

# COMMISSION OF THE EUROPEAN COMMUNITIES

— COM(82) 860 final

Brussels, 21 December 1982

Proposal for a  
**COUNCIL REGULATION (EEC)**

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introducing a specimen declaration form to be used in  
intra-Community trade

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(submitted to the Council by the Commission)

COM(82) 860 final

## EXPLANATORY MEMORANDUM

### I. Introduction

As part of its general campaign to strengthen the Community's internal market, the Commission sent the Council a number of proposals on 9 July. These included a proposal for a Council Regulation simplifying customs formalities in trade within the Community. This proposal is based on the principle that intra-Community trade in Community goods should be subject to simpler procedures than those governing trade with non-member countries. In other words, this would be the first step towards progressively eliminating formalities in trade between Member States, irrespective of any developments in the Community's relations with non-member countries. To this end, the above proposal aims to replace the forms currently used in intra-Community trade by a single form for declaration of dispatch, internal Community transit, entry of Community goods for home use, or their entry under any other procedure in the Member State of destination.

Article 4(1) of that proposal stipulates that a specimen of this form is to be established by the Council, acting by a qualified majority on a proposal by the Commission. The present proposal is designed to meet that requirement.

The Commission had initially mooted the idea that the trading operations in question could be covered by a standardized commercial invoice. However, its contacts with the national authorities and business circles have led it to drop this idea in favour of a single administrative document. The text of this document, as now proposed, was finalized only after the widest possible consultations with national administrations and with the various business circles concerned, whether small, medium-sized or large firms from the different sectors of the economy, or professional organizations representing their interests.

The Commission realizes that the introduction of a single declaration form may entail teething troubles. But it wishes to make it quite clear that, since its objective is to improve the competitive potential of Community goods traded within the Ten, it will ensure that the introduction of a single document will not curtail the facilities currently available to certain users. The Commission considers it imperative to maintain, and even extend, the principle of simplified procedures, even if some adjustments may be needed in the way these procedures operate in practice. This means, for example, that adoption of this proposal will not preclude the use of commercial listings, subject to certain conditions, or the application of special procedures authorized by the competent authorities of the Member States to allow for computerization. Appropriate provisions will be included in the rules to be adopted under Article 10 of the proposal for a Regulation referred to above.

However, not all firms benefit from the simplified procedures and in fact it is the small and medium sized firms which initially will benefit most from the proposed reforms, as it is they who suffer most at present from the complexity and rigidity of existing formalities. In the end the same goes for all firms, because one must consider the overall costs and judge the proposed reforms in economic terms. Ultimately, the competitive potential of a product depends on its cost. Once it has been conveyed to its destination and after completion of all formalities (and not just any particular one in isolation).

## II. Analysis of the proposal

Subject to possible provisions implementing the proposal sent to the Council on 9 July, the Commission has decided in the interests of flexibility to include the following in its present proposal:

- one basic specimen form (COM form attached as Annex I), to be used when a single category of goods is declared;
- two versions of supplementary forms (COM.c forms attached as Annexes II and III), to be used when consignments contain at least two different types of goods.

The decision to propose two versions was based on the realization that, although trade in certain goods between two Member States may be subject to specific arrangements (excise duties, monetary compensatory amounts, etc.), the vast majority of products traded are subject only to VAT. The first version proposed (see Annex II) may therefore be used in cases where charges other than VAT are likely to arise in one of the Member States concerned. The second version (see Annex III) may be used in all other cases; it enables a greater number of products to be declared. Except where other, simpler, procedures apply the consignor must therefore decide which version to use on the basis of his own knowledge and of information obtained from his customer.

Layout and use of the form

The specimen form proposed consists of a set of seven copies, their respective destinations being as follows:

- copy 1 for the Member State of consignment;
- copy 2 for the statistical service of the Member State of consignment;
- copy 3 for the consignor;
- copy 4 to be returned to the office of departure, for discharge of the transit operation, by the authorities of the Member State of destination;
- copy 5 for the Member State of destination;
- copy 6 for the statistical service of the Member State of destination;
- copy 7 for the consignee.

The form, which has been compiled with assistance from computer experts, is designed for use in both traditional and computerized procedures. The Commission would remind Member States that they should take immediate steps to ensure that the computerization of administrative procedures will not hinder implementation of the proposed reform.

An explanatory note (see Annex IV) will help users to complete the form correctly. This note contains codes and entries for use throughout the Community as well as certain entries for national use (where permissible under Community arrangements), which are necessitated by the nature of some of the data.

As a general rule, subject to any special procedures which may apply, the consignor or his representative must enter the required information on copy 1; this will be reproduced as appropriate on the other copies. If the Community transit procedure is being used, the principal must complete the relevant section. The consignee or his representative

must first of all ensure that the goods he receives correspond to the descriptions on the copies of the declaration passed to him, and then complete the declaration where appropriate, in accordance with the requirements of the procedure for which he is applying, before submitting it to the competent authorities.

In all cases, for obvious legal reasons, the original signature of the person concerned must appear on the copies to be retained respectively at the office of departure and the office of destination.

#### Contents of the form

As the Commission indicated initially, the specimen form proposed (see Annex I) requires only data for which the Commission sees a real justification in the case of trade in Community goods between two Member States. In other words the data must be needed to meet either Community specifications (particularly in the field of statistics, tax and transport), or national requirements, where Member States have been authorized under specific provisions of the Treaty (in particular Articles 36, 73, 103, 109 and 115) to introduce or maintain certain national measures affecting such trade. Consequently, Member States will no longer be allowed to ask for data other than that shown on the single form.

Over and above Community requirements, the Commission has had to include a box for origin of goods, since the common commercial policy remains incomplete. Two boxes have had to be provided for Member States which operate exchange controls or simply wish to monitor relevant currency flows. As these requirements differ from one Member State to another, the Commission considers that these boxes should be completed only to the extent strictly necessary.

Since this proposal forms in integral part of a package of measures aimed at strengthening the internal market, further proposals on taxation, statistics and transport will be forwarded to the Council in the very near future to pave the way for these simplifications.

As the present proposal is based on the proposal for a Council Regulation simplifying customs formalities in trade within the Community, there is no obligation to seek the opinion of either the European Parliament or the Economic and Social Committee. Nevertheless, in view of the very close links between this proposal and the above proposal, which is already before the Council, the Commission considers that such opinions should be sought.

Proposal for a  
COUNCIL REGULATION (EEC)

introducing a specimen declaration form to be used in  
intra-Community trade

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No        of  
simplifying customs formalities in trade within the Community, and in  
particular Article 4 thereof<sup>1</sup>,

Having regard to the proposal from the Commission<sup>2</sup>,

Whereas Regulation (EEC) No        replaced the forms currently used in  
intra-Community trade by a single form for declaration of dispatch,  
internal Community transit, entry of goods for home use, or their entry  
under any other procedure in the Member State of destination;

Whereas Article 4(1) of that Regulation stipulates that the specimen single  
declaration form referred to above is to be established by the Council,  
acting by a qualified majority on a proposal by the Commission;

Whereas the introduction of a single Community declaration form should  
lead to standardization of the information to be supplied for the  
purposes of intra-Community trade; whereas the form should be restricted  
to data which may justifiably be required for the purposes of such  
trade; whereas for the dual purpose of eliminating language problems  
and facilitating the use of computer technology, such data should be  
allocated Community code numbers;

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<sup>1</sup> OJ L        ,        , p.  
<sup>2</sup> OJ L        ,        , p.



