

# COMMISSION OF THE EUROPEAN COMMUNITIES

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## REPORT FROM THE COMMISSION TO THE COUNCIL

on the application of Council Regulation (EEC) No 717/91  
concerning the Single Administrative Document

## INTRODUCTION

1. Article 11(2) of Regulation (EEC) No 717/91 states that "before 1 October 1992, the Council shall review this Regulation on the basis of a progress report from the Commission on the harmonization of provisions on the achievement of the internal market which are necessary for the correct application of this Regulation. The report shall be accompanied by proposals, should there be any, on which the Council shall decide by a qualified majority".
2. The purpose of Regulation (EEC) No 717/91 is to adapt the customs rules applying to the single administrative document to the requirements of the Single Market deriving from Article 8a of the Treaty.
3. To achieve this objective, the Regulation introduces a number of amendments to the rules governing the single administrative document. These amendments can be summarized as follows:

The existing provisions in this field henceforth apply only to:

- trade in goods with non-Community countries;
  - trade in non-Community goods within the Community;
  - circulation within the Community of Community goods which are subject to a measure requiring them to be exported to a non-Community country;
  - trade in goods consigned and crossing the territory of one or more EFTA countries;
  - trade in Community goods which, in respect of trade with Spain and Portugal, do not yet qualify for complete exemption from customs duties or other measures provided for by the Act of Accession;
  - trade in Community goods in cases in which Community rules specifically provide for the use of the single administrative document, and in particular, in the case described under point 10.
4. The implementing provisions for Regulation (EEC) No 717/91 are laid down in Commission Regulation (EEC) No 2453/92 of 31 July 1992 (OJ L 249, 28-8-1992).

This Regulation is designed to fuse the existing legislation, hitherto spread over a number of regulations, into a single instrument covering all aspects of the single administrative document.

The measures contained in the Regulation focus specifically on:

- establishing the presentation of single administrative document forms and the technical features these forms must have;
  - drawing up instructions for the uniform use of the document;
  - transposing the existing data codes into the new legislation;
  - introducing specific measures to simplify procedures, designed to cut down on formalities and to allow for the development of techniques which will replace written signatures with computerized identification procedures offering the same degree of certainty.
5. On 17 September 1990, the Council adopted Regulation (EEC) No 2726/90 on Community transit (OJ L 262, 26.9.1990). The provisions for the implementation of this Regulation are laid down in Commission Regulation No 1214/92 of 31 July 1992 (OJ L 132, 16.5.1992).

STATE OF PLAY AS REGARDS HARMONIZATION MEASURES CONCERNING THE COMPLETION OF THE SINGLE MARKET

6. The Commission has made public its position on the interpretation of article 8A; for the Commission, article 8A creates for the Community institutions and the Member states an obligation to abolish controls at frontiers. Therefore Regulation (EEC) 717/91 must be analysed in the light of this interpretation. In other words, on 1st January 1993, national administrations will not be able to intervene at intra-Community frontiers for control purposes on any customs document.
7. Article 8A is a direct consequence of the implementation of the Commission white paper on the achievement of the internal market (Declaration of the Inter-Governmental Conference). As the Commission indicated in its report on the implementation of the white paper, the decisions which remain to be taken are not concerned with the abolition of controls at frontiers. The harmonization measures abolish the justification for the use of the single administrative document except in special cases (for example intra-community movements crossing the territories of EFTA countries).
8. As regards administrative cooperation, the installation of computerized telecommunications on schedule should by the end of the year give the Member States' administrations the tools to cooperate, with priority going to the fields in which the application of Community legislation requires such cooperation.
9. As regards the conditions governing the movement of goods from 1 January 1993, and the impact of these conditions on the implementation of the single administrative document reforms, particularly in terms of scope, the situation regarding measures taken at Community level - especially in respect of legislation - is already very positive.

10. Nevertheless, the possibility of problems remaining unsolved or new ones arising in certain very limited sectors cannot be entirely discounted, particularly in terms of the practical application of the provisions adopted with a view to securing the free movement of goods. Therefore, where such action is essential and within limits determined by the sector itself, ad hoc measures could be taken to provide for the use of the single administrative document pursuant to provisions of regulation 717/91.

In this context, the Commission has already adopted some additional provisions to Council Regulation Nos 2726/90 and 717/91 in order to apply the provisions of Community transit and the single administrative document to the movement of goods from and to or between the parts of the customs territory of the Community which pursuant to specific provisions of the Treaty, are excluded from Community measures in respect of VAT and Excise.

It goes without saying that the adoption of an ad hoc solution of this kind would require Regulation No 717/91, which contains the relevant principle, to be operational.

#### CONCLUSIONS

11. The current indication is that - particularly as regards the legislative framework - all the necessary measures will be in place in time for the implementation of Regulation No 717/91 to go ahead without amendments on 1 January 1993;

The implementation of this Regulation on the scheduled date is essential, if only to bring into force the clause providing for the ad hoc use of the single administrative document to overcome any difficulties that may arise.