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COUNCIL

COUNCIL DIRECTIVE

of 25 June 1979

on the approximation of the laws of the Member States relating to the roll-over protection structures of wheeled agricultural or forestry tractors (static testing)

(79/622/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

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

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament ⁽¹⁾,

Having regard to the opinion of the Economic and Social Committee ⁽²⁾,

Whereas the technical requirements with which tractors must comply pursuant to national laws relate *inter alia* to roll-over protection structures and to their attachment to the tractor;

Whereas those requirements differ from one Member State to another; whereas it is therefore necessary that all Member States adopt the same requirements either in addition to or in place of their existing rules in order, in particular, to allow the EEC type-approval procedure which was the subject of Council Directive 74/150/EEC of 4 March 1974 on the approximation of the laws of the Member States relating to the type-approval of

wheeled agricultural or forestry tractors ⁽³⁾ to be introduced in respect of each type of tractor;

Whereas a harmonized component type-approval procedure for roll-over protection structures and their attachment to the tractor makes it possible for each Member State to check compliance with the common construction and testing requirements and to inform the other Member States of its findings by sending them copies of the component type-approval certificate completed for each type of roll-over protection structure and its attachment to the tractor; whereas the placing of an EEC component type-approval mark on all structures manufactured in conformity with the approved type obviates any need for technical checks on those structures in the other Member States;

Whereas common requirements concerning other elements and characteristics of the roll-over protection structure, in particular those concerning the dimensions, doors, safety glass, devices to prevent continuous rolling if the tractor overturns, and protection of passengers, will be laid down at a later date;

Whereas the harmonized requirements are intended principally to ensure safety on the road and at work throughout the Community; whereas for this reason it is necessary to introduce the obligation for tractors covered by this Directive to be fitted with roll-over protection structures; whereas until a date to be determined, the tractors referred to in Council Directive 77/536/EEC of 28 June 1977 on the approximation of

⁽¹⁾ OJ No C 296, 11. 12. 1978, p. 69.

⁽²⁾ OJ No C 128, 21. 5. 1979, p. 18.

⁽³⁾ OJ No L 84, 28. 3. 1974, p. 10.

the laws of the Member States relating to the roll-over protection structures of wheeled agricultural or forestry tractors ⁽¹⁾ should be able to be fitted with roll-over protection structures complying either with Directive 77/536/EEC or with this Directive;

Whereas the approximation of the national laws relating to tractors entails reciprocal recognition by Member States of the checks carried out by each of them on the basis of the common requirements,

HAS ADOPTED THIS DIRECTIVE:

Article 1

1. Each Member State shall grant EEC component type-approval for any type of roll-over protection structure and its tractor attachment which satisfies the construction and testing requirements laid down in Annexes I to V.

2. A Member State which has granted EEC component type-approval shall take the measures required to verify, in so far as is necessary and if need be in cooperation with the competent authorities in the other Member States, that production models conform to the approved type. Such verification shall be limited to spot checks.

Article 2

Member States shall, for each type of roll-over protection structure and its tractor attachment which they approve pursuant to Article 1, issue to the manufacturer of the tractor or of the roll-over protection structure, or to his authorized representative, an EEC component type-approval mark conforming to the model shown in Annex VI.

Member States shall take all appropriate measures to prevent the use of marks liable to create confusion between roll-over protection structures which have been component type-approved pursuant to Article 1 and other devices.

Article 3

1. No Member State may prohibit the placing on the market of roll-over protection structures or their tractor attachments on grounds relating to their construction if they bear the EEC component type-approval mark.

2. Nevertheless, a Member State may prohibit the placing on the market of roll-over protection structures

bearing the EEC component type-approval mark which consistently fail to conform to the approved type.

That State shall forthwith inform the other Member States and the Commission of the measures taken, specifying the reasons for its decision.

Article 4

The competent authorities of each Member State shall within one month send to the competent authorities of the other Member States copies of the component type-approval certificates, an example of which is given in Annex VII, completed for each type of roll-over protection structure which they approve or refuse to approve.

Article 5

1. If the Member State which has granted EEC component type-approval finds that a number of roll-over protection structures and their tractor attachments bearing the same EEC component type-approval mark do not conform to the type which it has approved, it shall take the necessary measures to ensure that production models conform to the approved type. The competent authorities of that State shall advise those of the other Member States of the measures taken which may, if necessary, where there is serious and repeated failure to conform, extend to withdrawal of EEC component type-approval. The said authorities shall take the same measures if they are informed by the competent authorities of another Member State of such failure to conform.

2. The competent authorities of the Member States shall within one month inform each other of any withdrawal of EEC component type-approval and of the reasons for any such measure.

Article 6

Any decision taken pursuant to the provisions adopted in implementation of this Directive to refuse or withdraw component type-approval for roll-over protection structures and their tractor attachments, or to prohibit their placing on the market or their use, shall set out in detail the reasons on which it is based. Such decision shall be notified to the party concerned, who shall at the same time be informed of the remedies available to him under the laws in force in the Member States and of the time limits allowed for the exercise of such remedies.

Article 7

No Member State may refuse to grant EEC type-approval or national type-approval in respect of a

⁽¹⁾ OJ No L 220, 29. 8. 1977, p. 1.

tractor on grounds relating to the roll-over protection structure or its tractor attachment if these bear the EEC component type-approval mark and if the requirements laid down in Annex VIII have been satisfied.

Article 8

No Member State may refuse or prohibit the sale, registration, entry into service or use of any tractor on grounds relating to the roll-over protection structure and its tractor attachment if these bear the EEC component type-approval mark and if the requirements laid down in Annex VIII have been met.

Article 9

This Directive shall apply to tractors as defined in Article 1 of Directive 74/150/EEC having the following characteristics:

- clearance beneath the rear axle of not more than 1 000 mm,
- fixed or minimum adjustable track width of one of the driving axles of 1 150 mm or more,
- possibility of being fitted with a multipoint coupling device for detachable tools and a draw bar,
- mass of 800 kg or more, corresponding to the unladen weight of the tractor as defined in section 2.4 of Annex I to Directive 74/150/EEC, including the roll-over protection structure fitted in compliance with this Directive and tyres of the largest size recommended by the manufacturer.

Article 10

For the purposes of EEC type-approval, any tractor to which Article 9 refers must be fitted with a roll-over protection structure which satisfies the requirements laid down in Annexes I to IV.

However, the tractors defined in Article 9 of Directive 77/536/EEC may, for the purposes of EEC type-approval, be fitted with a roll-over protection structure which satisfies the requirements laid down in Annexes I to IV to that Directive.

Article 11

Any amendments necessary to adapt the requirements of the Annexes to this Directive to take account of technical progress shall be adopted in accordance with the procedure laid down in Article 13 of Directive 74/150/EEC.

Article 12

1. Member States shall bring into force the provisions necessary in order to comply with this Directive within 18 months of its notification and shall forthwith inform the Commission thereof.

2. Member States shall ensure that the texts of the main provisions of national law which they adopt in the field covered by this Directive are communicated to the Commission.

Article 13

This Directive is addressed to the Member States.

Done at Luxembourg, 25 June 1979.

For the Council

The President

J. LE THEULE

LIST OF ANNEXES

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ANNEX I

CONDITIONS FOR EEC COMPONENT TYPE-APPROVAL

1. DEFINITION

- 1.1. 'Roll-over protection structure' (safety cab or frame), hereinafter called 'protection structure', means the structure on a tractor the essential purpose of which is to avoid or limit risks to the driver resulting from roll-over of the tractor during normal use.
- 1.2. The structures mentioned in 1.1 are characterized by the fact that during the tests prescribed in Annexes II and III they ensure an unobstructed space inside them large enough to protect the driver.

2. GENERAL REQUIREMENTS

- 2.1. Every protection structure and its attachment to a tractor must be so designed and constructed as to fulfil the essential purpose laid down in section 1.
- 2.2. This condition is considered to be fulfilled if the requirements of Annexes II and III are complied with.

3. APPLICATION FOR EEC COMPONENT TYPE-APPROVAL

- 3.1. The application for EEC component type-approval with regard to the strength of a protection structure and the strength of its attachment to a tractor shall be submitted by the tractor manufacturer or by the manufacturer of the protection structure or by his authorized representatives.
- 3.2. The application for EEC component type-approval shall be accompanied by the undermentioned documents in triplicate and by the following particulars:
 - general arrangement drawing either to a scale marked on the drawing or giving the main dimensions of the protection structure. This drawing must in particular show details of the mounting components,
 - photographs from side and rear showing mounting details,
 - brief description of the protection structure including type of construction, details of mounting on the tractor and, where necessary, details of cladding, means of access and escape, details of interior padding and features to prevent continuous rolling and details of heating and ventilation,
 - details of materials used in structural parts including attaching brackets and fixing bolts (see Annex V).
- 3.3. A tractor representative of the tractor type for which the protection structure to be approved is intended shall be submitted to the technical service responsible for conducting the component type-approval tests. This tractor shall be fitted with the protection structure.
- 3.4. The holder of EEC component type-approval may request its extension to other tractor types. The competent authority which has granted the original EEC component type-approval shall grant the extension if the approved protection structure and the type(s) of tractor for which the extension is requested comply with the following conditions:
 - the mass of the unballasted tractor, as defined in section 1.3 of Annex II, does not exceed by more than 5% the reference mass used in the test,
 - the method of attachment and the tractor's components to which the attachments are made are identical,
 - any components such as mudguards and bonnet cowls which may provide support for the protection structure are identical,

- the position and critical dimensions of the seat in the protection structure and the relative positions of the protection structure and the tractor shall be such that the zone of clearance would have remained within the protection of the deflected structure throughout all tests.

4. MARKINGS

4.1. Every protection structure conforming to the approved type shall bear the following markings:

- 4.1.1. the trade mark or name;
- 4.1.2. a component type-approval mark conforming to the model in Annex VI;
- 4.1.3. serial number of the protection structure;
- 4.1.4. Make and type(s) of tractor(s) for which the protection structure is intended.

4.2. All these particulars must appear on a small plate.

4.3. These markings must be visible, legible and indelible.

ANNEX II

CONDITIONS FOR TESTING THE STRENGTH OF THE PROTECTION STRUCTURES AND OF THEIR ATTACHMENT TO TRACTORS

1. GENERAL REQUIREMENTS

1.1. Test purposes

Tests made using special rigs are intended to simulate such loads as are imposed on a protection structure, when the tractor overturns. These tests, described in Annex III, enable observations to be made on the strength of the protection structure and any brackets attaching it to the tractor and any parts of the tractor which transmit the test force.

1.2. Preparation for test

1.2.1. The protection structure must conform to the series production specifications. It shall be attached in accordance with the manufacturer's declared method of attachment to one of the tractors for which it is designed. A complete tractor is not required for the test; however, the protection structure and parts of the tractor on which it is attached for the tests shall represent an operating installation, hereinafter referred to as 'the assembly'.

1.2.2. The assembly shall be secured to the bedplate so that the members connecting the assembly and the bedplate do not deflect significantly in relation to the protection structure under loading. The method of attachment of the assembly to the bedplate must not of itself modify the strength of the assembly.

1.2.3. The assembly must be supported and secured or modified so that all the test energy is absorbed by the protection structure and its attachment to the rigid components of the tractor.

1.2.3.1. To comply with the requirements of 1.2.3, the modification shall lock any tractor ride suspension system so as to ensure that it does not absorb any of the test energy.

1.2.4. For the tests the tractor must be fitted with all structural components of the series production which may influence the strength of the protection structure or which may be necessary for the strength test.