Whereas some of the information to be included on the form is required by national legislation which is compatible with Community law; whereas it is therefore unnecessary to require such data in Member States which do not apply such legislation;

Whereas all the information which users need to complete the forms correctly should be summarized in an explanatory note; whereas this note should be readily available to users;

Whereas, since the object of this reform is the overall simplification of formalities, the introduction of a single declaration form must not involve the withdrawal from users of any commercial advantages available under existing procedures; whereas it must not therefore conflict in principle with the existence of simplified procedures;

Whereas, to further the standardization of documents, this Community form should be aligned on the layout key drawn up under the auspices of the United Nations Economic Commission for Europe,

HAS ADOPTED THIS REGULATION:

Article 1

1. The declarations referred to in Article 4(1) of Regulation (EEC) No            must be entered on a set of COM forms corresponding to the specimen shown in Annex I.  
These COM forms may, where appropriate, be supplemented by one or more COM.c forms, also made up in sets, and corresponding to the specimens shown in Annex II and Annex III.
2. The forms referred to in paragraph 1 shall be printed on paper dressed for writing purposes and weighing at least 40 g/m<sup>2</sup>. The paper shall be white for copies for 1 to 3 inclusive, green for copy 4 and yellow for copies 5 to 7 inclusive.
3. The size of the COM form and the COM.c form shown in Annex II shall be 210 x 297 mm.  
The size of the COM.c form shown in Annex III shall be 297 x 420 mm.
4. The COM and COM.c forms shall show the name and address of the printer or a mark enabling the printer to be identified.

Article 2

1. The forms referred to in Article 1 must be completed in accordance with the explanatory note shown in Annex IV.
2. Member States shall ensure that users have ready access to copies of the note referred to in paragraph 1.

Article 3

This Regulation shall enter into force on 1 July 1983.  
It shall have effect from 1 July 1984.

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

Done at Brussels,

For the Council

A N N E X I

COM form



E CONTROL BY OFFICE OF CONSIGNMENT

Results :

Stamp :

Date :

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Signature :

White paper  
EUROPEAN COMMUNITY DECLARATION C O M

A ACCEPTANCE BY OFFICE OF CONSIGNMENT 43

1 Number of forms COM/c attached	2a Consignor	2b Unique reference number
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STATISTICAL COPY	2	3 Consignee		
		7a Consignor's representative	7b Identification number	
		11 Place of loading	12 Location of goods	
		16 Transport document	17 R.T.A.	18 CHR 19 C
		23 Means of transport at departure	Nationality	Mode

4 Consignor's identifi. number	<del>XXXXXXXXXX</del>		
8 Party responsible for financial settlement			
8 Member State of consignment	9 T.M. of resp. for fin. settle.		
<del>XXXXXXXXXX</del>			
10 Member State of destination			
14 Terms of delivery	15 Nature of transaction		
20 Payment due by	21 Inv. currency	22 Exchange rate	
24 Information relating to financial settlement			

25 Combined transport	Place of emb.	Place of disemb.
26 Marks and numbers - Number and kind of packages - Description of goods		

27 Statistical number	28 Price or value		
29 Gross mass	30 Net mass	31 Suppl. stat. units	
32 Country of origin	33 Proc. consign.		
35 CALCULATION OF TAXES			
C.T. BASIS FOR TAXATION	RATE	AMOUNT	

36 Supporting documents produced
----------------------------------

Total amount		
B FOR ACCOUNTING PURPOSES		

37 Additional information
---------------------------

38 Place :	Signature and name of consignor or of his representative :
Date	

Form COM : printed by

White paper  
EUROPEAN COMMUNITY DECLARATION C O M

A ACCEPTANCE BY OFFICE OF CONSIGNMENT

1 Number of forms COM/c attached	2a Consignor	2b Unique reference number
----------------------------------	--------------	----------------------------

3	3 Consignee	4 Consignor's Identif. number
	6 Party responsible for financial settlement	

COPY FOR CONSIGNEE	7a Consignor's representative	7b Identification number	8 Member State of consignment	9 I.N. of resp. for fin. settle.
	11 Place of loading		10 Member State of destination	

12 Location of goods		14 Terms of delivery		15 Nature of transaction	
16 Transport document		17 R.T.A.	18 CNR	19 C	20 Payment due by

23 Means of transport at departure		Nationality	Node	24 Information relating to financial settlement	
25 Combined transport		Place of emb.	Place of disemb.		

26 Marks and numbers - Number and kind of packages - Description of goods			27 Statistical number		28 Price or value	
29 Gross mass		30 Net mass		31 Suppl.Stat.units		
32 Country of origin			33 Proc.consign.			

35 CALCULATION OF TAXES		
C.T. BASIS FOR TAXATION	RATE	AMOUNT
Total amount		

36 Supporting documents produced		
37 Additional information		

B. FOR ACCOUNTING PURPOSES		
38 Place :		Signature and name of consignor or of his representative :
Date :		

Form COM : printed in

EUROPEAN COMMUNITY DECLARATION C O M

A ACCEPTANCE BY OFFICE OF CONSIGNMENT

1 Number of forms COM/c attached	2a Consignor	2b Unique reference number
----------------------------------	--------------	----------------------------

COPY FOR RETURN	3 Consignee			
	16 Transport document	17 R.T.A.	18 CHR	19 C
	23 Means of transport at departure	Nationality	Mode	
	25 Combined transport	Place of emb.	Place of disemb.	
	28 Marks and numbers - Number and kind of packages - Description of goods	27 Statistical number		

8 Member State of consignment
10 Member State of destination

Tilbagesendes til - Zurücksenden an - Return to - Renvoyer à - Rinviare a - Terugzenden aan :

29 Gross mass	30 Net mass	31 Suppl.Stat.units
32 Country of origin	33 Proc.consign.	

**NOTES FOR CARRIER**  
Where goods are not carried via the offices shown in box 39, the offices actually used must be entered in box 40. Transhipments and other incidents during carriage must be shown on the reverse side of copies 4 and 6.

36 Supporting documents produced
37 Additional information

Form COM : printed by

COMMUNITY TRANSIT

39 Transit offices intend (* country)									
40 Transit offices used (* country)									
41 Sheet(s) No	Total	42 Guarantee	43 Guarantee not valid for	44 Office of destination (* country)					
45a Principal	45b Identification number	46 Principal's authorized representative							
47 Place :		Signature and name of principal or signature of his authorized representative :							
Date :									

**C CONTROL BY OFFICE OF DEPARTURE**

Results :

Seals affixed : Number : Stamp :

Identity :

Time limit (date)

Signature :

D ACCEPTANCE BY OFFICE OF DEPARTURE



A8 TRANSHIPMENT DURING CARRIAGE			
PARTICULARS OF TRANSHIPMENT		F CERTIFICATION BY COMPETENT AUTHORITIES	
Place of transhipment	Country	When new seals are affixed : number :                      Identity :	
New means of transport	Nat. Mode	Date : <input type="text"/>	Stamp :
New container	Nat.	Signature :	
Other particulars			
Place of transhipment	Country	When new seals are affixed : number :                      Identity :                      Stamp :	
New means of transport	Nat. Mode	Date : <input type="text"/>	
New container	Nat.	Signature :	
Other particulars			

A9 OTHER INCIDENTS DURING CARRIAGE	
DETAILS AND MEASURES TAKEN	G CERTIFICATION BY COMPETENT AUTHORITIES

H CONTROL BY OFFICE OF DESTINATION	
Date of arrival : <input type="text"/>	Examination of seals :
Remarks :	
Signature :	Stamp :
	Copy No 4 returned on <input type="text"/> after registration under No

