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II

(Acts whose publication is not obligatory)

COMMISSION

DECISION No 1/91 OF THE EEC-EFTA JOINT COMMITTEE ON COMMON
TRANSIT

of 19 September 1991

amending Appendix I to the Convention of 20 May 1987 on a common transit
procedure

(92/599/EEC)

THE JOINT COMMITTEE,

HAS DECIDED AS FOLLOWS:

Having regard to the Convention of 20 May 1987 on a common transit procedure ⁽¹⁾, and in particular Article 15 (3) (a) thereof,

Whereas Appendix I of the Convention gave effect to the technical provisions of the basic Community transit rules on trade between the Community and the European Free Trade Association (EFTA) countries and between those countries themselves;

Whereas these provisions have recently been modified in the course of changes being made to the Community transit system for the purposes of the achievement of the internal market on 1 January 1993, whereas steps should accordingly be taken to modify Appendix I of the Convention;

Whereas it has also proved to be necessary to make a number of amendments to the format of the said Appendix I; whereas for these reasons of presentation and ease of reading, it appears logical to replace the whole text of the Appendix with a new text,

Article 1

Appendix I of the Convention of 20 May 1987 shall be replaced by the text set out in Annex 1 to this Decision.

Article 2

This Decision shall enter into force on 1 January 1993.

However, if necessary, the Joint Committee may, before 1 November 1992, review this Decision on the basis of a report from the Commission of the European Communities on the harmonization of provisions on the achievement of the internal market.

Done at Helsinki, 19 September 1991.

For the Joint Committee

The Chairman

Jarmu LAINE

⁽¹⁾ OJ No L 226, 13. 8. 1987, p. 2.

ANNEX

APPENDIX I

TITLE I

GENERAL PROVISIONS

Article 1

1. The transit procedure laid down in this Convention shall be applicable to the carriage of goods in accordance with Article 1 (1) of the Convention.
2. It shall be the T1 or T2 procedure subject to Article 2 of the Convention.

Article 2

(This Article does not contain (a) and (b))

For the purposes of this Convention:

- (c) "competent authorities" means the customs authority or any other authority responsible for applying this convention;
- (d) "principal" means the person who, in person or through an authorized representative, indicates, by lodging the appropriate declaration, that he wishes to carry out a transit operation;
- (e) "means of transport" means, in particular:
 - any road vehicle, trailer or semi-trailer,
 - any railway coach or wagon,
 - any boat or ship,
 - any aircraft,
 - any container within the meaning of the customs convention on containers;
- (f) "office of departure" means the office of the competent authority where the transit operation begins;
- (g) "office of transit" means:
 - the customs office at the point of entry into a Contracting Party other than the Contracting Party of departure,
 - also the customs office at the point of exit from a Contracting Party when the consignment is leaving the customs territory of that Contracting Party in the course of a transit operation via a frontier between a Contracting Party and a third country;
- (h) "office of destination" means the office of the competent authority where goods placed under the transit procedure must be produced to complete the transit operation;
- (i) "office of guarantee" means the office of the competent authority where a comprehensive or flat-rate guarantee is lodged;

- (j) "internal frontier" means a frontier common to two Contracting Parties.

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

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

Article 3 to 9

(This Appendix contains no Titles II to IV or Articles 3 to 9).

TITLE V

T1 PROCEDURE

CHAPTER 1

PROCEDURE

Article 10

1. All goods which are to be carried under the T1 procedure shall be the subject of a T1 declaration, in accordance with the conditions laid down in this Convention. A T1 declaration means a declaration on a form corresponding to the specimen forms contained in Appendix III.

2. The form referred to in paragraph 1 may be supplemented, where appropriate, by one or more supplementary forms corresponding to the specimen supplementary forms contained in Appendix III.

3. The forms referred to in paragraphs 1 and 2 shall be printed and completed in one of the official language of the Contracting Parties accepted by the competent authorities of the country of departure. Where necessary, the competent authorities of the country concerned in the T1 operation may require translation into the official language or one of the official languages of that country.

4. The T1 declaration shall be signed by the principal and at least three copies thereof shall be produced at the office of departure.

5. Supplementary documents appended to a T1 declaration shall form an integral part thereof.

6. The T1 declaration shall be accompanied by the transport document.

The office of departure may dispense with production of this document at the time of completion of customs formalities. However, the transport document shall be produced whenever required by the customs or by any other competent authority in the course of carriage.

7. Where the T1 procedure in the country of departure succeeds another customs procedure, reference shall be made on the T1 declaration to that procedure or to the corresponding customs documents.

Article 11

1. The principal shall be responsible for:

- (a) production of the goods intact and the T1 document at the office of destination by the prescribed time limit and with due observance of the measure adopted by the competent authorities to ensure identification;
- (b) observance of the provisions relating to the common transit procedure;
- (c) payment of duties and any other charges due as a result of an offence or irregularity committed in the course of or in connection with a common transit operation.

2. Notwithstanding the principal's obligations under paragraph 1, a carrier or recipient of goods who accepts goods knowing that they are moving under common transit shall also be responsible for production of the goods intact at the office of destination by the prescribed time limit and with due observance of the measures adopted by the competent authorities to ensure identification.

Article 12

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

2. Each T1 declaration shall include only the goods loaded or to be loaded on a single means of transport for carriage from one office of departure to one office of destination.

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

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

(c) boats constituting a single chain;

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

Article 13

1. The office of departure shall accept and register the T1 declaration, prescribe the period within which the goods must be produced at the office of destination and take such measures for identification as it considers necessary.

