

Official Journal

of the European Communities

ISSN 0378-6978

L 330

Volume 43

27 December 2000

English edition

Legislation

Contents

I Acts whose publication is obligatory

- ★ **Commission Regulation (EC) No 2787/2000 of 15 December 2000 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code ⁽¹⁾** 1

Price: EUR 19,50

⁽¹⁾ Text with EEA relevance

EN

Acts whose titles are printed in light type are those relating to day-to-day management of agricultural matters, and are generally valid for a limited period.

The titles of all other acts are printed in bold type and preceded by an asterisk.

I

(Acts whose publication is obligatory)

COMMISSION REGULATION (EC) No 2787/2000**of 15 December 2000****amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of
Council Regulation (EEC) No 2913/92 establishing the Community Customs Code****(Text with EEA relevance)**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code⁽¹⁾, as last amended by Regulation (EC) No 2700/2000 of the European Parliament and of the Council⁽²⁾, (hereinafter referred to as 'the Code'), and in particular Article 249 thereof,

Whereas:

(1) Member States may wish to engage in simplification test programmes to evaluate initiatives taken in particular at international level, to harmonise and simplify customs procedures. Without prejudice to the application of Council Regulation (EC) No 1172/95 of 22 May 1995 on the statistics relating to the trading of goods by the Community and its Member States with non-member countries⁽³⁾, as last amended by Regulation (EC) No 374/98⁽⁴⁾, this type of initiative may require derogations from the application of Commission Regulation (EEC) No 2454/93⁽⁵⁾, as last amended by Regulation (EC) No 1602/2000⁽⁶⁾, for the period necessary to carry out such test programmes.

(2) Experience has shown that some of the provisions on authorising the operation of regular shipping services should be adjusted.

(3) Simpler and clearer Community transit rules would benefit business and customs services alike.

(4) The problems encountered in recent years in connection with the transit procedures have caused significant losses for the budgets of the Member States and the Community and have represented a constant threat to European business and traders.

(5) These procedures should therefore be modernised to make them more business-oriented while still ensuring effective protection of the public interests of the Member States and the Community.

(6) The circumstances in which use of the Community transit procedure is mandatory should be defined more clearly.

(7) A clear distinction should also be made between a standard procedure applicable to all traders and simplifications applicable only to traders complying with certain conditions. This calls for a balanced approach which takes risk into account and benefits reliable traders by specifically authorising them to use simplifications while maintaining the principle of free access to the basic transit procedure.

(8) To ensure uniform application of Article 94(4) of the Code, rules and conditions should be laid down for reducing the amount of a comprehensive guarantee and waiving guarantees. The rules and conditions should take into account both an operator's reliability and the risks attaching to the goods.

(9) The circumstances in which use of a lower comprehensive guarantee or a comprehensive guarantee may be prohibited for goods involving greater risks should also be set out.

⁽¹⁾ OJ L 302, 19.10.1992, p. 1.

⁽²⁾ OJ L 311, 12.12.2000, p. 17.

⁽³⁾ OJ L 118, 25.5.1995, p. 10.

⁽⁴⁾ OJ L 48, 19.2.1998, p. 6.

⁽⁵⁾ OJ L 253, 11.10.1993, p. 1.

⁽⁶⁾ OJ L 188, 26.7.2000, p. 1.

- (10) Pending the coming on stream of the full computerised transit system, the administration of and controls on the Community transit procedures could be improved by incorporating in the provisions a number of rules clearly stating the procedures to be applied and the time limits to be observed to ensure a quality service for transit users.
- (11) New provisions should be added to Community transit legislation to facilitate and speed up debt recovery.
- (12) Certain corrections should be made to the content with regard to references to the TIR Convention.
- (13) In view of technical progress in the production of malt, the standard rates of yield with regard to unroasted and roasted malt should be adjusted.
- (14) Commission Regulation (EC) No 2513/98⁽¹⁾ updates Annex I to Regulation (EEC) No 1501/95⁽²⁾ which sets out the processing coefficients for the production of unroasted and roasted malt used in order to calculate the export refunds on processed products. The standard rates of yield should therefore be calculated on the basis of those coefficients.
- (15) To avoid disadvantages in terms of the advance payment of export refunds in accordance with Council Regulation (EEC) No 565/80⁽³⁾, as last amended by Regulation (EC) No 2026/83⁽⁴⁾, provision should be made to the new standard rates of yield for prefinanced goods to apply with effect from 1 September 1998.
- (16) Regulation (EEC) No 2454/93 should be amended accordingly.
- (17) Certain transitional provisions of the present Regulation should replace those in Article 2 of Commission Regulation (EC) No 502/1999⁽⁵⁾. For reasons of clarity, the latter should therefore be deleted.
- (18) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 2454/93 is amended as follows:

1. The following Article 4c is added in Part I, Title I, Chapter 3:

'Article 4c

For test programmes using data-processing techniques designed to evaluate possible simplifications, the customs authorities may, for the period strictly necessary to carry out the programme, waive the requirement to provide the following information:

- (a) the declaration provided for in Article 178(1);
- (b) by way of derogation from Article 222(1), the particulars relating to certain boxes of the Single Administrative Document which are not necessary for the identification of the goods and which are not the factors on the basis of which import or export duties are applied.

However, the information shall be available on request in the framework of a control operation.

The amount of import duties to be charged in the period covered by a derogation granted pursuant to the first subparagraph shall not be lower than that which would be levied in the absence of a derogation.

Member States wishing to engage in such test programmes shall provide the Commission in advance with full details of the proposed test programme, including its intended duration. They shall also keep the Commission informed of actual implementation and results. The Commission shall inform all the other Member States.'

2. In Article 215(1), second subparagraph, the figures '(1, 4, 5 and 7)' are replaced by the figures '(1, 4 and 5)'.
3. In the first indent of Article 263, the words 'Articles 406 to 409' are replaced the words 'Articles 406, 407 and 408'.
4. The heading of Part II, Title II is replaced by:

'CUSTOMS STATUS OF GOODS AND TRANSIT'

5. Chapters 1 and 2 of Part II, Title II are deleted.
6. Article 313(2) is amended as follows:
 - (a) in the first subparagraph, point (a) is replaced by the following:

'(a) goods brought into the customs territory of the Community in accordance with Article 37 of the Code.

⁽¹⁾ OJ L 313, 21.11.1998, p. 16.

⁽²⁾ OJ L 147, 30.6.1995, p. 7.

⁽³⁾ OJ L 62, 7.3.1980, p. 5.

⁽⁴⁾ OJ L 199, 22.7.1983, p. 12.

⁽⁵⁾ OJ L 65, 12.3.1999, p. 1.

Nevertheless in accordance with Article 38(5) of the Code, goods brought into the customs territory of the Community shall be deemed to be Community goods unless it is established that they do not have Community status:

- where, if carried by air, the goods have been loaded or transhipped at an airport in the Community customs territory, for consignment to another airport in the Community customs territory, provided that they are carried under cover of a single transport document drawn up in a Member State, or
- where, if carried by sea, the goods have been shipped between ports in the Community customs territory by a regular shipping service authorised in accordance with Articles 313a and 313b;

(b) the second subparagraph is deleted.

7. Article 313b is amended as follows:

(a) Paragraphs 1 and 2 are replaced by the following:

‘1. Where a shipping company defining its service, makes an application, the customs authorities of a Member State in whose territory that company is established may, with the agreement of the other Member States concerned, authorise the establishment of a regular shipping service.

2. The application shall contain the following details:

- (a) the ports concerned,
- (b) the names of the vessels assigned to the regular service, and
- (c) any further information required by the customs authorities, in particular the shipping service's timetable.’

(b) In paragraph 3, points (a) and (b) are replaced by the following:

- ‘(a) are established in the Community and whose records will be available to the competent customs authorities;
- (b) have not committed any serious or repeated offences in connection with the operation of a regular shipping service’.

(c) In paragraph 6, last sentence, the words ‘using the procedure provided for in paragraph 4’ are deleted and the following new sentences added:

‘If the details required in paragraph 2(a) change, the procedure provided for in paragraph 4 shall apply.’

8. Article 314 is amended as follows:

- (a) In paragraph 1, first sentence, the words ‘under paragraph 2’ are replaced by ‘in accordance with Article 314c(1)’.
- (b) Paragraph 2 is deleted.
- (c) In paragraph 3, the phrase ‘in paragraph 2’ is replaced by the phrase ‘in Article 314c(1)’.
- (d) Paragraph 4 is deleted.

9. The following text is inserted after Article 314:

‘Article 314a

The customs administrations of the Member States shall assist one another in checking the authenticity and accuracy of the documents and verifying that the procedures used in accordance with the provisions of this Title to prove the Community status of goods have been correctly applied.

Section 2

Proof of Community status

Article 314b

For the purposes of this Section, “competent office” means the customs authorities responsible for certifying the Community status of goods.

Article 314c

1. Without prejudice to goods placed under the internal Community transit procedure, proof that the goods have Community status may be established solely by one of the following means:

- (a) by one of the documents provided for in Articles 315 to 317b;
- (b) in accordance with the rules laid down in Articles 319 to 323;
- (c) by the accompanying document referred to in Commission Regulation (EEC) No 2719/92(*);
- (d) by the document provided for in Article 325;
- (e) by the label provided for in Article 462a(2);
- (f) by the document provided for in Article 816 certifying the Community status of the goods; or
- (g) by the T5 control copy described in Article 843.

2. Where the documents or rules referred to in paragraph 1 are used for Community goods with packaging not having Community status, the document certifying the Community status of the goods shall bear one of the following endorsements:

- (a) envases N
- (b) N-emballager
- (c) N-Umschließungen
- (d) Συσκευασία N
- (e) N packaging
- (f) emballages N
- (g) imballaggi N
- (h) N-verpakkingen
- (i) embalagens N
- (j) N-pakkaus
- (k) N förpackning.

3. Subject to the conditions for issuing the documents being met, the documents referred to in Articles 315 to 323 may be issued retroactively. Where this is the case, they shall bear one of the following phrases in red:

- (l) Expedido *a posteriori*,
- (m) Udstedt efterfølgende,
- (n) Nachträglich ausgestellt,
- (o) Εκδοθέν εκ των υστέρων,
- (p) Issued retroactively,
- (q) Délivré *a posteriori*,
- (r) Rilasciato *a posteriori*,
- (s) Achteraf afgegeven,
- (t) Emitido *a posteriori*,
- (u) Annettu jälkikäteen,
- (v) Utfärdat i efterhand.

Subsection 1

T2L document

10. Article 315 is replaced by the following:

'Article 315

1. Proof of the Community status of goods shall be furnished by the production of a T2L document. That document shall be drawn up in accordance with paragraphs 3 to 5.

2. Proof of the Community status of goods consigned to or from a part of the customs territory of the Community, where Directive 77/388/EEC does not apply, shall be furnished by the production of a T2LF document.

Paragraphs 3 to 5 of this Article and Articles 316 to 324f shall apply *mutatis mutandis* to the T2LF document.

3. The T2L document shall be made out on a form corresponding to Copy 4 or Copy 4/5 of the specimen in Annexes 31 and 32.

Where necessary, the said form may be supplemented by one or more continuation sheets corresponding to Copy 4 or Copy 4/5 of the specimen in Annexes 33 and 34.

Where Member States do not authorise the use of continuation sheets when a computerised system is used to produce declarations, the form shall be supplemented by one or more forms corresponding to Copy 4 or Copy 4/5 of the specimen in Annexes 31 and 32.

4. The person concerned shall enter "T2L" in the right-hand subdivision of box 1 of the form and "T2Lbis" in the right-hand subdivision of box 1 of any continuation sheets used.

5. Loading lists drawn up in accordance with the specimen in Annex 45 and made out in accordance with Annex 44a may be used instead of continuation sheets as the descriptive part of a T2L document.'

11. The following Article 315a is inserted:

'Article 315a

The customs authorities may authorise any person fulfilling the conditions of Article 373 to use as loading lists which do not comply with all the requirements of Annexes 44a and 45.

Article 385(1), second subparagraph, (2) and (3) shall apply *mutatis mutandis*.'

(*) OJ L 276, 19.9.1992, p. 1.'

12. Article 316 is replaced by the following:

'Article 316

1. Subject to the provisions of Article 324f, a T2L document shall be drawn up in a single original.

2. At the request of the person concerned, T2L documents and, where necessary, any continuation sheets or loading lists used, shall be endorsed by the competent office. Such endorsements shall comprise the following, which should, as far as possible, appear in box "C. Office of departure":

- (a) in the case of T2L documents, the name and stamp of the competent office, the signature of an official of that office, the date of endorsement and either the registration number or the number of the dispatch declaration, where this is required;
- (b) in the case of continuation sheets or loading lists, the number appearing on the T2L document, which shall be entered by means of a stamp including the name of the competent office, or by hand; where it is entered by hand, it shall be accompanied by the official stamp of the said office.

The documents shall be returned to the person concerned.'

13. The following is inserted after Article 316:

*'Subsection 2***Commercial documents'.**

14. Article 317(2), (3) and (4) is replaced by the following:

'2. The invoice or transport document referred to in paragraph 1 shall include at least the full name and address of the consignor, or of the person concerned where this is not the consignor, the number and kind, marks and reference numbers of the packages, a description of the goods, the gross mass in kilograms and, where necessary, the container numbers.

The person concerned shall mark the said document clearly with the "T2L" symbol, accompanied by his handwritten signature.

3. At the request of the person concerned, the invoice or transport document duly completed and signed by him shall be endorsed by the competent office. The endorsement shall include the name and stamp of the competent office, the signature of an official of that office, the date of endorsement and either the registration number or the number of the dispatch declaration where such a declaration is required.

4. If the total value of the Community goods covered by the invoice or transport document, completed and signed in accordance with paragraph 2 of this Article or Article 224, does not exceed EUR 10 000, the person concerned shall not be required to submit that document for endorsement by the competent office.

In that case, the invoice or transport document shall include, in addition to the information set out in paragraph 2, the particulars of the competent office.'

15. Article 317a is amended as follows:

(a) In paragraph 2, the second subparagraph is amended as follows:

(i) Point (c) is replaced by the following:

'(c) the normal trade description of the goods including sufficient detail to permit their identification;'

(ii) Point (f) is replaced by the following:

'(f) the following entries for the status of the goods:

— the letter "C" (equivalent to "T2L") for goods whose Community status can be demonstrated,

— the letter "F" (equivalent to "T2LF") for goods whose Community status can be demonstrated, consigned to or originating in a part of the Community customs territory where the provisions of Directive 77/388/EEC do not apply,

— the letter "N" for all other goods.'

(b) Paragraph 3 is replaced by the following:

'3. At the request of the shipping company, the manifest it has duly completed and signed shall be endorsed by the competent office. The endorsement shall include the name and stamp of the competent office, the signature of an official at that office and the date of endorsement.'

16. The following Article 317b is inserted:

'Article 317b

Where the simplified Community transit procedures provided for in Articles 444 and 448 are used, proof of Community status shall be provided by entering the letter "C" (equivalent to "T2L") alongside the relevant items on the manifest.'

17. Article 318 is deleted and the following is inserted:

'Subsection 3**'Other proof specific to certain operations'**

18. In Article 319(1), first sentence, the words 'and subject to Article 314(2)' are deleted.
19. In Article 320, point (b) is replaced by the following:
'(b) in other cases, in accordance with Articles 315 to 319 and 321, 322 and 323.'
20. In Article 321, the words 'Articles 315 to 318' are replaced by the words 'Articles 315 to 317b'.
21. Articles 323a and 324 are deleted and the following subsection 4 is inserted.

'Subsection 4**Proof of Community status of goods provided by an authorised consignor****Article 324a**

1. The customs authorities of each Member State may authorise any person, hereinafter referred to as the "authorised consignor", who satisfies the requirements of Article 373 and proposes to establish the Community status of goods by means of a T2L document in accordance with Article 315, or by means of one of the documents stipulated in Articles 317 to 317b, hereinafter referred to as "commercial documents", to use such documents without having to present them for endorsement to the competent office.

2. The provisions of Articles 374 to 378 shall apply, *mutatis mutandis*, to the authorisation referred to in paragraph 1.

Article 324b

The authorisation shall specify, in particular:

- (a) the office assigned responsibility for pre-authenticating the forms used for drawing up the documents concerned, for the purposes of Article 324c(1)(a);
- (b) the manner in which the authorised consignor shall establish that the forms have been properly used;
- (c) the excluded categories or movements of goods;
- (d) the period within which and the manner in which the authorised consignor shall notify the competent office in order to enable it to carry out any necessary controls before departure of the goods.

Article 324c

1. The authorisation shall stipulate that the front of the commercial documents concerned or box "C. Office of departure" on the front of the forms used for the purposes of compiling T2L document and, where appropriate, the continuation sheets, must be:

- (a) stamped in advance with the stamp of the office referred to in Article 324b(a) and signed by an official of that office; or
- (b) stamped by the authorised consignor with a special metal stamp approved by the customs authorities and corresponding to the specimen in Annex 62. The stamp may be pre-printed on the forms where the printing is entrusted to a printer approved for that purpose.

The provisions of Article 401 shall apply *mutatis mutandis*.

2. Not later than on consignment of the goods, the authorised consignor shall complete and sign the form. He shall also enter in box "D. Control by office of departure" of the T2L document, or in a clearly identifiable space on the commercial document used, the name of the competent office, the date of completion of the document, and one of the following endorsements:

- Expedidor autorizado
- Godkendt afsender
- Zugelassener Versender
- Εγκεκριμένος αποστολέας
- Authorised consignor
- Expéditeur agréé
- Speditore autorizzato
- Toegelaten afzender
- Expedidor autorizado
- Hyväksytty lähettäjä
- Godkänd avsändare.

Article 324d

1. The authorised consignor may be authorised not to sign T2L documents or commercial documents used bearing the special stamp referred to in Annex 62 which are drawn up by an electronic or automatic data processing system. Such authorisation shall be subject to the condition that the authorised consignor has previously given those authorities a written undertaking acknowledging his liability for the legal consequences arising from all T2L documents or commercial documents issued bearing the special stamp.

2. T2L documents or commercial documents drawn up in accordance with paragraph 1 shall contain in place of the authorised consignor's signature one of the following endorsements:

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

Article 324e

1. The customs authorities of the Member States may authorise shipping companies not to draw up the manifest serving to demonstrate the Community status of goods until, at the latest, the day after the departure of the vessel and, in any case, before its arrival at the port of destination.

2. The authorisation referred to in paragraph 1 shall be granted only to international shipping companies which:

- (a) fulfil the conditions of Article 373; by way of derogation from Article 373(1)(a) shipping companies need not be established in the Community if they have a regional office there, and
- (b) use electronic data interchange systems to transmit information between the ports of departure and destination in the Community, and
- (c) operate a significant number of voyages between the Member States on recognised routes.

3. On receipt of an application, the customs authorities of the Member State where the shipping company is established shall notify the other Member States in whose respective territories the ports of departure and intended destination are situated of that application.

If no objection is received within 60 days of the date of notification, the customs authorities shall authorise use of the simplified procedure described in paragraph 4.

This authorisation shall be valid in the Member States concerned and shall apply only to transit operations between the ports to which it refers.