Components which may create a hazard in the zone of clearance must also be fitted so that they may be examined to see whether the requirements of section 4 have been fulfilled.

1.3. Tractor mass

The reference mass m_t , used in the formulae (see Annex III) to calculate the energies and the crushing force, shall be at least that defined in section 2.4 of Annex I to Council Directive 74/150/EEC (i.e. excluding optional accessories but including coolant, oils, fuel, tools and driver) plus the protection structure and less 75 kg.

Not included are optional front or rear weights, tyre ballast, mounted implements, mounted equipment or any specialized components.

2. APPARATUS AND EQUIPMENT

2.1. Horizontal loading tests (side and longitudinal)

2.1.1. Material, equipment and tie-down means adequate to ensure that the assembly is firmly fixed to the bedplate, independently of tyres if present.

2.1.2. Means of applying a horizontal force on the protection structure by a stiff beam as shown in Figures 1 and 2 of Annex IV.

2.1.2.1. The stiff beam shall have a vertical face dimension of 150 mm.

- 2.1.2.2. Provision must be made so that the load can be uniformly distributed normal to the direction of loading and along a beam having a length of one of the exact multiples of 50 between 250 and 700 mm.
- 2.1.2.3. The edges of the beam in contact with the protection structure shall be curved with a maximum radius of 50 mm.
- 2.1.2.4. Universal joints — or the equivalent — shall be incorporated to ensure that the loading device does not constrain the structure in rotation or translation in any direction other than the direction of loading.
- 2.1.2.5. Where the horizontal length of the protection structure to which the load is to be applied does not constitute a straight line normal to the direction of application of the load, the space shall be packed so as to distribute the load over this length.
- 2.1.3. Equipment for measuring as far as is technically possible the energy absorbed by the protection structure and the rigid parts of the tractor to which it is attached, for example by measuring the force applied along its direction of application and the corresponding deflection relative to a point on the tractor chassis.
- 2.1.4. Means for proving that the zone of clearance has not been entered during the test. A rig according to figures 6a, 6b and 6c of Annex IV can be used.

2.2. **Crushing tests (rear and front)**

- 2.2.1. Material, equipment and tie-down means adequate to ensure that the tractor is firmly fixed to the bedplate, independently of tyres.
- 2.2.2. Means for applying a vertical force on the protection structure, such as shown in figure 3 of Annex IV, including a stiff crushing beam with a width of 250 mm.
- 2.2.3. Equipment for measuring the total vertical force applied.
- 2.2.4. Means for proving that the zone of clearance has not been entered during the test. A rig according to figures 6a, 6b and 6c of Annex IV can be used.

2.3. **Measurement tolerances**

- 2.3.1. Dimensions: ± 3 mm.
- 2.3.2. Deflection: ± 3 mm.
- 2.3.3. Tractor mass: ± 20 kg.
- 2.3.4. Loads and forces: $\pm 2\%$.
- 2.3.5. Direction of loading: deviation from horizontal and vertical directions specified in Annex III:
 - at start of test, under zero load: $\pm 2^\circ$,
 - during test, under load: 10° above and 20° below the horizontal. These variations should be kept to a minimum.

3. **TESTS**

3.1. **General requirements**

3.1.1. *Sequence of tests*

- 3.1.1.1. The sequence of tests shall be as follows:

3.1.1.1.1. Longitudinal loading (Annex III, 1.2)

For tractors with at least 50% of the mass as defined in section 1.3 on the rear wheels the longitudinal loading shall be applied from the rear (case 1). For other tractors the longitudinal loading shall be applied from the front (case 2).

3.1.1.1.2. First crushing test

The first crushing test shall be applied at the same end of the protection structure as the longitudinal loading, i. e.:

- at the rear in case 1 (Annex III, 1.5),
- at the front in case 2 (Annex III, 1.6),

3.1.1.1.3. Loading from the side (Annex III, 1.3)

3.1.1.1.4. Second crushing test

The second crushing test shall be applied at the opposite end of the protection structure to the longitudinal loading, i.e.:

- at the front in case 1 (Annex III, 1.6),
- at the rear in case 2 (Annex III, 1.5).

3.1.1.1.5. Second longitudinal loading (Annex III, 1.7)

A second longitudinal loading shall be applied to tractors fitted with a protection structure designed to be tilted when the direction of application of the longitudinal loading (see section 3.1.1.1.1) would not have tilted the protection structure.

3.1.1.2. If, during the test, any part of the restraining equipment breaks or moves, the test shall be re-started.

3.1.1.3. No repairs or adjustments to the tractor or protection structure may be carried out during the tests.

3.1.2. *Wheel track width*

The wheels shall be removed or set at a track width setting which ensures that no interference can occur with the protection structure during the tests.

3.1.3. *Removal of non-hazard creating components*

All components of the tractor and protection structure which, as complete units, constitute protection for the driver — including weather protection — shall be supplied complete on a tractor for inspection.

The protection structure to be tested need not be fitted with front, side or rear windows of safety glass or similar material and any detachable panels, fittings and accessories which have no function of structural strength and which cannot create a hazard in the event of overturning.

3.1.4. *Instrumentation*

The protection structure shall be instrumented with the necessary equipment to obtain the data required to draw the force-deflection diagram (see figure 4 of Annex IV). Total and permanent protection structure deflection shall be measured and noted for each stage of the test (see figure 5 of Annex IV).

3.1.5. *Direction of loading*

In the case of a tractor whose seat is not on the median plane of the tractor and/or non-symmetrical strength of the structure, the side loading will be on the side most likely to lead to infringement of the zone of clearance during the tests (see also Annex III, 1.3).

4. ACCEPTANCE CONDITIONS

4.1. A protection structure submitted for EEC component type-approval shall be considered as having satisfied the strength requirements if after the tests it fulfils the following conditions:

4.1.1. It shall be free from cracks and tears as described in section 3.1 of Annex III.

4.1.2. No part of the zone of clearance as described in section 3.2 of Annex III has been entered by — or has been outside the protection of the protection structure during the tests specified in sections 1.2, 1.3, 1.5, 1.6 and when appropriate 1.7 of Annex III.

If an overload test has been carried out, then, at the stage of that test when the specified energy is absorbed, the force shall not be less than 0.8 of the maximum force occurring during both the main test and the overload test concerned (see figures 4b and 4c of Annex IV).

- 4.1.3. During the tests the protection structure must not impose any constraint on the seat structure.
- 4.2. In addition there shall be no other feature presenting a particular hazard to the driver e.g. insufficient padding inside the roof or anywhere else where the driver's head may strike.

5. TEST REPORT

- 5.1. The test report shall be attached to the EEC component type-approval certificate referred to in Annex VII. The presentation of the report shall be as shown in Annex V. It shall include:
 - 5.1.1. A general description of the protection structure's shape and construction (see Annex V for the obligatory dimensions), including the provisions for normal entry, exit and escape; the provisions for heating and ventilation system, and other accessories where these are available and where they could affect the zone of clearance or might create a hazard.
 - 5.1.2. Details of any special features such as devices to prevent the continuous rolling of the tractor.
 - 5.1.3. A brief description of any interior padding.
 - 5.1.4. A statement of the type of windscreen and glazing fitted and of any EEC or other approval marking incorporated.
- 5.2. If EEC component type-approval is being extended for other tractor types, the report must include the exact reference of the report of the original EEC component type-approval as well as precise indications regarding the requirements laid down in section 3.4 of Annex I.
- 5.3. The report must identify clearly the tractor type (make, type and commercial description, etc.) used for testing and the types for which the protection structure is intended.

6. SYMBOLS

- m_t = reference tractor mass (kg), as defined in section 1.3.
- D = deflection (mm) of structure at the point of and in line with the load application.
- F = static load force (N) (newtons).
- F_{max} = maximum static load force occurring during loading, (N) with the exception of the overload.
- F' = loading force corresponding to E'_i (N).
- $F-D$ = force-deflection diagram.
- E_{is} = energy input to be absorbed during side loading (J) (joules).
- E_{il1} = energy input to be absorbed during longitudinal loading (J).
- E_{il2} = energy input to be absorbed during additional longitudinal loading (J).
- F_r = applied force at rear in the crushing test (N).
- F_f = applied force at front in the crushing test (N).
- E_i = strain energy absorbed by the frame. Area under $F-D$ curve (see figure 4a of Annex IV) (J).
- E'_i = strain energy absorbed by the frame after additional loading following a crack or tear (see figures 4b and 4c of Annex IV) (J).
- E_a = strain energy absorbed by the frame at point when load is removed. Area contained within $F-D$ curve (see figure 4b of Annex IV) (J).
- E''_i = strain energy absorbed by frame in overload test. Area under $F-D$ curve. (see figure 4c of Annex IV) (J).

ANNEX III

TEST PROCEDURE

1. HORIZONTAL LOADING AND CRUSHING TESTS

1.1. General provisions for horizontal loading tests

1.1.1. The loads applied to the protection structure shall be distributed by means of a stiff beam, complying with the specifications laid down in section 2.1.2 of Annex II, located normal to the direction of load application; the stiff beam may be equipped with a means of preventing its being displaced sideways. The rate of deflection under loading shall not be greater than 5 mm/s. As the load is applied, F and D shall be recorded simultaneously at deflection increments of 15 mm or less, to ensure accuracy. Once the initial application has commenced, the load shall not be reduced until the test has been completed; but it is permitted to cease increasing the load if desired, e.g. to record measurements.

1.1.2. If the structural member to which the load is to be applied is curved, the specifications laid down in section 2.1.2.5 of Annex II must be complied with. The application of a load must, however, comply with the requirements of section 1.1.1 above and section 2.1.2 of Annex II.

1.1.3. If no structural cross member exists at the point of application, a substitute test beam which does not add strength to the structure may be utilized for the test procedure.

1.1.4. The structure shall be inspected visually when the load is removed after each loading test has been completed. If cracks or tears have occurred during loading, the overload test specified in 1.4 below shall be carried out before proceeding to the next loading in the sequence given in section 3.1.1.1 of Annex II.

1.2. Longitudinal loading (see figure 2 of Annex IV)

Load application shall be horizontal parallel to the vertical median plane of the tractor.

It shall be applied on the same side of the tractor as the side load.

It shall be applied to the uppermost transverse structural member of the protection structure (i.e. that part which would be likely to strike the ground first in an overturning incident).

The point of application of the load shall be located one sixth of the width of the top of the protection structure inwards from the outside corner. The width of the protection structure shall be taken as the distance between two lines parallel to the vertical median plane of the tractor touching the outside extremities of the protection structure in the horizontal plane touching the top of the uppermost transverse structural members.

The length of the beam shall be not less than one third of the width of the protection structure (as previously described) and not more than 49 mm more than this minimum.

The longitudinal loading is applied from the rear or front as defined in section 3.1.1.1 of Annex II.

Stop the test whenever:

- (a) the strain energy absorbed by the protection structure is equal to or greater than the required energy input E_{il1} (where $E_{il1} = 1.4 m_1$);
- (b) the structure infringes the zone of clearance or leaves the zone of clearance unprotected.

1.3. Loading from the side (see Figure 1 of Annex IV)

The loading shall be applied horizontally at 90° to the vertical median plane of the tractor. It shall be applied to the upper extremity of the protection structure at a point 300 mm forward of the seat reference point with the seat in its rearmost position as defined in section 2.3.1 below. If the protection structure has any projection on the side which would be

certain to contact the ground first during a sideways overturn, the loading shall be applied at that point.

The beam shall be as long as practicable, but no more than 700 mm in length.

Stop the test whenever:

- (a) the strain energy absorbed by the protection structure is equal to or greater than the required energy input E_{is} (where $E_{is} = 1.75 m_t$); or
- (b) the structure infringes the zone of clearance or leaves the zone of clearance unprotected.

