjack and Atlantic bonito (<i>Sarda</i> spp.):	
1604 14 10	- - - Tunas and skipjack	(1)
1604 14 90	- - - Atlantic bonito (<i>Sarda</i> spp.)	(1)
1604 15	- - Maquereaux:	
1604 15 10	- - - Of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i>	(1)
1604 15 90	- - - Of the species <i>Scomber australasicus</i>	(1)
1604 16 00	- - Anchovies	(2)
1604 19	- - Other:	
1604 19 10	- - - Salmonidae, other than salmon	(1)
	- - - Other:	
1604 19 99	- - - - Other	(1)
1604 20	- Other prepared or preserved fish:	
1604 20 10	- - Of salmon	(1)
1604 20 30	- - Of Salmonidae, other than salmon	(1)
1604 20 40	- - Of anchovies	(1)
ex 1604 20 50	- - Of sardines, bonito, mackerel of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i> , fish of the species <i>Orcynopsis unicolor</i> :	
	- - of sardines	(4)
	- - of bonito, mackerel of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i> , fish of the species <i>Orcynopsis unicolor</i>	(1)

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description	Rate of compensatory levy
1604 20 70	- - Of tunas, skipjack or other fish of the genus <i>Euthynnus</i>	(1)
1604 20 90	- - Of other fish	(1)
1604 30	- Caviar and caviar substitutes:	
1604 30 10	- - Caviar (Sturgeon roe)	(1)
1604 30 90	- - Caviar substitutes	(1)
1801 00 00	Cocoa beans, whole or broken, raw or roasted	(2)
1802 00 00	Cocoa shells, husks, skins and other cocoa waste	(2)
2001	Vegetable, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	(1)
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	(1)
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	(1)
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:	
2004 10	- Potatoes:	
	- - Other:	
2004 10 99	- - - Other	(1)
2004 90	- Other vegetables and mixtures of vegetables:	
2004 90 30	- - Sauerkraut, capers and olives	(1)
2004 90 50	- - Peas (<i>Pisum sativum</i>) and immature beans of the genus <i>Phaseolus</i> , in pod	(1)
	- - Other including mixtures:	
2004 90 95	- - - Artichokes	(1)
ex 2004 90 99	- - - Other:	
	- - - Asparagus	(1)
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:	
2005 30 00	- Sauerkraut	(1)
2005 40 00	- Peas (<i>Pisum sativum</i>)	(1)
	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):	
2005 51 00	- Beans, shelled	(1)
2005 59 00	- - Other	(1)
2005 60 00	- Asparagus	(1)
2005 70 00	- Olives	(1)
2005 90	- Other vegetables and mixtures of vegetables:	
2005 90 10	- - Fruit of the genus <i>Capsicum</i> other than sweet peppers or pimentos	(1)
2005 90 30	- - Capers	(1)
2005 90 50	- - Artichokes	(1)
2005 90 90	- - Other	(1)
2006 00	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized):	
	- Other:	
2006 00 90	- - Other	(1)
2007	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	(1)
2008	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	(1)

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description	Rate of compensatory levy
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	(¹)
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves	(²)
2302	Bran, sharps and other residues, whether or not in the form of pellets derived from the sifting, milling or other working of cereals or of leguminous plants	(²)
2307 00	Wine lees; argol	(²)
2308	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	(²)

Rate of compensatory levy:

- (¹) From 1 January 1988 to 31 December 1988: 53;
 From 1 January 1989 to 31 December 1989: 62;
 From 1 January 1990 to 31 December 1990: 71;
 From 1 January 1991 to 31 December 1992: 100.
- (²) From 1 January 1988 to 31 December 1988: 75;
 From 1 January 1989 to 31 December 1992: 100.
- (³) From 1 January 1988 to 31 December 1991: 0;
 From 1 January 1992 to 31 December 1992: 35;
 From 1 January 1993 to 31 December 1993: 50;
 From 1 January 1994 to 31 December 1994: 67;
 From 1 January 1995 to 31 December 1995: 100.
- (⁴) From 1 January 1988 to 31 December 1988: 45;
 From 1 January 1989 to 31 December 1989: 52;
 From 1 January 1990 to 31 December 1990: 59;
 From 1 January 1991 to 31 December 1991: 66;
 From 1 January 1992 to 31 December 1992: 73;
 From 1 January 1993 to 31 December 1995: 100.

COMPENSATORY LEVY: Regulation (EEC) No 526/86

ANNEX VII

List of goods referred to in the first indent of Article 11 (2) (a)

CN code	Description	Rate of compensatory levy
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine:	
0307 10	- Oysters:	
0307 10 90	- - Other	(1)
	- Other:	
0307 99	- - Other:	
	- - - Frozen:	
ex 0307 99 13	- - - - Striped venus and other species of the family Veneridae - Carpet shells or grooved carpet shells (<i>Scobicularia plana</i>)	(1)
ex 0307 99 90	- - - Other: - Carpet shells or grooved carpet shells (<i>Scobicularia plana</i>)	(1)
0709	Other vegetables, fresh or chilled:	
0709 90	- Other:	
	- - Olives:	
0709 90 31	- - - For uses other than the production of oil	(2)
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:	
0710 80	- Other vegetables:	
0710 80 10	- - Olives	(2)
0711	Vegetables 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:	
0711 20	- Olives:	
0711 20 10	- - For uses other than the production of oil	(2)
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:	
0712 90	- Other vegetables; mixtures of vegetables:	
ex 0712 90 90	- - Other: - Olives	(2)
0713	Dried leguminous vegetables, shelled, whether or not skinned or split	(3)
0802	Other nuts, fresh or dried, whether or not shelled or peeled:	
	- Walnuts:	
0802 31 00	- - In shell	(4)
0802 32 00	- - Shelled	(4)
0802 90	- Other:	
0802 90 10	- - Pecans	(4)
ex 0802 90 90	- - Other: - Pignolia nuts	(4)
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:	
0804 30 00	- Pineapples	(5)
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:	
1208 10 00	- Of soya beans	(2)