4. The simplification shall be operated as follows:

- (a) the manifest for the port of departure shall be transmitted by electronic data interchange system to the port of destination;
- (b) the shipping company shall enter in the manifest the information indicated in Article 317a(2);
- (c) on request, a printout of the manifest transmitted by electronic data exchange system shall be presented to the customs authorities at the port of departure at the latest on the working day following the departure of the vessel and in any case before it arrives at its port of destination;
- (d) a printout of the data exchange manifest shall be presented to the customs authorities at the port of destination.

5. Article 448(4) shall apply *mutatis mutandis*.

Article 324f

The authorised consignor shall make a copy of each T2L document or each commercial document issued under this subsection. The customs authorities shall specify the conditions under which the copy shall be presented for purposes of control and retained for at least two years.'

22. In the heading 'Section 2 — Specific provisions concerning products of sea-fishing and other products taken from the sea by boats', in Chapter 3 of Title II of Part II, the words 'Section 2' are replaced by the words 'Subsection 5'.

23. In Article 325(1), first sentence, the words 'For the purposes of this section' are replaced by the words 'For the purposes of this subsection'.

24. Article 337 is deleted.

25. Chapters 4 to 6a of Part II, Title II are replaced by the following:

'CHAPTER 4

Community transit

Section 1

General provisions

Article 340a

The provisions of this Chapter shall apply to external and internal Community transit, except if provided otherwise.

The goods involving higher risk of fraud are listed in Annex 44c. When a provision of the present Regulation refers to that Annex, any measure related to goods in that Annex shall apply only when the quantity of those goods exceeds the corresponding minimum. Annex 44c shall be reviewed at least once a year.

Article 340b

For the purposes of this Chapter, the following definitions shall apply:

1. "office of departure": means the customs office where declarations placing goods under the Community transit procedure are accepted;
2. "office of transit" means:
 - (a) the customs office at the point of exit from the customs territory of the Community when the consignment is leaving that territory in the course of a transit operation via a frontier between a Member State and a third country other than an EFTA country, or
 - (b) the customs office at the point of entry into the customs territory of the Community when the goods have crossed the territory of a third country in the course of a transit operation;
3. "office of destination": means the customs office where goods placed under the Community transit procedure must be presented in order to end the procedure;
4. "office of guarantee": means the office where the customs authorities of each Member State decide that guarantees furnished by a guarantor shall be lodged;
5. "EFTA countries": means all EFTA countries and any other country that has acceded to the Convention of 20 May 1987 on a common transit procedure (*).

(*) OJ L 226, 13.8.1987, p. 2.

Article 340c

1. Community goods shall be placed under the internal Community transit procedure if they are consigned:
 - (a) from a part of the customs territory of the Community where the provisions of Directive 77/388/EEC apply, to a part of the customs territory of the Community where those provisions do not apply; or
 - (b) from a part of the customs territory of the Community where the provisions of Directive 77/388/EEC do not apply, to a part of the customs territory of the Community where those provisions do apply; or

(c) from a part of the customs territory of the Community where the provisions of Directive 77/388/EEC do not apply, to a part of the customs territory of the Community where those provisions do not apply either.

2. Without prejudice to paragraph 3, Community goods which are consigned from one point in the customs territory of the Community to another through the territory of one or more EFTA countries pursuant to the Convention on a common transit procedure, shall be placed under the internal Community transit procedure.

Goods covered by the first subparagraph which are carried entirely by sea or air shall not be required to be placed under the internal Community transit procedure.

3. Where Community goods are exported to an EFTA country or transit the territory of one or more EFTA countries and the provisions of the Convention on a common transit procedure apply, they shall be placed under the external Community transit procedure under the following conditions:

- (a) if they have undergone customs export formalities with a view to refunds being granted on export to third countries under the common agricultural policy; or
- (b) if they have come from intervention stocks, are subject to measures of control as to use and/or destination, and have undergone customs formalities on export to third countries under the common agricultural policy; or
- (c) if they are eligible for the repayment or remission of import duties on condition that they are exported from the customs territory of the Community; or
- (d) if in the form of compensating products or goods in the unaltered state, they have undergone customs formalities on export to third countries in order to discharge the inward processing procedure, drawback system, with a view to obtaining repayment or remission of customs duty.

Article 340d

Goods to which the Community transit procedure applies may be carried between two points in the Community customs territory via the territory of a third country other than an EFTA country provided that that they are carried through that third country under cover of a single transport document drawn up in a Member State. Where this is so, the effect of the transit procedure shall be suspended in the territory of the third country.

Article 340e

1. The Community transit procedure shall be compulsory in respect of goods carried by air only if they are loaded or reloaded at an airport in the Community.

2. Without prejudice to Article 91(1) of the Code, use of the Community transit procedure shall be compulsory for goods carried by sea if they are carried by a regular shipping service authorised in accordance with Articles 313a and 313b.

Article 341

The provisions of Chapters 1 and 2 of Title VII of the Code and the provisions of this Title shall apply *mutatis mutandis* to other charges within the meaning of Article 91(1)(a) of the Code.

Article 342

1. The guarantee furnished by the principal shall be valid throughout the Community.

2. Where the guarantee is furnished by a guarantor, the guarantor shall indicate an address for service or appoint an agent in each Member State.

3. A guarantee needs to be furnished for Community transit operations carried out by the railway companies of the Member States under a procedure other than the simplified procedure referred to in Article 372(1)(g)(i).

Article 343

Each Member State shall provide the Commission with a list, in the agreed format, of the customs offices competent to handle Community transit operations, indicating their respective identification numbers and duties and stating the days and hours when they are open. Any changes to this information shall be communicated to the Commission.

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

Article 344

The characteristics of the forms other than the Single Administrative Document used in the Community transit system shall be set out in Annex 44b.

*Section 2***Procedure***Subsection 1***Individual guarantee***Article 345*

1. The individual guarantee shall cover the full amount of customs debt liable to be incurred, calculated on the basis of the highest rates applicable to the goods in the Member State of departure.

However, the rates to take into consideration for the calculation of the individual guarantee cannot be less than a minimal rate, when such a rate is mentioned in the fifth column of Annex 44c.

2. Individual guarantees in the form of a cash deposit shall be lodged at the office of departure. They shall be repaid when the procedure has been discharged.

3. An individual guarantee furnished by a guarantor may be in the form of individual guarantee vouchers for an amount of EUR 7 000, issued by the guarantor to persons who intend to act as principal.

The guarantor shall be liable for up to EUR 7 000 per voucher.

Article 346

1. An individual guarantee furnished by a guarantor shall correspond to the specimen in Annex 49.

Where the office of departure is not the office of guarantee, the latter shall keep a copy of the instrument by which it has accepted the guarantor's undertaking. The principal shall present the original at the office of departure, where it shall be retained. Where necessary this office may request a translation into the official language, or one of the official languages, of the Member State concerned.

2. Where required by national law, regulation or administrative provision, or by common practice, each Member State may allow the undertaking referred to in paragraph 1 to take a different form provided it has the same legal effect as the undertaking shown in the specimen.

Article 347

1. In the case referred in Article 345(3), the individual guarantee shall correspond to the specimen in Annex 50.

Article 346(2) shall apply *mutatis mutandis*.

2. The individual guarantee voucher shall be drawn up on a form corresponding to the specimen in Annex 54. The guarantor shall indicate on the voucher the last date on which it may be used, which may not be later than one year from the date of issue.

3. The guarantor may issue individual guarantee vouchers which are not valid for a Community transit operation involving goods listed in Annex 44c.

To do so, the guarantor shall endorse each individual guarantee voucher diagonally with one of the following phrases:

- Validez limitada
- Begrænset gyldighed
- Beschränkte Geltung
- Περιορισμένη ισχύς
- Limited validity
- Validité limitée
- Validità limitata
- Beperkte geldigheid
- Validade limitada
- Voimassa rajoitetusti
- Begränsad giltighet.

4. The principal shall deliver to the office of departure the number of individual guarantee vouchers corresponding to the multiple of EUR 7 000 required to cover the total amount referred to in Article 345(1). The vouchers shall be retained by the office of departure.

Article 348

1. The office of guarantee shall revoke its decision accepting the guarantor's undertaking if the conditions laid down at the time of issue are no longer fulfilled.

Equally, the guarantor may cancel his undertaking at any time.

2. The revocation or cancellation shall become effective on the 16th day following the date on which the guarantor or the office of guarantee, as appropriate, is notified.

From the date on which the revocation or cancellation becomes effective, no individual guarantee vouchers issued earlier may be used for placing goods under the Community transit procedure.

3. The Member State responsible for the relevant office of guarantee shall notify the Commission forthwith of any revocation or cancellation and the date on which it becomes effective. The Commission shall notify the other Member States thereof.

Subsection 2

Means of transport and declarations

Article 349

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

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

- (a) a road vehicle accompanied by its trailer(s) or semi-trailer(s);
- (b) a set of coupled railway carriages or wagons;
- (c) boats constituting a single chain;
- (d) containers loaded on a single means of transport within the meaning of this Article.

2. A single means of transport may be used for loading goods at more than one office of departure and for unloading at more than one office of destination.

Article 350

Loading lists drawn up in accordance with Annex 44a and corresponding to the specimen in Annex 45 may be used instead of the continuation sheets as the descriptive part of transit declarations, of which they shall form an integral part.

Article 351

In the case of consignments comprising both goods which must be placed under the external Community transit procedure and goods which must be placed under the internal Community transit procedure, the transit declaration bearing the "T" symbol shall be supplemented by:

- (a) continuation sheets bearing the "T1bis", "T2bis" or "T2Fbis" symbol, as appropriate, or
- (b) loading lists bearing the "T1", "T2" or "T2F" symbol, as appropriate.

Article 352

Where the "T1", "T2" or "T2F" symbols have been omitted from the right-hand subdivision of box 1 of the transit declaration or where, in the case of consignments containing both goods placed under the internal Community transit procedure and goods placed under the external Community transit procedure, the provisions of Article 351 have not been complied with, the goods shall be deemed to have been placed under the external Community transit procedure.

However, for the purposes of charging export duty or implementing any of the common commercial policy export measures, such goods shall be deemed to be moving under the internal Community transit procedure.

Article 353

1. By derogation from Article 222(1), a transit declaration lodged by means of a data-processing technique, as defined in Article 4a(1)(a), shall comply with the structure and notes set out in Annex 37a.

2. Subject to the conditions and in the manner they shall determine, and with due regard to the principles laid down by customs rules, the customs authorities may allow loading lists to be used as the descriptive part of transit declarations lodged by means of a data-processing technique.

Article 354

Subject to the conditions and in the manner they shall determine, and with due regard to the principles laid down by customs rules, the customs authorities may allow transit declarations, or some of the particulars thereof, to be lodged by means of discs, magnetic tapes or other similar data media, where appropriate in coded form.

*Subsection 3***Formalities at the office of departure***Article 355*

1. Goods placed under the Community transit procedure shall be carried to the office of destination along an economically justified route.

2. Without prejudice to Article 387, for goods on the list in Annex 44c, or when the customs authorities or the principal consider it necessary, the office of departure shall prescribe an itinerary and enter in box 44 of the transit declaration at least the Member States to be transited, taking into account any details communicated by the principal.

Article 356

1. The office of departure shall set a time limit within which the goods must be presented at the office of destination, taking into account the itinerary, any current transport or other legislation and, where appropriate, the details communicated by the principal.

2. The time limit prescribed by the office of departure shall be binding on the customs authorities of the Member States whose territory is entered during a Community transit operation and shall not be altered by those authorities.

3. Where the goods are presented at the office of destination after expiry of the time limit prescribed by the office of departure and where this failure to comply with the time limit is due to circumstances which are explained to the satisfaction of the office of destination and are not attributable to the carrier or the principal, the latter shall be deemed to have complied with the time limit prescribed.

Article 357

1. Without prejudice to paragraph 4, goods to be placed under the Community transit procedure shall not be released unless they are sealed.

2. The following shall be sealed:

- (a) the space containing the goods, where the means of transport has been approved under other rules or recognised by the office of departure as suitable for sealing;
- (b) each individual package, in other cases.

Seals must have the characteristics set out in Annex 46a.

3. Means of transport may be recognised as suitable for sealing on condition that:

- (a) seals can be simply and effectively affixed to them;
- (b) they are so constructed that no goods can be removed or introduced without leaving visible traces or without breaking the seals;
- (c) they contain no concealed spaces where goods may be hidden;
- (d) the spaces reserved for the load are readily accessible for inspection by the customs authorities.

Any road vehicle, trailer, semi-trailer or container approved for the carriage of goods under customs seal in accordance with an international agreement to which the European Community is a party shall be regarded as suitable for sealing.

4. The office of departure may dispense with sealing if, having regard to other possible measures for identification, the description of the goods in the transit declaration or in the supplementary documents make them readily identifiable.

A goods description shall be deemed to permit identification of the goods where it is sufficiently precise to permit easy identification of the quantity and nature of the goods.

Where the office of departure grants a waiver from sealing, it shall enter one of the following endorsements in the transit declaration, opposite the heading "seals affixed" of box "D. Control by office of departure":

- Dispensa
- Fritaget
- Befreiung
- Απαλλαγή
- Waiver
- Dispense
- Dispensa
- Vrijstelling
- Dispensa
- Vapautettu
- Befrielse.

Article 358

1. Where a transit declaration is processed at an office of departure by a computer system, copies No 4 and No 5 of the declaration shall be replaced by a transit accompanying document corresponding to the specimen and notes in Annex 45a.

2. Where appropriate, the transit accompanying document shall be supplemented by a list of items corresponding to the specimen and notes in Annex 45c, or a loading list. These lists shall form an integral part of the transit accompanying document.

3. In the circumstances referred to in paragraph 1 the office of departure shall retain the declaration and authorise release of the goods by issuing the transit accompanying document to the principal.

4. Where authorised, the transit accompanying document may be printed out from the principal's computer system.

5. Where the provisions of this Title refer to copies of the declaration accompanying a consignment, these provisions shall apply, *mutatis mutandis*, to the transit accompanying document.

Subsection 4

Formalities en route

Article 359

1. Goods placed under the Community transit procedure shall be carried under cover of copies No 4 and No 5 of the transit declaration returned to the principal by the office of departure.

The consignment and copies No 4 and No 5 of the transit declaration shall be presented at each office of transit.

2. The carrier shall present a transit advice note made out on a form corresponding to the specimen in Annex 46 to each office of transit, which shall retain it.

3. Where goods are carried via an office of transit other than that mentioned in copies No 4 and No 5 of the transit declaration, the office of transit used shall send the transit advice note without delay to the office of transit initially forseen.

Article 360

1. The carrier shall be required to make the necessary entries in copies No 4 and 5 of the transit declaration and present them with the consignment to the customs authorities of the Member State in whose territory the means of transport is located:

- (a) if the prescribed itinerary is changed and the provisions of Article 355(2) apply;
- (b) if seals are broken in the course of a transport operation for reasons beyond the carrier's control;
- (c) if goods are transferred to another means of transport; any such transfer must be made under the supervision of the customs authorities which may, however, authorise transfers to be made without their supervision;
- (d) in the event of imminent danger necessitating immediate partial or total unloading of the means of transport;
- (e) in the event of any incident or accident capable of affecting the ability of the principal or the carrier to comply with his obligations.

2. Where the customs authorities consider that the Community transit operation concerned may continue in the normal way they shall take any steps that may be necessary and then endorse copies No 4 and 5 of the transit declaration.

Subsection 5

Formalities at the office of destination

Article 361

1. The goods and copies No 4 and No 5 of the transit declaration shall be presented at the office of destination.

2. The office of destination shall register copies No 4 and No 5 of the transit declaration, record on them their date of arrival and enter the details of any controls carried out.

3. At the request of the principal, and to provide evidence of the procedure having ended in accordance with Article 365(2), the office of destination shall endorse an extra copy No 5 or a copy of copy No 5 of the transit declaration with one of the following phrases:

- Prueba alternativa
- Alternativt bevis
- Alternativnachweis
- Εναλλακτική απόδειξη
- Alternative proof
- Preuve alternative
- Prova alternativa
- Alternatief bewijs
- Prova alternativa
- Vaihtoehtoinen todiste
- Alternativt bevis.

4. A transit operation may end at an office other than the one entered in the transit declaration. That office shall then become the office of destination.

Where the new office of destination comes under the jurisdiction of a Member State other than the one having jurisdiction over the office originally designated, the new office of destination shall enter in box "I. Control by office of destination" of copy No 5 of the transit declaration one of the following endorsements in addition to the usual observations it is required to make:

- Diferencias: mercancías presentadas en la oficina (nombre y país)
- Forskelle: det sted, hvor varerne blev frembudt (navn og land)
- Unstimmigkeiten: Stelle, bei der die Gestellung erfolgte (Name und Land)
- Διαφορές: εμπορεύματα προσκομισθέντα στο τελωνείο (Όνομα και χώρα)
- Differences: office where goods were presented (name and country)
- Différences: marchandises présentées au bureau (nom et pays)
- Differenze: ufficio al quale sono state presentate le merci (nome e paese)
- Verschillen: kantoor waar de goederen zijn aangebracht (naam en land)
- Diferenças: mercadorias apresentadas na estância (nome e país)
- Muutos: toimipaikka, jossa tavarat esitetty (nimi ja maa)
- Avvikelse: varorna uppvisade för kontor (namn, land).

Article 362

1. The office of destination shall issue a receipt on request to the person presenting copies No 4 and No 5 of the transit declaration.

2. The form for the receipt shall correspond to the specimen in Annex 47. Alternatively, the receipt may be made out on specimen on the back of copy No 5 of the transit declaration.

3. The receipt shall be completed in advance by the person concerned. It may contain other particulars relating to the consignment, except in the space reserved for the office of destination. The receipt shall not be used as proof of the procedure having ended within the meaning of Article 365(2).

Article 363

The customs authorities of the Member State of destination shall return copy No 5 of the transit declaration to the customs authorities in the Member State of departure without delay and at most within one month of the date when the procedure ended.

Article 364

Each Member State shall notify the Commission of which offices have been created for the centralised receipt and transmission of documents and the types of documents involved, as well as of the responsibilities conferred on those offices. The Commission shall inform the other Member States.

*Subsection 6***Checking the end of the procedure***Article 365*

1. If copy No 5 of the transit declaration is not returned to the customs authorities of the Member State of departure within two months of the date of acceptance of the declaration, those authorities shall inform the principal and ask him to furnish proof that the procedure has ended.

2. The proof referred to in paragraph 1 may be furnished to the satisfaction of the customs authorities in the form of a document certified by the customs authorities of the Member State of destination identifying the goods and establishing that they have been presented at the office of destination or, where Article 406 applies, to the authorised consignee.

3. The Community transit procedure shall also be considered as having ended where the principal presents, to the satisfaction of the customs authorities, a customs document issued in a third country entering the goods for a customs-approved treatment or use, or a copy or photocopy thereof, identifying the goods. Copies or photocopies must be certified as being true copies by the body which certified the original documents, by the authorities of the third countries concerned or by the authorities of one of the Member States.

Article 366

1. Where the customs authorities of the Member State of departure have not received proof within four months of the date of acceptance of the transit declaration that the procedure has ended, they shall initiate the enquiry procedure immediately in order to obtain the information needed to discharge the procedure or, where this is not possible, to establish whether a customs debt has been incurred, to identify the debtor and to determine the customs authorities responsible for entry in the accounts.

If the customs authorities receive information earlier that the transit procedure has not ended, or suspect that to be the case, the enquiry procedure shall be initiated forthwith.