1.4. Overload test

An overload test shall be carried out following a crack or tear occurring during a horizontal loading test carried out in accordance with sections 1.2 and 1.3 but not section 1.7.

This requirement does not arise in respect of cracks and tears not detrimental to the structural integrity of the protection structure, e.g. in a cladding panel. An increase in length of an existing crack or tear, as well as a new crack or tear commencing, shall constitute a crack or tear occurring during a test.

The energy requirement for an overload test shall in each case be proportional to that for the preceding test as specified below.

Stop the test when:

$E'_i = 1.20 E_i$ where:

E_i is E_{il} when the overload follows a longitudinal loading and

E_i is E_{is} when the overload follows a side loading.

E'_i is measured as the sum of the area contained within the force/deflection diagram of the original loading up to the point where the load is removed (E_a), and the total area under the force/deflection diagram of the overload test (E''_i) (see figure 4c of Annex IV).

At the point where E'_i is absorbed the force F' shall be not less than $0.8 F_{max}$.

Additional cracks or tears and/or entry into or lack of protection of the zone of clearance due to elastic deflection are permitted during the overload test.

1.5. Crushing at the rear

The beam shall be positioned over the rear uppermost structural members and the resultant of crushing forces shall be located in the vertical longitudinal reference plane. A force $F_r = 20 m_t$ shall be applied.

Where the rear part of the protection structure roof will not sustain the full crushing force, the force shall be applied until the roof is deflected to coincide with the plane joining the upper part of the protection structure with that part of the rear of the tractor capable of supporting the vehicle's mass when overturned. The force shall then be removed, and the tractor or loading force repositioned so that the beam is over that point of the protection structure which would then support the tractor when completely overturned. The force F_r shall then be applied.

The force F_r shall be applied for a minimum of five seconds following the cessation of the visually detectable deflection.

Stop the test if the structure infringes the zone of clearance or leaves the zone of clearance unprotected.

1.6. Crushing at the front

The beam shall be positioned across the front uppermost structural members and the resultant of crushing forces shall be located in the vertical longitudinal reference plane. A force $F_f = 20 m_t$ shall be applied.

Where the front part of the protection structure roof will not sustain the full crushing force, the force shall be applied until the roof is deflected to coincide with the plane joining the upper part of the protection structure with that part of the front of the tractor capable of supporting the vehicle's mass when overturned. The force shall then be removed, and the

tractor or loading force repositioned so that the beam is over that point of the protection structure which would then support the tractor when completely overturned. The force F_f shall then be applied.

The force F_f shall be applied for a minimum of five seconds following the cessation of the visually detectable deflection.

Stop the test if the structure infringes the zone of clearance or leaves the zone of clearance unprotected.

1.7. Second longitudinal loading

Load application shall be horizontal parallel to the vertical median plane of the tractor.

The second longitudinal loading is applied from the rear or front as defined in section 3.1.1.1 of Annex II.

It shall be applied in the opposite direction to and at the corner furthest from the longitudinal loading in section 1.2.

It shall be applied to the uppermost transverse structural member of the protection structure (i.e. that part which would be likely to strike the ground in an overturning incident).

The point of application of the load shall be located one sixth of the width of the top of the protection structure inwards from the outside corner. The width of the protection structure shall be taken as the distance between two lines parallel to the vertical median plane of the tractor touching the outside extremities of the protection structure in the horizontal plane touching the top of the uppermost transverse structural members.

The length of the beam shall be not less than one third of the width of the protection structure (as previously described) and not more than 49 mm more than this minimum.

Stop the test whenever:

- (a) the strain energy absorbed by the structure is equal to or greater than the required energy input E_{il2} (where $E_{il2} = 0.35 m_t$); or
- (b) the structure infringes the zone of clearance or leaves the zone of clearance unprotected.

2. ZONE OF CLEARANCE

- 2.1. The zone of clearance is illustrated in figure 6 of Annex IV and is defined in relation to a vertical reference plane generally longitudinal to the tractor and passing through a seat reference point, described in section 2.3, and the centre of the steering wheel. The reference plane shall be assumed to move horizontally with the seat and steering wheel during application of the load but to remain perpendicular to the floor of the tractor or of the protection structure if this is resiliently mounted.

Where the steering wheel is adjustable, its position should be that for normal seated driving.

- 2.2. The boundaries of the zone shall be taken as:

- 2.2.1. vertical planes 250 mm on either side of the reference plane extending upwards from the seat reference point for 300 mm;
- 2.2.2. parallel planes extending from the upper edge of plane 2.2.1 to a maximum height of 900 mm above the seat reference point and inclined in such a way that the upper edge of the plane on the side from which the side loading is applied is at least 100 mm from the reference plane;
- 2.2.3. a horizontal plane 900 mm above the seat reference point;
- 2.2.4. an inclined plane perpendicular to the reference plane and including a point 900 mm directly above the seat reference point and the rearmost point of the seat backrest;
- 2.2.5. a surface, if necessary curved, with a series of straight lines perpendicular to the reference plane extending downwards from the rearmost point of the seat in contact with the seat backrest throughout its length;

- 2.2.6. a curvilinear surface, perpendicular to the reference plane, with a radius of 120 mm tangential to planes 2.2.3 and 2.2.4;
- 2.2.7. a curvilinear surface, perpendicular to the reference plane, having a radius of 900 mm extending forward for 400 mm from and tangential to plane 2.2.3 at a point 150 mm forward of the seat reference point;
- 2.2.8. an inclined plane perpendicular to the reference plane, joining surface 2.2.7 at its forward edge and passing 40 mm from the steering wheel. In the case of a high steering wheel position this plane is replaced by a tangent plane to the surface 2.2.7;
- 2.2.9. a vertical plane, perpendicular to the reference plane, 40 mm forward of the steering wheel;
- 2.2.10. a horizontal plane through the seat reference point.

2.3. Seat location and seat reference point

- 2.3.1. For the purpose of defining the zone of clearance in section 2.1 the seat shall be at the rearmost point of any horizontal adjustment range. It shall be set at the highest point of the vertical adjustment range where this is independent of adjustment of its horizontal position.

The reference point shall be established using the apparatus illustrated in figures 7 and 8 of Annex IV to simulate loading by a human occupant. The apparatus shall consist of a seat pan board and backrest boards. The lower backrest board shall be jointed in the region of the ischium humps (A) and loin (B), the joint (B) being adjustable in height.
- 2.3.2. The reference point is defined as the point in the median longitudinal plane of the seat where the tangential plane of the lower backrest and a horizontal plane intersect. This horizontal plane cuts the lower surface of the seat pan board 150 mm in front of the abovementioned tangent.
- 2.3.3. Where a seat incorporates a free sprung suspension travel, whether or not this can be adjusted for the weight of the driver, the seat shall be set at the mid-point of this travel.

The apparatus shall be positioned on the seat. It shall then be loaded with a force of 550 N at a point 50 mm in front of joint (A), and the two parts of the backrest board shall be lightly pressed tangentially against the backrest.
- 2.3.4. If it is not possible to determine definite tangents to each area of the backrest (below and above lumbar region) the following should be done:
 - 2.3.4.1. where no definite tangent to the lower area is possible, the lower part of the backrest board is pressed against the backrest vertically;
 - 2.3.4.2. where no definite tangent to the upper area is possible, the joint (B) is fixed at a height which is 230 mm above the seat reference point, if the lower part of the backrest board is vertical. Then the two parts of the backrest board are lightly pressed against the backrest.

3. CONTROLS AND MEASUREMENTS TO BE MADE

3.1. Cracks and tears

All structural members, joints, attaching brackets and parts of the tractor which transmit the loading force shall be free from cracks and tears detectable by visual inspection except in the following cases in which they are permitted:

- 3.1.1. if they are not detrimental to the structural integrity of the protection structure, e.g. in a cladding panel or in a spot or tack weld used for the attachment of cladding panels;
- 3.1.2. if they occur in the last crushing test (described in section 1.5);
- 3.1.3. if an overload test is satisfactorily carried out following their occurrence;
- 3.1.4. if they occur in an overload test.

3.2. Zone of clearance

During each test the protection structure shall be examined to see whether any part of the protection structure has entered a zone of clearance round the driving seat as defined in section 2.1. In addition, the protection structure shall be examined to determine whether any part of the zone of clearance is outside the protection of the protection structure. For this purpose, it shall be considered to be outside the protection of the protection structure if any part of it would have come into contact with flat ground if the tractor had overturned towards the direction from which the loading was applied. For this purpose, the tyre and track setting shall be assumed to be the smallest specified by the manufacturer.

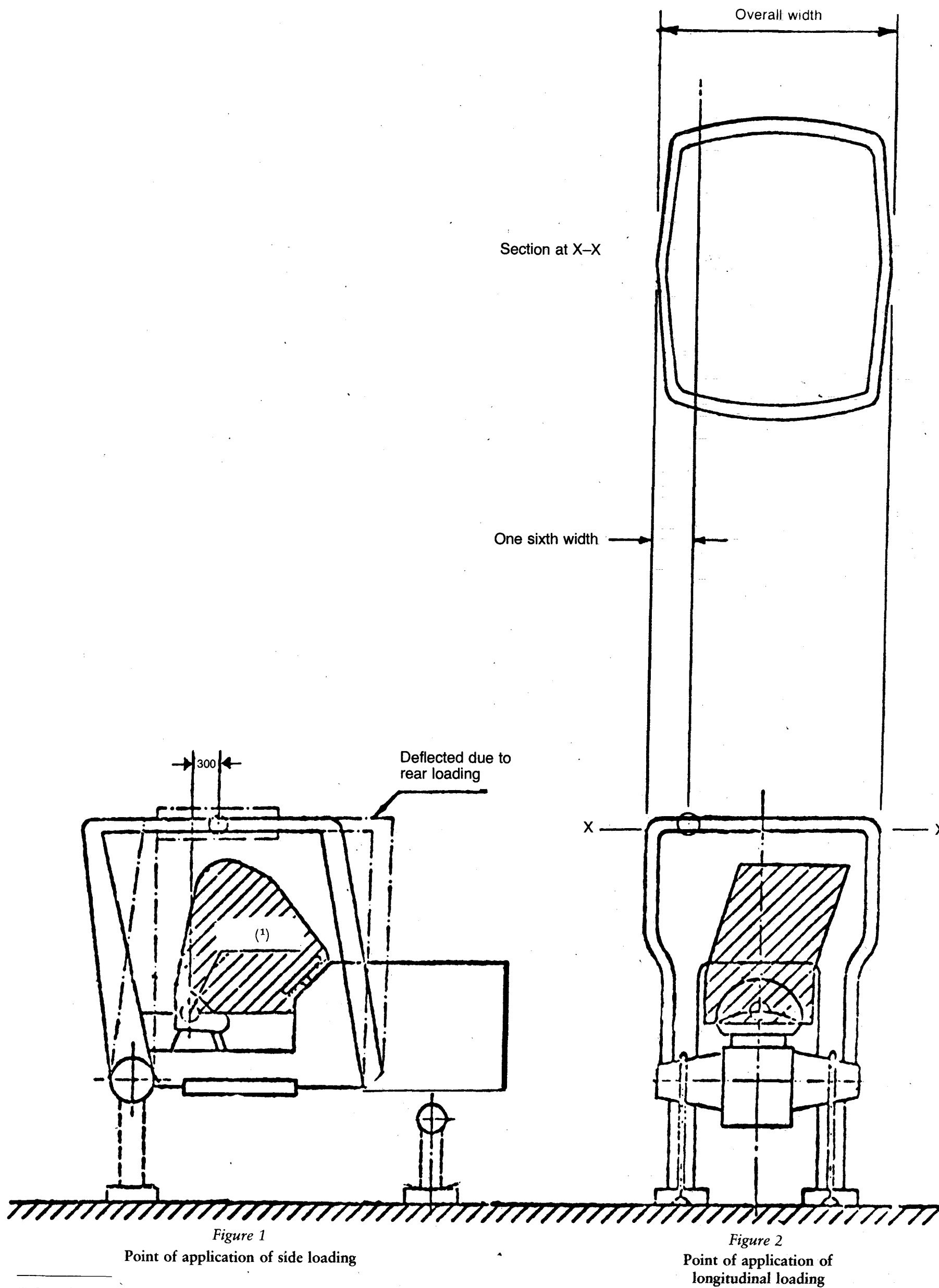
3.3. Final permanent deflection

After the tests, the final permanent deflection of the protection structure shall be recorded. For this purpose, before the start of the test, the position of the main protection structure members in relation to the seat reference point shall be recorded.