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description	Rate of compensatory levy
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered:	
1211 10 00	– Liquorice roots	(³)
1211 90	– Other:	
1211 90 10	– – Pyrethrum (flowers, leaves, stems, peel and roots)	(³)
1211 90 30	– – Tonquin beans	(³)
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included:	
1212 10	– Locust beans, including locust bean seeds:	
1212 10 10	– – Locust beans	(³)
	– – Locust bean seeds:	
1212 10 91	– – – Not decorticated, crushed or ground	(³)
1212 10 99	– – – Other	(³)
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:	
1302 20	– Pectic substances, pectinates and pectates:	
1302 20 10	– – Dry	(⁶)
1302 20 90	– – Other	(⁶)
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:	
1504 10	– Fish-liver oils and their fractions:	
1504 10 10	– – Of a vitamin A content not exceeding 2 500 IU/g	(³)
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified	(²)
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified	(²)
1509	Olive oil and its fractions, whether or not refined, but not chemically modified:	
ex 1509 90 00	– Other:	
	– For human consumption	(⁸)
	– Other	(²)
1510 00	Other oils and their fractions, obtained, solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No 1509:	
ex 1510 00 90	– Other:	
	– For human consumption	(⁸)
	– Other	(²)
1511	Palm oil and its fractions, whether or not refined, but not chemically modified:	
1511 10	– Crude oil:	
1511 10 10	– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	(²)

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description	Rate of compensatory levy
1511 90	- Other:	
	- - Solid fractions:	
ex 1511 90 11	- - - In immediate packings of a net capacity of 1 kg or less:	
	- - - For human consumption	(8)
	- - - Other	(2)
ex 1511 90 19	- - - Other:	
	- - - For human consumption	(8)
	- - - Other	(2)
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	(2)
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	
	- Coconut (copra) oil and its fractions:	
1513 19	- - Other:	
	- - - Solid fractions:	
ex 1513 19 11	- - - - In immediate packings of a net capacity of 1 kg or less:	
	- - - - For human consumption	(8)
	- - - - Other	(2)
ex 1513 19 19	- - - - Other:	
	- - - - For human consumption	(8)
	- - - - Other	(2)
	- Palm Kernel or babassu oil and fractions thereof:	
1513 29	- - Other:	
	- - - Solid fractions:	
ex 1513 29 11	- - - - In immediate packings of a net capacity of 1 kg or less:	
	- - - - For human consumption	(8)
	- - - - Other	(2)
ex 1513 29 19	- - - - Other:	
	- - - - For human consumption	(8)
	- - - - Other	(2)
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	(2)
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	(2)
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared:	
1516 10	- Animal fats and oils and their fractions:	
ex 1516 10 10	- - In immediate packings of a net capacity of 1 kg or less:	
	- - For human consumption	(8)
	- - Other	(2)
ex 1516 10 90	- - Other:	
	- - For human consumption	(8)
	- - Other	(2)
1516 20	- Vegetable fats and oils and their fractions:	
	- - Other:	

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CN code	Description	Rate of compensatory levy
ex 1516 20 91	— — — In immediate packings of a net capacity of 1 kg or less:	
	— For human consumption	(8)
	— Other	(2)
1516 20 99	— — — Other:	
	— For human consumption	(8)
	— Other	(2)
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading No 1516:	
1517 10	— Margarine, excluding liquid margarine:	
1517 10 90	— — Other	(2)
1517 90	— Other:	
	— — Other:	
1517 90 91	— — — Fixed vegetable oils, fluid, mixed	(2)
1517 90 99	— — — Other	
1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included:	
	— Fixed vegetable oils, fluid, mixed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption:	
1518 00 31	— — Crude	(2)
1518 00 39	— — Other	(2)
1603 00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:	
ex 1603 00 10	— In immediate packings of a net capacity of 1 kg or less:	
	— Whale meat extracts	(1)
ex 1603 00 30	— In immediate packings of a net capacity of more than 1 kg but less than 20 kg:	
	— Whale meat extracts	(1)
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	(1)
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
2001 10 00	— Cucumbers and gherkins	(3)
2001 90	— Other:	
ex 2001 90 90	— — Other:	
	— Sweet peppers	(3)
	— Cauliflowers	(6)
	— Olives	(2)
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	(7)
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:	
2004 90	-- Other vegetables and mixtures of vegetables:	

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description	Rate of compensatory levy
ex 2004 90 30	- - Sauerkraut, capers and olives: - Capers and olives	(1)
ex 2004 90 99	- - Other, including mixtures: - - - Other: - Sweet peppers	(6)
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:	
2005 90	- Other vegetables and mixtures of vegetables:	
ex 2005 90 90	- - Other: - Sweet peppers	(6)
2309	Preparations of a kind used in animal feeding:	
2309 90	- Other:	
ex 2309 90 10	- - Fish or marine mammal solubles: - Fish solubles	(1)

Rate of compensatory levy:

(1) From 1 January 1988 to 31 December 1992: 100.