2. The enquiry procedure shall also be initiated if it transpires subsequently that proof of the end of the procedure was falsified and the enquiry procedure is necessary to achieve the objectives of paragraph 1.

3. To initiate the enquiry procedure, the customs authorities of the Member State of departure shall send the customs authorities of the Member State of destination a request together with all the necessary information.

4. The customs authorities of the Member State of destination and, where appropriate, the offices of transit called on to act in the context of the enquiry procedure shall respond without delay.

5. Where an enquiry establishes that the transit procedure ended correctly, the customs authorities of the Member State of departure shall immediately inform the principal and, where appropriate, any customs authorities that may have initiated a recovery procedure in accordance with Articles 217 to 232 of the Code.

*Subsection 7***Additional provisions applicable where transit data is exchanged between customs authorities using information technology and computer networks***Article 367*

1. Without prejudice to any special circumstances and to the provisions on the Community transit procedure which, where appropriate, shall apply, *mutatis mutandis*, the customs authorities shall use information technology and computer networks for the type of information exchange described in this subsection.

2. The provisions of this subsection shall not apply to the simplified procedures specific to the modes of transport referred to in Article 372(1)(g).

Article 368

1. In addition to the security requirements mentioned in Article 4a(2), the customs authorities shall establish and maintain adequate security arrangements for the effective, reliable and secure operation of the entire transit system.

2. To ensure the abovementioned level of security each input, modification and deletion of data shall be recorded together with information giving the reason for, and exact time of, such processing and identifying the person who carried it out. In addition, the original data or any data so processed shall be kept for at least three calendar years from the end of the year to which such data refer, or for longer if so required elsewhere.

3. The customs authorities shall monitor security regularly.

4. The customs authorities involved shall inform each other of all suspected breaches of security.

Article 369

On release of the goods, the office of departure shall notify the Community transit operation to the declared office of destination using the "Anticipated arrival record" message. This message shall be based on data derived from the transit declaration, amended, where appropriate, and completed properly. The message shall conform to the structure and particulars defined by the customs authorities in agreement with each other.

Article 370

1. The office of destination shall keep the transit accompanying document and, using the "Arrival advice message", notify the office of departure of the arrival of the goods on the day they are presented at the office of destination. The message may not be used as proof of the procedure having ended for the purposes of Article 365(2).

2. Except where justified, the office of destination shall forward the "Control results" message to the office of departure at the latest on the working day following the day the goods are presented at the office of destination.

3. The messages shall conform to the structure and particulars defined by the customs authorities in agreement with each other.

Article 371

The examination of the goods shall be carried out using the "Anticipated arrival record" message received from the office of departure as a basis for such examination.

Section 3

Simplifications

Subsection 1

General provisions concerning simplifications

Article 372

1. Following an application by the principal or the consignee, as appropriate, the customs authorities may authorise the following simplifications:

- (a) use of a comprehensive guarantee or guarantee waiver;
- (b) use of special loading lists;
- (c) use of seals of a special type;
- (d) exemption from the requirement to use a prescribed itinerary;
- (e) authorised consignor status;
- (f) authorised consignee status;
- (g) application of simplified procedures specific to goods:
 - (i) carried by rail or large container;
 - (ii) carried by air;
 - (iii) carried by sea;
 - (iv) moved by pipeline;
- (h) use of other simplified procedures based on Article 97(2) of the Code.

2. Except where otherwise provided in this section or the authorisation, where authorisation to use the simplifications referred to in paragraph 1, points (a), (b) and (g) is granted, the simplifications shall apply in all Member States. Where authorisation to use the simplifications referred to in paragraph 1, points (c), (d), and (e) is granted, the simplifications shall apply only to Community transit operations beginning in the Member State where the authorisation was granted. Where authorisation to use the simplification referred to in paragraph 1, point (f) is granted, the simplification shall apply solely in the Member State where the authorisation was granted.

Article 373

1. The authorisations referred to in Article 372(1) shall be granted only to persons who:

- (a) are established in the Community, with the proviso that authorisation to use a comprehensive guarantee may be granted only to persons established in the Member State where the guarantee is furnished,
- (b) regularly use the Community transit arrangements, or whose customs authorities know that they can meet the obligations under the arrangements or, in connection with the simplification referred to in Article 372(1)(f), regularly receive goods that have been entered for the Community transit procedure, and
- (c) have not committed any serious or repeated offences against customs or tax legislation.

2. To ensure the proper management of the simplifications, authorisations shall be granted only where:

- (a) the customs authorities are able to supervise the procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned, and
- (b) the persons concerned keep records which enable the customs authorities to carry out effective controls.

Article 374

1. An application for authorisation to use simplifications, hereinafter referred to as 'the application', shall be made in writing. It shall be dated and signed.

2. The application must include all the facts which will allow the customs authorities to check that the conditions subject to which use of the simplifications may be granted have been met.

Article 375

1. The application shall be lodged with the customs authorities of the Member State in which the applicant is established.

2. The authorisation shall be issued or the application rejected within three months at most of the date on which the application is lodged.

Article 376

1. The dated and signed original of the authorisation and one or more copies thereof shall be given to the holder.

2. The authorisation shall specify the conditions for use of the simplifications and lay down the operating and control methods. It shall be valid from the date of issue.

3. In the case of the simplifications referred to in Article 372(1)(c), (d) and (g), authorisations shall be presented whenever the office of departure so requires.

Article 377

1. The holder of an authorisation shall inform the customs authorities of any factor arising after the authorisation was granted which may influence its continuation or content.

2. The date on which the decision takes effect shall be indicated in a decision revoking or amending authorisation.

Article 378

1. The customs authorities shall keep applications and attached supporting documents, together with a copy of any authorisations issued.

2. Where an application is rejected or an authorisation is annulled or revoked, the application and the decision rejecting or annulling or revoking the application, as the case may be, and all attached supporting documents shall be kept for at least three years from the end of the calendar year in which the application was rejected or the authorisation was annulled or revoked.

Subsection 2

Comprehensive guarantee and guarantee waiver

Article 379

1. The principal may use a comprehensive guarantee, or guarantee waiver, up to a reference amount.

2. The reference amount shall be the same as the amount of customs debt which may be incurred in respect of goods the principal places under the Community transit procedure during a period of at least one week.

The office of guarantee shall establish the amount in collaboration with the party concerned on the basis of the information on goods he has carried in the past and an estimate of the volume of intended Community transit operations as shown, *inter alia*, by his commercial documentation and accounts.

In establishing the reference amount, account shall be taken of the highest rates of duty and charges applicable to the goods in the Member State of the office of guarantee.

3. The office of guarantee shall review the reference amount annually, particularly in the light of information obtained from the office or offices of departure, and shall adjust it if necessary.

4. The principal shall ensure that the amount at stake does not exceed the reference amount, taking into account any operations for which the procedure has not yet ended.

The principal shall inform the office of guarantee when the reference amount falls below a level sufficient to cover his Community transit operations.

Article 380

1. The amount to be covered by the comprehensive guarantee shall be the same as the reference amount referred to in Article 379.

2. The amount to be covered by the comprehensive guarantee may be reduced:

- (a) to 50 % of the reference amount where the principal demonstrates that his finances are sound and that he has sufficient experience of the Community transit procedure;
- (b) to 30 % of the reference amount where the principal demonstrates that his finances are sound, that he has sufficient experience of the Community transit procedure and that he cooperates very closely with the customs authorities.

3. A guarantee waiver may be granted where the principal demonstrates that he maintains the standards of reliability described in paragraph 2(b), is in command of transport operations and has sufficient financial resources to meet his obligations.

4. For the purpose of paragraphs 2 and 3, the Member States shall take into account the criteria set out in Annex 46b.

Article 381

1. To be authorised to furnish a comprehensive guarantee in respect of the types of goods referred to in Annex 44c, a principal must demonstrate, not only that he meets the conditions of Article 373, but also that his finances are sound, that he has sufficient experience of the Community transit procedure and either that he cooperates very closely with the customs authorities or that he is in command of transport operations.

2. The amount to be covered by the comprehensive guarantee referred to in paragraph 1 may be reduced:

- (a) to 50 % of the reference amount where the principal demonstrates that he cooperates very closely with the customs authorities and is in command of transport operations;
- (b) to 30 % of the reference amount where the principal demonstrates that he cooperates very closely with the customs authorities, is in command of transport operations, and that he has sufficient financial resources to meet his obligations.

3. For the purposes of applying paragraphs 1 and 2, the customs authorities shall take account of the criteria set out in Annex 46b.

4. The implementing rules concerning the temporary prohibition of the use of the comprehensive guarantee for a reduced amount or the comprehensive guarantee, as provided for in Article 94(6) and (7) of the Code are set out in Annex 47a to the Regulation.

Article 382

The comprehensive guarantee shall be furnished by a guarantor.

It shall be the subject of a guarantee document conforming to the specimen in Annex 48.

Article 346(2) shall apply *mutatis mutandis*.

Article 383

1. On the basis of the authorisation, the customs authorities shall issue the principal with one or more comprehensive guarantee certificates or guarantee waiver certificates, hereinafter referred to as certificates, drawn up as appropriate on a form corresponding to the specimen in Annex 51 or Annex 51a and supplemented in accordance with Annex 51b, to enable the principal to provide proof of the comprehensive guarantee or guarantee waiver.

2. The certificate shall be presented at the office of departure. Particulars of the certificate shall be entered on the transit declaration.

3. The period of validity of a certificate shall not exceed two years. That period may be extended by the office of guarantee for one further period which shall not exceed two years.

Article 384

1. Article 348(1) and the first subparagraph of Article 348(2) shall apply *mutatis mutandis* to the revocation and cancellation of the comprehensive guarantee.

2. From the effective date of revocation of an authorisation to use a comprehensive guarantee or guarantee waiver by the customs authorities, from the effective date of revocation by the office of guarantee of its acceptance of a guarantor's undertaking, or from the effective date of cancellation of an undertaking by a guarantor, certificates issued earlier may not be used to place goods under the Community transit procedure and shall be returned by the principal to the office of guarantee without delay.

3. Each Member State shall forward to the Commission the means by which certificates that remain valid and have not yet been returned may be identified. The Commission shall inform the other Member States.

4. Paragraph 3 shall also apply to certificates that have been declared as stolen, lost or falsified.

Subsection 3

Special loading lists*Article 385*

1. The customs authorities may authorise principals to use as loading lists lists which do not comply with all the requirements of Annexes 44a and 45.

Use of such lists shall be authorised only where:

- (a) they are produced by firms which use an integrated electronic or automatic data-processing system to keep their records;
- (b) they are designed and completed in such a way that they can be used without difficulty by the customs authorities;
- (c) they include, for each item, the information required under Annex 44a.

2. Descriptive lists drawn up for the purposes of carrying out dispatch/export formalities may also be authorised for use as loading lists under paragraph 1, even where such lists are produced by firms not using an integrated electronic or automatic data-processing system to keep their records.

3. Firms which use an integrated electronic or automatic data-processing system to keep their records and are already authorised under paragraphs 1 and 2 to use loading lists of a special type may also be authorised to use such lists for Community transit operations involving only one type of goods if this facility is made necessary by the computer programmes of the firms concerned.

Subsection 4

Use of seals of a special type*Article 386*

1. The customs authorities may authorise principals to use special types of seals on means of transport or packages provided the customs authorities approve the seals as complying with the characteristics set out in Annex 46a.

2. Principals shall enter, opposite the heading "seals affixed" in box "D. Control by office of departure" of the transit declaration, the type, number and make of the seals used.

Principals shall affix seals no later than when goods are released.

Subsection 5

Exemption regarding prescribed itinerary*Article 387*

1. The customs authorities may grant an exemption from the requirement to follow a prescribed itinerary to principals who ensure that the customs authorities are able to ascertain the location of the consignments concerned at all times.

2. Holders of such exemptions shall enter one of the following endorsements in box 44 of the transit declaration:

- Dispensa de itinerario obligatorio
- fritaget for bindende transportrute
- Befreiung von der verbindlichen Beförderungsrouten
- Απαλλαγή από την υποχρέωση τήρησης συγκεκριμένης διαδρομής
- Prescribed itinerary waived
- Dispense d'itinéraire contraignant
- Dispensa dall'itinerario vincolante
- Geen verplichte route
- Dispensa de itinerário vinculativo
- Vapautettu sitovan kuljetusreitin noudattamisesta
- Befrielse från bindande färdväg.

26. In Part II, Title II, the heading 'Chapter 7, Simplifications', the heading 'Section 1, Simplified procedure for the issue of the document used to establish the Community status of goods', Articles 389 to 396, the heading 'Section 2, Simplification of transit formalities to be carried out at offices of departure and destination' and Article 397 are deleted.

27. In Part II, Title II, the heading 'Subsection 1, Formalities at the office of departure' and Articles 398 to 404 are replaced by:

Subsection 6

Authorised consignor status*Article 398*

Persons wishing to carry out Community transit operations without presenting the goods and the corresponding transit declaration at the office of departure may be granted the status of authorised consignor.

This simplification shall be granted solely to persons authorised to use a comprehensive guarantee or granted a guarantee waiver.

Article 399

The authorisation shall specify in particular:

- (a) the office or offices of departure responsible for forthcoming Community transit operations;
- (b) how, and by when, the authorised consignor is to inform the office of departure of forthcoming Community transit operations, in order that the office may carry out any necessary controls before the departure of the goods;
- (c) the identification measures to be taken, in which case the customs authorities may prescribe that the means of transport or the package or packages shall bear special seals, approved by the customs authorities as complying with the characteristics set out in Annex 46a and affixed by the authorised consignor;
- (d) the excluded categories or movements of goods.

Article 400

1. The authorisation shall stipulate that box "C. Office of departure" of the transit declaration forms must:

- (a) be stamped in advance with the stamp of the office of departure and signed by an official of that office; or
- (b) be stamped by the authorised consignor with a special metal stamp approved by the customs authorities and corresponding to the specimen in Annex 62; the stamp may be pre-printed on the forms where the printing is entrusted to a printer approved for that purpose.

The authorised consignor shall complete the box by entering the date on which the goods are consigned and shall allocate a number to the transit declaration in accordance with the rules laid down in the authorisation.

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

Article 401

1. The authorised consignor shall take all necessary measures to ensure the safekeeping of the special stamps or forms bearing the stamp of the office of departure or a special stamp.

He shall inform the customs authorities of the security measures taken pursuant to the first subparagraph.

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

Article 402

1. Not later than on consignment of the goods, authorised consignors shall complete the transit declaration and, where necessary, enter in box 44 the itinerary prescribed in accordance with Article 355(2) and, in box "D. Control by office of departure", the period prescribed in accordance with Article 356 within which the goods must be presented at the office of destination, the identification measures applied and one of the following endorsements:

- Expedidor autorizado
- Godkendt afsender
- Zugelassener Versender
- Εγκριμένος αποστολέας
- Authorised consignor
- Expéditeur agréé
- Speditore autorizzato
- Toegelaten afzender
- Expedidor autorizado
- Hyväksytty lähettäjä
- Godkänd avsändare.

2. Where the customs authorities of the Member State of departure check a consignment before its departure, they shall record the fact in box "D. Control by office of departure" of the transit declaration.

3. Following consignment, copy No 1 of the transit declaration shall be sent without delay to the office of departure. The customs authorities may provide in the authorisation that copy No 1 be sent to the customs authorities of the Member State of departure as soon as the transit declaration is completed. The other copies shall accompany the goods.

Article 403

1. The authorised consignor may be authorised not to sign transit declarations bearing the special stamp referred to in Annex 62 which are made out by an integrated electronic or automatic data-processing system. This waiver shall be subject to the condition that the authorised consignor has previously given the customs authorities a written undertaking acknowledging that he is the principal for all Community transit operations carried out under cover of transit declarations bearing the special stamp.

2. Transit declarations made out in accordance with paragraph 1 shall contain, in the box reserved for the principal's signature, one of the following endorsements:

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

Article 404

1. Where transit declarations are lodged at offices of departure which apply the provisions of Section 2, subsection 7, persons may be granted the status of authorised consignor if, as well as complying with the conditions set out in Articles 373 and 398, they lodge their transit declarations and communicate with the customs authorities using a data-processing technique.

2. An authorised consignor shall lodge a transit declaration at the office of departure before the release of the goods.

3. The authorisation shall indicate, inter alia, the time limit within which an authorised consignor shall lodge a transit declaration so that the customs authorities may, if necessary, carry out checks before the release of the goods.'

28. Article 405 is deleted.

29. In Part II, Title II, the heading 'Subsection 2 — Formalities at the office of destination' and Articles 406 to 408 are replaced by:

*'Subsection 7***Authorised consignee status***Article 406*

1. Persons who wish to receive at their premises or at any other specified place goods entered for the Community transit procedure without presenting them and copies No 4 and No 5 of the transit declaration at the office of destination may be granted the status of authorised consignee.

2. The principal shall have fulfilled his obligations under Article 96(1)(a) of the Code, and the Community transit procedure shall be deemed to have ended, when copies No 4 and No 5 of the transit declaration which accompanied the consignment, together with the intact goods, have been delivered within the prescribed period to the authorised consignee at his premises or at the place specified in the authorisation, the identification measures having been duly observed.

3. At the carrier's request the authorised consignee shall issue the receipt provided for in Article 362, which shall apply *mutatis mutandis*, in respect of each consignment delivered in accordance with paragraph 2.

Article 407

1. The authorisation shall specify in particular:

- (a) the office or offices of destination responsible for the goods received by the authorised consignee;
- (b) how and by when, the authorised consignee is to inform the office of destination of the arrival of the goods in order that the office may carry out any necessary controls upon arrival of the goods;
- (c) the excluded categories or movements of goods.

2. The customs authorities shall specify in the authorisation whether any action by the office of destination is required before the authorised consignee may dispose of goods received.

Article 408

1. When the goods arrive at his premises or at the places specified in the authorisation, the authorised consignee shall:

- (a) immediately inform the office of destination, in accordance with the procedure laid down in the authorisation, of any excess quantities, deficits, substitutions or other irregularities such as broken seals;
- (b) without delay, send to the office of destination copies No 4 and No 5 of the transit declaration which accompanied the goods, indicating the date of arrival and the condition of any seals affixed.
2. The office of destination shall make the entries provided for in Article 361 on copies No 4 and No 5 of the transit declaration.'
30. Article 409, the heading 'Subsection 3 — Other provisions' and Articles 410 and 411 are deleted.
31. The heading 'Section 3, "Simplification of formalities for goods transported by rail"' is replaced by the following text:
- 'Subsection 8**
- Simplified procedures for goods carried by rail or in large containers'**
32. The heading 'Subsection 1 — General provisions relating to carriage by rail' is replaced by:
- 'A. General provisions relating to carriage by rail'.**
33. Article 412 is replaced by the following:
- 'Article 412**
- Article 359 shall not apply to the carriage of goods by rail.'
34. Article 414 is replaced by the following:
- 'Article 414**
- The CIM consignment note shall be equivalent to a Community transit declaration.'
35. In Article 416, paragraph 1 is replaced by the following:
- '1. A railway company which accepts goods for carriage under cover of a CIM consignment note serving as a Community transit declaration shall be the principal for that operation.'**
36. Article 419 is amended as follows:
- (a) In paragraph 2, first subparagraph, points (b) and (c), the phrase 'Article 311(c)' is replaced by 'Article 340c(1)'.
- (b) In paragraph 4, first sentence, and paragraph 5, second subparagraph, the phrase 'Article 311(a)' is replaced by 'Article 340c(2)'.
37. After Article 425, the heading 'Subsection 2 — Provisions relating to goods carried in large containers' is replaced by 'B. Provisions relating to goods carried in large containers'.
38. Article 428 is replaced by the following:
- 'Article 428**
- TR transfer notes used by transport undertakings shall have the same legal force as transit declarations.'
39. In Article 429(3), the phrase 'T1 or T2 declarations or documents' is replaced by 'Community transit declarations'.
40. Article 434 is amended as follows:
- (a) In paragraph 2, first subparagraph, points (b) and (c) and paragraph 3(b) and (c), the phrase 'Article 311(c)' is replaced by 'Article 340c(1)'.
- (b) In the first sentence of paragraph 6 and the second subparagraph of paragraph 7, the phrase 'Article 311 (a)' is replaced by 'Article 340c(2)'.
41. In Article 435, the words 'Article 349' are replaced by the words 'Article 357'.
42. After Article 440, the heading 'Subsection 3 — Other provisions' is replaced by 'C. Other provisions'.
43. In Article 441(1), the words 'the second subparagraph of Article 341(2) and Articles 342 to 344' are replaced by 'Articles 350 and 385'.
44. After Article 441, the heading 'Subsection 4 — Scope of the normal procedures and the simplified procedures' is replaced by 'D. Scope of the normal procedures and the simplified procedures'.
45. In Article 442(1), the words 'in Articles 341 to 380' are replaced by 'in Articles 344 to 362, 367 to 371 and 385'.