ANNEX IV

FIGURES

- Figure 1. Point of application of side loading.
- Figure 2. Point of application of longitudinal loading.
- Figure 3. Example of an arrangement for crushing test.
- Figure 4a. Normal loading (energy absorbed E_i).
- Figure 4b. Normal loading (as figure 4a).
- Figure 4c. Overload test.
- Figure 5. Illustration of the terms permanent, elastic and total deflection.
- Figure 6a. Side view of zone of clearance.
- Figure 6b. Front/rear view of zone of clearance.
- Figure 6c. Isometric view.
- Figure 7. Apparatus for determination of seat reference point.
- Figure 8. Method of determining seat reference point.



(1) Seat reference point.

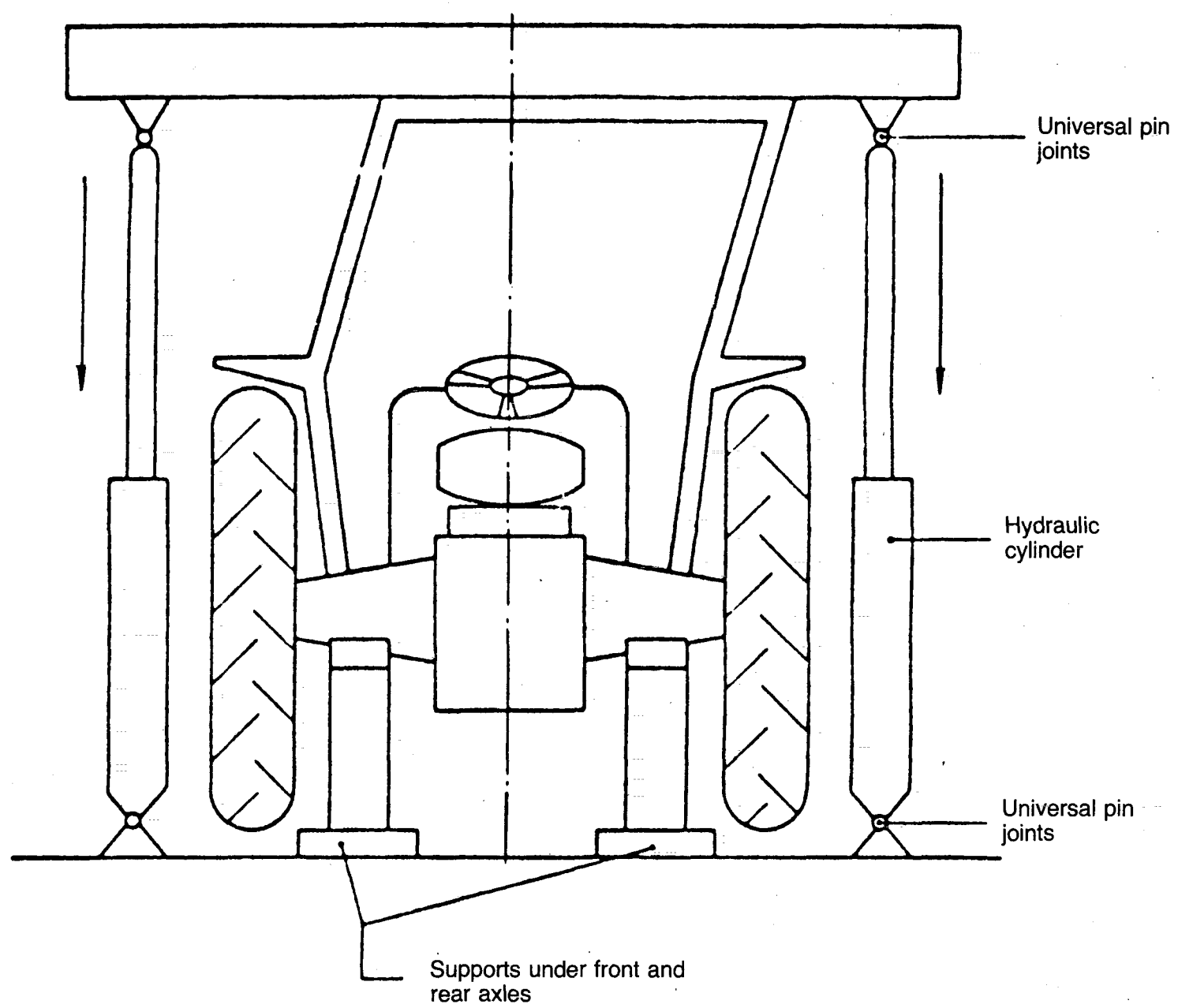


Figure 3

Example of an arrangement for crushing test

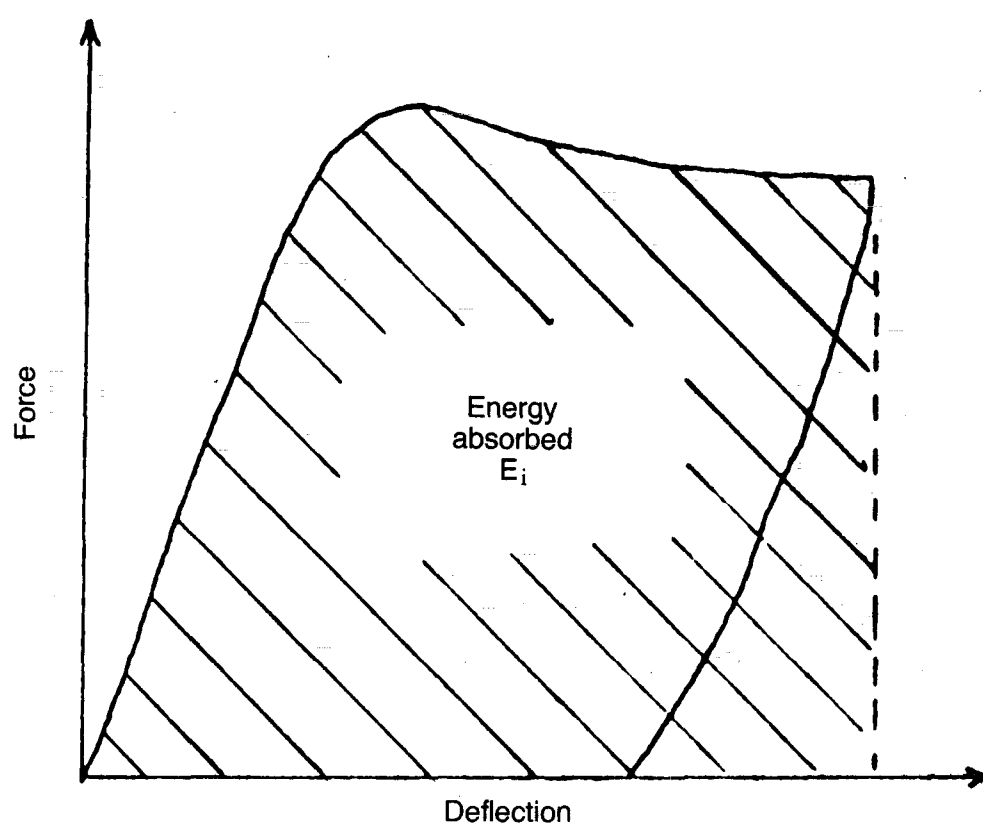


Figure 4a

Normal loading

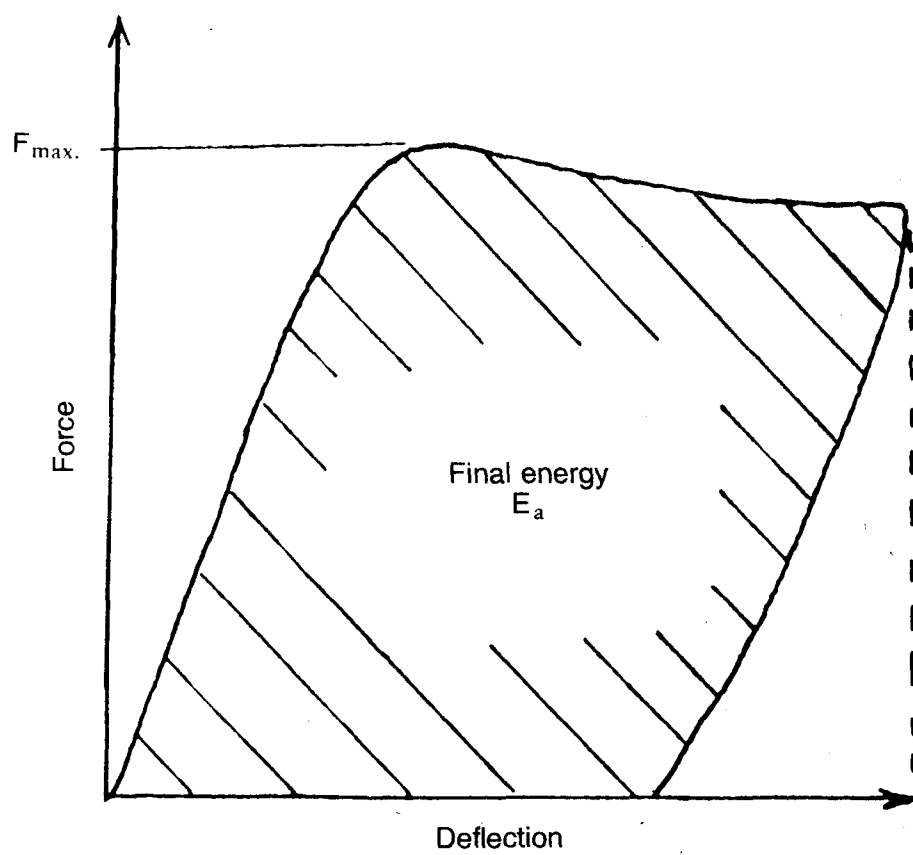


Figure 4b

Normal loading (as Figure 4a)