(2) From 1 January 1988 to 31 December 1988: 0;
From 1 January 1989 to 31 December 1989: 36;
From 1 January 1990 to 31 December 1990: 45;
From 1 January 1991 to 31 December 1991: 55;
From 1 January 1992 to 31 December 1992: 64;
From 1 January 1993 to 31 December 1993: 73;
From 1 January 1994 to 31 December 1995: 100.(3) From 1 January 1988 to 31 December 1988: 71;
From 1 January 1989 to 31 December 1992: 100.(4) From 1 January 1988 to 31 December 1988: 67;
From 1 January 1989 to 31 December 1989: 71;
From 1 January 1990 to 31 December 1994: 100.(5) From 1 January 1988 to 31 December 1988: 83;
From 1 January 1989 to 31 December 1994: 100.(6) From 1 January 1988 to 31 December 1988: 60;
From 1 January 1989 to 31 December 1989: 70;
From 1 January 1990 to 31 December 1993: 100.(7) From 1 January 1988 to 31 December 1988: 72;
From 1 January 1989 to 31 December 1990: 100.(8) From 1 January 1988 to 31 December 1988: 0;
From 1 January 1992 to 31 December 1992: 33;
From 1 January 1993 to 31 December 1993: 50;
From 1 January 1994 to 31 December 1994: 67;
From 1 January 1995 to 31 December 1995: 100.

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ANNEX VIII

List of goods referred to in the first indent of Article 11 (2) (b)

CN code	Description	Rate of compensatory levy
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified:	
1507 10	– Crude oil, whether or not degummed:	
1507 10 90	– – Other	(¹)
1507 90	– Other:	
1507 90 90	– – Other	(¹)
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified:	
1508 10	– Crude oil:	
1508 10 90	– – Other	(¹)
1508 90	– Other:	
1508 90 90	– – Other	(¹)
1509	Olive oil and its fractions, whether or not refined, but not chemically modified:	
ex 1509 90 00	– Other: – For human consumption	(¹)
1510 00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No 1509:	
ex 1510 00 90	– Other: – For human consumption	(¹)
1511	Palm oil and its fractions, whether or not refined, but not chemically modified:	
1511 10	– Crude oil:	
1511 10 90	– – Other	(¹)
1511 90	– Other:	
	– – Solid fractions:	
ex 1511 90 11	– – – In immediate packings of a net capacity of 1 kg or less: – For human consumption	(¹)
ex 1511 90 19	– – – Other: – For human consumption	(¹)
	– – Other:	
1511 90 99	– – – Other	(¹)
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified:	
	– Sunflower-seed or safflower oil and fractions thereof:	
1512 11	– – Crude oil:	
	– – – Other:	
1512 11 91	– – – – Sunflower-seed oil	(¹)
1512 11 99	– – – – Safflower oil	(¹)
1512 19	– – Other:	
	– – – Other:	
1512 19 91	– – – – Sunflower-seed oil	(¹)
1512 19 99	– – – – Safflower oil	(¹)
	– Cotton-seed oil and its fractions:	

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CN code	Description	Rate of compensatory levy
1512 21	-- Crude oil, whether or not gossypol has been removed:	
1512 21 90	-- -- Other	(1)
1512 29	-- Other:	
1512 29 90	-- -- Other	(1)
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified:	
	-- Coconut (copra) oil and its fractions:	
1513 11	-- -- Crude oil:	
	-- -- -- Other:	
1513 11 91	-- -- -- In immediate packings of a net capacity of 1 kg or less	(1)
1513 11 99	-- -- -- Other	(1)
1513 19	-- -- Other:	
	-- -- -- Solid fractions:	
ex 1513 19 11	-- -- -- In immediate packings of a net capacity of 1 kg or less: -- For human consumption	(1)
ex 1513 19 19	-- -- -- Other: -- For human consumption	(1)
	-- -- -- Other:	
	-- -- -- Other:	
1513 19 91	-- -- -- -- In immediate packings of a net capacity of 1 kg or less	(1)
1513 19 99	-- -- -- -- Other	(1)
	-- Palm kernel or babassu oil and fractions thereof:	
1513 21	-- -- Crude oil:	
	-- -- -- Other:	
1513 21 30	-- -- -- In immediate packings of a net capacity of 1 kg or less	(1)
	-- -- -- Other:	
1513 21 91	-- -- -- -- Palm kernel oil	(1)
1513 21 99	-- -- -- -- Babassu oil	(1)
1513 29	-- -- Other:	
	-- -- -- Solid fractions:	
ex 1513 29 11	-- -- -- In immediate packings of a net capacity of 1 kg or less: -- For human consumption	(1)
ex 1513 29 19	-- -- -- Other: -- For human consumption	(1)
	-- -- -- Other:	
	-- -- -- Other:	
1513 29 50	-- -- -- -- In immediate packings of a net capacity of 1 kg or less	(1)
	-- -- -- -- Other:	
1513 29 91	-- -- -- -- -- Palm kernel oil	(1)
1513 29 99	-- -- -- -- -- Babassu oil	(1)
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified:	
1514 90	-- Other:	
1514 90 90	-- -- Other	(1)
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:	
	-- Linseed oil and its fractions:	