46. The following Article 442a is inserted:

'Article 442a

1. Where production of the Community transit declaration at the office of departure is not required in respect of goods which are to be dispatched under cover of a CIM consignment note or a TR transfer note in accordance with Articles 413 to 442, the customs authorities shall take the necessary measures to ensure that copies No 1, No 2 and No 3 of the CIM consignment note, or copies No 1, No 2, No 3A and No 3B of the TR transfer note bear the "T1", "T2" or "T2F" symbol, as the case may be.

2. Where goods carried in accordance with Articles 413 to 442 are intended for an authorised consignee, the customs authorities may provide that, by way of derogation from Article 406(2) and Article 408(1)(b), copies No 2 and No 3 of the CIM consignment note, or copies No 1, No 2 and No 3A of the TR transfer note are to be delivered direct by the railway company or by the transport undertaking to the office of destination.'

47. The heading 'Chapter 8, Special provisions applicable to certain modes of transport' is deleted and the heading 'Section 1, Transport by air' is replaced by the following text:

'Subsection 9

Simplified procedures for transport by air'.

48. Article 443 is deleted.

49. Articles 444 and 445 are replaced by:

'Article 444

1. An airline may be authorised to use the goods manifest as a transit declaration where it corresponds in substance to the specimen in Appendix 3 of Annex 9 to the Convention on International Civil Aviation (simplified procedure — level 1).

For Community transit operations, the authorisation shall indicate the form of the manifest and the airports of departure and destination. The airline shall send the customs authorities of each of the airports concerned an authenticated copy of the authorisation.

2. Where a transport operation involves goods which must be placed under the external Community transit procedure and goods which must be placed under the internal Community transit procedure provided for in Article 340c(1), those goods shall be listed on separate manifests.

3. Each manifest shall bear an endorsement dated and signed by the airline, identifying it:

- by the "T1" symbol where the goods are placed under the external Community transit procedure; or
- by the "T2F" symbol where the goods are placed under the internal Community transit procedure, provided for in Article 340c(1).

4. The manifest shall also include the following information:

- (a) the name of the airline transporting the goods;
- (b) the flight number;
- (c) the date of the flight;
- (d) the name of the airport of loading (airport of departure) and unloading (airport of destination).

It shall also indicate, for each consignment:

- (a) the number of the air waybill;
- (b) the number of packages;
- (c) the normal trade description of the goods including all the details necessary for their identification;
- (d) the gross mass.

Where goods are grouped, their description shall be replaced, where appropriate, by the entry "Consolidation", which may be abbreviated. In such cases the air waybills for consignments on the manifest shall include the normal trade description of the goods including all the details necessary for their identification.

5. At least two copies of the manifest shall be presented to the customs authorities at the airport of departure, which shall retain one copy.

6. A copy of the manifest shall be presented to the customs authorities at the airport of destination.

7. Once a month, after authenticating the list, the customs authorities at each airport of destination shall transmit to the customs authorities at each airport of departure a list drawn up by the airlines of the manifests which were presented to them during the previous month.

The description of each manifest in that list shall include the following information:

- (a) the reference number of the manifest;
- (b) the symbol identifying the manifest as a transit declaration in accordance with paragraph 3;
- (c) the name (which may be abbreviated) of the airline which carried the goods;
- (d) the flight number; and
- (e) the date of the flight.

The authorisation may also provide for the airlines themselves to transmit the information referred to in the first subparagraph.

In the event of irregularities being found in connection with the information on the manifests appearing on the said list, the customs authorities of the airport of destination shall inform the customs authorities of the airport of departure and the authority which granted the authorisation, referring in particular to the air waybills for the goods in question.

Article 445

1. An airline may be authorised to use a manifest transmitted by data exchange systems as a transit declaration if it operates a significant number of flights between the Member States (simplified procedure — level 2).

By way of derogation from Article 373(1)(a), airlines need not be established in the Community if they have a regional office there.

2. On receipt of an application for authorisation, the customs authorities shall notify the other Member States in whose territories the airports of departure and destination linked by electronic data interchange systems are situated.

Provided no objection is received within 60 days of the date of notification, the customs authorities shall issue the authorisation.

This authorisation shall be valid in all the Member States concerned and shall apply only to Community transit operations between the airports to which it refers.

3. For the purposes of the simplification, the manifest drawn up at the airport of departure shall be transmitted to the airport of destination by electronic data interchange system.

The airline shall enter against the relevant items in the manifest:

- (a) the "T1" symbol where the goods are placed under the external Community transit procedure;
- (b) the "TF" symbol where the goods are placed under the internal Community transit procedure provided for in Article 340c(1);
- (c) the letters "TD" for goods already placed under a transit procedure, or carried under the inward processing, customs warehouse or temporary admission procedure. In such cases, the airline shall also enter the letters "TD" in the corresponding airway bill as well as a reference for the procedure used, the reference number and date of the transit declaration or transfer document and the name of the issuing office;
- (d) the letter "C" (equivalent to "T2L") for goods whose Community status may be demonstrated;
- (e) the letter "X" for Community goods to be exported and which are not placed under a transit procedure.

The manifest must also include the information provided for in Article 444(4).

4. The Community transit procedure shall be deemed to be concluded when the manifest transmitted by electronic data exchange system is available to the customs authorities of the airport of destination and the goods have been presented to them.

The records kept by the airline shall contain at least the information referred to in the second subparagraph of paragraph 3.

If necessary, the customs authorities at the airport of destination shall transmit to the customs authorities at the airport of departure, for verification, the relevant details of manifests received by electronic data interchange system.

5. Without prejudice to the provisions of Articles 365 and 366, Articles 450a to 450d and Title VII of the Code:

- (a) the airline shall notify the customs authorities of all offences and irregularities;
- (b) the customs authorities at the airport of destination shall notify the customs authorities at the airport of departure and the authority which issued the authorisation of all offences and irregularities at the earliest opportunity.

50. After Article 445, the heading 'Section 2 — Transport by sea' is replaced by the following text:

'Subsection 10

Simplified procedures for maritime transport'.

51. Articles 446 to 448 are replaced by:

'Article 446

Where Articles 447 and 448 apply, it shall not be necessary to furnish a guarantee.

Article 447

1. Shipping companies may be authorised to use the goods manifest as a transit declaration (simplified procedure — level 1).

For Community transit operations, the authorisation shall indicate the form of the manifest and the ports of departure and destination. The shipping company shall send the customs authorities of each of the ports concerned an authenticated copy of the authorisation.

2. Where a transport operation involves goods which must be placed under the external Community transit procedure and goods which must be placed under the internal Community transit procedure in accordance with Article 340c(1), those goods shall be listed on separate manifests.

3. Each manifest shall bear an endorsement dated and signed by the shipping company, identifying it:

(a) by the "T1" symbol where the goods are placed under the external Community transit procedure; or

(b) by the "T2F" symbol where the goods are placed under the internal Community transit procedure in accordance with Article 340c(1).

4. The manifest shall also contain the following information:

(a) the name and full address of the shipping company carrying the goods;

(b) the identity of the vessel;

(c) the place of loading;

(d) the place of unloading.

It shall also indicate, for each consignment:

(a) the reference for the bill of lading;

(b) the number, kind, markings and identification numbers of the packages;

(c) the normal trade description of the goods including all the details necessary for their identification;

(d) the gross mass in kilograms;

(e) where appropriate, the identifying numbers of containers.

5. At least two copies of the manifest must be presented to the customs authorities at the port of departure, which shall keep one copy.

6. A copy of the manifest shall be presented to the customs authorities at the port of destination.

7. Once a month, after authenticating the list, the customs authorities at each port of destination shall transmit to the customs authorities at each port of departure a list drawn up by the shipping companies of the manifests which were presented to them during the previous month.

The description of each manifest in that list shall include the following information:

(a) the reference number of the manifest;

(b) the symbol identifying the manifest as a transit declaration in accordance with paragraph 3;

(c) the name (which may be abbreviated) of the shipping company which carried the goods;

(d) the date of the maritime transport operation.

The authorisation may also provide for the shipping companies themselves to transmit the information referred to in the first subparagraph.

In the event of irregularities being found in connection with the information on the manifests appearing on the said list, the customs authorities of the port of destination shall inform the customs authorities of the port of departure and the authority which granted the authorisation, referring in particular to the bills of lading for the goods in question.

Article 448

1. A shipping company may be authorised to use a single manifest as a transit declaration if it operates a significant number of regular voyages between the Member States (simplified procedure — level 2).

By way of derogation from Article 373(1)(a), shipping companies need not be established in the Community if they have a regional office there.

2. On receipt of an application for authorisation, the customs authorities shall notify the other Member States in whose territories the ports of departure and destination are situated.

Provided no objection is received within sixty days of the date of notification, the customs authorities shall issue the authorisation.

This authorisation shall be valid in all the Member States concerned and shall apply only to Community transit operations between the ports to which it refers.

3. For the purposes of the simplification, the shipping company may use a single manifest for all goods carried; where it does so, it shall enter against the relevant items in the manifest:

- (a) the "T1" symbol where the goods are placed under the external Community transit procedure;
- (b) the "TF" symbol where the goods are placed under the internal Community transit procedure in accordance with Article 340c(1);
- (c) the letters "TD" for goods already placed under a transit procedure, or carried under the inward processing, customs warehouse or temporary admission procedure. In such cases, the shipping company shall also enter the letters "TD" in the corresponding bill of lading or other appropriate commercial document as well as a reference for the procedure used, the reference number and date of the transit declaration or transfer document and the name of the issuing office;
- (d) the letter "C" (equivalent to "T2L") for goods whose Community status may be demonstrated;
- (e) the letter "X" for Community goods to be exported and which are not placed under a transit procedure.

The manifest must also include the information provided for in Article 447(4).

4. The Community transit procedure shall be deemed to be concluded when the manifest and the goods are presented to the customs authorities at the port of destination.

The records kept by the shipping company in accordance with Article 373(2)(b) shall contain at least the information referred to in the first subparagraph of paragraph 3.

Where necessary, the customs authorities at the port of destination shall transmit the relevant details of manifests to the customs authorities at the port of departure for verification.

5. Without prejudice to the provisions of Articles 365 and 366, Articles 450a to 450d and Title VII of the Code, the following notifications shall be made:

- (a) the shipping company shall notify all offences and irregularities to the customs authorities;
- (b) the customs authorities at the port of destination shall notify the customs authorities at the port of departure and the authority which issued the authorisation of all offences and irregularities at the earliest opportunity.'

52. After Article 448, the heading 'Section 3 — Transport by pipeline' is replaced by:

'Subsection 11

Simplified procedure for transport by pipeline'

53. After Article 450, the following Section 4 is inserted:

'Section 4

Customs debt and recovery

Article 450a

The time limit referred to in the third indent of Article 215(1) of the Code shall be 10 months from acceptance of the transit declaration.

Article 450b

1. Where, following initiation of recovery proceedings for other charges, the customs authorities determined in accordance with Article 215 of the Code (hereinafter referred to as "the requesting authorities") obtain evidence by whatever means regarding the place where the events giving rise to the customs debt occurred, those authorities shall immediately send all the necessary documents, including an authenticated copy of the evidence, to the authorities competent for that place (hereinafter referred to as "the requested authorities").

The requested authorities shall acknowledge receipt of the communication and indicate whether they are responsible for recovery. If no response is received within three months, the requesting authorities shall immediately resume the recovery proceedings they initiated.

2. Where the requested authorities are competent, they shall initiate new proceedings for recovery of other charges, where appropriate after the three months period referred to in paragraph 1, second subparagraph, and on condition that the requesting authorities are immediately informed.

Any uncompleted proceedings for recovery of other charges initiated by the requesting authorities shall be suspended as soon as the requested authorities inform them that they have decided to take action for recovery.

As soon as the requested authorities provide proof that they have recovered the sums in question, the requesting authorities shall repay any other charges already collected or cancel the recovery proceedings.

Article 450c

1. Where the procedure has not been discharged, the customs authorities, determined in accordance with Article 215 of the Code, shall make the following notifications:

- (a) within 12 months of the date of acceptance of the transit declaration, they shall notify the guarantor that the procedure has not been discharged;
- (b) within three years of the date of acceptance of the transit declaration, they shall notify the guarantor that he is or might be required to pay the debt for which he is liable in respect of the Community transit operation in question; the notification shall state the number and date of the declaration, the name of the office of departure, the principal's name and the amount involved.

2. The guarantor shall be released from his obligations if either of the notifications provided for in paragraph 1 has not been issued to him before the expiry of the time limit.

3. Where either of the notifications has been issued, the guarantor shall be informed of the recovery of the debt or the discharge of the procedure.

Article 450d

The Member States shall assist each other in determining the authorities competent for recovery.

Those authorities shall inform the office of departure and the office of guarantee of all cases in which a customs debt was incurred in connection with Community transit declarations accepted by the office of departure, and of the action taken against the debtor to recover the sums concerned.'

- 54. In the first subparagraph of Article 454(3), the words 'Article 455(1)' are replaced by the words 'Article 455(2)'.
- 55. In Article 455(2), the words 'Article 11(2) of the TIR Convention' are replaced by the words 'Article 11(3) of the TIR Convention'.

56. In the first sentence of Article 457b(1), the words 'by Article 362' are replaced by the words 'by Annex 44c'.

57. After Article 462, the following Chapter 10a is inserted:

'Chapter 10a

Procedure for postal consignments

Article 462a

1. Where under Article 91(2)(f) of the Code, non-Community goods are carried from one point to another in the customs territory of the Community by post (including parcel post), the customs authorities of the Member State of dispatch shall be required to affix on the packaging and accompanying documents a label of the type shown in Annex 42, or have a label of this type so affixed.

2. Where Community goods are carried by post (including parcel post) to or from a part of the customs territory of the Community where Directive 77/388/EEC does not apply, the customs authorities of the Member State of dispatch shall be required to affix on the packaging and accompanying documents a label of the type shown in Annex 42b, or have a label of this type so affixed.'

58. In Annex 35, footnote 1 is replaced by the following text:

'(1) Under no circumstances may users be required to complete these boxes on copy No 5 for the purposes of transit.'

59. Annex 37 is amended in accordance with Annex I to this Regulation.

60. Annex 37a is replaced by the text in Annex II to this Regulation.

61. Annex 37b is deleted.

62. Annex 37c is replaced by the text in Annex III to this Regulation.

63. Annex 38 is amended in accordance with Annex IV to this Regulation.

64. Annex 44a, the text of which is shown in Annex V to this Regulation, is inserted.

65. Annex 44b, the text of which is shown in Annex VI to this Regulation, is inserted.

66. Annex 44c, the text of which is shown in Annex VII to this Regulation, is inserted.

67. Annex 45a is amended in accordance with Annex VIII to this Regulation.

68. Annex 45b is amended in accordance with Annex IX to this Regulation.

69. Annex 46 is replaced by Annex X to this Regulation.

70. Annex 46a, the text of which is shown in Annex XI to this Regulation, is inserted.

71. Annex 46b, the text of which is shown in Annex XII to this Regulation, is inserted.

72. Annex 47 is replaced by the text in Annex XIII to this Regulation.

73. Annex 47a, the text of which is shown in Annex XIV to this Regulation, is inserted.

74. Annexes 48, 49 and 50 are replaced by the texts in Annexes XV, XVI and XVII to this Regulation.

75. Annex 51 is replaced by the text in Annex XVIII to this Regulation.

76. Annex 51a, the text of which is shown in Annex XIX to this Regulation, is inserted.

77. Annex 51b, the text of which is shown in Annex XX to this Regulation, is inserted.

78. Annex 52 is deleted.

79. Annex 54 is replaced by the text in Annex XXI to this Regulation.

80. Annexes 55 and 57 are deleted.

81. In Annex 77, the standard rates of yield '75,19', '76,92' and '64,52' in column 5, numerical order 15, 37 and 38 are replaced by '78,74', '78,74' and '67,11', respectively.

Article 2

Any of the forms referred to in Article 1(69), (72), (75) and (79) in use before the date of the entry into force of this Regulation may continue to be used, subject to the necessary editorial changes being made, until stocks run out or until 31 December 2002.

Subject to the conditions set out in the first subparagraph, the TC32 form (flat-rate guarantee voucher) may be used as an individual guarantee voucher within the meaning of Article 347(2) of Regulation (EEC) No 2454/93. Where it is so used, the word 'flat-rate' at the top of the front of the form shall be crossed out and replaced by the word 'individual'.

Article 3

Before 1 January 2003, on the basis of a report drawn up in consultation with the bodies which represent the operators involved, the Commission shall review the provision concerning the furnishing of the HS code to identify goods. If appropriate, the Commission shall define when and subject to what conditions the obligation to use this Code and, possibly, other information to identify goods placed under the Community transit procedure might be extended to the widest possible range of Community transit operations. The review shall take into account the computerisation of the Community transit procedure.

Article 4

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

2. Points 2 to 80 of Article 1 shall apply from 1 July 2001.

However, from 1 January 2001 Community transit operations on goods listed in Annex 44C to Regulation (EEC) No 2454/93 may only be carried out under cover of a comprehensive guarantee if it has been authorised in accordance with Articles 372 to 384 of that Regulation.

Article 404 of Regulation (EEC) No 2454/93, as well as the transitional provision set out in the second subparagraph of paragraph 5 of this Article shall be applicable from 1 January 2001.

For the purposes of Article 4(3) of Regulation (EEC) No 565/80, point 81 of Article 1 shall apply with effect from 1 September 1998.

3. The provisions of this Regulation shall not apply to goods placed under the Community transit procedure before its date of application.

4. Article 358(1) of Regulation (EEC) No 2454/93 shall apply to offices of departure no later than when they apply the provisions of Articles 367 to 371 of that Regulation.

5. As regards the authorisations provided for in Part II, Title II, Chapter 4, Section 3 of Regulation (EEC) No 2454/93, authorisations which are valid at the date of application of this Regulation may remain applicable until 31 December 2001 at the latest.