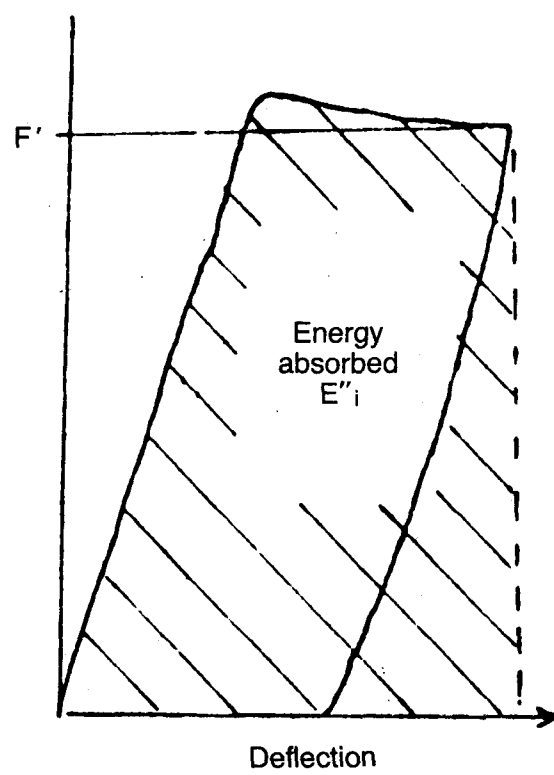


Figure 4c

Overload test

Total energy absorbed after overload test, $E'_i = E_a + E''_i$

1. Permanent deflection
2. Elastic deflection
3. Total (permanent plus elastic) deflection

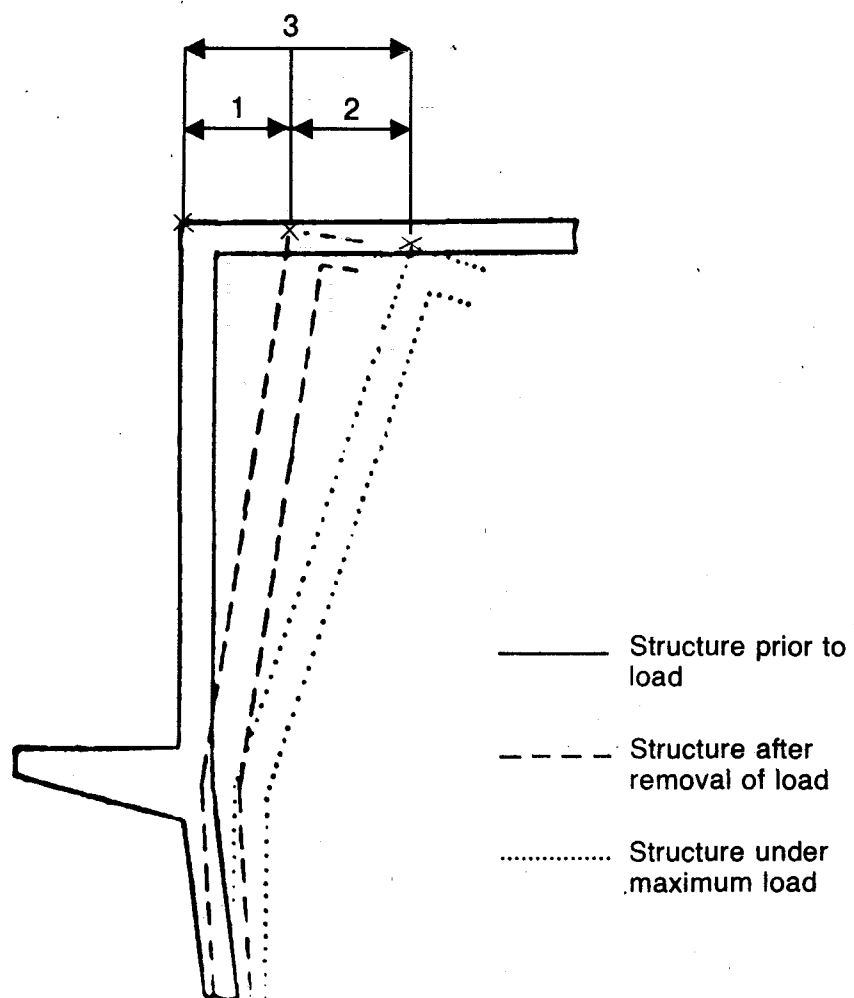


Figure 5

Illustration of the terms permanent, elastic and total deflection

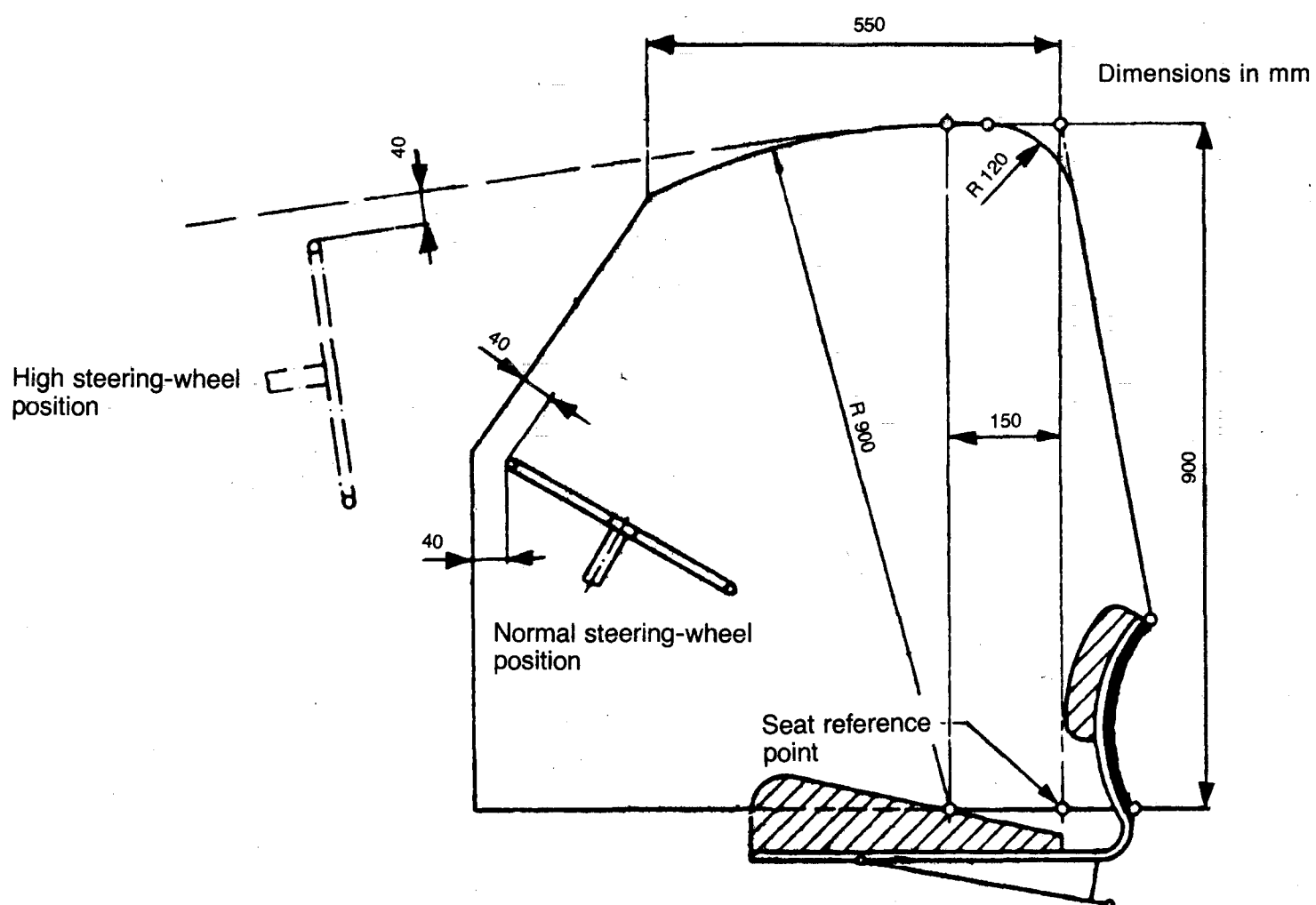


Figure 6a

Side view of zone of clearance

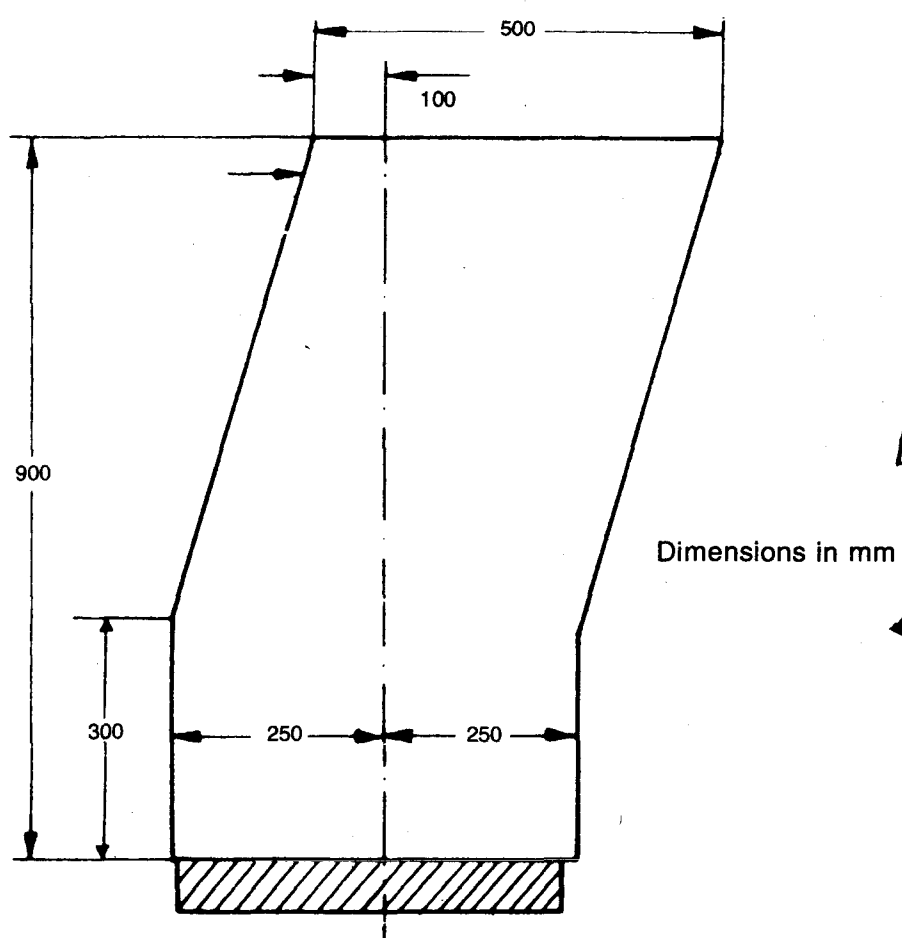


Figure 6b

Front/rear view of zone of clearance

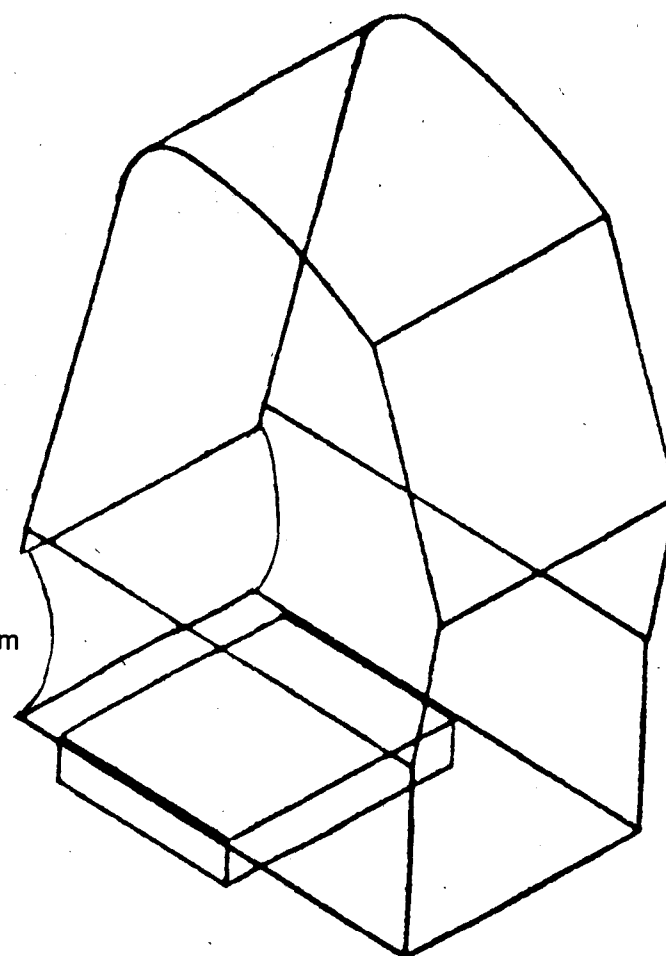


Figure 6c

Isometric view

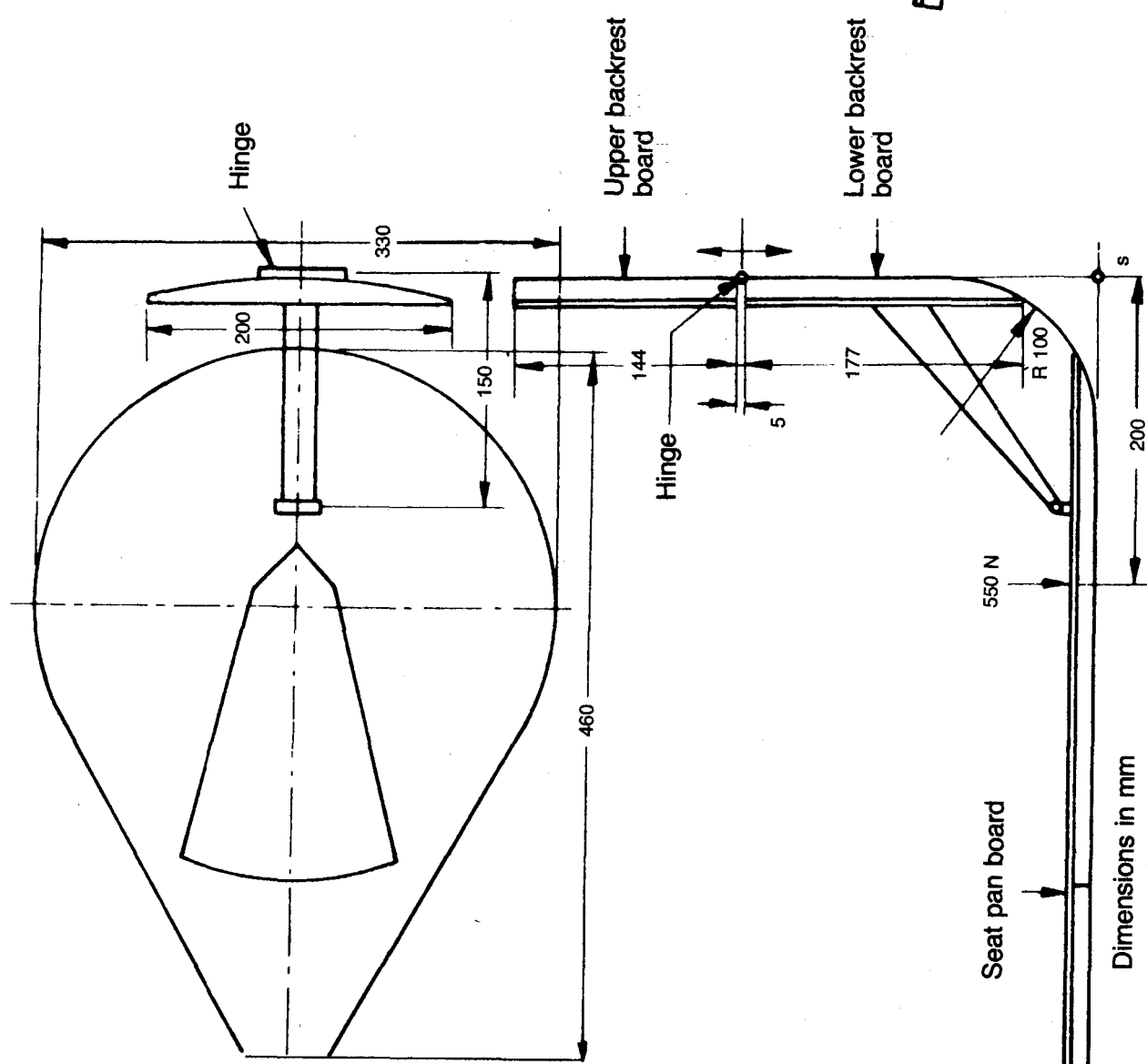


Figure 7

Apparatus for determination of seat reference point

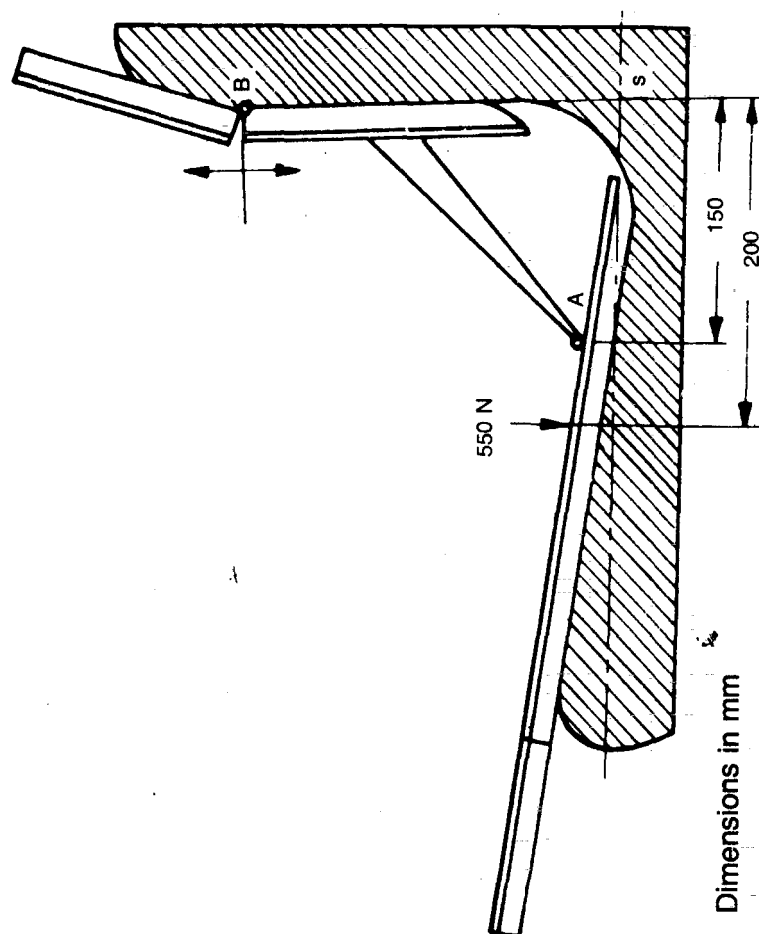


Figure 8

Method of determining seat reference point

ANNEX V

MODEL

REPORT RELATING TO THE EEC COMPONENT TYPE-APPROVAL TEST OF A PROTECTION
STRUCTURE (SAFETY FRAME OR CAB) WITH REGARD TO ITS STRENGTH AS WELL AS TO
THE STRENGTH OF ITS ATTACHMENT TO THE TRACTOR

(Static testing)

Protection structure	
Make	
Type	
Tractor make	
Tractor type	

Identification of test station

EEC component type-approval No

1. Trade mark or name of protection structure
.....
2. Name and address of manufacturer of protection structure and/or tractor
.....
3. If applicable, name and address of protection structure and/or tractor manufacturer's
authorized representative
.....
4. Specifications of tractor on which the tests are carried out
- 4.1. Trade mark or name
- 4.2. Type and commercial description
- 4.3. Serial number
- 4.4. Mass of unballasted tractor with protection structure fitted, without driver kg
- Tyre sizes: front
 rear
5. Extension(s) of EEC component type-approval for other tractor types ⁽¹⁾
- 5.1. Trade mark or name

⁽¹⁾ These details to be repeated for each extension.

- 5.2. Type and commercial description
- 5.3. Mass of unballasted tractor, with protection structure fitted, without driver kg
- Tyre sizes: front
- rear
6. **Specifications of protection structure**
- 6.1. General arrangement drawing of both the protection structure and its attachment to the tractor
- 6.2. Photographs from side and rear showing mounting details
- 6.3. Brief description of protection structure including type of construction, details of mounting on the tractor, details of cladding, means of access and escape, details of interior padding, features to prevent continuous rolling and details of heating and ventilation