2. The office of departure shall enter the necessary particulars on the T1 declaration, shall retain its own copy and hand back the others to the principal or his representative.

Article 14

(This Appendix does not contain an Article 14.)

Article 15

1. The copies of the T1 document handed back to the principal or to his representative by the office of departure shall accompany the goods.

2. For supervision purposes, each EFTA country may prescribe transit routes within its territory.

Article 16

Each country shall provide the Commission of the European Communities with a list of the offices authorized to deal with T1 operations, stating at what hours they are open.

The Commission shall communicate this information to the other countries.

Article 17

Copies of the T1 document shall be produced as required by the competent authorities.

Article 18

1. The consignment and the copies of the T1 document shall be produced at each office of transit.

2. The carrier shall give a transit advice note to each office of transit. The design of the transit advice note is laid down in Appendix II.

3. The offices of transit shall not inspect the goods unless some irregularity is suspected which could result in abuse.

4. Where goods are carried via an office of transit other than that mentioned in the T1 document, that office shall without delay send the transit advice note to the office mentioned in that document.

However, where, in the context of a Community transit operation between two Member States of the Community, the office of transit passed through is in an EFTA country, that office shall keep the transit advice note.

Article 19

Where goods are loaded or unloaded in the presence of intermediate competent authorities, copies of the T1 document handed back by the office(s) of departure shall be produced to those authorities.

Article 20

1. The goods described on a T1 document may, without the need for a new declaration to be made, be transferred to another means of transport under the supervision of the competent authorities of the country in the territory of which the transfer is to be made. In such a case, the competent authorities shall record the relevant details on the T1 document.

2. The competent authorities may, subject to such conditions as they shall determine, authorize such transfer without their supervision. In such a case, the carrier shall record the relevant details on the T1 document and shall inform the competent authorities of the country of transfer, for the purposes of authentication.

Article 21

1. If seals are broken in the course of carriage without the carrier so intending, the carrier shall, as soon as possible, request that a certified report be drawn up by the competent authorities in the country in which the means of transport is located. The authorities concerned shall, if possible, affix new seals.

2. In the event of an accident necessitating transfer to another means of transport Article 20 shall apply.

3. In the event of imminent danger necessitating immediate unloading of the whole load or of part of the load, the carrier may take action on his own initiative. He shall record such action on the T1 document. Paragraph 1 shall apply in such a case.

4. If, as a result of accidents or other incidents arising in the course of carriage, the carrier is not in a position to observe the time limit referred to in Article 13, he shall inform the competent authorities referred to in paragraph 1 as soon as possible. Those authorities shall then record the relevant details on the T1 document.

Article 22

1. The goods and the T1 document shall be produced at the office of destination.

2. The office of destination shall record on the copies of the T1 document the details of controls carried out and shall without delay send a copy to the office of departure and retain the other copy.

3. The T1 operation may be concluded at an office other than that mentioned in the T1 document. That other office shall then become the office of destination.

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

5. If, in the case of a change of office of destination, as referred to in paragraph 3, the new office of destination belongs to a contracting Party other than that having jurisdiction over the office entered in the T1 document, then the new office of destination shall enter in the 'Control by office of destination' box of the return copy of the T1 document, in addition to the usual statements which it is obliged to enter, one of the following statements:

— Diferencias: mercancías presentadas en la 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)

— Breying: tollstjoraskriftstofa þar sem vörum var framvisad
..... (Nafn og land)

— Forskjell: det tollsted hvor varene ble fremlagt
..... (navn og land)

— Avvikelse: tullanstalt där varorna anmälades
..... (namn och land)

6. In the situation referred to in paragraph 5, if the T1 document bears one of the following statements the new office of destination must keep the goods under its control and may not allow their removal to any destination, other than back to the Contracting Party having jurisdiction over the office of departure, without specific authorization from the latter:

- Salida de⁽¹⁾ sometida a restricciones
- Udførsel fra⁽¹⁾ undergivet restriktioner
- Ausgang aus⁽¹⁾ Beschränkungen unterworfen
- Έξοδος από⁽¹⁾ υποκείμενη σε περιορισμούς
- Export from⁽¹⁾ subject to restrictions
- Sortie de⁽¹⁾ soumise à des restrictions
- Uscita dalla (dall')⁽¹⁾ assoggettata a restrizioni
- Verlaten van⁽¹⁾ aan beperkingen onderworpen
- Saida da⁽¹⁾ sujeita a restrições
- Vienti⁽¹⁾ rajoitusten alaista
- Utflutningur fra⁽¹⁾ haour takmörkunum
- Udførsel fra⁽¹⁾ underlagt restriksjoner
- Utförsel från⁽¹⁾ underkastad restriktioner
- Salida de⁽¹⁾ sujeta a pago de derechos
- Udførsel fra⁽¹⁾ betinget af afgiftsbetaling
- Ausgang aus⁽¹⁾ Abgabenerhebung unterworfen
- Έξοδος από⁽¹⁾ υποκείμενη σε επιβάρυνση
- Export from⁽¹⁾ subject to duty
- Sortie de⁽¹⁾ soumise à imposition
- Uscita dalla (dall')⁽¹⁾ assoggettata a tassazione
- Verlaten van⁽¹⁾ aan belastingheffing onderworpen
- Saida da⁽¹⁾ sujeita a pagamento de impostos
- Vienti⁽¹⁾ maksujen alaista
- Gjaldskyldur utflutningur fra⁽¹⁾
- Udførsel fra⁽¹⁾ belagt med afgifter
- utförsel från⁽¹⁾ underkastad avgifter.