Each authorisation granting the status of authorised consignor must comply with Article 404 of Regulation (EEC) No 2454/93 as soon as the office of departure concerned applies the provisions of Articles 367 to 371 of that Regulation. However, authorisations valid prior to 31 March 1999 shall comply with Article 404 by a date as decided by the customs authorities and by 31 March 2004 at the latest.

The simplifications referred to in Article 372(1)(g)(i) and (iv) will require an authorisation as from a date and subject to conditions to be determined by the committee procedure.

6. The second sentence of the second subparagraph and the third subparagraph of Article 2 of Regulation (EC) No 502/1999 are deleted.

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

Done at Brussels, 15 December 2000

For the Commission
Frederik BOLKESTEIN
Member of the Commission

ANNEX I

Annex 37 is amended as follows:

1. Title I, Section A, is amended as follows:

- (a) in the seventh indent to the second paragraph, the text between brackets is replaced by:

‘(for arrival formalities)’.

- (b) The second indent of the third paragraph is replaced by:

‘— Community transit: copies 1, 4 and 5.’.

2. Title I, Section B, is amended as follows:

- (a) The second indent to the second subparagraph of paragraph 1 is replaced by:

‘— Community transit formalities:

boxes 1 (third subdivision), 2, 3, 4, 5, 6, 8, 15, 17, 18, 19, 21, 25, 26, 27, 31, 32, 33 (first subdivision), 35, 38, 40, 44, 50, 51, 52, 53, 55 and 56 (i.e. except for box 26, those with a green background).’

- (b) Paragraph 2(c) is replaced by:

‘(c) the boxes to be used for a transit declaration are as follows:

boxes 1 (third subdivision), 2, 3, 4, 5, 6, 8, 15, 17, 18, 19, 21, 25, 26, 27, 31, 32, 33 (first subdivision), 35, 38, 40, 44, 50, 51, 52, 53, 55 and 56 (i.e. those with a green background).’

3. Title II, Section A, is amended as follows:

- (a) The wording for box 33 is replaced by:

‘Give the code for the item concerned.

For Community transit, this box is optional. However, the first subdivision of this box must be completed where:

- the transit declaration is made by the same person at the same time as, or following, a customs declaration which includes a commodity code, or
- where a transit declaration covers goods on the list in Article 44C, or
- where Community legislation so provides.’

- (b) For box 40, the following is inserted as a fourth paragraph:

‘Completion of this box is mandatory if the Community transit procedure applies. Give the reference for the previous customs destination or corresponding customs documents. Where more than one reference has to be entered, the Member States may provide that the word “various” be entered in this box and a list of the references concerned accompany the transit declaration.’

- (c) For box 51 the last sentence of the first subparagraph is replaced by:

‘The transit offices appear in the list of offices competent for Community transit operations.’

- (d) The wording for box 52 is replaced by:

‘Use the Community codes laid down for this purpose to enter the type of guarantee or guarantee waiver used for the operation followed, as appropriate, by the number of the comprehensive guarantee certificate, the guarantee waiver certificate, or the individual guarantee voucher and the office of guarantee.

Where a comprehensive guarantee, guarantee waiver or individual guarantee provided by a guarantor is not valid for all the EFTA countries, add “not valid for” followed by the codes for the EFTA country or countries concerned.’

- (e) For box 53 the last sentence of the first subparagraph is replaced by:

‘The offices of destination appear in the list of offices competent for Community transit operations.’

4. In Title II, Section B, for box 55, the second and third paragraphs are replaced by:

‘The carrier may only tranship goods after obtaining the authorisation of the customs authorities of the Member State in whose territory the transhipment is to be made.

Where those authorities consider that the transit operation may continue in the normal way, they shall, once they have taken any steps that may be necessary, endorse copies No 4 and 5 of the transit declaration.’

5. In Title III, Section B, the first indent is replaced by:

— The symbols “IM/c”, “EX/c” or “EU/c” (or “COM/c” where applicable), must appear in the first subdivision of box 1, but no symbol must appear in this subdivision where:

- the form is used for Community transit only, in which case, depending on the common transit procedure applicable to the goods concerned, enter “T1bis”, “T2bis” or “T2Fbis” in the third subdivision of box 1,
- the form is used solely to furnish proof of the Community status of goods, in which case, depending on the status of the goods concerned, enter “T2Lbis” or “T2LFa” in the third subdivision of the box.’

6. In Title III, Section C is replaced by the following:

‘C. If continuation sheets are used,

- any boxes for “description of goods” which have not been used must be struck out to prevent later use,
 - boxes 32 (Item number), 33 (Commodity code), 35 (Gross mass (kg)), 38 (Net mass (kg)) and 44 (Additional information, documents produced, certificates and authorisations) of the transit declaration, T2L or T2LF form used must be struck through and box 31 (Packages and goods description) may not be used to enter the marks, numbers, number and kind of packages or goods description. A reference to the serial number and the symbol of the different continuation sheets shall be entered in box 31 (Packages and goods description) of the transit declaration, T2L or T2LF form used.’
-

ANNEX II

'ANNEX 37a

**EXPLANATORY NOTE ON THE USE OF TRANSIT DECLARATIONS BY THE EXCHANGE OF EDI
STANDARD MESSAGES
(EDI TRANSIT DECLARATION)**

TITLE I

General

The EDI transit declaration is based upon the particulars entered into the different boxes of the Single Administrative Document (SAD) as defined in Annexes 37 and 38, in association with or replaced by a code if appropriate.

This Annex contains exclusively the basic special requirements, which apply when the formalities are carried out by the exchange of the EDI standard messages. Furthermore the additional codes presented in Annex 37c are applicable. Annexes 37 and 38 apply to the EDI transit declaration unless otherwise specified in this Annex or in Annex 37c.

The detailed structure and content of the EDI transit declaration follow the technical specifications the competent authorities communicate to the principal in order to ensure the proper functioning of the system. These specifications are based upon the requirements laid down in this Annex.

This Annex describes the structure of the information exchange. The transit declaration is organised into data groups, which contain data attributes. The attributes are grouped together in such a way that they build up coherent logical blocks within the scope of the message. A data group indentation indicates that the data group depends on a lower indent data group.

When present, the appropriate number of the box on the SAD is noted.

The term "number" in the explanation of a data group indicates how many times the data group may be used in the transit declaration.

The term "type/length" in the explanation of an attribute indicates the requirements for the data type and the data length. The codes for the data types are as follows:

a alphabetic

n numeric

an alphanumeric

The number following the code indicates the admissible data length. The following applies.

The optional two dots before the length indicator mean that the data has no fixed length, but it can have up to a number of digits, as specified by the length indicator. A comma in the data length means that the attribute can hold decimals, the digit before the comma indicates the total length of the attribute, the digit after the comma indicates the maximum number of digits after the decimal point.

TITLE II

Structure of the EDI transit declaration**A. Table of the data groups**

TRANSIT OPERATION

TRADER consignor

TRADER consignee

GOODS ITEM

— TRADER consignor

— TRADER consignee

— CONTAINERS

— SGI CODES

— PACKAGES

— PREVIOUS ADMINISTRATIVE REFERENCES

— PRODUCED DOCUMENTS/CERTIFICATES

— SPECIAL MENTIONS

CUSTOMS OFFICE of departure

TRADER principal

REPRESENTATIVE

CUSTOMS OFFICE of transit

CUSTOMS OFFICE of destination

TRADER authorised consignee

CONTROL RESULT

SEALS INFORMATION

— SEALS ID

GUARANTEE

— GUARANTEE REFERENCE

— VALIDITY LIMITATION (EC)

— VALIDITY LIMITATION (NON-EC)

B. Particulars on the data of the transit declaration

TRANSIT OPERATION

Number: 1

The data group shall be used.

LRN

Type/Length: an ..22

The local reference number (LRN) shall be used. It is nationally defined and allocated by the user in agreement with the competent authorities to identify each single declaration.

Declaration type (box 1)

Type/Length: an ..5

The attribute shall be used.

Number of loading lists (box 4)

Type/Length: n ..5

The attribute shall be used when loading lists are present. In case of loading lists the following rules are applied:

- the required attribute "Country of dispatch" of the data group "TRANSIT OPERATION" is set to "—",
- there is only one occurrence of the data group "GOODS ITEM" and where necessary the subdata groups "PREVIOUS ADMINISTRATIVE REFERENCES", and "PRODUCED DOCUMENTS/CERTIFICATES" and "SPECIAL MENTIONS". All the other subdata groups of "GOODS ITEM" cannot be used,
- the attribute "Textual description" contains references to the attached loading lists, "Textual description LNG" contains the language code (LNG) used for those references. The content of the references can be:
 - for "Declaration type" = "T1": "See loading list(s)",
 - for "Declaration type" = "T2": "See loading list(s)",
 - for "Declaration type" = "T2F": "See loading list(s)",
 - for "Declaration type" = "T-":
 - "T1: See loading list(s) from ... to ...",
 - "T2: See loading list(s) from ... to ...",
 - "T2F: See loading list(s) from ... to ...",
- the attribute "Item number" is filled in with "—",
- all the other attributes of the data group "GOODS ITEM" cannot be used.

Total number of items (box 5)

Type/Length: n ..5

The attribute shall be used.

Total number of packages (box 6)

Type/Length: n ..7

The attribute shall be used, if the attribute "Number of loading lists" is used. In other cases the use is optional. The total number of packages is equal to the sum of all "Number of packages", all "Number of pieces" and a value of "1" for each declared "bulk".

Country of dispatch (box 15a)

Type/Length: a2

The attribute shall be used, if only one country of dispatch is declared. The country codes presented in Annex 37c shall be used. In this case the attribute "Country of dispatch" of the data group "GOODS ITEM" cannot be used. If more than one country of dispatch is declared, this attribute of the data group "TRANSIT OPERATION" cannot be used. In this case the attribute "Country of dispatch" of the data group "GOODS ITEM" shall be used.

Destination country

(box 17a)

Type/Length: a2

The attribute shall be used, if only one country of destination is declared. The country codes presented in Annex 37c shall be used. In this case the attribute "Destination country" of the data group "GOODS ITEM" cannot be used. If more than one country of destination is declared, this attribute of the data group "TRANSIT OPERATION" cannot be used. In this case the attribute "Destination country" of the data group "GOODS ITEM" shall be used.

Identity at departure

(box 18)

Type/Length: an ..27

The attribute shall be used according to Annex 37.

Identity at departure LNG

Type/Length: a2

The language code presented in Annex 37c shall be used to define the language (LNG) if the corresponding free text field is used.

Nationality at departure

(box 18)

Type/Length: a2

The country code presented in Annex 37c shall be used according to Annex 37.

Container

(box 19)

Type/Length: n1

The following codes shall be used

0: no

1: yes.

Nationality crossing border

(box 21)

Type/Length: a2

The country code presented in Annex 37c shall be used according to Annex 37.

Identity crossing border

(box 21)

Type/Length: an ..27

The use of the attribute is optional for the Member States according to Annex 37.

Identity crossing border LNG

Type/Length: a2

The language code presented in Annex 37c shall be used to define the language (LNG) if the corresponding free text field is used.

Type of transport crossing border

(box 21)

Type/Length: n ..2

The use of the attribute is optional for the Member States according to Annex 37.

Transport mode at border

(box 25)

Type/Length: n ..2

The use of the attribute is optional for the Member States according to Annex 37.

Inland transport mode

(box 26)

Type/Length: n ..2

The use of the attribute is optional for the Member States. It has to be used according to the explanatory note concerning box 25 presented in Annex 38.

Loading place

(box 27)

Type/Length: an ..17

The use of the attribute is optional for the Member States.

Agreed location code

(box 30)

Type/Length: an ..17

The attribute cannot be used, if the data group "CONTROL RESULT" is used. If this data group is not used the attribute is optional. If this attribute is used the precise indication of the place in coded form where the goods can be examined is necessary. The attributes "Agreed location of goods"/"Agreed location code", "Authorised location of goods" and "Customs subplace" cannot be used at the same time.

Agreed location of goods

(box 30)

Type/Length: an ..35

The attribute cannot be used, if the data group "CONTROL RESULT" is used. If this data group is not used the attribute is optional. If this attribute is used the precise indication of the place where the goods can be examined is necessary. The attributes "Agreed location of goods"/"Agreed location code", "Authorised location of goods" and "Customs subplace" cannot be used at the same time.

Agreed location of goods LNG

Type/Length: a2

The language code presented in Annex 37c shall be used to define the language (LNG) if the corresponding free text field is used.

Authorised location of goods

(box 30)

Type/Length: an ..17

The attribute is optional, if the data group "CONTROL RESULT" is used. If the attribute is used the precise indication of the place where the goods can be examined is necessary. If the data group "CONTROL RESULT" is not used the attribute cannot be used. The attributes "Agreed location of goods"/"Agreed location code", "Authorised location of goods" and "Customs subplace" cannot be used at the same time.

Customs subplace

(box 30)

Type/Length: an ..17

The attribute cannot be used, if the data group "CONTROL RESULT" is used. If this data group is not used the attribute is optional. If this attribute is used the precise indication of the place where the goods can be examined is necessary. The attributes "Agreed location of goods"/"Agreed location code", "Authorised location of goods" and "Customs subplace" cannot be used at the same time.

Total gross mass (box 35)

Type/Length: n ..11,3

The attribute shall be used.

NCTS accompanying document language code

Type/Length: a2

The language code presented in Annex 37c shall be used to define the language of the transit accompanying document (NCTS accompanying document).

Dialogue language indicator at departure

Type/Length: a2

The use of the language code presented in Annex 37c is optional. If this attribute is not used the system will use the default language of the office of departure.

Declaration date (box 50)

Type/Length: n8

The attribute shall be used.

Declaration place (box 50)

Type/Length: an ..35

The attribute shall be used.

Declaration place LNG

Type/Length: a2

The language code presented in Annex 37c shall be used to define the language (LNG) of the corresponding free text field.

TRADER consignor (box 2)

Number: 1

This data group is used, when there is only one consignor declared. In this case the data group "TRADER consignor" of the data group "GOODS ITEM" cannot be used.

Name (box 2)

Type/Length: an ..35

The attribute shall be used.

Street and number (box 2)

Type/Length: an ..35

The attribute shall be used.

Country (box 2)

Type/Length: a2

The country code presented in Annex 37c shall be used.

<i>Postcode</i>	(box 2)
Type/Length: an ..9	
The attribute shall be used.	
<i>City</i>	(box 2)
Type/Length: an ..35	
The attribute shall be used.	
<i>NAD LNG</i>	
Type/Length: a2	
The language code presented in Annex 37c shall be used to define the language of name and address (NAD LNG).	
<i>TIN</i>	(box 2)
Type/Length: an ..17	
The use of the attribute to insert the trader identification number (TIN) is optional for the Member States.	
<i>TRADER Consignee</i>	(box 8)
Number: 1	
The data group shall be used, when there is only one consignee declared and the attribute "Destination country" of the data group "TRANSIT OPERATION" contains a Member State or an EFTA country. In this case the data group "TRADER consignee" of the data group "GOODS ITEM" cannot be used.	
<i>Name</i>	(box 8)
Type/Length: an ..35	
The attribute shall be used.	
<i>Street and number</i>	(box 8)
Type/Length: an ..35	
The attribute shall be used.	
<i>Country</i>	(box 8)
Type/Length: a2	
The country code presented in Annex 37c shall be used.	
<i>Postcode</i>	(box 8)
Type/Length: an ..9	
The attribute shall be used.	
<i>City</i>	(box 8)
Type/Length: an ..35	
The attribute shall be used.	

NAD LNG

Type/Length: a2

The language code presented in Annex 37c shall be used to define the language of name and address (NAD LNG).

TIN

(box 8)

Type/Length: an ..17

The use of this attribute to insert the trader identification number (TIN) is optional for the Member States.

GOODS ITEM

Number: 999

The data group shall be used. In case of loading lists the following rules are applied:

- the required attribute "Country of dispatch" of the data group "TRANSIT OPERATION" is set to "—",
- there is only 1 occurrence of the data group "GOODS ITEM", and where necessary the subdata groups "PREVIOUS ADMINISTRATIVE REFERENCES", "PRODUCED DOCUMENTS/CERTIFICATES" and "SPECIAL MENTIONS". All the other subdata groups of "GOODS ITEM" cannot be used,
- the attribute "Textual description" contains references to the attached loading lists, "Textual description LNG" contains the language code (LNG) used for those references. The content of the references can be:
 - for "Declaration type" = "T1": "See loading list(s)",
 - for "Declaration type" = "T2": "See loading list(s)",
 - for "Declaration type" = "T2F": "See loading list(s)",
 - for "Declaration type" = "T-":
 - "T1: See loading list(s) from ... to ...",
 - "T2: See loading list(s) from ... to ...",
 - "T2F: See loading list(s) from ... to ...",
- the attribute "Item number" is filled-in with "—",
- all the other attributes of the data group "GOODS ITEM" cannot be used.

Declaration type

(ex box 1)

Type/Length: an ..5

The attribute shall be used, if the code "T-" was used for the attribute "Declaration type" of the data group "TRANSIT OPERATION". In other cases this attribute cannot be used.

Country of dispatch

(ex box 15a)

Type/Length: a2

The attribute shall be used, if more than one country of dispatch is declared. The country codes presented in Annex 37c shall be used. The attribute "Country of dispatch" of the data group "TRANSIT OPERATION" cannot be used. If only one country of dispatch is declared the corresponding attribute of the data group "TRANSIT OPERATION" shall be used.

Destination country

(ex box 17a)

Type/Length: a2

The attribute shall be used, if more than one country of destination is declared. The country codes presented in Annex 37c shall be used. The attribute "Destination country" of the data group "TRANSIT OPERATION" cannot be used. If only one country of destination is declared the corresponding attribute of the data group "TRANSIT OPERATION" shall be used.

Textual description (box 31)

Type/Length: an ..140

The attribute shall be used.

Textual description LNG

Type/Length: a2

The language code presented in Annex 37c shall be used to define the language (LNG) of the corresponding free text field.

Item number (box 32)

Type/Length: n ..5

The attribute shall be used, even if a number "1" was used for the attribute "Total number of items" of the data group "TRANSIT OPERATION". In this case the number "1" shall be used for this attribute. Each item number is unique throughout the declaration.

Commodity code (box 33)

Type/Length: n ..8

The attribute shall be used with at least four and up to eight digits according to Annex 37.

Gross mass (box 35)

Type/Length: n ..11,3

This attribute is optional when goods of different type covered by the same declaration are packed together in such a way that it is impossible to determine the gross mass of each type of goods.

Net mass (box 38)

Type/Length: n ..11,3

The use of the attribute is optional according to Annex 37.

TRADER consignor (ex box 2)

Number: 1

The data group "TRADER consignor" cannot be used when there is only one consignor declared. In this case the data group "TRADER consignor" on "TRANSIT OPERATION" level is used.

Name (ex box 2)

Type/Length: an ..35

The attribute shall be used.

Street and number (ex box 2)

Type/Length: an ..35

The attribute shall be used.

Country (ex box 2)

Type/Length: a2

The country code presented in Annex 37c shall be used.