- 6.4. Dimensions
- 6.4.1. Height of roof members above the seat reference point mm
- 6.4.2. Height of roof members above the tractor foot platform mm
- 6.4.3. Interior width of the protection structure at 900 mm above the seat reference point mm
- 6.4.4. Interior width of the protection structure at a point above the seat at the height of the centre of the steering wheel mm
- 6.4.5. Distance from the centre of the steering wheel to the right-hand side of the protection structure mm
- 6.4.6. Distance from the centre of the steering wheel to the left-hand side of the protection structure mm
- 6.4.7. Minimum distance from the steering wheel rim to the protection structure mm
- 6.4.8. Width of the doorways:
- at the top mm
- in the middle mm
- at the bottom mm
- 6.4.9. Height of the doorways:
- above foot platform mm
- above highest mounting step mm
- above lowest mounting step mm
- 6.4.10. Overall height of the tractor with the protection structure fitted mm
- 6.4.11. Overall width of the protection structure (excluding the wings) mm

- 6.4.12. Horizontal distance to the rear of the protection structure from the seat reference point at a height of 900 mm mm
- 6.5. Details and quality of materials used, standards used
.....
Main frame (material and dimensions)
Mountings (material and dimensions)
Cladding (material and dimensions)
Roof (material and dimensions)
Interior padding (material and dimensions)
Assembly and mounting bolts (grade and dimensions)
Type of windscreen and glazing and details of marking
.....
7. Test results
- 7.1. Loading and crushing tests

Loading tests were made to the left/right hand ⁽¹⁾ rear and to the right/left hand ⁽¹⁾ front and right/left hand side ⁽¹⁾
- 7.2. The reference mass used for calculating energy input and crushing forces was kg
- 7.3. The requirements concerning cracks or tears and the protection of the zone of clearance were fulfilled
- 7.4. Loading energies:

rear/front ⁽¹⁾ kJ
side kJ
Crushing force kN
A second longitudinal loading test was made to the right/left hand front/rear ⁽¹⁾ kJ
- 7.5. Final permanent deflection measured after the tests:

rear: forwards/backwards ⁽¹⁾
left hand mm
right hand mm
front: forwards/backwards ⁽¹⁾
left hand mm
right hand mm
side sideways:
front mm
rear mm

⁽¹⁾ Delete where inapplicable.

top downwards/upwards ⁽¹⁾ :

front mm

rear mm

- 8. Report number
- 9. Report date
- 10. Signature

⁽¹⁾ Delete where inapplicable.