⁽¹⁾ This endorsement shall comprise, as appropriate and in the language of the said endorsement, the words: Community, or Austria, or Finland, or Iceland, or Norway, or Sweden, or Switzerland.

7. The office of departure shall not discharge the T1 document until all the obligations arising from the change in office of destination have been complied with. Where appropriate, it shall inform the guarantor of the non-discharge.

Article 23

The common transit operation shall end when the goods and the corresponding T1 document are produced at the offices of destination.

CHAPTER 2

GUARANTEES

Article 24

1. In order to ensure collection of the duties and other charges which each country is authorized to collect in respect of goods passing through its territory in the course of a T1 operation, the principal shall furnish a guarantee, subject to the provisions of Article 33.

The guarantee referred to in the first subparagraph shall be valid for all Contracting Parties involved in the T1 operation in question.

2. The guarantee may be comprehensive, covering a number of T1 operations, or individual, covering a single T1 operation.

3. Subject to Article 29 (2), the guarantee shall consist of the joint and several guarantee of any natural or legal third person who shall:

- be normally resident or established in the Contracting Party in which the guarantee is provided,
- and
- have been approved by the competent authority of that Contracting Party, subject to the provisions in force in the latter and to such conditions governing approval as may be laid down by that authority.

Article 25

1. The guarantee referred to in Article 24 (3) shall conform to the specimens shown in Appendix II.

2. Where the provisions laid down by national law, regulation or administrative action or common practice so required, each country may allow the guarantee to be in a different form, on condition that it has the same legal effects as laid down in the specimen documents.

Article 26

1. A comprehensive guarantee shall be lodged with an office of guarantee.
2. The office of guarantee shall determine the amount of the guarantee, accept the guarantor's undertaking and issue an authorization allowing the principal to carry out, within the limits of the guarantee, any T1 operation irrespective of the office of departure.
3. Each person who has obtained authorization shall, subject to the conditions laid down by the competent authorities of the countries concerned, be issued with one or more copies of a guarantee certificate. The design of the guarantee certificate is laid down in Appendix II.
4. Reference to the guarantee certificate shall be made in each T1 declaration.

Article 27

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

Article 28

1. Each country may accept that the guarantor referred to in Article 24 guarantees by declaration, by a single guarantee and for a flat-rate amount to be determined in Appendix II, payment of duties and other charges which may become chargeable in the course of a T1 operation carried out under his responsibility, whoever the principal may be. If carriage of the goods presents increased risks, having regard, in particular, to the amount of duties and other charges to which they are subject in one or more countries, the flat-rate amount shall be fixed by the office of departure at a higher level.

The guarantee referred to in the first subparagraph shall conform to a specimen shown in Appendix II.

2. The flat-rate guarantee shall be lodged with an office of guarantee.

Article 29

1. An individual guarantee furnished for a single T1 operation shall be lodged at the office of departure. The office of departure shall fix the amount of the guarantee.
2. The guarantee referred to in paragraph 1 may be a cash deposit lodged with the office of departure. In that case, it shall be returned when the T1 document is discharged at the office of departure.
3. Upon request by the competent authority of the country claiming payment of duties or other charges in

conformity with Article 34, the competent authority of the country to which the office of departure belongs shall transfer, without delay, to the requesting authority monies deposited under paragraph 2, subject to the presentation of an instrument permitting the enforcement of the claim. No request for transfer shall be made when the claim and/or the instrument permitting its enforcement are contested.

Article 30

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

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

Article 31

The guarantor shall be released from his obligations when the T1 document has been discharged at the office of departure.

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

Where, within the period provided for in the second subparagraph, the guarantor has been advised by the competent authorities of the non-discharge of the T1 document, he shall, in addition, be notified that he is or may be required to pay the amounts for which he is liable in respect of the T1 operation in question. This notification shall reach the guarantor not later than three years after the date of registration of the T1 declaration. Where no such notification has been made before the expiry of the aforementioned time limit, the guarantor shall likewise be released from his obligations.

CHAPTER 3

GUARANTEE WAIVER

Article 32

(This Appendix contains no Article 32.)

Article 33

1. Except in cases to be determined where necessary in Appendix II, no guarantee need be furnished for:

- (a) journeys by sea and air;
- (b) the carriage of goods on the Rhine and the Rhine waterways;
- (c) carriage by pipelines;
- (d) operations carried out by countries' railways companies.

2. Each country may dispense with the furnishing of a guarantee in respect of the carriage of goods on waterways situated in its territory other than those referred to in paragraph 1 (b). It shall forward details of the measures taken to that effect to the Commission of the European Communities, which shall inform the other countries:

CHAPTER 4

IRREGULARITIES

Article 34

1. When it is found that, in the course of a T1 operation, an offence or irregularity has been committed in a particular country, the recovery of duties or other charges which may be chargeable shall be effected by that country in accordance with its provisions laid down by law, regulation or administrative action, without prejudice to the institution of criminal proceedings.

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

- (a) when, in the course of a T1 operation, the offence or irregularity is detected at an office of transit situated at an internal frontier: in the Contracting Party which the means of transport or the goods have just left;
- (b) when, in the course of a T1 operation, the offence or irregularity is detected at an office of transit within the meaning of the second indent of Article 2 (g): in the Contracting Party to which that office belongs;
- (c) when, in the course of a T1 operation, the offence or irregularity is detected in the territory of a country elsewhere than at an office of transit: in the country in which it is detected;
- (d) when the consignment has not been produced at the office of destination: in the last Contracting Party which the means of transport or the goods are shown by the transit advice note to have entered;
- (e) when the offence or irregularity is detected after the T1 operation has been concluded: in the country in which it is detected.