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CN code	Description	Rate of compensatory levy
1515 11 00	-- Crude oil	(¹)
1515 19	-- Other:	
1515 19 90	-- -- Other	(¹)
	-- Maize (corn) oil and its fractions:	
1515 21	-- Crude oil:	
1515 21 90	-- -- Other	(¹)
1515 29	-- Other:	
1515 29 90	-- -- Other	(¹)
1515 50	-- Sesame oil and its fractions:	
	-- Crude oil:	
1515 50 19	-- -- Other	(¹)
	-- Other:	
1515 50 99	-- -- Other	(¹)
1515 90	-- Other:	
	-- Tobacco-seed oil and its fractions:	
	-- -- Crude oil:	
1515 90 29	-- -- -- Other	(¹)
	-- -- -- Other:	
1515 90 39	-- -- -- Other	(¹)
	-- Other oils and their fractions:	
	-- -- Crude oils:	
	-- -- -- Other:	
1515 90 59	-- -- -- -- Solid, other; fluid	(¹)
	-- -- -- -- Other:	
	-- -- -- -- Other:	
1515 90 99	-- -- -- -- Solid, other; fluid	(¹)
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared:	
1516 10	-- Animal fats and oils and their fractions:	
ex 1516 10 10	-- -- In immediate packings of a net capacity of 1 kg or less:	
	-- -- -- For human consumption	(¹)
ex 1516 10 90	-- -- Other:	
	-- -- -- For human consumption	(¹)
1516 20	-- Vegetable fats and oils and their fractions:	
	-- -- Other:	
ex 1516 20 91	-- -- -- In immediate packings of a net capacity of 1 kg or less:	
	-- -- -- -- For human consumption	(¹)
ex 1516 20 99	-- -- -- Other:	
	-- -- -- -- For human consumption	(¹)
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading No 1516:	
1517 90	-- Other:	
	-- -- Other:	
1517 90 91	-- -- -- Fixed vegetable oils, fluid, mixed	(¹)

Rate of compensatory levy:

- (¹) From 1 January 1988 to 31 December 1991: 0;
 From 1 January 1992 to 31 December 1992: 33;
 From 1 January 1993 to 31 December 1993: 50;
 From 1 January 1984 to 31 December 1994: 67;
 From 1 January 1995 to 31 December 1995: 100.

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ANNEX IX

List of goods referred to in the first indent of Article 11 (3) (b)

CN code	Description	Rate of compensatory levy
0301	Live fish:	
	– Other live fish:	
0301 91 00	– – Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>)	(1)
0301 92 00	– – Eels (<i>Anguilla</i> spp.)	(1)
0301 93 00	– – Carp	(1)
0301 99	– – Other:	
	– – – Freshwater fish:	
0301 99 11	– – – – Pacific salmon (<i>Oncorhynchus</i> spp.), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	(1)
0301 99 19	– – – – Other	(1)
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No 0304:	
	– Salmonidae, excluding livers and roes:	
0302 11 00	– – Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>)	(1)
0302 12 00	– – Pacific salmon (<i>Oncorhynchus</i> spp.), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	(1)
0302 19 00	– – Other	(1)
	– Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:	
0302 21	– – Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>):	
0302 21 10	– – – Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>)	(1)
0302 21 30	– – – Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	(1)
0302 21 90	– – – Pacific halibut (<i>Hippoglossus stenolepis</i>)	(1)
0302 22 00	– – Plaice (<i>Pleuronectes platessa</i>)	(1)
0302 23 00	– – Sole (<i>Solea</i> spp.)	(1)
0302 29 00	– – Other	(1)
	– Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:	
0302 31	– – Albacore or longfinned tunas (<i>Thunnus alalunga</i>):	
0302 31 10	– – – For the industrial manufacture of products falling within heading No 1604	(1)
0302 31 90	– – – Other	(1)
0302 32	– – Yellowfin tunas (<i>Thunnus albacares</i>):	
0302 32 10	– – – For the industrial manufacture of products falling within heading No 1604	(1)
0302 32 90	– – – Other	(1)
0302 33	– – Skipjack or stripe-bellied bonito:	
0302 33 10	– – – For the industrial manufacture of products falling within heading No 1604	(1)
0302 33 90	– – – Other	(1)
0302 39	– – Other:	
0302 39 10	– – – For the industrial manufacture of products falling within heading No 1604	(1)
0302 39 90	– – – Other	(1)

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description	Rate of compensatory levy
0302 40	– Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes:	
0302 40 90	– – From 16 June to 14 February	(¹)
0302 50	– Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	(¹)
	– Other fish, excluding livers and roes:	
0302 61	– – Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>):	
0302 61 30	– – – Sardines of the genus <i>Sardinops</i> ; sardinella (<i>Sardinella</i> spp.)	(¹)
	– – – Brisling or sprats (<i>Sprattus sprattus</i>):	
0302 61 99	– – – – From 16 June to 14 February	(¹)
0302 62 00	– – Haddock (<i>Melanogrammus aeglefinus</i>)	(¹)
0302 63 00	– – Coalfish (<i>Pollachius virens</i>)	(¹)
0302 64	– – Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>):	
0302 64 90	– – – From 16 June to 14 February	(¹)
0302 65	– – Dogfish and other sharks:	
0302 65 10	– – – Dogfish (<i>Squalus acanthias</i> und <i>Scyliorhinus</i> spp.)	(¹)
0302 65 90	– – – Other	(¹)
0302 66 00	– – Eels (<i>Anguilla</i> spp.)	(¹)
0302 69	– – Other:	
	– – – Freshwater fish:	
0302 69 11	– – – – Carp	(¹)
	– – – Saltwater fish:	
	– – – – Fish of the genus <i>Euthynnus</i> , other than the skipjack or stripe-bellied bonitos (<i>Euthynnus (Katsuwonus) pelamis</i>) mentioned in subheading 0302 33:	
0302 69 21	– – – – – For the industrial manufacture of products falling within heading No 1604	(¹)
0302 69 25	– – – – – Other	(¹)
	– – – – Redfish (<i>Sebastes</i> spp.):	
0302 69 31	– – – – – Of the species <i>Sebastes marinus</i>	(¹)
0302 69 33	– – – – – Other	(¹)
0302 69 35	– – – – Fish of the species <i>Boreogadus saida</i>	(¹)
0302 69 41	– – – – Whiting (<i>Merlangus merlangus</i>)	(¹)
0302 69 45	– – – – Ling (<i>Molva</i> spp.)	(¹)
0302 69 51	– – – – Alaska pollack (<i>Theragra chalcogramma</i>) and pollack (<i>Pollachius pollachius</i>)	(¹)
0302 69 55	– – – – Anchovies (<i>Engraulis</i> spp.)	(¹)
0302 69 61	– – – – Sea bream (<i>Dentex dentex</i> and <i>Pagellus</i> spp.)	(¹)
0302 69 65	– – – – Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	(¹)
0302 69 71	– – – – Megrim (<i>Lepidorhombus</i> spp.)	(¹)
0302 69 75	– – – – Ray's bream (<i>Brama</i> spp.)	(¹)
0302 69 81	– – – – Monkfish (<i>Lophius</i> spp.)	(¹)
0302 69 85	– – – – Blue whiting (<i>Micromesistius poutassou</i> or <i>Gadus poutassou</i>)	(¹)
0302 69 95	– – – – Other	(¹)
0302 70 00	– Livers and roes	(¹)