ANNEX VI

MARKS

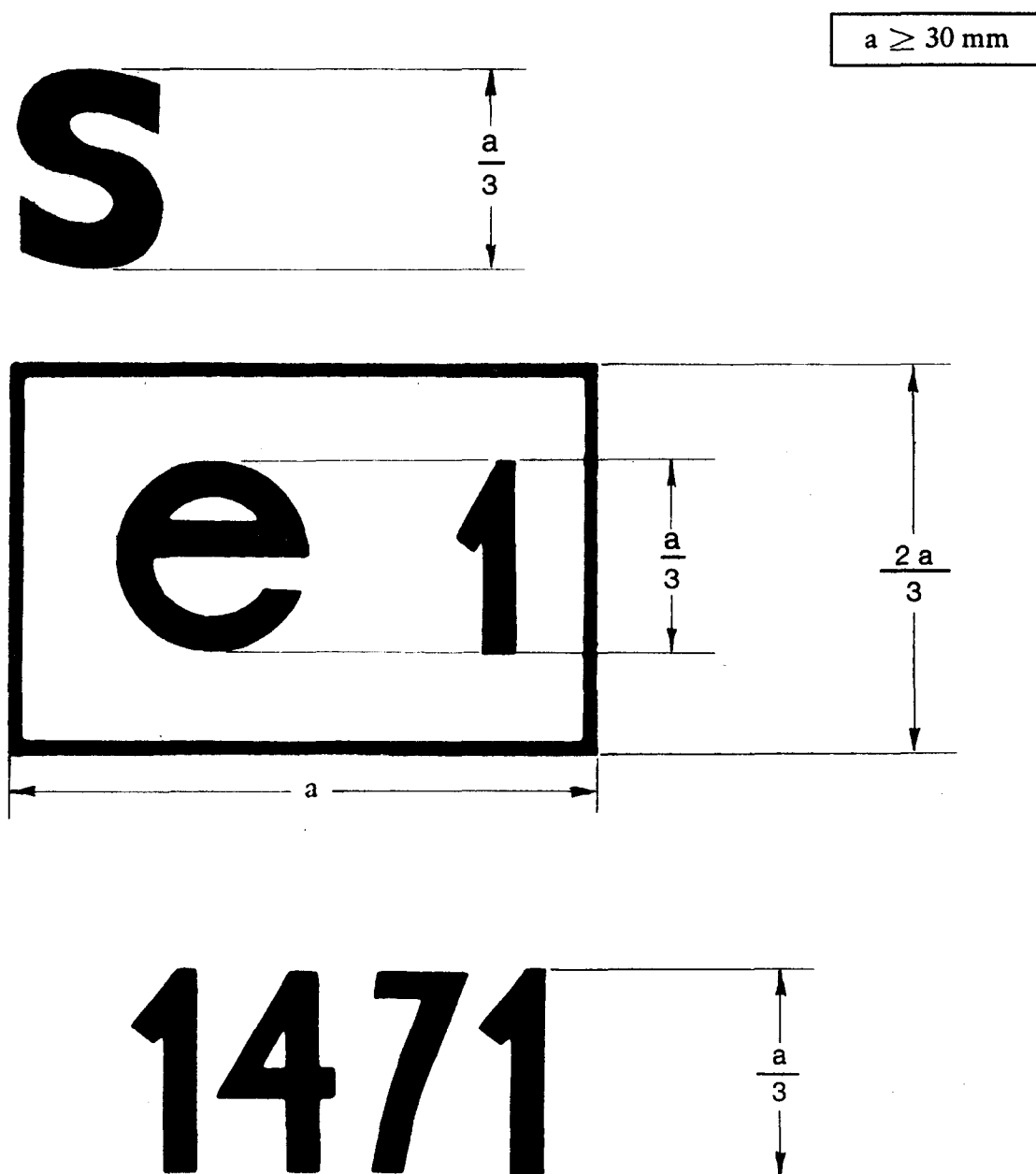
The EEC component type-approval mark shall consist of a rectangle surrounding the lowercase letter 'e' followed by the distinguishing letter(s) or number of the Member State which has granted the component type-approval:

- 1 for Germany,
- 2 for France,
- 3 for Italy,
- 4 for the Netherlands,
- 6 for Belgium,
- 11 for the United Kingdom,
- 13 for Luxembourg,
- 18 for Denmark,
- IRL for Ireland.

It must also include in the vicinity of the rectangle the EEC component type-approval number which corresponds to the number of the EEC component type-approval certificate issued with regard to the strength of the type of protection structure and its attachment to the tractor.

Example of an EEC component type-approval mark

The EEC component type-approval mark shall be supplemented by an additional symbol 'S'



The protection structure bearing the EEC component type-approval mark shown above is a structure for which EEC component type-approval was granted in Germany (e 1) under the number 1471.

ANNEX VII

MODEL

EEC COMPONENT TYPE-APPROVAL CERTIFICATE

Name of competent authority

Notification concerning the granting, refusal, withdrawal or extension of EEC component type-approval with regard to the strength of a protection structure (safety cab or frame) and to the strength of its attachment to the tractor

(Static testing)

EEC component type-approval No

..... extension ⁽¹⁾

1. Trade name or mark of protection structure
2. Name and address of manufacturer of protection structure
3. If applicable, name and address of authorized representative of manufacturer of protection structure
4. Trade mark or name, type and commercial description of tractor for which protection structure is intended
5. Extension of EEC component type-approval for the following tractor type(s)
- 5.1. The mass of the unballasted tractor, as defined in 1.3 of Annex II, exceeds/does not exceed ⁽²⁾ the reference mass used for the test by more than 5 %.
- 5.2. The method of attachment and points of attachment are/are not ⁽²⁾ identical.
- 5.3. All the components likely to serve as supports for the protection structure are/are not ⁽²⁾ identical.
- 5.4. The requirements of the fourth indent of section 3.4 of Annex I are/are not ⁽²⁾ fulfilled
6. Submitted for EEC component type-approval on
7. Test station
8. Date and number of the report of the test station
9. Date of granting/refusal/withdrawal of EEC component type-approval ⁽²⁾
10. Date of granting/refusal/withdrawal of the extension of EEC component type-approval ⁽²⁾
11. Place
12. Date
13. The following documents, bearing the component type-approval number shown above, are annexed to this certificate (e.g. report of the test station)
14. Remarks, if any
15. Signature

⁽¹⁾ If applicable, state whether this is the first, second, etc. extension of the original EEC component type-approval.

⁽²⁾ Delete where inapplicable.

ANNEX VIII

CONDITIONS FOR EEC TYPE-APPROVAL

1. The application for EEC type-approval of a tractor, with regard to the strength of a protection structure and the strength of its attachment to the tractor, shall be submitted by the tractor manufacturer or by his authorized representative.
2. A tractor representative of the tractor type to be approved, on which a protection structure and its attachment, duly approved, are mounted, shall be submitted to the technical services responsible for conducting the type-approval tests.
3. The technical service responsible for conducting the type-approval tests shall check whether the approved type of protection structure is intended to be mounted on the type of tractor for which the type-approval is requested. In particular, it shall ascertain that the attachment of the protection structure corresponds to that which was tested when the EEC component type-approval was granted.
4. The holder of the EEC type-approval may ask for its extension for other types of protection structures.
5. The competent authorities shall grant such extension on the following conditions:
 - 5.1. the new type of protection structure and its tractor attachment have received EEC component type-approval;
 - 5.2. it is designed to be mounted on the type of tractor for which the extension of the EEC type-approval is requested;
 - 5.3. the attachment of the protection structure to the tractor corresponds to that which was tested when EEC component type-approval was granted.
6. A certificate, of which a model is shown in Annex IX, shall be annexed to the EEC type-approval certificate for each type-approval or type-approval extension which has been granted or refused.
7. If the application for EEC type-approval for a type of tractor is introduced at the same time as the request for EEC component type-approval for a type of protection structure intended to be mounted on the type of tractor for which EEC type-approval is requested, the checks laid down in 2 and 3 will not be made

ANNEX IX

MODEL

Name of competent authority

ANNEX TO THE EEC TYPE-APPROVAL CERTIFICATE FOR A TRACTOR TYPE WITH REGARD TO THE STRENGTH OF PROTECTION STRUCTURES (SAFETY CAB OR FRAME) AND THE STRENGTH OF THEIR ATTACHMENT TO THE TRACTOR

(Static testing)

(Articles 4 (2) and 10 of Council Directive 74/150/EEC of 4 March 1974 on the approximation of the laws of the Member States relating to the type-approval of wheeled agricultural or forestry tractors)

EEC type-approval No extension ⁽¹⁾

1. Trade name or mark of tractor

2. Tractor type

3. Name and address of tractor manufacturer
.....

4. If applicable, name and address of manufacturer's authorized representative
.....

5. Trade name or mark of protection structure
.....

6. Extension of EEC type-approval for the following type(s) of protection structure

7. Tractor submitted for EEC type-approval on

8. Technical service responsible for EEC type-approval conformity control
.....

9. Date of report issued by that service

10. Number of report issued by that service

11. EEC type-approval with regard to the strength of the protection structures and the strength of their attachment to the tractor has been granted/refused ⁽²⁾

12. The extension of the EEC type-approval with regard to the strength of the protection structures and the strength of their attachment to the tractor has been granted/refused ⁽²⁾

13. Place

14. Date

15. Signature

⁽¹⁾ If applicable, state whether this is the first, second, etc. extension of the original EEC type-approval.
⁽²⁾ Delete where inapplicable.

COUNCIL DIRECTIVE

of 25 June 1979

on the harmonization of provisions laid down by law, regulation or administrative action
relating to customs debt

(79/623/ECC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 43 and 100 thereof,

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

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

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

Whereas the Community is based upon a customs union;

Whereas, without prejudice to the transitional measures provided for in Chapter I of Title I of Part Four of the Act of Accession, the establishment of this customs union is governed mainly by Chapter I of Title I of Part Two of the Treaty; whereas that chapter contains a series of specific provisions dealing, in particular, with the abolition of customs duties between Member States, the establishment and progressive introduction of a common customs tariff and the autonomous alteration or suspension of the duties thereunder;

Whereas, while Article 27 of the Treaty provides that before the end of the first stage Member States shall, in so far as may be necessary, take steps to approximate their provisions laid down by law, regulation or administrative action in respect of customs matters, it does not empower the institutions of the Community to adopt binding provisions in that field; whereas, however, the thorough survey undertaken jointly with Member States has shown the need in certain fields to establish, by binding Community Acts, measures essential for the introduction of customs rules which will ensure uniform application of the duties on the

import and export of goods which are the subject of trade between the Community and third countries;

Whereas the amount of the duties to which imports and exports are subject under the provisions in force must be paid by a natural or legal person, on whom there is an obligation to pay the said amount, which is hereinafter referred to as 'customs debt';

Whereas the moment when the customs debt is incurred is that which should be taken into consideration in many cases to determine certain criteria on which the taxation of the goods depends, in particular their description, quantity and value; whereas it is therefore necessary to establish common rules for determining the moment when the customs debt is incurred, in order to ensure uniform application of the Community provisions in force on imports and exports;

Whereas the moment when the customs debt is incurred must be defined in the light of the essentially economic nature of the duties on imports and exports;

Whereas the moment when the customs debt is incurred on imports should be defined in terms of the conditions under which the goods liable to import duties are integrated into the economy of the Community; whereas, to this end, reference should be made in particular, according to the circumstances, either to the provisions governing the entry into free circulation in the customs territory of the Community of goods from third countries, or to the obligations resulting from Council Directive 68/312/EEC of 30 July 1968 on harmonization of the provisions laid down by law, regulation or administrative action relating to customs treatment of goods entering the customs territory of the Community, and temporary storage of such goods ⁽⁴⁾ or to the obligations relating to the customs supervision or the utilization of the goods applicable by virtue of recourse being had to the customs regime under which the said goods are placed;

Whereas the moment when the customs debt is incurred on exports should be defined in terms of the conditions under which the goods liable to export duties leave the geographical territory of the Community; whereas it is

⁽¹⁾ OJ No C 128, 10. 6. 1976, p. 48.