Yellow paper  
**EUROPEAN COMMUNITY  
 DECLARATION C O M**

I ACCEPTANCE BY OFFICE OF  
 DESTINATION

1 Number of forms COM/c attached	2a Consignor	2b Unique reference number
----------------------------------	--------------	----------------------------

Please see explanatory note before completing this declaration  COPY FOR MEMBER STATE OF DESTINATION	3 Consignee			
	7a Consignee's representative	7b Identification number		
	11 Place of loading	12 Location of goods	13 Place of unloading	
	16 Transport document	17 R.T.A.	18 CHR	19 C
	23 Means of transport on arrival	Nationality	Mode	

4 Consignor's Identif. number	5 Consignee's Identif. number	
6 Party responsible for financial settlement		
8 Member State of consignment	9 I.N. of resp. for firm. settle.	
<del>10 Member State of destination</del>		
14 Terms of delivery	15 Nature of transaction	
20 Payment due by	21 Inv. currency	22 Exchange rate
24 Information relating to financial settlement		

25 Combined transport			Place of emb.	Place of disemb.
26 Marks and numbers - Number and kind of packages - Description of goods				

27 Statistical number	28 Price or value	
29 Gross mass	30 Net mass	31 Suppl. Stat. units
32 Country of origin	33 Proc. consign.	34 Proc. destin.

36 Supporting document produced
37 Additional information

35 CALCULATION OF TAXES		
C.T. BASIS FOR TAXATION	RATE	AMOUNT
Total amount		
J FOR ACCOUNTING PURPOSES		
38 Place :	Signature and name of consignee or of his representative :	
Date :		

**COMMUNITY TRANSIT**

39 Transit offices intended (+ country)									
40 Transit offices used (+ country)									
41 Sheet(s) No	Total	42 Guarantee		43 Guarantee not valid for		44 Office of destination (+ country)			

45a Principal	45b Identification number	46 Principal's authorized representative
47 Place :		Signature and name of principal or signature of his authorized representative :
Date :		

C CONTROL BY OFFICE OF DEPARTURE		
Results :		
Seals affixed : number :	Stamp :	
Identity :		
Time limit (date)		
Signature :		

D ACCEPTANCE BY OFFICE OF DEPARTURE	
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Form COM : printed by

**K CONTROL OF DECLARATION CONCERNING PROCEDURE APPLIED FOR IN MEMBER STATE OF DESTINATION**  
 Results :

Identification measures taken :

Date :  Signature :  Stamp :

**H CONTROL BY OFFICE OF DESTINATION**

Date of arrival :  Examination of seals :

Remarks :

Signature :  Stamp :

Copy No 4 returned  
 on   
 after registration under No



4C TRANSHIPMENT DURING CARRIAGE		F CERTIFICATION BY COMPETENT AUTHORITIES	
PARTICULARS OF TRANSHIPMENT		When new seals are affixed :	
Place of transhipment	Country	number :	identity :
New means of transport	Nation. Mode	Date :	Stamp :
New container	Nation.	Signature :	
Other particulars			
PARTICULARS OF TRANSHIPMENT		When new seals are affixed :	
Place of transhipment	Country	number :	identity :
New means of transport	Nation. Mode	Date :	Stamp :
New container	Nation.	Signature :	
Other particulars			

Yellow paper  
EUROPEAN COMMUNITY DECLARATION C O M

ACCEPTANCE BY THE OFFICE OF DESTINATION

1 Number of forms CCM/c attached	2a Consignor	2b Unique reference number			
COPY FOR CONSIGNEE	3 Consignee		4 Consignor's identification no	5 Consignee's identification no	
	7a Consignee's representative		7b Identification number		6 Party responsible for financial settlement
	11 Place of loading	12 Location of goods	13 Place of unloading	8 Member State of consignment	9 Id. no of party resp. f. fin. set.
	16 Transport document		17 R.T.A.	18 CHR	19 C
	23 Means of transport at arrival		Nationality	Mode	
	25 Combined transport		Place of embark.	Place of disemb.	
	26 Marks and numbers - Number and kind of packages - Description of goods		27 Statistical number		29 Price or value
			29 Gross mass	30 Net mass	31 Supp. stat. units
			32 Country of origin		33 Proc. consign. 34 Proc. destin.
			35 CALCULATION OF TAXES		
		C.T. Basis	Rate	Amount	
		Total amount			
36 Supporting documents produced		J FOR ACCOUNTING PURPOSES			
37 Additional information					
		38 Place : <span style="float: right;">Signature and name of consignee or of his representative :</span>			
		Date : <span style="float: right;">_____</span>			

**COMMUNITY TRANSIT : RECEIPT**  
(To be completed by the person concerned before production to the office of destination)

This is to certify that the document CCM referred to in box D below has been lodged and that no irregularity has been observed to date concerning the consignment to which this document refers.

Signature : \_\_\_\_\_ Stamp of office of destination : \_\_\_\_\_

D ACCEPTANCE BY OFFICE OF DEPARTURE

A N N E X   I I

Supplementary COM.c form

First version, for the declaration of three articles

(to be used where the goods in question are subject to specific  
rules in one of the Member States concerned)

EUROPEAN COMMUNITY

White paper

C O M / c

A ACCEPTANCE BY OFFICE OF CONSIGNMENT

1 Form number

1

COPY FOR MEMBER STATE OF CONSIGNMENT

2 Signature and name of consignor or of his representative

26 Marks and numbers - Number and kind of packages - Description of goods

1

36 Supporting documents produced

27 Statistical number		28 Price or value	
29 Gross mass	30 Net mass	31 Supp. stat. units	
32 Country of origin		33 Proc. consign.	
35 CALCULATION OF TAXES			
C.T.	Basis	Rate	Amount
Total amount			

26 Marks and numbers - Number and kind of packages - Description of goods

2

36 Supporting documents produced

27 Statistical number		28 Price or value	
29 Gross mass	30 Net mass	31 Supp. stat. units	
32 Country of origin		33 Proc. consign.	
35 CALCULATION OF TAXES			
C.T.	Basis	Rate	Amount
Total amount			

26 Marks and numbers - Number and kind of packages - Description of goods

3

36 Supporting documents produced

27 Statistical number		28 Price or value	
29 Gross mass	30 Net mass	31 Supp. stat. units	
32 Country of origin		33 Proc. consign.	
35 CALCULATION OF TAXES			
C.T.	Basis	Rate	Amount
Total amount			

37 Additional information

B 1 SUMMARY		B 2 FOR ACCOUNTING PURPOSES	
C.T.	Amount		
G.T.			

COMMUNITY TRANSIT

41 Sheet(s) No Total

47 Signature and name of principal or signature of his authorised representative :

D ACCEPTANCE BY OFFICE OF DEPARTURE

Form COM/c : printed by







1 Form number

4

COPY FOR RETURN

1

26 Marks and numbers - Number and kind of packages - Description of goods

27 Statistical number

29 Gross mass

30 Net mass

31 Supp. stat. units

32 Country of origin

33 Proc. consign.

36 Supporting documents produced

2

26 Marks and numbers - Number and kind of packages - Description of goods

27 Statistical number

29 Gross mass

30 Net mass

31 Supp. stat. units

32 Country of origin

33 Proc. consign.

36 Supporting documents produced

3

26 Marks and numbers - Number and kind of packages - Description of goods

27 Statistical number

29 Gross mass

30 Net mass

31 Supp. stat. units

32 Country of origin

33 Proc. consign.

36 Supporting documents produced

37 Additional information

Form COM/c : printed by

COMMUNITY TRANSIT

41 Sheet(s)  
No Total

47 Signature and name of principal or signature of his authorised representative



EUROPEAN COMMUNITY

Yellow paper

C O M / c

ACCEPTANCE BY OFFICE OF DESTINATION

1 Form number

6

STATISTICAL COPY

2 Signature and name of consignee or his representative

26 Marks and numbers - Number and kind of packages - Description of goods

27 Statistical number

28 Price or value

29 Gross mass

30 Net mass

31 Supp. stat. units

32 Country of origin

33 Proc.consign.

34 Proc.destin.

35 CALCULATION OF TAXES

C.T.