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description	Rate of compensatory levy
0303	Fish, frozen, excluding fish fillets and other fish meat of heading No 0304:	
0303 10 00	- Pacific salmon (<i>Oncorhynchus</i> spp.), excluding livers and roes	(¹)
	- Other salmonidae, excluding livers and roes:	
0303 21 00	- - Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>)	(¹)
0303 22 00	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	(¹)
0303 29 00	- - Other	(¹)
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:	
0303 31	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>):	
0303 31 10	- - - Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>)	(¹)
0303 31 30	- - - Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	(¹)
0303 31 90	- - - Pacific halibut (<i>Hippoglossus stenolepis</i>)	(¹)
0303 32 00	- - Plaice (<i>Pleuronectes platessa</i>)	(¹)
0303 33 00	- - Sole (<i>Solea</i> spp.)	(¹)
0303 39	- - Other:	
0303 39 10	- - - Flounder (<i>Platichthys flesus</i>)	(¹)
0303 39 90	- - - Other	(¹)
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding livers and roes:	
0303 41	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>):	
	- - - For the industrial manufacture of products falling within heading No 1604:	
0303 41 11	- - - - Whole	(¹)
0303 41 13	- - - - Gilled and gutted	(¹)
0303 41 19	- - - - Other (for example 'heads off')	(¹)
0303 41 90	- - - Other	(¹)
0303 42	- - Yellowfin tunas (<i>Thunnus albacares</i>):	
	- - - For the industrial manufacture of products falling within heading No 1604:	
	- - - - Whole:	
0303 42 11	- - - - - Weighing not more than 10 kg each	(¹)
0303 42 19	- - - - - Other	(¹)
	- - - - Gilled and gutted:	
0303 42 31	- - - - - Weighing not more than 10 kg each	(¹)
0303 42 39	- - - - - Other	(¹)
	- - - - Other (for example 'heads off'):	
0303 42 51	- - - - - Weighing not more than 10 kg each	(¹)
0303 42 59	- - - - - Other	(¹)
0303 42 90	- - - Other	(¹)
0303 43	- - Skipjack or stripe-bellied bonito:	
	- - - For the industrial manufacture of products falling within heading No 1604:	
0303 43 11	- - - - Whole	(¹)
0303 43 13	- - - - Gilled and gutted	(¹)
0303 43 19	- - - - Other (for example 'heads off')	(¹)
0303 43 90	- - - Other	(¹)

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description	Rate of compensatory levy
0303 49	-- Other:	
	-- -- For the industrial manufacture of products falling within heading No 1604:	
0303 49 11	-- -- -- Whole	(1)
0303 49 13	-- -- -- Gilled and gutted	(1)
0303 49 19	-- -- -- Other (for example 'heads off')	(1)
0303 49 90	-- -- -- Other	(1)
0303 50	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes:	
0303 50 90	-- -- From 16 June to 14 February	(1)
0303 60	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes:	
0303 60 10	-- -- Of the species <i>Gadus morhua</i> and <i>Gadus ogac</i>	(1)
0303 60 90	-- -- Of the species <i>Gadus macrocephalus</i>	(1)
	-- Other fish, excluding livers and roes:	
0303 71	-- -- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>):	
0303 71 30	-- -- -- Sardines of the genus <i>Sardinops</i> ; sardinella (<i>Sardinella</i> spp.)	(1)
	-- -- -- Brisling or sprats (<i>Sprattus sprattus</i>):	
0303 71 99	-- -- -- From 16 June to 14 February	(1)
0303 72 00	-- -- Haddock (<i>Melanogrammus aeglefinus</i>)	(1)
0303 73 00	-- -- Coalfish (<i>Pollachius virens</i>)	(1)
0303 74	-- -- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>):	
	-- -- -- Of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i> :	
0303 74 19	-- -- -- -- From 16 June to 14 February	(1)
0303 74 90	-- -- -- Of the species <i>Scomber australasicus</i>	(1)
0303 75	-- -- Dogfish and other sharks:	
0303 75 10	-- -- -- Dogfish (<i>Squalus acanthias</i> and <i>Scyliorhinus</i> spp.)	(1)
0303 75 90	-- -- -- Other	(1)
0303 76 00	-- -- Eels (<i>Anguilla</i> spp.)	(1)
0303 77 00	-- -- Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	(1)
0303 78	-- -- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.):	
0303 78 10	-- -- -- Hake of the genus <i>Merluccius</i>	(1)
0303 78 90	-- -- -- Hake of the genus <i>Urophycis</i>	(1)
0303 79	-- -- Other:	
	-- -- -- Freshwater fish:	
0303 79 11	-- -- -- -- Carp	(1)
0303 79 19	-- -- -- -- Other	(1)
	-- -- -- Saltwater fish:	
	-- -- -- -- Fish of the genus <i>Euthynnus</i> , other than the skipjack or stripe-bellied bonitos (<i>Euthynnus (Katsuwonus) pelamis</i>) mentioned in subheading 0303 43:	
	-- -- -- -- For the industrial manufacture of products falling within heading No 1604:	
0303 79 21	-- -- -- -- -- Whole	(1)
0303 79 23	-- -- -- -- -- Gilled and gutted	(1)
0303 79 29	-- -- -- -- -- Other (for example 'heads off')	(1)