3. (This Article does not contain paragraph 3.)

CHAPTER 5

LEGAL EFFECTS

Article 35

1. The T1 documents issued in accordance with the rules and the identification measures taken or accepted by the competent authorities of one country shall have the same legal effect in other countries as the T1 documents issued in accordance with the rules and the identification measures taken or accepted by the competent authorities of each of those countries.

2. The findings of the competent authorities of a country made when inspections are carried out under the T1 procedure shall have the same force in other countries as findings of the competent authorities of each of those countries.

Article 36

(This Appendix contains no Article 36.)

TITEL VI

T2 PROCEDURE

Article 37

1. All goods are to be carried under the T2 procedure shall be the subject, in accordance with the conditions laid down in this Convention, of a T2 declaration. A T2 declaration means a declaration on a form corresponding to the specimen forms contained in Appendix III.

2. The form referred to in paragraph 1 may be supplemented, where appropriate, by one or more supplementary forms corresponding to the specimen supplementary forms contained in Appendix III.

3. The provisions of Title V shall apply *mutatis mutandis* to the T2 procedure.

TITLE VII

SPECIAL PROVISIONS APPLYING TO CERTAIN MODES OF TRANSPORT

Article 38

1. Article 18 shall not apply to the carriage of goods by rail.

2. Where, in accordance with Article 18 (2), a transit advice note has still to be handed in, the records kept by the railway companies shall take the place of such note.

Article 39

1. The T1 or T2 procedure shall not be compulsory for the carriage of goods by air unless they are subject to measures entailing control of their use or destination.

2. The T1 or T2 procedure shall not be compulsory for the carriage of goods by pipeline.

Article 40

1. Goods, the transport of which involves crossing an internal frontier within the meaning of the second subparagraph of Article 2 (j), need not be placed under the T1 or T2 procedure before crossing the said frontier.

2. Paragraph 1 shall not apply when the carriage of goods by sea, under a single contract of carriage, is to be followed, beyond the port of unloading, by carriage by land or inland waterway under a transit procedure except when carriage beyond that port is to be effected under the Rhine Manifest procedure.

3. When goods have been placed under the T1 or T2 procedure before crossing the internal frontier, the effect of that procedure shall be suspended during the crossing of the high seas.

TITLE VIII

SPECIAL PROVISIONS APPLYING TO POSTAL CONSIGNMENTS

Article 41

1. By way of derogation from Article 1, the T1 or T2 procedure shall not apply to postal consignments (including postal packages).
2. (This Article contains no paragraph 2.)

TITLE IX

Articles 42 to 44

(This Appendix contains no Articles 42 to 44.)

TITLE X

Articles 45 to 46

(This Appendix contains no Articles 45 and 46.)

TITLE XI

Article 47

(This Appendix contains no Article 47.)

DECISION No 2/92 OF THE EEC-EFTA JOINT COMMITTEE ON COMMON TRANSIT

of 24 September 1992

amending Appendix II to the Convention of 20 May 1987 on a common transit
procedure

(92/600/EEC)

THE JOINT COMMITTEE,

Having regard to the Convention of 20 May 1987 on a common transit procedure ⁽¹⁾, and in particular Article 15 (3) (a) thereof,

Whereas Appendix II of the Convention gave effect to the technical provisions of the basic transit rules on trade between the Community and the European Free Trade Association (EFTA) countries and between those countries themselves;

Whereas these provisions have recently been modified in the course of changes being made to the Community transit system for the purposes of the achievement of the internal market on 1 January 1993; whereas steps should accordingly be taken to modify Appendix II of the Convention;

Whereas it has also proved to be necessary to make a number of amendments to the format of the said Appendix II; whereas for these reasons of presentation and ease of reading, it appears logical to replace the whole text of the Appendix with a new text;

Whereas in the light of the recent modifications adapting the rules at procedure relating to Community transit, it is convenient to adapt the Additional Protocol ES-PT on special procedures implementing the Convention on a common transit procedure following the accession of the Kingdom of Spain and the Portuguese Republic to the Community,

HAS DECIDED AS FOLLOWS:

Article 1

Appendix II to the Convention of 20 May 1987 shall be replaced by the text set out in Annex I to this Decision.

Article 2

The Additional Protocol ES-PT on special procedures implementing the Convention on a common transit procedure following the accession of the Kingdom of Spain and the Portuguese Republic to the Community shall be amended as follows:

⁽¹⁾ OJ No L 226, 13. 8. 1987, p. 2.

1. Article 5 (2) shall be replaced by the following text:

'The provisions of Title III and Chapter III of Title X of Appendix II shall apply to the T2LES and T2LPT documents';

2. Article 6 shall be replaced by the following text:

'Article 6

For the implementation of Articles 78 and 93 of Appendix II to the Convention by an EFTA country;

(a) the document must clearly show the symbol "T2ES" when the goods concerned have arrived in that EFTA country under cover of:

- a T2ES document,
- or
- a consignment note CIM, or TR transfer note equivalent to a T2ES document,
- or
- a T2LES document,
- or
- an invoice or transport document equivalent to a T2LES document,
- or
- a TIR carnet or an ATA carnet, equivalent to a T2LES;

(b) the document must clearly show the symbol "T2PT" when the goods concerned have arrived in that EFTA country under cover of:

- a T2PT document,
- or
- a consignment note CIM, or TR transfer note equivalent to a T2PT,
- or
- T2LPT document,
- or
- an invoice or transport document equivalent to a T2LPT,
- or
- a TIR carnet or an ATA carnet, equivalent to a T2LPT.