Basis

Rate

Amount

36 Supporting documents produced

Total amount

26 Marks and numbers - Number and kind of packages - Description of goods

27 Statistical number

28 Price or value

29 Gross mass

30 Net mass

31 Supp. stat. units

32 Country of origin

33 Proc.consign.

34 Proc.destin.

35 CALCULATION OF TAXES

C.T.

Basis

Rate

Amount

36 Supporting documents produced

Total amount

26 Marks and numbers - Number and kind of packages - Description of goods

27 Statistical number

28 Price or value

29 Gross mass

30 Net mass

31 Supp. stat. units

32 Country of origin

33 Proc.consign.

34 Proc.destin.

35 CALCULATION OF TAXES

C.T.

Basis

Rate

Amount

36 Supporting documents produced

Total amount

37 Additional information

J 1 SUMMARY

J 2 FOR ACCOUNTING PURPOSES

G.T.

Form COM/c : printed by

COMMUNITY TRANSIT

41 Sheet(s)

No

Total

47 Signature and name of principal or signature of his authorised representative :

D ACCEPTANCE BY OFFICE OF DEPARTURE

EUROPEAN COMMUNITY

Yellow paper

C O M/c

I ACCEPTANCE BY THE OFFICE OF DESTINATION

1 Form number	7	COPY FOR CONSIGNEE
2 Signature and name of consignee or of his representative :		

1	26 Marks and numbers - Number and kind of packages - Description of goods
	36 Supporting documents produced

27 Statistical number		28 Price or value	
29 Gross mass	30 Net mass	31 Supp. stat. units	
32 Country of origin		33 Proc.consign	34 Proc.destin.
35 CALCULATION OF TAXES			
C.T.	Basis	Rate	Amount
Total amount			

2	26 Marks and numbers - Number and kind of packages - Description of goods
	36 Supporting documents produced

27 Statistical number		28 Price or value	
29 Gross mass	30 Net mass	31 Supp. stat. units	
32 Country of origin		33 Proc.consign	34 Proc.destin.
35 CALCULATION OF TAXES			
C.T.	Basis	Rate	Amount
Total amount			

3	26 Marks and numbers - Number and kind of packages - Description of goods
	36 Supporting documents produced

27 Statistical number		28 Price or value	
29 Gross mass	30 Net mass	31 Supp. stat. units	
32 Country of origin		33 Proc.consign	34 Proc.destin.
35 CALCULATION OF TAXES			
C.T.	Basis	Rate	Amount
Total amount			

37 Additional information
---------------------------

J 1 SUMMARY	J 2 FOR ACCOUNTING PURPOSES
G.T.	

COMMUNITY TRANSIT

41 Sheet(s)		47 Signature and name of principal or signature of his authorised representative
No	Total	

D ACCEPTANCE BY THE OFFICE OF DEPARTURE

Form COM/c : printed by

A N N E X    I I I

Supplementary COM.c form

Second version, concerning goods which  
are non-taxable or which are subject only to VAT

EUROPEAN COMMUNITY

White paper

C O M / c

A ACCEPTANCE BY OFFICE OF  
CONSIGNMENT

1 Form number	1	COPY FOR MEMBER STATE OF CONSIGNMENT
		2 Signature and name of consignor or of his representative

NOTE

This form may be used only for goods which are non-taxable or subject only to V.A.T.

1	26 Marks and numbers - Number and kind of packages - Description of goods	27 Statistical number		28 Price or value		
		29 Gross mass	30 Net mass	31 Suppl. stat. units		
		32 Country of origin		33 Proc. consign.		<input type="checkbox"/>
						<input type="checkbox"/>
2	26 Marks and numbers - Number and kind of packages - Description of goods	27 Statistical number		28 Price or value		
		29 Gross mass	30 Net mass	31 Suppl. stat. units		
		32 Country of origin		33 Proc. consign.		<input type="checkbox"/>
						<input type="checkbox"/>
3	26 Marks and numbers - Number and kind of packages - Description of goods	27 Statistical number		28 Price or value		
		29 Gross mass	30 Net mass	31 Suppl. stat. units		
		32 Country of origin		33 Proc. consign.		<input type="checkbox"/>
						<input type="checkbox"/>
4	26 Marks and numbers - Number and kind of packages - Description of goods	27 Statistical number		28 Price or value		
		29 Gross mass	30 Net mass	31 Suppl. stat. units		
		32 Country of origin		33 Proc. consign.		<input type="checkbox"/>
						<input type="checkbox"/>
5	26 Marks and numbers - Number and kind of packages - Description of goods	27 Statistical number		28 Price or value		
		29 Gross mass	30 Net mass	31 Suppl. stat. units		
		32 Country of origin		33 Proc. consign.		<input type="checkbox"/>
						<input type="checkbox"/>
6	26 Marks and numbers - Number and kind of packages - Description of goods	27 Statistical number		28 Price or value		
		29 Gross mass	30 Net mass	31 Suppl. stat. units		
		32 Country of origin		33 Proc. consign.		<input type="checkbox"/>
						<input type="checkbox"/>
7	26 Marks and numbers - Number and kind of packages - Description of goods	27 Statistical number		28 Price or value		
		29 Gross mass	30 Net mass	31 Suppl. stat. units		



Form COM/c : printed by

8	26 Marks and numbers - Number and kind of packages - Description of goods	32 Country of origin	33 Proc.consign	
		27 Statistical number	28 Price or value	
		29 Gross mass	30 Net mass	31 Suppl. stat. units
		32 Country of origin	33 Proc.consign	
9	26 Marks and numbers - Number and kind of packages - Description of goods	27 Statistical number	28 Price or value	
		29 Gross mass	30 Net mass	31 Suppl. stat. units
		32 Country of origin	33 Proc.consign	
		27 Statistical number	28 Price or value	
10	26 Marks and numbers - Number and kind of packages - Description of goods	29 Gross mass	30 Net mass	31 Suppl. stat. units
		32 Country of origin	33 Proc.consign	
		27 Statistical number	28 Price or value	
		29 Gross mass	30 Net mass	31 Suppl. stat. units
11	26 Marks and numbers - Number and kind of packages - Description of goods	32 Country of origin	33 Proc.consign	
		27 Statistical number	28 Price or value	
		29 Gross mass	30 Net mass	31 Suppl. stat. units
		32 Country of origin	33 Proc.consign	
12	26 Marks and numbers - Number and kind of packages - Description of goods	27 Statistical number	28 Price or value	
		29 Gross mass	30 Net mass	31 Suppl. stat. units
		32 Country of origin	33 Proc. consign	
		27 Statistical number	28 Price or value	