<i>Postcode</i>	<i>(ex box 2)</i>
Type/Length: an ..9	
The attribute shall be used.	
<i>City</i>	<i>(ex box 2)</i>
Type/Length: an ..35	
The attribute shall be used.	
<i>NAD LNG</i>	
Type/Length: a2	
The language code presented in Annex 37c shall be used to define the language of name and address (NAD LNG).	
<i>TIN</i>	<i>(ex box 2)</i>
Type/Length: an ..17	
The use of this attribute to insert the trader identification number (TIN) is optional for the Member States.	
<i>TRADER consignee</i>	<i>(ex box 8)</i>
Number: 1	
The data group shall be used when more than one consignee is declared and the attribute "Destination country" of the data group "GOODS ITEM" contains a Member State or an EFTA country. When only one consignee is declared, the data group "TRADER consignee" of the data group "GOODS ITEM" cannot be used.	
<i>Name</i>	<i>(ex box 8)</i>
Type/Length: an ..35	
The attribute shall be used.	
<i>Street and number</i>	<i>(ex box 8)</i>
Type/Length: an ..35	
The attribute shall be used.	
<i>Country</i>	<i>(ex box 8)</i>
Type/Length: a2	
The country code presented in Annex 37c shall be used.	
<i>Postcode</i>	<i>(ex box 8)</i>
Type/Length: an ..9	
The attribute shall be used.	
<i>City</i>	<i>(ex box 8)</i>
Type/Length: an ..35	
The attribute shall be used.	

NAD LNG

Type/Length: a2

The language code presented in Annex 37c shall be used to define the language of name and address (NAD LNG).

TIN

(ex box 8)

Type/Length: an ..17

The use of this attribute to insert the trader identification number (TIN) is optional for the Member States.

CONTAINERS

(box 31)

Number: 99

If the attribute "Container" of the data group "TRANSIT OPERATION" contains the code "1" the data group shall be used.

Container numbers

(box 31)

Type/Length: an ..11

The attribute shall be used.

SGI Codes

(box 31)

Number: 9

The data group shall be used to insert the identification of sensitive goods (SGI) if the transit declaration concerns goods of Annex 44c.

Sensitive goods code

(box 31)

Type/Length: n ..2

The code presented in Annex 37c shall be used if the commodity code is not enough to uniquely identify goods of Annex 44c.

Sensitive quantity

(box 31)

Type/Length: n ..11,3

The attribute shall be used when the transit declaration concerns goods of Annex 44c.

PACKAGES

(box 31)

Number: 99

The data group shall be used.

Marks and numbers of packages

(box 31)

Type/Length: an ..42

The attribute shall be used if the attribute "Kind of packages" contains other codes presented in Annex 37c than those for bulk (VQ, VG, VL, VY, VR or VO) or for "Unpacked" (NE). It is optional if the attribute "Kind of packages" contains one of the previous mentioned codes.

Marks and numbers of packages LNG

Type/Length: a2

The language code presented in Annex 37c shall be used to define the language (LNG) if the corresponding free text field is used.

Kind of packages (box 31)

Type/Length: a2

The package code presented in Annex 37c shall be used.

Number of packages (box 31)

Type/Length: n ..5

The attribute shall be used if the attribute "Kind of packages" contains other codes presented in Annex 37c than those for bulk (VQ, VG, VL, VY, VR or VO) or for "Unpacked" (NE). It cannot be used if the attribute "Kind of packages" contains one of the previous mentioned codes.

Number of pieces (box 31)

Type/Length: n ..5

The attribute shall be used if the attribute "Kind of packages" contains a code presented in Annex 37c for "Unpacked" (NE). In other cases this attribute cannot be used.

PREVIOUS ADMINISTRATIVE REFERENCES (box 40)

Number: 9

The data group shall be used according to Annex 37.

Previous document type (box 40)

Type/Length: an ..6

If the data group shall be used at least one previous document type shall be used.

Previous document reference (box 40)

Type/Length: an ..20

The reference of the previous document shall be used.

Previous document reference LNG

Type/Length: a2

The language code presented in Annex 37c shall be used to define the language (LNG) of the corresponding free text field.

Complement of information (box 40)

Type/Length: an ..26

The use of the attribute is optional for the Member States.

Complement of information LNG

Type/Length: a2

The language code presented in Annex 37c shall be used to define the language (LNG) if the corresponding free text field is used.

PRODUCED DOCUMENTS/CERTIFICATES (box 44)

Number: 99

The data group shall be used according to Annex 37. If the data group is used at least one of the following attributes shall be used.

Document type (box 44)

Type/Length: an ..3

The code presented in Annex 37c shall be used.

Document reference (box 44)

Type/Length: an ..20

Document reference LNG

Type/Length: a2

The language code presented in Annex 37c shall be used to define the language (LNG) if the corresponding free text field is used.

Complement of information (box 44)

Type/Length: an ..26

Complement of information LNG

Type/Length: a2

The language code presented in Annex 37c shall be used to define the language (LNG) if the corresponding free text field is used.

SPECIAL MENTIONS (box 44)

Number: 99

The data group shall be used according to Annex 37. If the data group is used either the attribute "Additional information id" or "Text" shall be used.

Additional information id (box 44)

Type/Length: an ..3

The code presented in Annex 37c shall be used to insert the identification (id) of the additional information.

Export from EC (box 44)

Type/Length: n1

If the attribute "Additional information id" contains the code "DG0" or "DG1" the attribute "Export from EC" or "Export from country" shall be used. Both attributes cannot be used at the same time. In other cases the attribute cannot be used. If this attribute is used the following codes are to be used:

0 = no

1 = yes.

Export from country (box 44)

Type/Length: a2

If the attribute "Additional information id" contains the code "DG0" or "DG1" the attribute "Export from EC" or "Export from country" shall be used. Both attributes cannot be used at the same time. In other cases the attribute cannot be used. If this attribute is used the country code presented in Annex 37c shall be used.

<i>Text</i>	<i>(box 44)</i>
Type/Length: an ..70	
<i>Text LNG</i>	
Type/Length: a2	
The language code presented in Annex 37c shall be used to define the language (LNG) if the corresponding free text field is used.	
CUSTOMS OFFICE of departure	<i>(box C)</i>
Number: 1	
The data group shall be used.	
<i>Reference number</i>	<i>(box C)</i>
Type/Length: an8	
The code presented in Annex 37c shall be used.	
TRADER principal	<i>(box 50)</i>
Number: 1	
The data group shall be used.	
<i>TIN</i>	<i>(box 50)</i>
Type/Length: an ..17	
The attribute shall be used to insert the trader identification number (TIN) if the data group "Control result" contains the code A3.	
<i>Name</i>	<i>(box 50)</i>
Type/Length: an ..35	
The attribute shall be used if the attribute "TIN" is used and the other attributes of this data group are not already known by the system.	
<i>Street and number</i>	<i>(box 50)</i>
Type/Length: an ..35	
The attribute shall be used if the attribute "TIN" is used and the other attributes of this data group are not already known by the system.	
<i>Country</i>	<i>(box 50)</i>
Type/Length: a2	
The country code presented in Annex 37c shall be used if the attribute "TIN" is used and the other attributes of this data group are not already known by the system.	
<i>Postcode</i>	<i>(box 50)</i>
Type/Length: an ..9	
The attribute shall be used if the attribute "TIN" is used and the other attributes of this data group are not already known by the system.	

City	(box 50)
Type/Length: an ..35	
The attribute shall be used if the attribute "TIN" is used and the other attributes of this data group are not already known by the system.	
NAD LNG	
Type/Length: a2	
The language code presented in Annex 37c shall be used to define the language of name and address (NAD LNG) if the corresponding free text fields are used.	
REPRESENTATIVE	(box 50)
Number: 1	
The data group shall be used if the principal makes use of an authorised representative.	
Name	(box 50)
Type/Length: an ..35	
The attribute shall be used.	
Representative capacity	(box 50)
Type/Length: a ..35	
The use of this attribute is optional.	
Representative capacity LNG	
Type/Length: a2	
The language code presented in Annex 37c shall be used to define the language (LNG) if the corresponding free text field is used.	
CUSTOMS OFFICE of transit	(box 51)
Number: 9	
The data group shall be used according to Annex 37.	
Reference number	(box 51)
Type/Length: an8	
The code presented in Annex 37c shall be used.	
CUSTOMS OFFICE of destination	(box 53)
Number: 1	
The data group shall be used.	
Reference number	(box 53)
Type/Length: an8	
The code presented in Annex 37c shall be used.	

TRADER authorised consignee (box 53)

Number: 1

The data group can be used to indicate that the goods will be delivered to an authorised consignee.

TIN authorised consignee (box 53)

Type/Length: an ..17

The attribute shall be used to insert the trader identification number (TIN).

CONTROL RESULT (box D)

Number: 1

The data group shall be used if an authorised consignor lodges the declaration.

Control result code (box D)

Type/Length: an2

The code A3 shall be used.

Date limit (box D)

Type/Length: n8

The attribute shall be used.

SEALS INFORMATION (box D)

Number: 1

The data group shall be used if an authorised consignor lodges a declaration for which his authorisation requires the use of seals or a principal is granted the use of seals of a special type.

Seals number (box D)

Type/Length: n ..4

The attribute shall be used.

SEALS ID (box D)

Number: 99

The data group shall be used for the identification (id) of seals.

Seals identity (box D)

Type/Length: an ..20

The attribute shall be used.

Seals identity LNG

Type/Length: a2

The language code (LNG) presented in Annex 37c shall be used.

GUARANTEE

Number: 9

The data group shall be used.

Guarantee type (box 52)

Type/Length: n1

The code presented in Annex 38 shall be used.

GUARANTEE REFERENCE (box 52)

Number: 99

The data group shall be used if the attribute "Guarantee type" contains the code "0", "1", "4" or "9".

GRN (box 52)

Type/Length: an24

The attribute shall be used to insert the guarantee reference number (GRN) if the attribute "Guarantee type" contains the code "0", "1", "4" or "9". In this case the attribute "Other guarantee reference" cannot be used.

Other guarantee reference (box 52)

Type/Length: an ..35

The attribute shall be used if the attribute "Guarantee type" contains other codes than "0", "1", "4" or "9". In this case the attribute "GRN" cannot be used.

Access code

Type/Length: an4

This information is optional for the Member States. If the attribute is used the information shall be used in case the attribute "Guarantee type" contains the code "0", "1", "4" or "9".

VALIDITY LIMITATION (EC)

Number: 1

Not valid for EC (box 52)

Type/Length: n1

The code 0 = no shall be used for Community transit.

VALIDITY LIMITATION (NON-EC)

Number: 99

Not valid for other contracting parties (box 52)

Type/Length: a2

The country code presented in Annex 37c shall be used to indicate the EFTA country concerned.'

ANNEX III

Annex 37c

ADDITIONAL CODES FOR THE COMPUTERISED TRANSIT SYSTEM

1. Country codes (CNT)

Field	Content	Field type	Example
1	ISO alpha 2 country code.	Alphabetic 2	IT

The ISO alpha 2 country code is used (see Annex 38).

2. Language code

ISO alpha 2 codification as specified in ISO — 639 : 1988 shall apply.

3. Commodity code (COM)

Field	Content	Field type	Examples
1	HS6	Numeric 6 (left aligned)	010290

The six digits of the Harmonised System have to be entered (HS6). The commodity code may be expanded to eight digits for national use.

4. Sensitive goods code

Field	Content	Field type	Examples
1	Additional identifier for sensitive goods	Numeric ..2	2

The code is used in extension to HS6, as shown in Annex 44c, where a sensitive good cannot sufficiently be identified with HS6.

5. Package code

(UNECE Recommendation No 21/Rev.1 — August 1994)

Aerosol	AE
Ampoule, non protected	AM
Ampoule, protected	AP
Atomiser	AT
Bag	BG
Bale, compressed	BL
Bale, non-compressed	BN
Balloon, non-protected	BF
Balloon, protected	BP

Bar	BR
Barrel	BA
Bars, in bundle/bunch/truss	BZ
Basket	BK
Beer crate	CB
Bin	BI
Board	BD
Board, in bundle/bunch/truss	BY
Bobbin	BB
Bolt	BT
Bottle, non-protected, cylindrical	BO
Bottle, non-protected, bulbous	BS
Bottle, protected cylindrical	BQ
Bottle, protected bulbous	BV
Bottle crate, bottle rack	BC
Box	BX
Bucket	BJ
Bulk, liquefied gas (at abnormal temperature/pressure)	VQ
Bulk, gas (at 1031 mbar and 15 °C)	VG
Bulk, liquid	VL
Bulk, solid, fine particles ("powders")	VY
Bulk, solid, granular particles ("grains")	VR
Bulk, solid, large particles ("nodules")	VO
Bunch	BH
Bundle	BE
Butt	BU
Cage	CG
Can, rectangular	CA
Can, cylindrical	CX
Canister	CI
Canvas	CZ
Carboy, non-protected	CO
Carboy, protected	CP
Carton	CT
Case	CS

Cask	CK
Chest	CH
Churn	CC
Coffer	CF
Coffin	CJ
Coil	CL
Collapsible tube	TD
Cover	CV
Crate	CR
Creel	CE
Cup	CU
Cylinder	CY
Demijohn, non-protected	DJ
Demijohn, protected	DP
Drum	DR
Envelope	EN
Filmpack	FP
Firkin	FI
Flask	FL
Footlocker	FO
Frame	FR
Framed crate	FD
Fruit crate	FC
Gas bottle	GB
Girder	GI
Girders, in bundle/bunch/truss	GZ
Hamper	HR
Hogshead	HG
Ingot	IN
Ingots, in bundle/bunch/truss	IZ
Jar	JR

Jerrycan, rectangular	JC
Jerrycan, cylindrical	JY
Jug	JG
Jutebag	JT
Keg	KG
Log	LG
Logs, in bundle/ bunch/truss	LZ
Milk crate	MC
Multiply bag	MB
Multiwall sack	MS
Mat	MT
Match box	MX
Nest	NS
Net	NT
Package	PK
Packet	PA
Pail	PL
Parcel	PC
Pipe	PI
Pipes, in bundle/bunch/truss	PZ
Pitcher	PH
Plank	PN
Planks, in bundle/bunch/truss	PZ
Plate	PG
Plates, in bundle/bunch/truss	PY
Pot	PT
Pouch	PO
Rednet	RT
Reel	RL
Ring	RG
Rod	RD
Rods, in bundle/bunch/truss	RZ

Roll	RO
Sachet	SH
Sack	SA
Sea-chest	SE
Shallow crate	SC
Sheet	ST
Sheetmetal	SM
Sheets, in bundle/bunch/truss	SZ
Shrinkwrapped	SW
Skeleton case	SK
Slipsheet	SL
Spindle	SD
Suitcase	SU
Tank, rectangular	TK
Tank, cylindrical	TY
Tea-chest	TC
Tin	TN
Tray	PU
Tray pack	PU
Trunk	TR
Truss	TS
Tub	TB
Tube	TU
Tube, collapsible	TD
Tubes, in bundle/bunch/truss	TZ
Tun	TO
Unpacked or unpackaged	NE
Vacuum-packed	VP
Vat	VA
Vial	VI
Wickerbottle	WB

6. Produced documents/certificates code

(numeric codes extracted from the 1997b UN Directories for electronic data interchange for administration, commerce and transport : List of code for data element 1001, Document/message name, coded.)

Certificate of conformity	2
Certificate of quality	3
Movement certificate A.TR.1	18
Container list	235
Packing list	271
Proforma invoice	325
Commercial invoice	380
House waybill	703
Master bill of lading	704
Bill of lading	705
House bill of lading	714
Road list-SMGS	722
Road consignment note	730
Air waybill	740
Master air waybill	741
Dispatch note (post parcels)	750
Multimodal/combined transport document (generic)	760
Cargo manifest	785
Bordereau	787
Dispatch note model T	820
Dispatch note model T1	821
Dispatch note model T2	822
Control document T5	823
Dispatch note model T2L	825
Goods declaration for exportation	830
Phytosanitary certificate	851
Sanitary certificate	852
Veterinary certificate	853
Certificate of origin	861
Declaration of origin	862
Preference certificate of origin	864
Certificate of origin form GSP	865
Import licence	911
Cargo declaration (arrival)	933
Embargo permit	941
TIF form	951

TIR carnet	952
EUR 1 certificate of origin	954
ATA carnet	955
Other	zzz

7. Additional information/Special indication code

The codes applicable are as follows:

DG0 = Export from one EFTA country subject to restriction or export from EC subject to restriction.

DG1 = Export from one EFTA country subject to duties or export from EC subject to duties.

DG2 = Export.

Additional special indication codes can also be defined at national domain level.

8. Customs office reference number (COR)

Field	Content	Field type	Example
1	Identifier of the country to which the customs office belongs (see CNT)	Alphabetic 2	IT
2	National number of the customs office	Alphanumeric 6	0830AB

Field 1 as explained above.

Field 2 has to be freely filled with a 6-character alphanumeric code. The 6 characters allow national administrations, where necessary, to define a hierarchy of customs offices.'

—

ANNEX IV

Annex 38 is amended as follows:

1. The wording for the third subdivision of box 1 is replaced by:

'This subdivision does not need to be completed unless the form is used for Community transit purposes or as a document furnishing proof of the Community status of goods.

In that case, the following symbols shall be used:

T1: for goods required to move under the external Community transit procedure;

T2: for goods required to move under the internal Community transit procedure in accordance with Article 163 or 165 of the Code, unless Article 340c(2) applies;

T2F: for goods required to move under the internal Community transit procedure, in accordance with Article 340c(1);

T: for the mixed consignments covered by Article 351,
when the space following the "T" must be scored through;

T2L: when the form is used to furnish proof of the Community status of goods;

T2LF: when the form is used to furnish proof of the Community status of goods consigned to, or from, a part of Community customs territory where the provisions of Directive 77/388/EEC do not apply.'

2. The wording on the codes to be used for completing the first subdivision of box 33 is replaced by:

'First subdivision (8 figures)

To be completed using the headings of the Combined Nomenclature.

Where the form is used for the Community transit procedure purposes, the commodity code made up of at least the six digits of the Harmonised Commodity Description and Coding System shall be entered in this subdivision. However, where Community legislation so requires, the Combined Nomenclature heading shall be used.'

3. The wording for box 51 is replaced by:

'Box 51: *Intended transit offices (and countries)*

Country codes

This country code is the ISO alpha 2 code (ISO 3166).

The applicable codes are:

Belgium	BE
Denmark	DK
Germany	DE
Greece	GR
Spain	ES
France	FR
Ireland	IE
Italy	IT
Luxembourg	LU
Netherlands	NL
Austria	AT

Portugal	PT
Finland	FI
Sweden	SE
United Kingdom	GB
Hungary	HU
Iceland	IS
Norway	NO
Poland	PL
Slovakia	SK
Switzerland	CH
Czech Republic	CZ'

4. The wording for box 52 is replaced by:

'Box 52: Guarantee

Guarantee codes

The applicable codes are:

Situation	Code	Other entries
For guarantee waiver (Article 380(3))	0	— guarantee waiver certificate number
For comprehensive guarantee	1	— comprehensive guarantee certificate number — office of guarantee
For individual guarantee by a guarantor	2	
For individual guarantee in cash	3	
For individual guarantee in the form of vouchers	4	— individual guarantee voucher number
For guarantee not required (Article 95 of Regulation (EEC) No 2913/92)	6	
For guarantee not required for certain public bodies	8	
For individual guarantee of the type under point 3 of Annex 47a	9	— reference to the guarantee undertaking — office of guarantee'

ANNEX V

'ANNEX 44a

EXPLANATORY NOTE ON THE LOADING LIST

TITLE I

General

1. Definition

The loading list means a document having the characteristics described in this Annex.