Article 3

The forms of the international consignment note and the international express parcels consignment note in use on 31 December 1992 may continue to be used until 30 June 1993.

Furthermore, the provisions concerning the use of the copies of the international express parcels consignment notes shall be repealed on 1 July 1993.

Article 4

1. Guarantors who, pursuant to Article 44, issue flat-rate guarantee vouchers with limited validity and who, on the date of entry into force of this Appendix hold such vouchers worded as prescribed before that date, may continue to issue the said vouchers until stocks are exhausted.

2. The forms referred to in Annex I (Loading lists), III (Receipt), VII (Certificate of guarantee), of the specimens in use on the date of entry into force of this Appendix may continue to be used, subject to the necessary changes in wording, until stocks are exhausted but not beyond 30 June 1995.

Article 5

The Decision shall enter into force on 1 January 1993.

However, if necessary, the Joint Committee may, before 1 November 1992, review this Decision on the basis of a report from the Commission of the European Communities on the harmonization of provisions on the achievement of the internal market.

Done at Brussels, 24 September 1992.

For the Joint Committee

The Chairman

Peter WILMOTT

ANNEX

APPENDIX II

TITLE I

GENERAL PROVISIONS

Article 1

This Appendix lays down the detailed procedures for implementing the provisions of the Convention and Appendix I of the Convention.

TITLE II

Article 2

(This Appendix does not contain an Article 2.)

TITLE III

COMMUNITY STATUS OF GOODS

CHAPTER I

GENERAL PROVISIONS

Article 3

The Community status of goods not moving under the T2 procedure shall be proved by means of one of the documents for which provision is made in Chapter II or in accordance with the detailed procedures laid down in Chapter III of this Appendix.

Scope

Article 4

1. The documents or detailed procedures for which provision is made in Articles 6 to 11 shall not be used in respect of goods:

- (a) which are intended for export outside the territory of the Contracting Parties;

or

- (b) in packagings which lack Community status;

or

- (c) carried under the procedure for the international transport of goods under cover of TIR carnets unless:

- goods to be unloaded in the territory of one Contracting Party are carried together with goods to be unloaded in a third country;

or

- goods are carried from the territory of one Contracting Party to another via a third country.

2. The documents provided for in Chapter II may also be issued for postal consignments (including postal packages) which are sent from a post office of one Contracting Party to a post office of another Contracting Party.

Conditions of direct carriage

Article 5

The documents or arrangements prescribed by Articles 6 to 11 shall be used to prove the Community status of the goods to which they relate only if such goods are directly transported from one Contracting Party to another.

The following shall be regarded as directly transported from one Contracting Party to another:

- (a) goods transported without passing through the territory of a third country;
- (b) goods transported through the territory of one or more third countries on condition that carriage through such countries is covered by a single transport document made out in a Contracting Party.

CHAPTER II

USE OF DOCUMENTS

Article 6

Proof of Community status shall, under the conditions set out below, be furnished by the production of a T2L document.

Article 7

1. The T2L document shall be drawn up on a form which conforms to copy 4 of the specimen in Annex I to

Appendix III or to copy 4/5 of the specimen in Annex II to that Appendix.

That form shall be supplemented, where necessary, by one or more forms which conform to copy 4 or to copy 4/5 of the specimen in the Annexes III and IV respectively to Appendix III.

When, in the event of use of a computerized system for processing declarations which issues such declarations, the forms contained in Annexes III and IV respectively to Appendix III are not used as supplementary forms, the T2L document shall be supplemented by one or more forms which conform to copy 4 or to copy 4/5 of the specimen contained in Annexes I and II respectively to Appendix III.

2. The person concerned shall enter the symbol "T2L", in the right-hand subdivision of box 1 of the form and the symbol "T2L (a)" in the right-hand subdivision of box 1 of any supplementary forms used.

3. Where a T2L document is to be drawn up in respect of a consignment comprising two or more kinds of goods, the particulars relating to those goods may be entered on one or more loading lists within the meaning of Article 17 (2) and Articles 23 to 26 instead of in boxes 31 "Packages and description of goods", 32 "Item No", 35 "Gross mass (kg)", and, where applicable, 33 "Commodity code", 38 "Net mass (kg)" and 44 "Additional information/ Documents produced, certificates and authorizations" of the form used to draw up the T2L document.

Where loading lists are used, the boxes in question on the form used to draw up the T2L document shall be barred.

4. The upper part of the box referred to in Article 24 (b) is intended for the symbol "T2L"; the lower part of that box is intended for the customs stamp as prescribed in Article 8 (2) (b).

The column "Country of dispatch/export" of the loading list shall not be completed.

5. The loading list shall be produced in the same number of copies as the T2L document to which it relates.

6. Where two or more loading lists are attached to one T2L document, such loading lists shall bear a serial number assigned by the person concerned; the number of loading lists attached shall be entered in box 4 "Loading lists", of the form used to draw up the T2L document.

Article 8

1. Subject to the provisions of Article 123, the T2L document shall be drawn up in a single original.

2. Document T2L and, where necessary, document(s) T2L (a) shall be authenticated by the competent authorities of the country of departure on application by the person concerned. Such authentication shall comprise the following, which should, as far as possible, appear in box C (office of departure) of those documents:

- (a) in the case of document T2L, the name and stamp of the office of departure, the signature of the competent official, the date of authentication and either a registration number or the number of the dispatch/export declaration when the latter is necessary;
- (b) in the case of document T2L (a), the number appearing on the document T2L. That number shall be inserted either by means of a stamp incorporating the name of the office of the country of departure or by hand. In the latter case it shall be accompanied by the official stamp of the said office.