36 Supporting documents produced

37 Additional information

COMMUNITY TRANSIT

41 Sheet(s)		47 Signature and name of principal or signature of his authorised representative
No	Total	

D ACCEPTANCE BY OFFICE OF DEPARTURE

EUROPEAN COMMUNITY		White paper	C O M / e	NOTE		A ACCEPTANCE BY OFFICE OF CONSIGNMENT	
1 Form number	2	STATISTICAL COPY		This form may be used only for goods which are non-taxable or subject only to V.A.T.			
	2 Signature and name of consignor or of his representative						
1	26 Marks and numbers - Number and kind of packages - Description of goods			27 Statistical number		28 Price or value	
				29 Gross mass	30 Net mass	31 Suppl. stat. units	
				32 Country of origin		33 Proc. consign. <input checked="" type="checkbox"/>	
2	26 Marks and numbers - Number and kind of packages - Description of goods			27 Statistical number		28 Price or value	
				29 Gross mass	30 Net mass	31 Suppl. stat. units	
				32 Country of origin		33 Proc. consign. <input checked="" type="checkbox"/>	
3	26 Marks and numbers - Number and kind of packages - Description of goods			27 Statistical number		28 Price or value	
				29 Gross mass	30 Net mass	31 Suppl. stat. units	
				32 Country of origin		33 Proc. consign. <input checked="" type="checkbox"/>	
4	26 Marks and numbers - Number and kind of packages - Description of goods			27 Statistical number		28 Price or value	
				29 Gross mass	30 Net mass	31 Suppl. stat. units	
				32 Country of origin		33 Proc. consign. <input checked="" type="checkbox"/>	
5	26 Marks and numbers - Number and kind of packages - Description of goods			27 Statistical number		28 Price or value	
				29 Gross mass	30 Net mass	31 Suppl. stat. units	
				32 Country of origin		33 Proc. consign. <input checked="" type="checkbox"/>	
6	26 Marks and numbers - Number and kind of packages - Description of goods			27 Statistical number		28 Price or value	
				29 Gross mass	30 Net mass	31 Suppl. stat. units	
				32 Country of origin		33 Proc. consign. <input checked="" type="checkbox"/>	
7	26 Marks and numbers - Number and kind of packages - Description of goods			27 Statistical number		28 Price or value	
				29 Gross mass	30 Net mass	31 Suppl. stat. units	

Form CMT/c printed by	8	26 Marks and numbers - Number and kind of packages - Description of goods	32 Country of origin	33 Proc. consign.	
	9	26 Marks and numbers - Number and kind of packages - Description of goods	27 Statistical number	28 Price or value	
			29 Gross mass	30 Net mass	31 Suppl. stat. units
			32 Country of origin	33 Proc. consign.	
	10	26 Marks and numbers - Number and kind of packages - Description of goods	27 Statistical number	28 Price or value	
29 Gross mass			30 Net mass	31 Suppl. stat. units	
32 Country of origin			33 Proc. consign.		
11	26 Marks and numbers - Number and kind of packages - Description of goods	27 Statistical number	28 Price or value		
		29 Gross mass	30 Net mass	31 Suppl. stat. units	
		32 Country of origin	33 Proc. consign.		
12	26 Marks and numbers - Number and kind of packages - Description of goods	27 Statistical number	28 Price or value		
		29 Gross mass	30 Net mass	31 Suppl. stat. units	
		32 Country of origin	33 Proc. consign.		

36 Supporting documents produced

37 Additional information

COMMUNITY TRANSIT		47 Signature and name of principal or signature of his authorised representative
46 Sheet(s)	46	

3 ACCEPTANCE BY OFFICE OF DEPARTURE

EUROPEAN COMMUNITY		White paper	C O R / e	NOTE		A ACCEPTANCE BY OFFICE OF CONSIGNMENT	
1	Form number	3	COPY FOR CONSIGNOR		This form may be used only for goods which are non-taxable or subject only to V.A.T.		
		2 Signature and name of consignor or of his representative					
1		26 Marks and numbers - Number and kind of packages - Description of goods				27 Statistical number	28 Price or value
						29 Gross mass	30 Net mass
						31 Suppl. stat. units	
						32 Country of origin	33 Proc. consign.
2		26 Marks and numbers - Number and kind of packages - Description of goods				27 Statistical number	28 Price or value
						29 Gross mass	30 Net mass
						31 Suppl. stat. units	
						32 Country of origin	33 Proc. consign.
3		26 Marks and numbers - Number and kind of packages - Description of goods				27 Statistical number	28 Price or value
						29 Gross mass	30 Net mass
						31 Suppl. stat. units	
						32 Country of origin	33 Proc. consign.
4		26 Marks and numbers - Number and kind of packages - Description of goods				27 Statistical number	28 Price or value
						29 Gross mass	30 Net mass
						31 Suppl. stat. units	
						32 Country of origin	33 Proc. consign.
5		26 Marks and numbers - Number and kind of packages - Description of goods				27 Statistical number	28 Price or value
						29 Gross mass	30 Net mass
						31 Suppl. stat. units	
						32 Country of origin	33 Proc. consign.
6		26 Marks and numbers - Number and kind of packages - Description of goods				27 Statistical number	28 Price or value
						29 Gross mass	30 Net mass
						31 Suppl. stat. units	
						32 Country of origin	33 Proc. consign.
7		26 Marks and numbers - Number and kind of packages - Description of goods				27 Statistical number	28 Price or value
						29 Gross mass	30 Net mass
						31 Suppl. stat. units	

Form CNY/e 3 printed by	8	26 Marks and numbers - Number and kind of packages - Description of goods	27 Statistical number	28 Price or value	29 Gross mass	30 Net mass	31 Suppl. stat. units	32 Country of origin	33 Proc. consign.
	9	26 Marks and numbers - Number and kind of packages - Description of goods	27 Statistical number	28 Price or value	29 Gross mass	30 Net mass	31 Suppl. stat. units	32 Country of origin	33 Proc. consign.
	10	26 Marks and numbers - Number and kind of packages - Description of goods	27 Statistical number	28 Price or value	29 Gross mass	30 Net mass	31 Suppl. stat. units	32 Country of origin	33 Proc. consign.
	11	26 Marks and numbers - Number and kind of packages - Description of goods	27 Statistical number	28 Price or value	29 Gross mass	30 Net mass	31 Suppl. stat. units	32 Country of origin	33 Proc. consign.
	12	26 Marks and numbers - Number and kind of packages - Description of goods	27 Statistical number	28 Price or value	29 Gross mass	30 Net mass	31 Suppl. stat. units	32 Country of origin	33 Proc. consign.