⁽²⁾ OJ No C 238, 11. 10. 1976, p. 42.

⁽³⁾ OJ No C 299, 18. 12. 1976, p. 14.

⁽⁴⁾ OJ No L 194, 6. 8. 1968, p. 13.

therefore necessary to draw a distinction depending on whether the goods in question are or are not the subject of a customs entry with a view to their exportation and, where appropriate, on whether they are or are not actually used for the purpose shown in that entry;

Whereas it is necessary to fix the moment to be taken into consideration for the determination of the amount of the customs debt and that at which payment thereof may be demanded by the competent authorities and to specify in what circumstances the customs debt may be deemed not to have arisen or to be extinguished; whereas except where the amount of the customs debt is paid or subject to the operation of a time bar in accordance with the provisions in force, the reasons for this extinction must be based on the recorded fact that the goods have not been used for the economic purpose which justified the application of import or export duties;

Whereas inasmuch as goods complying with the conditions of Articles 9 and 10 (1) of the Treaty are liable to customs or agricultural charges when traded between Member States, the provisions of this Directive should be observed in respect of the customs debt arising from the existence of such a charge,

HAS ADOPTED THIS DIRECTIVE:

Article 1

1. This Directive determines the rules which must be incorporated in the Member States' provisions laid down by law, regulation or administrative action, in respect of:

- the incurrence of a customs debt,
- the moment to be taken into consideration for the determination of the amount of a customs debt and its liability for payment,
- the extinction of a customs debt.

2. For the purposes of this Directive, the following definitions shall apply:

- (a) 'customs debt' means the obligation on a natural or legal person to pay the amount of the import duties (customs debt on importation) or export duties (customs debt on exportation) which apply under the provisions in force to goods liable to such duties;
- (b) 'import duties' means customs duties and charges having equivalent effect, and agricultural levies and other import charges laid down under the common agricultural policy or under the specific regimes applicable, pursuant to Article 235 of the Treaty, to certain goods resulting from the processing of agricultural products;

(c) 'export duties' means agricultural levies and other export charges laid down under the common agricultural policy or under the specific regimes applicable, pursuant to Article 235 of the Treaty, to certain goods resulting from the processing of agricultural products;

(d) 'entry in the accounts' means the administrative act by which the amount of the import or export duties to be levied by the competent authorities is duly determined.

TITLE I

INCURRENCE OF THE CUSTOMS DEBT

A. Customs debt on importation

Article 2

A customs debt on importation shall be incurred by:

- (a) the placing of goods liable to import duties in free circulation in the customs territory of the Community;
- (b) the introduction into the customs territory of the Community of goods liable to import duties in violation of the provisions adopted in implementation of Article 2 of Directive 68/312/EEC.

Any goods coming from a free zone — within the meaning of Article 1 (2) of Council Directive 69/75/EEC of 4 March 1969 on the harmonization of provisions laid down by law, regulation or administrative action relating to free zones ⁽¹⁾ — situated in the customs territory of the Community, shall be treated in the same way as goods introduced into the customs territory of the Community;
- (c) the removal of goods liable to import duties from the customs supervision involved in the temporary storage of the goods or their being placed under a customs regime which involves such supervision;
- (d) the non-fulfilment of one of the obligations arising, in respect of goods liable to import duties, from their temporary storage or from the use of the customs regime under which they are placed, or non-compliance with a condition to which the grant of the regime is subject, unless the competent authorities are satisfied that these failures have no

⁽¹⁾ OJ No L 58, 8. 3. 1969, p. 11.

significant effect on the correct operation of the temporary storage procedure or customs regime in question;

- (e) the failure to use for the stipulated purpose within the set time limit goods put into free circulation totally or partially exempted from import duties because of their intended use for a particular purpose, or their use for purposes other than those stipulated.

The destruction of the goods without the prior authorization of the competent authorities, before their actual use for the stipulated purpose, shall be deemed to be a use for purposes other than those stipulated.

- (f) the definitive retention, in the customs territory of the Community, of waste or debris liable to import duties which results from the destruction, with the prior authorization of the competent authorities, of goods in free circulation, where such destruction has, pursuant to the provisions in force, the effect:
- either of preventing the incurrance of a customs debt in respect of the goods in question,
 - or of permitting the reimbursement or cancellation of the import duties relating to the said goods.

Article 3

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

- (a) in the cases referred to in Article 2 (a), the moment when the competent authorities accept the entry of the goods for free circulation or the time of any other act which, in accordance with the provisions in force, has the same effect in law as such acceptance;
- (b) in the cases referred to in Article 2 (b), the moment when the goods are introduced into the customs territory of the Community;
- (c) in the cases referred to in Article 2 (c), the moment when the goods are removed from customs supervision;
- (d) in the cases referred to in Article 2 (d), either the moment at which the obligation, non-fulfilment of which causes the customs debt to be incurred, ceases to be met, or the moment at which the customs regime was granted where it is established subsequently that a condition governing the grant of the said regime was not in fact fulfilled;
- (e) in the cases referred to in Article 2 (e):
- if the goods are used with the authorization of the competent authorities for purposes other

than those qualifying for total or partial exemption from import duties, the moment when such authorization was issued,

- in other cases, the moment when the time limit set for use of the goods for their stipulated purposes expires or, where appropriate, the moment when the goods are first used for purposes other than those qualifying for total or partial exemption from import duties;
- (f) in the cases referred to in Article 2 (f), the moment when the goods are destroyed.

Article 4

By way of derogation from Article 2, no customs debt on importation shall be deemed to be incurred in respect of specific goods:

- (a) where the person concerned proves to the satisfaction of the competent authorities that the non-fulfilment of the obligations which arise from:
- the provisions adopted in application of Article 2 of Directive 68/312/EEC, or
 - keeping the goods in question in temporary storage, or
 - the use of the customs regime under which the said goods have been placed,
- results from the total destruction or irretrievable loss of the said goods by reason of the nature of the goods themselves or because of unforeseeable circumstances or *force majeure*;
- (b) where the goods concerned, previously put into free circulation with total or partial exemption from import duties because of their intended use for special purposes, are with the authorization of the competent authorities re-exported outside the Community or destroyed.

B. Customs debt on exportation

Article 5

A customs debt on exportation shall be incurred by:

- (a) goods liable to export duties leaving the geographical territory of the Community as defined for the purpose of applying such duties;
- (b) failure to use goods for the purpose for which they were allowed to leave the geographical territory of the Community, within the meaning of paragraph (a) above, with total or partial exemption from export duties.

Article 6

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

(a) in the cases referred to in Article 5 (a):

- if the goods in question are the subject of a customs entry with a view to their exportation outside the geographical territory of the Community, the moment when the competent authorities accept that entry or the time of any other act which, in accordance with the provisions in force, has the same effect in law as such acceptance,
- if the goods in question have not been the subject of a customs entry as referred to above, the moment when the goods have actually left the geographical territory of the Community;

(b) in the cases referred to in Article 5 (b):

- if the different use to which the goods are put is authorized by the competent authorities, the moment when that authorization is given,
- in other cases, the moment when the goods are used for a purpose other than that for which they were allowed to leave the geographical territory of the Community with total or partial exemption from export duties, or, should the competent authorities be unable to determine that moment, the moment of expiry of the time limit set for the production of proof that the goods have actually been used for the purpose which entitled them to such exemption.

TITLE II

MOMENT TO BE TAKEN INTO CONSIDERATION TO DETERMINE THE AMOUNT OF THE CUSTOMS DEBT AND ITS LIABILITY FOR PAYMENT

Article 7

Subject to the special provisions adopted for specific customs or agricultural regulations:

- (a) the amount of the import or export duties payable on goods shall be determined on the basis of the taxation elements appropriate to the goods at the moment when the customs debt in respect of them is incurred;
- (b) where it is not possible to determine precisely when the customs debt is incurred, the moment to be taken into consideration for the purposes of determining the taxation elements appropriate to the goods concerned shall be the moment when the competent authorities record that the goods are in a situation which has given rise to a customs debt.

However, where the information available to the competent authorities enables them to establish that the customs debt was incurred at a moment prior to that at which they recorded the incurrence of the debt, the amount of the import or export duties payable on the goods in question shall be determined on the basis of the taxation elements which were appropriate to the goods at the most distant moment in the past at which the existence of the customs debt arising from this situation can be established.

Article 8

Without prejudice to the periods for payment which he may be allowed under the provisions in force, the person liable shall be liable to pay the amount of the import or export duties which constitute the customs debt from the moment when the competent authorities enter these duties in the accounts.

TITLE III

EXTINCTION OF THE CUSTOMS DEBT

Article 9

1. Without prejudice to the provisions applicable in the case of insolvency of the debtor, as duly established by judicial proceedings, the customs debt shall be extinguished:

- (a) by the payment of the amount of the import or export duties payable on the goods in question or by remission of this amount pursuant to Community provisions;
- (b) by the operation of a time bar, in accordance with the provisions in force.

2. In addition:

- (a) the customs debt on importation shall be extinguished:
 - where, before they have been released from customs supervision, the entry of the goods with a view to their release for free circulation is, for a reason admissible under the existing regulations, cancelled or rendered invalid by the competent authorities, or where the latter authorize the declarant to withdraw any such declaration and replace it by an entry for another customs regime,
 - where the goods entered with a view to their release for free circulation are, before their release from customs supervision, destroyed on the order of or with the authorization of the competent authorities or surrendered to the State treasury with the agreement of the said authorities,

- where the person concerned proves to the satisfaction of the competent authorities that the goods entered with a view to their release for free circulation were destroyed or irretrievably lost before their release from customs supervision as a result of the actual nature of the goods or of unforeseeable circumstances or *force majeure*,
 - where the person concerned proves, to the satisfaction of the competent authorities, that the circumstances which caused the non-fulfilment of an obligation arising, in respect of goods liable to import duties, from their being kept in temporary storage or from the use of the customs regime under which they were placed were due to:
 - either the exportation of the goods concerned outside the customs territory of the Community or their introduction into a free zone,
 - or the dispatch of the goods concerned to another Member State where they were treated in accordance with their legal status therein;
- (b) the customs debt on exportation shall be extinguished:
- where the export entry is, for a reason admissible under the existing regulations, cancelled or rendered invalid by the competent authorities,
 - where the person concerned proves, to the satisfaction of the competent authorities, that it has not been possible for the goods declared for export to leave the geographical territory of the Community.

TITLE IV

PROVISIONS APPLICABLE TO TRADE BETWEEN MEMBER STATES

Article 10

To the extent that goods complying with the conditions of Articles 9 and 10 (1) of the Treaty are liable to customs or agricultural charges when traded between

Member States, Articles 2 to 9 of this Directive shall be applicable by analogy, as regards the incurrence of the customs debt arising from this situation, to the moment to be taken into consideration for determination of the amount of the customs debt, its liability for payment and its extinction.

TITLE V

FINAL PROVISIONS

Article 11

This Directive shall not constitute an impediment to the provisions in force in the Member States under which the goods themselves constitute security for the import or export duties to which they are liable and as such may be subject to seizure or confiscation.

Article 12

1. Member States shall bring into force the measures necessary to comply with this Directive not later than 1 January 1982.

2. Each Member State shall inform the Commission of the provisions which it adopts to implement this Directive. The Commission shall forward this information to the other Member States.

Article 13

This Directive is addressed to the Member States.

Done at Luxembourg, 25 June 1979.

For the Council

The President

J. LE THEULE