2. Loading list form

2.1. Only the front of the form may be used as a loading list.

2.2. The features of a loading list are:

- (a) the heading "Loading list";
- (b) a 70 × 55 millimetre box divided into an upper part of 70 by 15 millimetres and a lower part of 70 by 40 millimetres;
- (c) columns with the following headings in the following order:
 - serial number,
 - marks, numbers, number and kind of packages, goods description,
 - country of dispatch/export,
 - gross mass in kilograms,
 - reserved for the administration.

Users may adjust the width of the columns to their needs. However, the column headed "reserved for the administration" must always be at least 30 millimetres wide. Users may also decide for themselves how to use the spaces other than those referred to in points (a), (b) and (c).

2.3. A horizontal line must be drawn immediately under the last entry and any spaces not used must be scored through to prevent later additions.

TITLE II

Particulars to be entered in the different headings

1. Box

1.1. Upper part

Where a loading list accompanies a transit declaration, the principal must enter 'T1', 'T2' or 'T2F' in the upper part of the box.

Where a loading list accompanies a T2L document, the person concerned must enter 'T2L' or 'T2LF' in the upper part of the box.

1.2. Upper part

The particulars listed in paragraph 4 of Title III below must be entered in this part of the box.

2. Columns

2.1. Serial number

Every item shown on the loading list must be preceded by a serial number.

2.2. Marks, numbers, number and kind of packages, goods description

The particulars required shall be given in accordance with Annexes 37 and 38.

Where a loading list accompanies a transit declaration, the particulars entered in boxes 31 (Packages and goods description), 44 (Additional information, documents produced, certificates and authorisations) and where appropriate 33 (Commodity code) and 38 (Net mass) must be entered in this column.

2.3. Country of dispatch/export

Enter the name of the Member State from which the goods are being consigned or exported.

Do not use this column where a loading list accompanies a T2L document.

2.4. Gross mass (kg)

Enter the details entered in box 35 of the SAD (see Annex 37).

TITLE III

Use of loading lists

1. A transit declaration may not have both a loading list and one or more continuation sheets attached to it.
2. Where a loading list is used, boxes 15 (Country of dispatch/export), 32 (Item number), 33 (Commodity code), 35 (Gross mass (kg)), 38 (Net mass (kg)) and, where appropriate, 44 (Additional information, documents produced, certificates and authorisations) of the transit declaration form must be struck through and box 31 (Packages and goods description) may not be used to enter the marks, numbers, number and kind of packages or goods description. A reference to the serial number and the symbol of the different loading lists shall be entered in box 31 (Packages and goods description) of the transit declaration form used.

3. The loading list must be produced in the same number of copies as the form to which it relates.

A single copy of the loading list is lodged with the office of departure where the transit declaration has been processed using data-processing systems and the particulars of the loading list are stored in the system at that office. Otherwise, at least three copies of the loading list are lodged.

4. When a transit declaration is registered the loading list must be given the same registration number as the form to which it relates. This number must be entered by using a stamp which includes the name of the office of departure, or by hand. If entered by hand, it must be endorsed by the official stamp of the office of departure.

It is not obligatory for an official of the office of departure to sign the forms.

5. Where several loading lists are attached to one form used for the purpose of Community transit, the lists must bear a serial number allocated by the principal, and the number of loading lists attached must be entered in box 4 (Loading lists) of the said form.
6. The provisions of paragraphs 1 to 5 apply, as appropriate, where a loading list is attached to a T2L or T2LF document.'

ANNEX VI

ANNEX 44b

PROVISIONS CONCERNING FORMS USED IN COMMUNITY TRANSIT

This Annex sets out the characteristics of forms other than the single administrative document used in Community transit.

1. Loading lists

- 1.1. The forms shall be printed on paper dressed for writing purposes, weighing at least 40 g/m² and sufficiently strong to prevent easy tearing or creasing in normal use. The colour may be decided by those concerned.
- 1.2. The format of the forms shall be 210 by 297 millimetres, with a maximum tolerance of 5 millimetres less and 8 millimetres more on the length.

2. Transit advice note

- 2.1. The forms shall be printed on paper dressed for writing purposes, weighing at least 40 g/m² and sufficiently strong to prevent easy tearing or creasing in normal use. The paper shall be white.
- 2.2. The format of the forms shall be 210 by 148 millimetres.

3. Receipt

- 3.1. The forms shall be printed on paper dressed for writing purposes, weighing at least 40 g/m² and sufficiently strong to prevent easy tearing or creasing in normal use. The paper shall be white.
- 3.2. The format of the forms shall be 148 by 105 millimetres.

4. Individual guarantee

- 4.1. The forms shall be printed on paper free of mechanical pulp, dressed for writing purposes and weighing at least 55 g/m². It shall have a printed guilloche pattern background in red so as to reveal any falsification by mechanical or chemical means. The paper shall be white.
- 4.2. The format of the forms shall be 148 by 105 millimetres.
- 4.3. The forms shall show the name and address of the printer, or a mark by which he may be identified, and a serial identification number.

5. Comprehensive guarantee and guarantee waiver certificates

- 5.1. The forms for comprehensive guarantee of guarantee waiver certificates, hereinafter referred to as "certificates", shall be printed on white paper free of mechanical pulp and weighing at least 100 g/m². Both sides shall have a printed guilloche pattern background so as to reveal any falsification by mechanical or chemical means. The printing shall be:
 - in green for guarantee certificates,
 - in pale blue for guarantee waiver certificates.
- 5.2. The format of the forms shall be 210 by 148 millimetres.

- 5.3. The Member States shall be responsible for printing the forms or having them printed. Each certificate shall bear a serial identification number.

6. Provisions common to all of Title II

- 6.1. Forms must be completed using a typewriter or other mechanographical or similar process. Loading list, transit advice and receipt forms may also be completed legibly in manuscript, in which case they shall be completed in ink and in block letters.
- 6.2. Forms must be drawn up in one of the official languages of the member States which is acceptable to the customs authorities of the Member State of departure. This provision shall not apply to flat-rate guarantee vouchers.
- 6.3. The customs authorities of a Member State in which the forms must be produced may if necessary require a translation into the official language, or one of the official languages, of that Member State.
- 6.4. The language to be used for the comprehensive guarantee and guarantee waiver certificates shall be designated by the customs authorities of the Member State responsible for the office of guarantee.
- 6.5. No erasures or alterations shall be made. Amendments shall be made by striking out the incorrect particulars and, where appropriate, adding those required. Any such amendments shall be initialled by the person making the amendment and expressly endorsed by the customs authorities.'
-

ANNEX VII

'ANNEX 44c

GOODS INVOLVING GREATER RISK OF FRAUD

1	2	3	4	5
HS code	Description of the goods	Minimum quantities	Sensitive goods code ⁽¹⁾	Minimum rate of individual guarantee
ex 0102 90	Other live animals, of the bovine domestic species	4 000 kg	1	1 500 EUR/t
0201 10	Meat of bovine animals, fresh or chilled	3 000 kg		2 700 EUR/t
0201 20				2 900 EUR/t
0201 30				5 200 EUR/t
0202 10	Meat of bovine animals, frozen	3 000 kg		2 700 EUR/t
0202 20				2 900 EUR/t
0202 30				3 900 EUR/t
0402 10	Milk and cream, concentrated or containing added sugar or other sweetening matter	2 500 kg		1 600 EUR/t
0402 21				1 900 EUR/t
0402 29				2 500 EUR/t
0402 91				1 400 EUR/t
0402 99				1 600 EUR/t
0405 10	Butter and other fats and oils derived from milk	3 000 kg		2 600 EUR/t
0405 90				2 800 EUR/t
ex 0803 00	Fresh bananas, excluding plantains	8 000 kg	1	800 EUR/t
1701 11	Cane or beet sugar and chemically pure sucrose, in solid form	7 000 kg		—
1701 12				—
1701 91				—
1701 99				—
2207 10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	3 hl		2 500 EUR/hl pure alcohol
2208 20	Spirits, liquors and other spirituous beverages	5 hl		2 500 EUR/hl pure alcohol
2208 30				
2208 40				
2208 50				
2208 60				
2208 70				
ex 2208 90				
2402 20	Cigarettes containing tobacco	35 000 pieces		120 EUR/1 000 pieces

⁽¹⁾ Where the provisions of Part II, Title II, Chapter 4, section 2, subsection 7 apply and the HS code is not enough to identify without ambiguity the goods listed in column 2, both the sensitive goods code given in column 4 and the HS code given in column 1 must be used.

ANNEX VIII

Chapter II of Annex 45a is replaced by the following:

Chapter II

Explanatory notes and particulars (data) for the Transit Accompanying Document

A. Explanatory notes for completing the transit accompanying document

The transit accompanying document shall be printed based on data derived from the transit declaration, where the case occurs amended by the principal and/or verified by the office of departure, and completed with:

1. MRN (movement reference number)

The information is given alphanumerically with 18 digits on the following specimen:

Field	Content	Field type	Examples
1	Last two digits of year of formal acceptance of transit movement (YY)	Numeric 2	97
2	Identifier of the country from which movement originates. (ISO alpha 2 country code)	Alphabetic 2	IT
3	Unique identifier for transit movement per year and country	Alphanumeric 13	9876AB8890123
4	Check digit	Alphanumeric 1	5

Fields 1 and 2 as explained above.

Field 3 has to be filled in with an identifier for the transit transaction. The way that field is used is under the responsibility of national administrations but each transit transaction handled during one year within the given country must have a unique number. National administrations that want to have the office reference number of the competent authorities included in the MRN, could use up to the first 6 characters to insert the national number of the office.

Field 4 has to be filled with a value that is a check digit for the whole MRN. This field allows for detection of an error when capturing the whole MRN.

2. Box 3:

- first subdivision: serial number of the current printed sheet,
- second subdivision: total number of sheets printed (including list of items),
- shall not be used when only one item.

3. In the space to the right of box 8:

Name and address of the customs office to which the return copy of the transit accompanying document has to be returned.

4. Box C:

- the name of the office of departure,
- reference number of the office of departure,
- acceptance date of the transit declaration,
- the name and the authorisation number of the authorised consignor (if any).

5. Box D:

- control results,
- the indication "Binding itinerary", where appropriate.

The transit accompanying document shall not be modified nor shall any addition or deletion be made thereto unless otherwise specified in this regulation.

B. Explanatory notes for printing

The following possibilities exist for the printing of the transit accompanying document.

1. The declared office of destination is linked to the computerised transit system and no loading lists are used:
 - print only copy A (accompanying document).
2. The declared office of destination is linked to the computerised transit system and loading lists are used:
 - print copy A (accompanying document), and
 - print copy B (return copy).
3. The declared office of destination is not linked to the computerised transit system (either where loading lists are used or not):
 - print copy A (accompanying document), and
 - print copy B (return copy).

C. Explanatory notes for the return of the control results from the office of destination

The following possibilities exist for the return of the control results from the office of destination:

1. The actual office of destination is the declared one and it is linked to the computerised transit system:
 - the control results shall be sent to the office of departure by electronic means if loading lists are not used,
 - the control results shall be sent to the office of departure using return copy B of the transit accompanying document (including loading lists) if loading lists are used.
2. The actual office of destination is the declared one and it is not linked to the computerised transit system:
 - the control results shall be sent to the office of departure using return copy B of the transit accompanying document (including loading lists or list of items, if any) whether loading lists are used or not.
3. The declared office of destination is linked to the computerised transit system but the actual office of destination is not linked to the computerised transit system (change of office of destination):
 - the control results shall be sent to the office of departure using a photocopy of the transit accompanying document, copy A (including list of items, if any) where loading lists are not used,
 - the control results shall be sent to the office of departure using return copy B of the transit accompanying document (including the loading lists) where loading lists are used.
4. The declared office of destination is not linked to the computerised transit system but the actual office of destination is linked to the computerised transit system (change of office of destination):
 - the control results shall be sent to the office of departure by electronic means where loading lists are not used,
 - the control results shall be sent to the office of departure using return copy B of the transit accompanying document (including loading lists) where loading lists are used.

D. Explanatory notes for the use of loading lists

When loading lists are used the transit accompanying document copies A and B shall be printed from the system. In this case the following data shall be inserted:

1. Indication of the total number of loading lists (box 4) instead of the total number of list of items (box 3).
 2. The box "Description of goods" (box 31) shall only contain:
 - if goods T1, T2 or T2F: "See loading lists"
 - if goods T1, T2 and T2F:
 - "Goods T1": "see loading lists No.... to..."
 - "Goods T2": "see loading lists No.... to..."
 - "Goods T2F": "see loading lists No.... to..."
 3. The box "Additional information" shall also be printed,
 4. All other information specific to goods at items level shall appear on the corresponding loading lists that shall be attached to the transit accompanying document.'
-

ANNEX IX

Chapter II of Annex 45b is replaced by the following:

*'Chapter II**Explanatory notes and the particulars (data) for the List of Items*

When a movement consists of more than one item, then the sheet A of the list of items shall always be printed by the computer system and shall be attached to the copy A of the transit accompanying document.

Where the transit accompanying document is printed in the two copies, A and B, then also the sheet B of the list of items shall be printed and attached to the copy B of the transit accompanying document.

The boxes of the list of items are vertically expandable.

Particulars have to be printed as follows:

1. In the identification box (upper left corner):
 - (a) list of items;
 - (b) sheet A/B;
 - (c) serial number of the current sheet and the total number of the sheets (including the transit accompanying document).
 2. OoDep — name of the office of departure.
 3. Date — acceptance date of the transit declaration.
 4. MRN — movement reference number as defined in Annex 45a.
 5. The particulars of the different boxes at item level have to be printed as follows:
 - (a) item No — serial number of the current item;
 - (b) regime — if the status of the goods for the whole declaration is uniform, the box is not used;
 - (c) if mixed consignment, the actual status, T1, T2 or T2F, is printed;
 - (d) the remaining boxes are completed as described in Annex 37, if appropriate in coded form.'
-

ANNEX X

'ANNEX 46

TC 10 – TRANSIT ADVICE NOTE

Identification of means of transport:

TRANSIT DECLARATION

OFFICE OF TRANSIT INTENDED
(AND COUNTRY):

Type (T1, T2 or T2F) and number

Office of departure

FOR OFFICIAL USE

Date of transit:

(Signature)

Official
stamp'

ANNEX XI

'ANNEX 46a

CHARACTERISTICS OF SEALS

The seals referred to in Article 357 shall have at least the following characteristics and comply with the following technical specifications:

(a) Essential characteristics:

Seals must:

1. remain secure in normal use;
2. be easily checkable and recognisable;
3. be so manufactured that any breakage or removal leaves traces visible to the naked eye;
4. be designed for single use or, if intended for multiple use, be so designed that they can be given a clear, individual identification mark each time they are re-used.
5. bear identification marks.

(b) Technical specifications:

1. the form and dimensions of seals may vary with the sealing method used but the dimensions must be such as to ensure that identification marks are easy to read;
 2. the identification marks of seals must be impossible to falsify and difficult to reproduce;
 3. the material used must be resistant to accidental breakage and such as to prevent undetectable falsification or reuse.'
-

ANNEX XII

'ANNEX 46b

CRITERIA REFERRED TO IN ARTICLES 380 AND 381

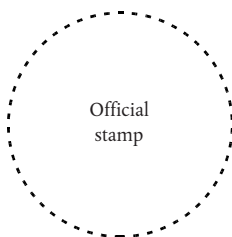
Criterion	Observations
1. Sufficient experience	Proof of sufficient experience is provided by the correct use of the Community transit procedure, in the capacity of principal, over one of the following periods, prior to requesting a reduction: — one year, for the application of Article 380(2)(a) and Article 381(1), — two years for the application of Article 380(2)(b) and Article 381(2)(a), — three years for the application of Article 380(3) and Article 381(2)(b). These periods shall be reduced by one year for applicants who use data-processing methods for lodging transit declarations.
2. High level of cooperation with the customs authorities	A principal achieves a high level of cooperation with the customs authorities by incorporating in the management of his operations specific measures which thereby make it easier for the authorities to carry out checks and protect the interests involved. Providing they satisfy the customs authorities, such measures may relate to, <i>inter alia</i>: — particular methods of completing transit declarations (in particular the use of data processing methods), or — the content of such declarations, with the principal providing additional information, even where this is not mandatory, or — methods of completing the formalities for placing goods under the procedure (for example the principal always presenting his declarations at the same customs office).
3. Being in command of transport operations	The principal demonstrates that he is in command of transport operations, <i>inter alia</i>: (a) by carrying out the transport operation himself and applying high standards of security, or (b) using a carrier with whom he has had long-standing contractual relations and who provides a service which meets high standards of security, or (c) using an intermediary contractually bound to a carrier who provides a service which meets high standards of security.
4. Sufficient financial resources to cover obligations	The principal demonstrates that he has the financial resources to cover his obligations by providing the customs authorities with evidence to show that he has the means to pay the customs debt likely to be incurred in connection with the goods concerned.'

ANNEX XIII

'ANNEX 47

TC 11 – RECEIPT

The office of destination at
hereby certifies that document T1, T2, T2F ⁽¹⁾
control copy T5 ⁽¹⁾
registered on under No
by the office at
has been lodged



At, on
.....
(Signature)

⁽¹⁾ Delete as necessary.'

ANNEX XIV

'ANNEX 47a

APPLICATION OF ARTICLE 94(6) and (7) OF THE CODE**Temporary prohibition of the use of the comprehensive guarantee for a reduced amount or the comprehensive guarantee**

1. *Situations where use of the comprehensive guarantee for a reduced amount or the comprehensive guarantee may be prohibited temporarily*

- 1.1. Temporary prohibition of the use of the comprehensive guarantee for a reduced amount

The "special circumstances" referred to in Article 94(6) of the Code mean a situation in which it has been established, in a significant number of cases involving more than one principal and putting at risk the smooth functioning of the procedure that, in spite of the application of Article 384 and Article 9 of the Code, the comprehensive guarantee for a reduced amount referred to in Article 94(4) of the Code is no longer sufficient to ensure payment, within the prescribed time limit, of the customs debt arising when any of the goods listed in Annex 44c are removed from the Community transit procedure.

- 1.2. Temporary prohibition of the use of a comprehensive guarantee

The "large-scale fraud" referred to in Article 94(7) means a situation where it is established that, in spite of the application of Article 384, Article 9 of the Code and, where appropriate, Article 94(6) of the Code, the comprehensive guarantee referred to in Article 94(2)(b) of the Code is no longer sufficient to ensure payment, within the time limit prescribed, of the customs debt arising when any of the goods listed in Annex 44c are removed from the Community transit procedure. In this connection account should be taken of the volume of goods removed and the circumstances of their removal, particularly if these result from internationally organised criminal activities.

2. *Effect of the decision*

- 2.1. The effect of the decision temporarily prohibiting use of the comprehensive guarantee for a reduced amount or the comprehensive guarantee shall be limited to a period of 12 months unless the Commission decides to extend the period or repeal the decision in accordance with the committee procedure.