36 Supporting documents produced

37 Additional information

**COMMUNITY TRANSIT**

41 Sheet(s)	
No	Total

47 Signature and name of principal or signature of his authorised representative

D. ACCEPTANCE BY OFFICE OF DEPARTURE



Form CWT/e is printed by	8	26 Marks and numbers - Number and kind of packages - Description of goods	27 Statistical number	29 Gross mass	30 Net mass	31 Suppl. stat. units	32 Country of origin	33 Proc. consign
	9	26 Marks and numbers - Number and kind of packages - Description of goods	27 Statistical number	29 Gross mass	30 Net mass	31 Suppl. stat. units	32 Country of origin	33 Proc. consign
	10	26 Marks and numbers - Number and kind of packages - Description of goods	27 Statistical number	29 Gross mass	30 Net mass	31 Suppl. stat. units	32 Country of origin	33 Proc. consign
	11	26 Marks and numbers - Number and kind of packages - Description of goods	27 Statistical number	29 Gross mass	30 Net mass	31 Suppl. stat. units	32 Country of origin	33 Proc. consign
	12	26 Marks and numbers - Number and kind of packages - Description of goods	27 Statistical number	29 Gross mass	30 Net mass	31 Suppl. stat. units	32 Country of origin	33 Proc. consign

25 Supporting documents produced

37 Additional information

**C O M P U L T I M T R A N S I T**

41 Sheet(s)		47 Signature and name of principal or signature of his authorised representative
No	Total	

D ACCEPTANCE BY OFFICE OF DEPARTURE

EUROPEAN COMMUNITY		Yellow paper	C O M / e	I ACCEPTANCE BY OFFICE OF DESTINATION			
1 Form number	5	COPY FOR MEMBER STATE OF DESTINATION		NOTE This form may be used only for goods which are non-taxable or subject only to V.A.T.			
2 Signature and name of consignee or of his representative							
1	26 Marks and numbers - Number and kind of packages - Description of goods			27 Statistical number	28 Price or value		V.A.T. RATE
				29 Gross mass	30 Net mass	31 Suppl. stat. units	
				32 Country of origin		33 Proc. consign. 34 Proc. destin.	
2	26 Marks and numbers - Number and kind of packages - Description of goods			27 Statistical number	28 Price or value		V.A.T. RATE
				29 Gross mass	30 Net mass	31 Suppl. stat. units	
				32 Country of origin		33 Proc. consign. 34 Proc. destin.	
3	26 Marks and numbers - Number and kind of packages - Description of goods			27 Statistical number	28 Price or value		V.A.T. RATE
				29 Gross mass	30 Net mass	31 Suppl. stat. units	
				32 Country of origin		33 Proc. consign. 34 Proc. destin.	
4	26 Marks and numbers - Number and kind of packages - Description of goods			27 Statistical number	28 Price or value		V.A.T. RATE
				29 Gross mass	30 Net mass	31 Suppl. stat. units	
				32 Country of origin		33 Proc. consign. 34 Proc. destin.	
5	26 Marks and numbers - Number and kind of packages - Description of goods			27 Statistical number	28 Price or value		V.A.T. RATE
				29 Gross mass	30 Net mass	31 Suppl. stat. units	
				32 Country of origin		33 Proc. consign. 34 Proc. destin.	
6	26 Marks and numbers - Number and kind of packages - Description of goods			27 Statistical number	28 Price or value		V.A.T. RATE
				29 Gross mass	30 Net mass	31 Suppl. stat. units	
				32 Country of origin		33 Proc. consign. 34 Proc. destin.	
7	26 Marks and numbers - Number and kind of packages - Description of goods			27 Statistical number	28 Price or value		V.A.T. RATE
				29 Gross mass	30 Net mass	31 Suppl. stat. units	
				32 Country of origin		33 Proc. consign. 34 Proc. destin.	



8	26 Marks and numbers - Number and kind of packages - Description of goods	27 Statistical number	28 Price or value	V.A.T. RATE
		29 Gross mass	30 Net mass	31 Suppl. stat. units
		32 Country of origin	33 Proc. consign	34 Proc. destin.
		27 Statistical number	28 Price or value	V.A.T. RATE
9	26 Marks and numbers - Number and kind of packages - Description of goods	29 Gross mass	30 Net mass	31 Suppl. stat. units
		32 Country of origin	33 Proc. consign	34 Proc. destin.
		27 Statistical number	28 Price or value	V.A.T. RATE
		29 Gross mass	30 Net mass	31 Suppl. stat. units
10	26 Marks and numbers - Number and kind of packages - Description of goods	32 Country of origin	33 Proc. consign	34 Proc. destin.
		27 Statistical number	28 Price or value	V.A.T. RATE
		29 Gross mass	30 Net mass	31 Suppl. stat. units
		32 Country of origin	33 Proc. consign	34 Proc. destin.
11	26 Marks and numbers - Number and kind of packages - Description of goods	27 Statistical number	28 Price or value	V.A.T. RATE
		29 Gross mass	30 Net mass	31 Suppl. stat. units
		32 Country of origin	33 Proc. consign	34 Proc. destin.
		27 Statistical number	28 Price or value	V.A.T. RATE
12	26 Marks and numbers - Number and kind of packages - Description of goods	29 Gross mass	30 Net mass	31 Suppl. stat. units
		32 Country of origin	33 Proc. consign	34 Proc. destin.
		27 Statistical number	28 Price or value	V.A.T. RATE
		29 Gross mass	30 Net mass	31 Suppl. stat. units

Form C97/c printed by

35 CALCULATION OF V. A. T.		
Base	Rate	Amount
Total amount		

36 Supporting documents produced	37 Additional information
FOR ACCOUNTING PURPOSES	

<b>COMMUNITY TRANSIT</b>	
41 Street(s)	47 Signature and name of principal or signatory of his authorised representative
42 Total	

**B ACCEPTANCE BY OFFICE OF DEPARTURE**

EUROPEAN COMMUNITY		Yellow paper		C O N / e		ACCEPTANCE BY OFFICE OF DESTINATION					
1	Form number	6	STATISTICAL COPY		NOTE This form may be used only for goods which are non-taxable or subject only to V.A.T.						
	2 Signature and name of consignee or of his representative										
1	26 Marks and numbers - Number and kind of packages - Description of goods				27 Statistical number		28 Price or value		V.A.T. RATE		
					29 Gross mass		30 Net mass			31 Suppl. stat. units	
					32 Country of origin		33 Proc. consign.			34 Proc. destin.	
2	26 Marks and numbers - Number and kind of packages - Description of goods				27 Statistical number		28 Price or value		V.A.T. RATE		
					29 Gross mass		30 Net mass			31 Suppl. stat. units	
					32 Country of origin		33 Proc. consign.			34 Proc. destin.	
3	26 Marks and numbers - Number and kind of packages - Description of goods				27 Statistical number		28 Price or value		V.A.T. RATE		
					29 Gross mass		30 Net mass			31 Suppl. stat. units	
					32 Country of origin		33 Proc. consign.			34 Proc. destin.	
4	26 Marks and numbers - Number and kind of packages - Description of goods				27 Statistical number		28 Price or value		V.A.T. RATE		
					29 Gross mass		30 Net mass			31 Suppl. stat. units	
					32 Country of origin		33 Proc. consign.			34 Proc. destin.	
5	26 Marks and numbers - Number and kind of packages - Description of goods				27 Statistical number		28 Price or value		V.A.T. RATE		
					29 Gross mass		30 Net mass			31 Suppl. stat. units	
					32 Country of origin		33 Proc. consign.			34 Proc. destin.	
6	26 Marks and numbers - Number and kind of packages - Description of goods				27 Statistical number		28 Price or value		V.A.T. RATE		
					29 Gross mass		30 Net mass			31 Suppl. stat. units	
					32 Country of origin		33 Proc. consign.			34 Proc. destin.	
7	26 Marks and numbers - Number and kind of packages - Description of goods				27 Statistical number		28 Price or value		V.A.T. RATE		
					29 Gross mass		30 Net mass			31 Suppl. stat. units	