The documents shall be returned to the person concerned as soon as the customs formalities connected with the dispatch of the goods to the country of destination have been completed.

Article 9

1. Without prejudice to the provisions of Article 6 to 8, the Community status of goods may be established under the conditions of this Article by the production of the invoice or transport document relating to such goods.

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

The declarant shall indicate clearly on the said document the symbol "T2L", accompanied by his handwritten signature.

3. Where formalities are completed using official or private-sector data-processing systems, the competent authorities shall authorize persons who so request to replace the signature as provided for in paragraph 2, with a comparable technical device, which may, where applicable, be based on the use of codes, and which has the same legal consequences as a handwritten signature.

This facility shall be granted only if the technical and administrative conditions laid down by the competent authorities are met.

4. The invoice or transport document, duly completed and signed by the declarant, shall, at his request, be authenticated by the competent authorities of the country of departure. Such authentication shall include the name

and stamp of the office of departure, the signature of the competent official, the date of authentication and either a registration number or the number of the dispatch/export declaration when the latter is necessary.

5. The provisions of this Article shall apply only where the invoice or transport document covers Community goods only.

6. For the purposes of this Convention, the invoice or transport document fulfilling the conditions and formalities set out in paragraphs 2, 3, 4 and 5 shall have the same value as the T2L document.

7. For the purposes of Article 9 (4) of the Convention, the customs office of an EFTA country into the territory of which goods have entered under cover of an invoice or transport document having the same value as a T2L document may attach to the T2 or T2L document which it issues in respect of the goods a certified copy or photocopy of that invoice or transport document.

Retroactive issue of documents

Article 10

Where the document used to prove the Community status of goods is issued retroactively there shall be entered upon it in red one of the following phrases:

- Expedido a posterior
- Udstedt efterfølgende
- Nachträglich ausgestellt
- Εκδοθέν εκ των υστέρων
- Issued retroactively
- Delivré a posteriori
- Rilasciato a posteriori
- Achteraf afgegeven
- Emitido a posteriori
- Annettu jälkikäteen
- Útgefió eftir á
- Utstedt i etterhand
- Utfärdat i efterhand

CHAPTER III

DETAILED PROCEDURES SPECIFIC TO CERTAIN TRANSIT PROCEDURES OR TO CERTAIN CATEGORIES OF GOODS

Carriage under cover of TIR carnets or ATA carnets

Article 11

1. Where goods are carried under cover of a TIR carnet in one of the cases referred to in Article 4 (1) (c) of this

Appendix, or under cover of an ATA carnet, the declarant may, with a view to proving the Community status of the goods and subject to the provisions of Articles 4 and 5, clearly enter the symbol "T2L" in the space reserved for the description of goods together with his signature on all the relevant vouchers of the carnet used before producing it to the office of departure for authentication. On all the vouchers where it has been affixed, the symbol "T2L" should be authenticated with the stamp of the office of departure accompanied by the signature of the competent official.

2. Where the TIR carnet or the ATA carnet covers at one and the same time Community goods and non-Community goods, those two categories of goods shall be shown separately and the symbol "T2L" shall be entered in such a way that it clearly relates only to the Community goods.

Article 12 to 14

(This Appendix does not contain Articles 12 to 14.)

Goods in passenger-accompanied baggage

Article 15

1. The T1 or T2 procedure shall not be compulsory for the carriage of goods accompanying passengers or contained in their luggage, if the goods concerned are not intended for commercial use.

2. Where it is necessary to establish the Community status of goods accompanying passengers or contained in their luggage, the goods, provided that they are not intended for commercial use, are to be considered as Community goods when:

- (a) they are declared as Community goods and there is no doubt as to the accuracy of the declaration;
- (b) or in other cases, when they are dealt with in accordance with the provisions of Chapters II and III of this Title.

CHAPTER IV

ADMINISTRATIVE ASSISTANCE

Article 16

The competent authorities of the countries concerned shall assist one another in regard to checking the authenticity and accuracy of the documents and the regularity of the detailed procedures which, in accordance with the provisions of Chapters II and III of this Title are used to prove the Community status of goods.

TITLE IV

PROVISIONS APPLYING TO THE T1 and T2
PROCEDURES

CHAPTER I

PROCEDURE

Section 1

*Forms**Article 17*

1. T1 and T2 declarations shall be made on a single administrative document form, the specimens of which are contained in the Annexes I to IV to Appendix III.

Such declarations shall be drawn up in accordance with the rules laid down in this Convention.

2. Loading lists based on the specimen in Annex I to this Appendix may, subject to the conditions laid down in Articles 25 to 29, be used as the descriptive part of T1 and T2 declarations. The use thereof shall in no way affect the obligations in respect of formalities for any dispatch/export procedure or any procedure in the country of destination, as the case may be, or in respect of the forms used for such formalities.

Section 2

Declarations T1 and T2

Description and use

Article 18

1. Where goods have to move under the T1 procedure, the principal shall enter the symbol "T1" in the right-hand subdivision of box 1 of the form used. Where supplementary forms are used, the principal shall enter the symbol "T1 (a)" in the right-hand subdivision of box 1 of the supplementary forms used.