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description	Rate of compensatory levy
0303 79 31	----- Other	(1)
	----- Redfish (<i>Sebastes</i> spp.):	
0303 79 35	----- Of the species <i>Sebastes marinus</i>	(1)
0303 79 37	----- Other	(1)
0303 79 41	----- Fish of the species <i>Boreogadus saida</i>	(1)
0303 79 45	----- Whiting (<i>Merlangus merlangus</i>)	(1)
0303 79 51	----- Ling (<i>Molva</i> spp.)	(1)
0303 79 55	----- Alaska pollack (<i>Theragra chalcogramma</i>) and pollack (<i>Pollachius pollachius</i>)	(1)
	----- Fish of the species <i>Orcynopsis unicolor</i> :	
0303 79 63	----- From 16 June to 14 February	(1)
0303 79 65	----- Anchovies (<i>Engraulis</i> spp.)	(1)
0303 79 71	----- Sea bream (<i>Dentex dentex</i> and <i>Pagellus</i> spp.)	(1)
0303 79 73	----- Megrim (<i>Lepidorhombus</i> spp.)	(1)
0303 79 75	----- Ray's bream (<i>Brama</i> spp.)	(1)
0303 79 81	----- Monkfish (<i>Lophius</i> spp.)	(1)
0303 79 83	----- Blue whiting (<i>Micromesistius pontassou</i> or <i>Gadus pontassou</i>)	(1)
0303 79 99	----- Other	(1)
0303 80 00	- Livers and roes	(1)
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:	
0304 10	- Fresh or chilled:	
	- - Fillets:	
	- - - Of freshwater fish:	
0304 10 11	- - - - Of trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>)	(1)
0304 10 13	- - - - Of Pacific salmon (<i>Oncorhynchus</i> spp.), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	(1)
	- - - Other:	
0304 10 31	- - - - Of cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) and of the species <i>Boreogadus saida</i>	(1)
0304 10 39	- - - - Other	(1)
0304 20	- Frozen fillets:	
	- - Of freshwater fish:	
0304 20 11	- - - Of trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>)	(1)
0304 20 13	- - - Of Pacific salmon (<i>Oncorhynchus</i> spp.), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	(1)
0304 20 19	- - - Of other freshwater fish	(1)
	- - Of cod (<i>Gadus morhua</i> , <i>Gadus macrocephalus</i> , <i>Gadus ogac</i>) and of fish of the species <i>Boreogadus saida</i> :	
0304 20 21	- - - Of cod of the species (<i>Gadus macrocephalus</i>)	(1)
0304 20 29	- - - Other	(1)
0304 20 31	- - Of coalfish (<i>Pollachius virens</i>)	(1)
0304 20 33	- - Of haddock (<i>Melanogrammus aeglefinus</i>)	(1)
	- - Of redfish (<i>Sebastes</i> spp.):	
0304 20 35	- - - Of the species <i>Sebastes marinus</i>	(1)
0304 20 37	- - - Other	(1)

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description	Rate of compensatory levy
0304 20 41	-- Of whiting (<i>Merlangus merlangus</i>)	(¹)
0304 20 43	-- Of ling (<i>Molva</i> spp.)	(¹)
0304 20 45	-- Of tuna (of the genus <i>Thunnus</i>) and of fish of the genus <i>Euthynnus</i>	(¹)
	-- Of mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>) and of fish of the species <i>Orcynopsis unicolor</i> :	
0304 20 51	--- Of mackerel of the species <i>Scomber australasicus</i>	(¹)
0304 20 53	--- Other	(¹)
	-- Of hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.):	
0304 20 57	--- Of hake of the genus <i>Merluccius</i>	(¹)
0304 20 59	--- Of hake of the genus <i>Urophycis</i>	(¹)
	-- Of dogfish and other sharks:	
0304 20 61	--- Of dogfish (<i>Squalus acanthias</i> and <i>Scyliorhinus</i> spp.)	(¹)
0304 20 69	--- Of other sharks	(¹)
0304 20 71	-- Of plaice (<i>Pleuronectes platessa</i>)	(¹)
0304 20 73	-- Of flounder (<i>Platichthys flesus</i>)	(¹)
0304 20 75	-- Of herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	(¹)
0304 20 79	-- Of megrim (<i>Lepidorhombus</i> spp.)	(¹)
0304 20 81	-- Of Ray's bream (<i>Brama</i> spp.)	(¹)
0304 20 83	-- Of monkfish (<i>Lophius</i> spp.)	(¹)
0304 20 99	-- Other	(¹)
0304 90	-- Other:	
0304 90 10	-- Of freshwater fish	(¹)
	-- Other:	
	--- Of herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>):	
0304 90 25	---- From 16 June to 14 February	(¹)
0304 90 31	--- Of redfish (<i>Sebastes</i> spp.)	(¹)
	--- Of cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) and of fish of the species <i>Boreogadus saida</i> :	
0304 90 35	---- Of cod of the species <i>Gadus macrocephalus</i>	(¹)
0304 90 37	---- Other	(¹)
0304 90 41	--- Of coalfish (<i>Pollachius virens</i>)	(¹)
0304 90 45	--- Of haddock (<i>Melanogrammus aeglefinus</i>)	(¹)
	--- Of hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.):	
0304 90 47	---- Of hake of the genus <i>Merluccius</i>	(¹)
0304 90 49	---- Of hake of the genus <i>Urophycis</i>	(¹)
0304 90 51	---- Of megrim (<i>Lepidorhombus</i> spp.)	(¹)
0304 90 55	---- Of Ray's bream (<i>Brama</i> spp.)	(¹)
0304 90 57	---- Of monkfish (<i>Lophius</i> spp.)	(¹)
0304 90 59	---- Of blue whiting (<i>Micromesistius poutassou</i> or <i>Gadus poutassou</i>)	(¹)
0304 90 99	---- Other	(¹)
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; fish meal fit for human consumption	(¹)