8	25 Marks and numbers - Number and kind of packages - Description of goods	27 Statistical number	28 Price or value	V.A.T. RATE	
		29 Gross mass	30 Net mass		31 Suppl. stat. units
		32 Country of origin	33 Proc. consign.		34 Proc. destin.
9	26 Marks and numbers - Number and kind of packages - Description of goods	27 Statistical number	28 Price or value	V.A.T. RATE	
		29 Gross mass	30 Net mass		31 Suppl. stat. units
		32 Country of origin	33 Proc. consign.		34 Proc. destin.
10	26 Marks and numbers - Number and kind of packages - Description of goods	27 Statistical number	28 Price or value	V.A.T. RATE	
		29 Gross mass	30 Net mass		31 Suppl. stat. units
		32 Country of origin	33 Proc. consign.		34 Proc. destin.
11	25 Marks and numbers - Number and kind of packages - Description of goods	27 Statistical number	28 Price or value	V.A.T. RATE	
		29 Gross mass	30 Net mass		31 Suppl. stat. units
		32 Country of origin	33 Proc. consign.		34 Proc. destin.
12	26 Marks and numbers - Number and kind of packages - Description of goods	27 Statistical number	28 Price or value	V.A.T. RATE	
		29 Gross mass	30 Net mass		31 Suppl. stat. units
		32 Country of origin	33 Proc. consign.		34 Proc. destin.
35 CALCULATION OF V. A. T.		36 Supporting documents produced			
Basis	Rate	C	Amount	FOR ACCOUNTING PURPOSES	
Total amount					
37 Additional information		ACCEPTANCE BY OFFICE OF DEPARTURE			
<b>CUSTOMS TRANSIT</b>					
47 Signature and name of principal or signature of his authorised representative					
Total					

Form CDT/6 printed by

EUROPEAN COMMUNITY		Yellow paper	C O N / e	ACCEPTANCE BY OFFICE OF DESTINATION		
1	Form number	7	COPY FOR CONSIGNEE		NOTE This form may be used only for goods which are non-taxable or subject only to V.A.T.	
2	Signature and name of consignee or of his representative					
1	26 Marks and numbers - Number and kind of packages - Description of goods			27 Statistical number	28 Price or value	V.A.T. RATE
				29 Gross mass	30 Net mass	31 Suppl. stat. units
				32 Country of origin	33 Proc. consign.	34 Proc. destin.
2	26 Marks and numbers - Number and kind of packages - Description of goods			27 Statistical number	28 Price or value	V.A.T. RATE
				29 Gross mass	30 Net mass	31 Suppl. stat. units
				32 Country of origin	33 Proc. consign.	34 Proc. destin.
3	26 Marks and numbers - Number and kind of packages - Description of goods			27 Statistical number	28 Price or value	V.A.T. RATE
				29 Gross mass	30 Net mass	31 Suppl. stat. units
				32 Country of origin	33 Proc. consign.	34 Proc. destin.
4	26 Marks and numbers - Number and kind of packages - Description of goods			27 Statistical number	28 Price or value	V.A.T. RATE
				29 Gross mass	30 Net mass	31 Suppl. stat. units
				32 Country of origin	33 Proc. consign.	34 Proc. destin.
5	26 Marks and numbers - Number and kind of packages - Description of goods			27 Statistical number	28 Price or value	V.A.T. RATE
				29 Gross mass	30 Net mass	31 Suppl. stat. units
				32 Country of origin	33 Proc. consign.	34 Proc. destin.
6	26 Marks and numbers - Number and kind of packages - Description of goods			27 Statistical number	28 Price or value	V.A.T. RATE
				29 Gross mass	30 Net mass	31 Suppl. stat. units
				32 Country of origin	33 Proc. consign.	34 Proc. destin.
7	26 Marks and numbers - Number and kind of packages - Description of goods			27 Statistical number	28 Price or value	V.A.T. RATE
				29 Gross mass	30 Net mass	31 Suppl. stat. units



**ANNEX IV**

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**Note on the use of COM and COM.c forms**

## EXPLANATORY NOTE

### on the use of COM and COM.c forms

#### I. General remarks

- A. 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, the transit (except under simplified Community transit procedures for the carriage of goods by air, rail, sea and pipeline), and the entry for home use of Community goods (goods which originate in the Community or have been released for free circulation) or for their entry under any other procedure in the Member State of destination. Copies 1, 2 and 3 concern the formalities to be completed in the Member State of dispatch (dispatch and transit formalities), while copies 4, 5, 6 and 7 concern the formalities to be completed in the Member State of destination.

Each set of forms is compiled in such a way that where the information to be supplied is identical for both Member States, it may be entered by the consignor or the principal directly on copy 1 and will be reproduced automatically on all the other copies. The consignee or his agent must, therefore, in addition to checking the information already shown, complete the declaration as appropriate before submitting the form to the competent authorities. Carbon paper will be required to reproduce these additional particulars on copies 5 to 7.

- B. The forms must be completed by machine in the Member State of dispatch. They may be completed either by machine or legibly by hand in the Member State of destination. In the latter case, they must be completed in ink and in block capitals.

No erasures, deletions or alterations may be made. Any amendments must be made by crossing out the incorrect particulars and, where appropriate, adding those required. Any such amendments must be initialled by the person making them and must be expressly authenticated by the competent authorities. The latter may, where appropriate, require a new declaration to be lodged.

- C. Only numbered boxes are to be completed. The other boxes are reserved for official use.
- D. The copies to be retained at the office of departure and the office of destination must bear the original signature of the persons concerned.
- E. Unless otherwise specified in section III below, boxes which do not need to be completed must be left completely blank.

## II. Remarks on specific boxes

1. Number of COM.c forms attached : Enter the number (in figures) of sets of additional COM.c declarations attached.
2. Consignor : Enter the name and address of the person for whose account the goods are declared for dispatch to another Member State. Users may leave this box blank on copies 4 to 7 for reasons of commercial secrecy. The unique reference number (box 2b) is the number allocated by the consignor to the consignment in question; entry of this number is therefore optional.
3. Consignee : Enter the name and address of the person for whose account the goods are declared for a particular procedure in the Member State of destination; the same remarks apply as those in respect of box 2 regarding the unique reference number.



- 4 and 5. Consignor's/consignee's identification number : Note to be drafted by the Member States (identification number allocated by the competent authorities for fiscal, statistical or other reasons).
6. Party responsible for financial settlement : Note to be drafted by the Member States which require such details (the person who is responsible for either the transfer or repatriation of the foreign currencies relating to the transaction).
7. Consignor/consignee's representative : Enter the name and address of the representative. This box should be completed only if the consignor or consignee (or one of the persons authorized so to do if the consignor or consignee is a legal person) does not himself sign the declaration. Same remarks as in respect of boxes 4 and 5 regarding the identification number.
8. Member State of consignment

Enter the name in letters followed by the numerical code of the Member State as follows:

- 01 France;
- 02 Belgo-Luxembourg Economic Union;
- 03 Netherlands;
- 04 Federal Republic of Germany;
- 05 Italy;
- 06 United Kingdom;
- 07 Ireland;
- 08 Denmark;
- 09 Greece.

IIn the case of goods reconsigned from Switzerland or Austria, enter the code number 36 for Switzerland and 38 for Austria7.

9. Identification number of the party responsible for financial settlement : Same remarks as for boxes 4 and 5.
10. Member State of destination : Same remarks as for box 8.

11. Place of loading : Enter here the place where the goods are loaded on to the means of transport used on departure (in the case of rail/road transport, indicate the place where the goods are loaded on to the lorry) or the port where the goods are loaded on to the ship (in the case of roll-on, roll-off transport, indicate the place where the goods are loaded on to the lorry or wagon).
  
12. Location of goods : Show here the exact place where the goods may be examined.
  
13. Place of unloading : Enter here the place where the goods are unloaded from the means of transport used on entry into the Member State (in the case of rail/road transport, indicate the place where the goods are unloaded from the lorry) or the port where the goods are unloaded from the ship (in the case of roll-on, roll-off transport, indicate the place where the goods are unloaded from the lorry or wagon).
  