When, in the event of use of a computerized system for processing declarations which issues such declarations, the supplementary forms used conform to the specimen contained in Annexes I or II to Appendix III the symbol "T1 (a)" shall be entered in the right-hand section of box 1 of the said forms.

2. Where goods are to move under the T2 procedure, the principal shall enter the symbol "T2" in the right-hand subdivision of box 1 of the form used. Where supplementary forms are used, the principal shall enter the

symbol "T2 (a)" in the right-hand subdivision of box 1 of the supplementary forms used.

When, in the event of use of a computerized system for processing declarations which issues such declarations, the supplementary forms used conform to the specimen contained in Annexes I or II to Appendix III, the symbol "T2 (a)" shall be entered in the right-hand section of box 1 of the said forms.

Mixed consignments

Article 19

1. In the case of consignments comprising at the same time goods which have to move under the T1 procedure and goods which have to move under the T2 procedure, supplementary forms which conform to the specimen contained in Annex III and IV or, where appropriate, Annexes I and II to Appendix III and which bear the symbols "T1 (a)" or "T2 (a)", respectively, may be attached to a single form which conforms to the specimen in Annexes I and II of Appendix III.

In this case, the symbol "T" shall be entered in the right-hand subdivision of box 1 of the said form; the blank space after the symbol "T" shall be crossed out; in addition, the boxes 32 "Item No", 33 "Commodity code", 35 "Gross mass (kg)", 38 "Net mass (kg)" and 44 "Additional information, documents produced, certificates and authorizations" shall be barred. A reference to the serial numbers of the supplementary documents bearing the symbol "T1 (a)" and the supplementary documents bearing the symbol "T2 (a)" shall be entered in box 31 "Packages and description of goods" of the form conforming to the specimen in Annexes I and II of Appendix III.

2. Where one of the symbols referred to in Article 18 has been omitted from the right-hand subdivision of box 1 of the form used or where, in the case of consignments containing at the same time goods which move under the T1 procedure and goods which move under the T2 procedure, the provisions of paragraph 1 and of Article 28 have not been complied with, goods carried under cover of such documents shall be deemed to be moving under the T1 procedure.

Production of the export/dispatch declaration with the transit
declaration*Article 20*

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

For the purposes of the preceding subparagraph and without prejudice to Article 7 (3) of the Convention, the declaration of dispatch or redispach or the export or re-export declaration, on the one hand, and the transit declaration on the other, may be combined on a single form.

Presentation of T1 or T2 declarations

Article 21

1. The declaration shall be presented at the competent office during the days and hours appointed for opening.

However, the competent office may, at the request and expense of the declarant, authorize the declaration to be presented outside the appointed days and hours.

2. Any declaration presented to the officials of a competent office in any other place duly designated for that purpose by agreement between the competent authorities and the person concerned shall be regarded as having been presented at the abovementioned office.

Examination of goods

Article 22

1. The goods shall be examined in the places designated and during the hours appointed for that purpose.

2. However, the competent office may, at the request of the declarant, carry out the examination of the goods in places or hours other than those referred to in paragraph 1.

Any costs involved shall be borne by the declarant.

Section 3

Loading lists

Definition

Article 23

The loading list referred to in Article 17 (2) means any commercial document which complies with the conditions laid down in Article 24 to 29 and in Articles 60 to 63.

Form of loading lists

Article 24

The loading list shall include:

- (a) the heading "Loading list";
- (b) a box, 70 × 55 mm, divided into a top part 70 × 15 mm for the insertion of the symbol "T" followed by

one of the endorsements referred to in Article 18 (1) and (2) and a lower part 70 × 40 mm for the references referred to in Article 27 (3);

(c) columns, in the following order and headed as shown:

- Serial No,
- Marks, numbers, number and kind of package; description of goods,
- Country of dispatch/export,
- Gross mass (in kilograms),
- Reserved for official use.

The width of the columns may be adapted as necessary, except that the width of the column headed "Reserved for official use" shall be not less than 30 mm. Spaces other than those referred to under (a), (b) and (c) above, may also be used.

Completion of loading lists

Article 25

- 1. Only the front of the forms may be used as a loading list.
- 2. Each item shown on a loading list shall be preceded by a serial number.
- 3. (This Article does not contain paragraph 3).
- 4. A horizontal line shall be drawn after the last entry and the remaining unused spaces barred so that any subsequent addition is impossible.

Simplification of loading lists

Article 26

1. The competent authorities of each country may allow the use as loading lists, within the meaning of Article 17 (2), of lists which do not comply with all the requirements of Articles 23, 24 and 60 to 63.

Use of such lists shall be allowed only where:

- (a) they are produced by firms whose records are based on an electronic or automatic data processing system;
- (b) they are designed and completed in such a way that they can be used without difficulty by the competent authorities;
- (c) they include for each item, the number, kind and marks and numbers of packages, the description of the goods, the country of dispatch/export and the gross mass in kilograms.

2. Use, as loading lists as referred to in paragraph 1, of descriptive lists drawn up for the purposes of carrying out dispatch/export formalities may also be allowed even where such lists are produced by firms whose records are not based on an electronic or automatic data processing system.

Use of loading lists

Article 27

1. Where the principal uses loading lists for a consignment comprising two or more types of goods, boxes 15 "Country of dispatch/export", 33 "Commodity code", 35 "Gross mass (kg)", 38 "Net mass (kg)" and, where necessary, 44 "Additional information, documents produced, certificates and authorizations" of the form used for the purposes of the T1 and T2 procedure shall be barred and box 31 "Packages and description of goods" of that form shall not be used to show the marks and numbers, number and kind of the packages and description of goods. In this case, supplementary forms shall not be used.