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description	Rate of compensatory levy
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine:	
	– Frozen:	
0306 11 00	– – Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	(1)
0306 12	– – Lobsters (<i>Homarus</i> spp.):	
0306 12 10	– – – Whole	(1)
0306 12 90	– – – Other	(1)
0306 13	– – Shrimps and prawns:	
0306 13 10	– – – Of the family <i>pandalidae</i>	(1)
0306 13 30	– – – Shrimps of the genus <i>Crangon</i>	(1)
0306 13 90	– – – Other	(1)
0306 14	– – Crabs:	
0306 14 10	– – – Crabs of the species <i>Paralithodes camchaticus</i> , <i>Chionoecetes</i> spp. and <i>Callinectes sapidus</i>	(1)
0306 14 30	– – – Crabs of the species <i>Cancer pagurus</i>	(1)
0306 14 90	– – – Other	(1)
0306 19	– – Other:	
0306 19 10	– – – Freshwater crayfish	(1)
0306 19 30	– – – Norway lobsters (<i>Nephrops norvegicus</i>)	(1)
0306 19 90	– – – Other	(1)
	– Not frozen:	
0306 21 00	– – Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	(1)
0306 22	– – Lobsters (<i>Homarus</i> spp.):	
0306 22 10	– – – Live	(1)
	– – – Other:	
0306 22 91	– – – – Whole	(1)
0306 22 99	– – – – Other	(1)
0306 23	– – Shrimps and prawns:	
0306 23 10	– – – Of the family <i>pandalidae</i>	(1)
	– – – Shrimps of the genus <i>Crangon</i> :	
0306 23 31	– – – – fresh, chilled or cooked by steaming or by boiling in water	(1)
0306 23 39	– – – – Other	(1)
0306 23 90	– – – Other	(1)
0306 24	– – Crabs:	
0306 24 10	– – – Crabs of the species <i>Paralithodes camchaticus</i> , <i>Chionoecetes</i> spp. and <i>Callinectes sapidus</i>	(1)
0306 24 30	– – – Crabs of the species <i>Cancer pagurus</i>	(1)
0306 24 90	– – – Other	(1)
0306 29	– – Other:	
0306 29 10	– – – Freshwater crayfish	(1)
0306 29 30	– – – Norway lobsters (<i>Nephrops norvegicus</i>)	(1)
0306 29 90	– – – Other	(1)
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine:	

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description	Rate of compensatory levy
0307 10	– Oysters:	
0307 10 90	– – Other	(¹)
	– Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :	
0307 21 00	– – Live, fresh or chilled	(¹)
0307 29	– – Other:	
0307 29 10	– – – Coquilles Saint Jacques (<i>Pecten maximus</i>), frozen	(¹)
0307 29 90	– – – Other	(¹)
	– Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.):	
0307 31	– – Live, fresh or chilled:	
0307 31 10	– – – <i>Mytilus</i> spp.	(¹)
0307 31 90	– – – <i>Perna</i> spp.	(¹)
0307 39	– – Other:	
0307 39 10	– – – <i>Mytilus</i> spp.	(¹)
0307 39 90	– – – <i>Perna</i> spp.	(¹)
	– Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.):	
0307 41	– – Live, fresh or chilled:	
0307 41 10	– – – Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.)	(¹)
	– – – Squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.):	
0307 41 91	– – – – <i>Loligo</i> spp., <i>Ommastrephes sagittatus</i>	(¹)
0307 41 99	– – – – Other	(¹)
0307 49	– – Other:	
	– – – Frozen:	
	– – – – Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.):	
0307 49 11	– – – – – Of the genus <i>Sepiola</i> other than <i>Sepiola rondeleti</i>	(¹)
0307 49 19	– – – – – Other	(¹)
	– – – – – Squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.):	
	– – – – – <i>Loligo</i> spp.:	
0307 49 31	– – – – – <i>Loligo vulgaris</i>	(¹)
0307 49 33	– – – – – <i>Loligo pedali</i>	(¹)
0307 49 39	– – – – – Other	(¹)
0307 49 51	– – – – – <i>Ommastrephes sagittatus</i>	(¹)
0307 49 59	– – – – – Other	(¹)
	– – – Other:	
0307 49 71	– – – – Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.)	(¹)
	– – – – Squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.):	
0307 49 91	– – – – – <i>Loligo</i> spp., <i>Ommastrephes sagittatus</i>	(¹)
0307 49 99	– – – – – Other	(¹)
	– Octopus (<i>Octopus</i> spp.):	
0307 51 00	– – Live, fresh or chilled	(¹)