14. Terms of delivery : Note to be drafted by the Member States which require such details. The following code numbers must be used:  
  
  - 01 CIF;
  - 02 FOB;
  - 03 free-at-frontier of the Member State of consignment;
  - 04 free-at-frontier of the Member State of destination (unless there is a common frontier with the Member State of consignment);
  - 05 free at point of dispatch;
  - 06 free at domicile after completion of formalities;
  - 07 free at domicile before completion of formalities;
  - 08 other terms of delivery (to be specified).
  
15. Nature of transaction : Note to be drafted by the Member States which require such details. The following code numbers must be used:  
  
  - 01 outright purchase/ sale;
  - 02 consignment sale;
  - 03 commission;
  - 04 supply free of charge;

- 05 loan or hire;
  - 06 leasing;
  - 07 work under contract;
  - 08 standard exchange;
  - 09 maintenance or repair against payment;
  - 10 other.
16. Transport document : Note to be drafted by the Member States which require such details (reference to consignment note, CMR procedure, etc.).
17. Road transport authorization : Enter the authorization procedure under which the road transport operation is carried out, using the following code:
- 1. Community authorization;
  - 2. ECMT authorization;
  - 3. Bilateral authorization;
  - 4. Transport not subject to authorization.
18. CHR : If carriage is provided for hire or reward, enter the code "2"; if not enter the code "1".
19. C : If containers are used, enter the code "1"; if not, enter the code "0".
20. Payment due by : Enter the month and the year in which payment falls due under the contract (example: January 1984 01 84 ).
21. Invoice currency : Enter the country code corresponding to the currency used in the contract.
22. Exchange rate : Enter the current exchange rate in the currency of the Member State concerned.
23. Means of transport : Enter first the registration number(s) or name(s) and second the country code(s) for the nationality of the means of transport.

Finally enter the mode of transport used according to the following code:

- 1.0 sea transport;
- 1.2 wagon on sea-going vessel;
- 1.3 lorry on sea-going vessel;
- 1.8 barge on sea-going vessel;
- 2.0 rail transport;
- 2.3 lorry on wagon;
- 3.0 road transport;
- 4.0 air transport;
- 7.0 fixed installations;
- 8.0 inland water transport.

24. Information relating to financial settlement : Note to be drafted by the Member States which require details concerning the transfer of the currencies relating to the operation in question.
25. Combined transport : This box is to be used only if the "mode of transport" code in box 23 was: 1.2, 1.3, 1.8 or 2.3. In this case, enter the identity of the means of transport (sea-going vessel, train) on which the means of transport referred to in box 23 is loaded. Then indicate the place of loading (place where the means of transport referred to in box 23 was loaded onto the vessel or train), followed by the place of unloading (place where the means of transport referred to in box 23 was unloaded from the vessel or train).
26. Marks, numbers, number and kind of packages, description of goods : In the case of unpackaged goods, enter the number of articles covered by the declaration, or the word "bulk", and the particulars necessary to identify the goods. The description of the goods means the normal trade description, expressed with sufficient precision to enable immediate and unambiguous identification and classification. This box must also show the particulars required by any specific rules (monetary compensatory amounts, excise duties, etc.). If

containers are used, the reference number shall be entered in this box.

27. Statistical number : Enter the NIMEXE code.
28. Price or value : On dispatch, enter the invoice value, excluding tax, expressed in the currency of the Member State concerned. In the Member State of destination, enter the price paid or to be paid for the goods after conversion into the currency of the Member State concerned, or, where appropriate, the standard value of the goods in accordance with the fiscal rules.
29. Gross mass : Enter the gross mass of the article expressed in kilograms. The gross mass is the combined mass of the goods and all packaging, excluding vehicles and particularly containers.
30. Net mass : Enter here the net mass of the article expressed in kilograms. The net mass is the mass of the goods excluding all packaging.
31. Supplementary statistical units : To be used if needed in accordance with the NIMEXE nomenclature.
32. Country of origin : Note to be drafted by the Member States which require such details within the limits authorized by the Community law.
33. Procedure applied for in Member State of consignment : Enter the procedure applied for in words followed by the relevant code number as follows:
  01. simple dispatch
  02. dispatch (including after warehousing) of goods only in free circulation
  03. temporary dispatch for processing or repair
  04. temporary dispatch with subsequent return in an unaltered state
  05. redispach in an unaltered state following temporary admission
  06. redispach after processing or repair following temporary admission

07. dispatch or redispach of national goods following storage in a bonded warehouse (for tax purposes)
  08. dispatch or redispach of goods from another Member State following storage in a bonded warehouse (for tax purposes)
  09. dispatch or redispach of national goods following storage in a bonded warehouse (for excise purposes)
  10. dispatch or redispach of goods from another Member State following storage in a bonded warehouse (for excise purposes)
  11. other forms of dispatch (to be specified).
34. Procedure applied for in Member State of destination : Enter the procedure in words followed by the relevant code number as follows:
21. entry for home use
  22. temporary admission for processing or repair
  23. return in an unaltered state following temporary dispatch
  24. return after processing or alteration following temporary dispatch
  25. deposit in bonded warehouse (for tax purposes)
  26. deposit in bonded warehouse (for excise purposes)
  27. other forms of destinaiton (to be specified).
35. Calculation of taxes : Note to be drafted by the Member States which require such a calculation from users. This calcualtion is purely for guidance and cannot therefore be regarded as making them liable for the amount shown.
36. Supporting documents produced : Enter the documents required in the Member State concerned for placing the goods in question under the procedure chosen.
37. Additional information : To be completed in accordance with any specific rules which may be applicable.
38. Place, date, name and signature : See general remark D above.
- Boxes reserved for Community transit
39. Transit office intended (+ country) : Use the country code referred to above.
40. Transit office used (+ country) : Same remark as for box 39.

41. Sheet(s) - number - total : To be used for grouped consignments.
42. Guarantee : Enter here the reference and kind of guarantee provided for Community transit purposes.
43. Guarantee not valid for : Enter the countries in which the guarantee is not valid, using the following code:
- B for Belgium,
  - DK for Denmark,
  - D for the Federal Republic of Germany,
  - FR for France,
  - IRL for Ireland,
  - IT for Italy,
  - LU for Luxembourg,
  - NL for the Netherlands,
  - GB for the United Kingdom,
  - GR for Greece,
  - A for Austria, and
  - CH for Switzerland.
44. Office of destination (+ country) : Enter the name of the office followed by the country code.
45. Principal : Enter the name and address of the principal.
46. Identification number of the principal : Same remark as for boxes 4 and 5. Note to be drafted by the Member States.
47. Principal's authorized representative : Enter the name of the authorized representative.
48. Place, date and signature of the principal or his representative:  
No comment.

III. Remarks concerning the COM.c supplementary forms

A. The remarks set out in Sections I and II above apply also to the COM.c supplementary forms. There are two versions of these forms:

(a) the first, designed to contain information relevant to the declaration of three articles, must be used when the declaration relates to categories of goods liable to attract charges other than VAT in one of the Member States concerned;

(b) the second version may be used in all other cases. Boxes 26 to 37 inclusive of the corresponding basic COM form must then be left blank, except for box 26 which must be crossed through to prevent any subsequent entry being made.

B. If the supplementary COM.c form is used, the boxes "description of goods" on the first version described above which have not been used must be crossed through to prevent any subsequent use. Likewise when the second version of the form is used, the part of the document which remains unused must also be crossed through.