- 2.2. The following measures shall apply to transit operations involving goods which are subject to decisions prohibiting use of the comprehensive guarantee:

- one of the following endorsements, measuring at least 100 × 10 mm and printed in red, shall be affixed diagonally to all copies of the transit declaration:
 - GARANTÍA GLOBAL PROHIBIDA
 - FORBUD MOD SAMLET KAUTION
 - GESAMTBÜRGSCHAFT UNTERSAGT
 - ΑΠΑΓΟΡΕΥΕΤΑΙ Η ΣΥΝΟΛΙΚΗ ΕΓΓΥΗΣΗ
 - COMPREHENSIVE GUARANTEE PROHIBITED
 - GARANTIE GLOBALE INTERDITE
 - GARANZIA GLOBALE VIETATA
 - DOORLOPENDE ZEKERHEID VERBODEN
 - GARANTIA GLOBAL PROIBIDA
 - YLEISVAKUUDEN KÄYTTÖ KIELLETTY
 - SAMLAD SÄKERHET FÖRBJUDEN

- by way of derogation from Article 363, the office of destination shall return Copy No 5 of any transit declaration endorsed with this phrase no later than on the working day following that on which the consignment and the requisite copies of the declaration were presented at that office. Where such a consignment is presented to an authorised consignee within the meaning of Article 406, he shall transmit the copy No 5 to his local office of destination no later than on the working day following that on which he took receipt of the consignment.

3. *Measures to alleviate the financial consequences of the prohibition on using the comprehensive guarantee*

When the use of the comprehensive guarantee has been prohibited temporarily for Annex 44c goods, holders of comprehensive guarantees may, upon request, use an individual guarantee. However, the following special conditions shall apply:

- the individual guarantee shall be put up in the form of a specific guarantee document which includes a reference to this Annex and covers only the goods referred to in the decision,
- this individual guarantee may be used only at the office of departure identified in the guarantee document,
- it may be used to cover several simultaneous or successive operations provided that the sum of the amounts involved in current operations for which the procedure has not yet been discharged does not exceed the amount of the individual guarantee,
- each time the procedure is discharged for a Community transit operation covered by this individual guarantee, the amount corresponding to that operation shall be released and may be reused to cover another operation up to the maximum amount of the guarantee.

4. *Derogation from the decision temporarily prohibiting use of the comprehensive guarantee for a reduced amount or the comprehensive guarantee*

- 4.1. Principals may be authorised to use a comprehensive guarantee for a reduced amount or a comprehensive guarantee to place under the Community transit procedure goods to which the decision temporarily prohibiting such use applies if they can show that no customs debt has arisen in respect of the goods in question in the course of Community transit operations which they have undertaken in the two years preceding the decision or, where customs debts have arisen during that period, if they can show that these were fully paid up by the debtor or debtors or the guarantor within the time limit prescribed.

To obtain authorisation to use a temporarily prohibited comprehensive guarantee, the principal must also meet the conditions set out in Article 381(2)(b).

- 4.2. Articles 374 to 378 shall apply *mutatis mutandis* to applications and authorisations for the derogations referred to in point 4.1.

- 4.3. When the customs authorities grant a derogation they shall endorse box 8 of the comprehensive guarantee certificate with one of the following phrases:

- UTILIZACIÓN NO LIMITADA
- UBEGRÆNSET ANVENDELSE
- UNBESCHRÄNKTE VERWENDUNG
- ΑΠΕΡΙΟΡΙΣΤΗ ΧΡΗΣΗ
- UNRESTRICTED USE
- UTILISATION NON LIMITEE
- UTILIZZAZIONE NON LIMITATA
- GEBRUIK ONBEPERKT
- UTILIZAÇÃO ILIMITADA
- KÄYTTÖÄ EI RAJOITETTU
- OBGRÄNSAD ANVÄNDNING

ANNEX XV

'ANNEX 48

COMMON / COMMUNITY TRANSIT PROCEDURE**COMPREHENSIVE GUARANTEE****I. Undertaking by the guarantor**

1. The undersigned ⁽¹⁾

resident at ⁽²⁾

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

up to a maximum amount of,

being 100 % / 50 % / 30 % ⁽³⁾ of the reference amount,

in favour of the European Community comprising the Kingdom of Belgium, the Kingdom of Denmark, the Federal Republic of Germany, the Hellenic Republic, the Kingdom of Spain, the French Republic, Ireland, the Italian Republic, the Grand Duchy of Luxembourg, the Kingdom of the Netherlands, the Republic of Austria, the Portuguese Republic, the Republic of Finland, the Kingdom of Sweden, the United Kingdom of Great Britain and Northern Ireland, and the Republic of Hungary, the Republic of Iceland, the Kingdom of Norway, the Republic of Poland, the Slovak Republic, the Swiss Confederation, the Czech Republic, the Principality of Andorra and the Republic of San Marino ⁽⁴⁾, any amount of principal, further liabilities, expenses and incidentals, but not fines, for which the principal ⁽⁵⁾,

.....

may be or become liable to the abovementioned countries for debt in the form of duty and other charges applicable to the goods placed under the Community or common transit procedure.

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

At the request of the undersigned and for any reasons recognised as valid, the competent authorities may defer beyond a period of 30 days from the date of application for payment the period within which he or she is obliged to pay the requested sums. The expenses incurred as a result of granting this additional period, in particular any interest, must be so calculated that the amount is equivalent to what would be charged under similar circumstances on the money market or financial market in the country concerned.

This amount may not be reduced by any sums already paid under the terms of this undertaking unless the undersigned is called upon to pay a debt arising during a Community or common transit operation commenced before the preceding demand for payment was received or within 30 days thereafter.

3. This undertaking shall be valid from the day of its acceptance by the office of guarantee. The undersigned shall remain responsible for payment of any debt arising during the Community or common transit operations covered by this undertaking and commenced before the date on which any revocation or cancellation of the guarantee took effect, even if the demand for payment is made after that date.

4. For the purposes of this undertaking the undersigned gives his or her address for service in each of the other countries referred to in paragraph 1 as ⁽⁶⁾:

Country	Surname and forenames, or name of firm, and full address
.....	
.....	
.....	
.....	
.....	

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

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

The undersigned undertakes not to change his or her addresses for service or, if he or she has to change one or more of those addresses, to inform the office of guarantee in advance.

Done at on

.....
(Signature) ⁽⁷⁾

II. Acceptance by the office of guarantee

Office of guarantee

Guarantor's undertaking accepted on

.....
(Stamp and signature)

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

⁽²⁾ Full address.

⁽³⁾ Delete what does not apply.

⁽⁴⁾ Delete the name of the Contracting Party or Parties or States (Andorra or San Marino) whose territory is not transited. The references to the Principality of Andorra and the Republic of San Marino shall apply solely to Community transit operations.

⁽⁵⁾ Surname and forenames, or name of firm, and full address of the principal.

⁽⁶⁾ If, in the law of the country, there is no provision for address for service the guarantor shall appoint, in this country, an agent authorised to receive any communications addressed to him and the acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of paragraph 4 must be made to correspond. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee.

⁽⁷⁾ The person signing the document must enter the following by hand before his or her signature: "Guarantee for the amount of", the amount being written out in letters."

ANNEX XVI

'ANNEX 49

COMMON / COMMUNITY TRANSIT PROCEDURE**Individual guarantee****I. Undertaking by the guarantor**

1. The undersigned ⁽¹⁾

resident at ⁽²⁾

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

up to a maximum amount of

in favour of the European Community comprising the Kingdom of Belgium, the Kingdom of Denmark, the Federal Republic of Germany, the Hellenic Republic, the Kingdom of Spain, the French Republic, Ireland, the Italian Republic, the Grand Duchy of Luxembourg, the Kingdom of the Netherlands, the Republic of Austria, the Portuguese Republic, the Republic of Finland, the Kingdom of Sweden, the United Kingdom of Great Britain and Northern Ireland, and the Czech Republic, the Swiss Confederation, the Republic of Iceland, the Republic of Hungary, the Kingdom of Norway, the Republic of Poland, the Slovak Republic, the Principality of Andorra, and the Republic of San Marino ⁽³⁾, any amount of principal, further liabilities, expenses and incidentals, but not fines, for which the principal ⁽⁴⁾,

.....

may be or become liable to the abovementioned countries for debt in the form of duty and other charges applicable to the goods described below placed under the Community or common transit procedure from the office of departure of

to the office of destination of

Goods description:

.....

2. The undersigned undertakes to pay upon the first application in writing by the competent authorities of the countries referred to in point 1 and without being able to defer payment beyond a period of 30 days from the date of application the sums requested unless he or she or any other person concerned establishes before the expiry of that period, to the satisfaction of the competent authorities, that the procedure has been concluded.

At the request of the undersigned and for any reasons recognised as valid, the competent authorities may defer beyond a period of 30 days from the date of application for payment the period within which he or she is obliged to pay the requested sums. The expenses incurred as a result of granting this additional period, in particular any interest, must be so calculated that the amount is equivalent to what would be charged under similar circumstances on the money market or financial market in the country concerned.

3. This undertaking shall be valid from the day of its acceptance by the office of guarantee. The undersigned shall remain liable for payment of any debt arising during the Community or common transit operation covered by this undertaking and commenced before any revocation or cancellation of the guarantee took effect, even if the demand for payment is made after that date.

4. For the purpose of this undertaking, the undersigned gives his or her address for service in each of the other countries referred to in paragraph 1 as ⁽⁵⁾:

Country	Surname and forenames, or name of firm, and full address
.....	
.....	
.....	
.....	
.....	

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

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

The undersigned undertakes not to change his or her addresses for service or, if he or she has to change one or more of those addresses, to inform the office of guarantee in advance.

Done at on

.....
(Signature) ⁽⁶⁾

II. Acceptance by the office of guarantee

Office of guarantee

Guarantor's undertaking accepted on to cover the Community / common
transit operation effected under transit declaration No of ⁽⁷⁾

.....
(Stamp and signature)

⁽¹⁾ Surname and forename or name of firm.

⁽²⁾ Full address.

⁽³⁾ Delete the name of the Contracting Party or Parties or States (Andorra or San Marino) whose territory is not transited. The references to the Principality of Andorra and the Republic of San Marino shall apply solely to Community transit operations.

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

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

⁽⁶⁾ The person signing the document must enter the following by hand before his or her signature: "Guarantee for the amount of . . .", the amount being written out in letters.

⁽⁷⁾ To be completed by the office of departure.'

ANNEX XVII

‘ANNEX 50

COMMON / COMMUNITY TRANSIT PROCEDURE**Individual guarantee in the form of vouchers****I. Undertaking by the guarantor**

1. The undersigned ⁽¹⁾

resident at ⁽²⁾

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

in favour of the European Community comprising the Kingdom of Belgium, the Kingdom of Denmark, the Federal Republic of Germany, the Hellenic Republic, the Kingdom of Spain, the French Republic, Ireland, the Italian Republic, the Grand Duchy of Luxembourg, the Kingdom of the Netherlands, the Republic of Austria, the Portuguese Republic, the Republic of Finland, the Kingdom of Sweden, the United Kingdom of Great Britain and Northern Ireland, and the Czech Republic, the Swiss Confederation, the Republic of Iceland, the Republic of Hungary, the Kingdom of Norway, the Republic of Poland, the Slovak Republic, the Principality of Andorra, and the Republic of San Marino ⁽³⁾, any amount of principal, further liabilities, expenses and incidentals, but not fines, for which a principal may be or become liable to the abovementioned countries for debt in the form of duty and other charges applicable to the goods described below placed under the Community or common transit procedure, in respect of which the undersigned has undertaken to issue individual guarantee vouchers up to a maximum of EUR 7 000 per voucher.

2. The undersigned undertakes to pay upon the first application in writing by the competent authorities of the countries referred to in paragraph 1 and without being able to defer payment beyond a period of 30 days from the date of application the sums requested, up to EUR 7 000 per individual guarantee voucher, unless he or she or any other person concerned establishes before the expiry of that period, to the satisfaction of the competent authorities, that the procedure for the transit operation concerned has been concluded.

At the request of the undersigned and for any reasons recognised as valid, the competent authorities may defer beyond a period of 30 days from the date of application for payment the period within which he or she is obliged to pay the requested sums. The expenses incurred as a result of granting this additional period, in particular any interest, must be so calculated that the amount is equivalent to what would be charged under similar circumstances on the money market or financial market in the country concerned.

3. This undertaking shall be valid from the day of its acceptance by the office of guarantee. The undersigned shall remain liable for payment of any debt arising during any Community or common transit operations covered by this undertaking and commenced before any revocation or cancellation of the guarantee took effect, even if the demand for payment is made after that date.

4. For the purpose of this undertaking the undersigned gives his or her address for service ⁽⁴⁾ in each of the other countries referred to in paragraph 1 as:

Country	Surname and forenames, or name of firm, and full address
.....	
.....	
.....	
.....	
.....	

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

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

The undersigned undertakes not to change his or her addresses for service or, if he or she has to change one or more of those addresses, to inform the office of guarantee in advance.

Done at on

.....
(Signature) ⁽⁵⁾

II. Acceptance by the office of guarantee

Office of guarantee

Guarantor's undertaking accepted on

.....
(Stamp and signature)

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

⁽²⁾ Full address.

⁽³⁾ Only for Community transit operations.

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

⁽⁵⁾ The signature must be preceded by the following in the signatory's own handwriting: 'Valid as guarantee voucher'.

ANNEX XVIII

ANNEX 51

TC 31 — COMPREHENSIVE GUARANTEE CERTIFICATE

(Front)

1. Valid until	Day	Month	Year	2. Number						
3. Principal (surname and forename, or name of company, full address and country)										
4. Guarantor (surname and forename, or name of company, full address and country)										
5. Office of guarantee (name, full address and country)										
6. Reference amount Currency code	in figures:		in letters:							
7. The office of guarantee certifies that the principal named above has furnished a comprehensive guarantee which is valid for Community/ common transit operations through the customs territory of those countries listed below whose names have not been crossed out: EUROPEAN COMMUNITY, HUNGARY, ICELAND, NORWAY, POLAND, SLOVAKIA, SWITZERLAND, CZECH REPUBLIC, ANDORRA (*), SAN MARINO (*)										
8. Special observations										
9. Period of validity extended until <table border="1"> <tr> <td>Day</td> <td>Month</td> <td>Year</td> </tr> <tr> <td></td> <td></td> <td></td> </tr> </table> inclusive Done at , on (place) (date) (Signature and stamp of office of guarantee)					Day	Month	Year			
Day	Month	Year								

Done at , on
 (place) (date)
 (Signature and stamp of office of guarantee)

(*) Only for Community transit operations.

10. Persons authorised to sign Community/common transit declarations on behalf of the principal

(Back)

11. Surname, forename and specimen signature of authorised person	12. Signature of principal ⁽¹⁾	11. Surname, forename and specimen signature of authorised person	12. Signature of principal ⁽¹⁾

⁽¹⁾ Where the principal is a legal person, the person whose signature appears in box 12 must add to his signature his surname, forename and the capacity in which he is signing.'

ANNEX XIX

ANNEX 51 A

TC 33 — GUARANTEE WAIVER CERTIFICATE

(Front)

1. Valid until	Day	Month	Year	2. Number						
3. Principal (surname and forename, or name of company, full address and country)										
4. Office of guarantee (name, full address and country)										
5. Reference amount Currency code	in figures:		in letters:							
6. The office of guarantee hereby certifies that the principal named above has been granted a guarantee waiver in respect of his Community/common transit operations through the customs territory of those countries listed below whose names have not been crossed out: EUROPEAN COMMUNITY, HUNGARY, ICELAND, NORWAY, POLAND, SLOVAKIA, SWITZERLAND, CZECH REPUBLIC, ANDORRA (*), SAN MARINO (*)										
7. Special observations										
8. Period of validity extended until <table border="1"> <tr> <td>Day</td> <td>Month</td> <td>Year</td> </tr> <tr> <td></td> <td></td> <td></td> </tr> </table> inclusive Done at on (place) (date) (Signature and stamp of office of guarantee)					Day	Month	Year			
Day	Month	Year								
Done at on (place) (date) (Signature and stamp of office of guarantee)										

(*) Only for Community transit operations.

9. Persons authorised to sign Community/common transit declarations on behalf of the principal

(Back)

10. Surname, forename and specimen signature of authorised person	11. Signature of principal ⁽¹⁾	10. Surname, forename and specimen signature of authorised person	11. Signature of principal ⁽¹⁾

⁽¹⁾ Where the principal is a legal person, the person whose signature appears in box 11 must add to his signature his surname, forename and the capacity in which he is signing.

ANNEX XX

'ANNEX 51b

EXPLANATORY NOTE ON COMPREHENSIVE GUARANTEE CERTIFICATES AND GUARANTEE WAIVER CERTIFICATES1. *Particulars to be entered on the front of a certificate*

Once issued, there shall be no amendment, addition or deletion to the remarks in boxes 1 to 8 of the comprehensive guarantee certificate or boxes 1 to 7 of the guarantee waiver certificate.

1.1. Currency code

Member States shall enter in box 6 of the comprehensive guarantee certificate and box 5 of the guarantee waiver certificate the ISO ALPHA 3 (ISO 4217) code of the currency used.

1.2. Endorsements

1.2.1. Where a comprehensive guarantee may not be used because the goods are listed in Annex 44C, one of the following must be entered in box 8 of the certificate:

- Validez limitada
- Begrænset gyldighed
- Beschränkte Geltung
- Περιορισμένη ισχύς
- Limited validity
- Validité limitée
- Validità limitata
- Beperkte geldigheid
- Validade limitada
- Voimassa rajoitetusti
- Begränsad giltighet

1.2.2. Where a principal has undertaken to lodge all his transit declarations at a specific office of departure, the name of the office must be entered in capitals in box 8 of the comprehensive guarantee certificate or box 7 of the guarantee waiver certificate, as appropriate.

1.3. Endorsement of certificates in the event of their validity being extended

Where the period of validity of a certificate is extended, the office of guarantee must endorse box 9 of the comprehensive guarantee certificate or box 8 of the guarantee waiver certificate, as appropriate.

2. *Particulars to be entered on the back of a certificate. Persons authorised to sign transit declarations*

2.1. When a certificate is issued, or at any time during its period of validity, the principal must enter on the back the names of the persons he authorises to sign transit declarations. Each of these entries must comprise the surname and first name of the authorised person and a specimen of his signature and each must be countersigned by the principal. The principal has the option of striking through any boxes he does not wish to use.

- 2.2. The principal may revoke such authorisations at any time.
- 2.3. Any person whose name has been entered on the back of a certificate of this kind which is presented at an office of departure is the authorised representative of the principal.
- 3. *Use of such certificates where use of a comprehensive guarantee is prohibited*

For procedure, see point 4 of Annex 47A.'

ANNEX XXI

'ANNEX 54

(Front)

TC 32 – INDIVIDUAL GUARANTEE VOUCHER

A 000 000

Issued by:

.....
(Name and address of individual or firm)

(undertaking of the guarantor accepted on

by the guarantee office of)

This voucher, issued on is valid for an amount of up to 7 000 euro for a Community transit/common transit operation

beginning not later than

and in respect of which the principal is

.....
(name and address of individual or firm).....
(Signature of the principal) ⁽¹⁾
(Signature and stamp of guarantor)⁽¹⁾ Signature optional.

(Back)

To be completed by the office of departure

Transit operation effected under document T1, T2, T2F⁽¹⁾,

registered on under No

by the office at

.....
(Official stamp)

.....
(Signature)

⁽¹⁾ Delete as necessary.