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CN code	Description	Rate of compensatory levy
0307 59	-- Other:	
0307 59 10	-- -- Frozen	(1)
0307 59 90	-- -- Other	(1)
	-- Other:	
0307 91 00	-- Live, fresh or chilled	(1)
0307 99	-- Other:	
	-- -- Frozen:	
0307 99 11	-- -- -- <i>Illex</i> spp.	(1)
0307 99 13	-- -- -- Striped venus and other species of the family <i>Veneridae</i>	(1)
0307 99 19	-- -- -- Other aquatic invertebrates	(1)
0307 99 90	-- -- -- Other	(1)
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:	
1504 10	-- Fish-liver oils and their fractions:	
1504 10 10	-- -- Of a vitamin A content not exceeding 2 500 IU/g	(2)
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified	(2)
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified	(2)
1511	Palm oil and its fractions, whether or not refined, but not chemically modified:	
1511 10	-- Crude oil:	
1511 10 10	-- -- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	(2)
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	(2)
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	(2)
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	(2)
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:	
	-- Linseed oil and its fractions:	
1515 11 00	-- -- Crude oil	(2)
1515 19	-- -- Other:	
1515 19 10	-- -- -- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	(2)
1515 19 90	-- -- -- Other	(2)
	-- Maize (corn) oil and its fractions:	
1515 21	-- -- Crude oil:	
1515 21 10	-- -- -- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	(2)
1515 21 90	-- -- -- Other	(2)
1515 29	-- -- Other:	
1515 29 10	-- -- -- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	(2)
1515 29 90	-- -- -- Other	(2)

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CN code	Description	Rate of compensatory levy
1515 30	– Castor oil and its fractions:	
1515 30 90	– – Other	(²)
1515 40 00	– Tung oil and its fractions	(²)
1515 50	– Sesame oil and its fractions:	
	– – Crude oil:	
1515 50 11	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	(²)
1515 50 19	– – – Other	(²)
	– – Other:	
1515 50 91	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	(²)
1515 50 99	– – – Other	(²)
1515 90	– Other:	
1515 90 10	– – Oiticica oils; myrtle wax and Japan wax; their fractions	(²)
	– – Tobacco — seed oil and its fractions:	
	– – – Crude oil:	
1515 90 21	– – – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	(²)
1515 90 29	– – – – Other	(²)
	– – – Other:	
1515 90 31	– – – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	(²)
1515 90 39	– – – – Other	(²)
	– – Other oils and their fractions:	
	– – – Crude oils:	
1515 90 40	– – – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	(²)
	– – – – Other:	
1515 90 51	– – – – – Solid, in immediate packings of a net capacity of 1 kg or less	(²)
1515 90 59	– – – – – Solid, other; fluid	(²)
	– – – Other:	
1515 90 60	– – – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption	(²)
	– – – – Other:	
1515 90 91	– – – – – Solid, in immediate packings of a net capacity of 1 kg or less	(²)
1515 90 99	– – – – – Solid, other; fluid	(²)
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared:	
1516 10	– Animal fats and oils and their fractions:	
1516 10 10	– – In immediate packings of a net capacity of 1 kg or less	(²)
1516 10 90	– – Other	(²)
1516 20	– Vegetable fats and oils and their fractions:	
	– – Other:	
1516 20 91	– – – In immediate packings of a net capacity of 1 kg or less	(²)
1516 20 99	– – – Other	(²)

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description	Rate of compensatory levy
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading No 1516:	
1517 10	– Margarine, excluding liquid margarine:	
1517 10 90	– – Other	(2)
1517 90	– Other:	
	– – Other:	
1517 90 91	– – – Fixed vegetable oils, fluid, mixed	(2)
1517 90 99	– – – Other	(2)
1518	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included:	
	– Fixed vegetable oils, fluid, mixed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption:	
1518 00 31	– – Crude	(2)
1518 00 39	– – Other	(2)
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:	
	– Fish, whole or in pieces, but not minced:	
1604 11 00	– – Salmon	(1)
1604 13	– – Sardines, sardinella and brisling or sprats:	
1604 13 90	– – – Other	(1)
1604 14	– – Tunas, skipjack and Atlantic bonito (<i>Sarda</i> spp.):	
1604 14 90	– – – Atlantic bonito (<i>Sarda</i> spp.)	(1)
1604 15	– – Mackerel:	
1604 15 10	– – – Of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i>	(1)
1604 15 90	– – – Of the species <i>Scomber australasicus</i>	(1)
1604 19	– – Other:	
1604 19 10	– – – Salmonidae, other than salmon	(1)
1604 19 50	– – – Fish of the species <i>Orcynopsis unicolor</i>	(1)
	– – – Other:	
1604 19 91	– – – – Fillets, raw, coated with batter or breadcrumbs, deep frozen	(1)
1604 19 99	– – – – Other	(1)
1604 20	– Other prepared or preserved fish:	
1604 20 10	– – Of salmon	(1)
1604 20 30	– – Of salmonidae, other than salmon	(1)
1604 20 50	– – Of sardines, bonito, mackerel of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i> , fish of the species <i>Orcynopsis unicolor</i>	(1)
1604 20 90	– – Of other fish	(1)
1604 30	– Caviar and caviar substitutes:	
1604 30 10	– – Caviar (sturgeon roe)	(1)
1604 30 90	– – Caviar substitutes	(1)

COMPENSATORY LEVY: Regulation (EEC) No 526/86

CN code	Description	Rate of compensatory levy
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:	
1605 10 00	– Crab	(¹)
1605 20 00	– Shrimps and prawns	(¹)
1605 30 00	– Lobster	(¹)
1605 40 00	– Other crustaceans	(¹)
1605 90	– Other:	
1605 90 10	– – Molluscs	(¹)
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves:	
2301 20 00	– Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	(¹)

Rate of compensatory levy:

(¹) from 1 January 1988 to 31 December 1988: 43;
 from 1 January 1989 to 31 December 1989: 57;
 from 1 January 1990 to 31 December 1990: 71;
 from 1 January 1991 to 31 December 1991: 100.

(²) from 1 January 1988 to 31 December 1991: 0;
 from 1 January 1992 to 31 December 1992: 33;
 from 1 January 1993 to 31 December 1993: 50;
 from 1 January 1994 to 31 December 1994: 67;
 from 1 January 1995 to 31 December 1995: 100.