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

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

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

4. Where two or more loading lists accompany a single form used for the T1 or T2 procedure, each must bear a serial number allotted by the principal: the number of accompanying loading lists shall be shown in box 4 "Loading lists" of the said form.

5. A declaration on a form which conforms to the specimen in Annexes I and II to Appendix III, bearing the symbol "T1" or "T2" in the right-hand subdivision of box 1 and accompanied by one or more loading lists shall, as appropriate, be treated as equivalent to a T1 or T2 declaration for the purposes of Article 10 or Article 37 of Appendix I.

Mixed consignments

Article 28

In the case of consignments comprising at the same time goods which move under the T1 procedure and goods which move under the T2 procedure, separate loading

lists must be completed and may be attached to a single T1 or T2 declaration form.

In that case, the symbol "T" shall be entered in the right-hand subdivision of box 1 of the said form. The blank space after the symbol "T" shall be crossed out; in addition, boxes 15 "Country of dispatch/export", 32 "Item No", 33 "Commodity code", 35 "Gross mass (kg)", 38 "Net mass (kg)" and, where necessary, 44 "Additional information, documents produced, certificates and authorizations" shall be barred. A reference to the serial numbers of the loading lists relating to each of the two types of goods shall be entered in box 31 "Packages and description of goods" of the form used.

Consignments comprising only one type of goods

Article 29

The competent authorities of each country may allow firms whose records are based on an electronic or automatic data-processing system and which, by virtue of Article 26, are already allowed to use loading lists of a special type, to use such lists for T1 or T2 transit operations involving only one type of goods where this facility is made necessary by the computer programs of the firms concerned.

Section 4

Formalities at the office of departure

Time limit for the presentation of goods

Article 30

The time limit prescribed by the office of departure by which the goods must be presented at the office of destination shall be binding on the competent authorities of the countries whose territory is entered during a T1 or T2 transit operation and shall not be altered by those authorities.

Section 5

Transit advice note

Article 31

The form to be completed as the transit advice note for the purposes of Article 18 of Appendix 1 shall conform to the specimen in Annex II.

Section 6

Formalities at the office of destination

Receipt

Article 32

1. Any person, who delivers to the office of destination a T1 or T2 transit document together with the consignment to which that document relates may obtain a receipt on request.

2. The form to be completed as the receipt, to certify that a T1 or T2 transit document and the relevant consignment have been presented at the office of destination, shall conform to the specimen in Annex III. However, as regards the T1 or T2 transit document, the receipt on the return copy thereof may be used.

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

Return of documents — Central offices

Article 33

Each country shall have the right to designate one or more central offices to which documents shall be returned by the competent offices in the countries of destination. Countries shall, after designating such offices for that purpose, inform the Commission of the European Communities accordingly and specify the category of documents to be returned thereto. The Commission shall in turn notify the other countries.

CHAPTER II

GUARANTEES

Section 1

Guarantee documents

Article 34

The guarantee document referred to in Article 25 (1) of Appendix I shall conform to the specimen contained in:

- Annex IV, in the case of a comprehensive guarantee,
- Annex V, in the case of an individual guarantee,
- Annex VI, in the case of a flat-rate guarantee.

Section 2

Comprehensive guarantee

Guarantee certificate

Article 35

The guarantee certificate for which provision is made in Article 26 (3) of Appendix I shall conform to the specimen in Annex VII. The certificate shall be issued and used in accordance with Articles 36 to 39.

Authorized persons

Article 36

1. The principal shall, on issue of the certificate of guarantee or at any time during the validity thereof, nominate on his own responsibility on the reverse of the certificate the person, or persons, authorized to sign T1 or T2 transit declarations on his behalf. The particulars shall include the surname and forename of each authorized person followed by the signature of that person. Each nomination of an authorized person shall be acknowledged by the signature of the principal. The principal shall be entitled at his discretion to cross through the unused boxes.

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

Authorized agents

Article 37

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

Period of validity: extension

Article 38

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

Cancellation

Article 39

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

Each country shall forward details of any unreturned valid certificates to the Commission of the European Communities. The Commission shall inform the other countries of these.

Section 3

Flat-rate guarantee

Amount of the guarantee

Article 40

Without prejudice to the provisions in Article 41 (2) and (3), the flat-rate amount which the guarantor may be permitted to guarantee by means of a declaration, in accordance with Article 28 (1) of Appendix I shall be ECU 7 000.

Increase in the flat-rate guarantee

Article 41

1. Except in the cases referred to in paragraphs 2 and 3, the office of departure shall not require a guarantee in excess of the flat-rate amount of ECU 7 000 for each T1 or T2 transit declaration, irrespective of the amount of duties and other charges to which the goods covered by a particular declaration may be liable.

2. Where, because of circumstances peculiar to it, a transport operation involves increased risks and the office of departure considers that for that reason the guarantee of ECU 7 000 is clearly insufficient, it may exceptionally require a guarantee of greater amount in multiples of ECU 7 000.

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

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

4. The principal shall, in the cases referred to in paragraphs 2 and 3, deliver to the office of departure flat-rate guarantee vouchers corresponding to the required multiple of ECU 7 000.

Consignment comprising both sensitive and non-sensitive goods

Article 42

1. Where the T1 or T2 transit declaration includes other goods besides those shown in the list referred to in

Article 41 (3), the flat-rate guarantee provisions shall be applied as if the two categories of goods were covered by separate declarations.

2. By way of derogation from paragraph 1, account shall not be taken of the presence of goods of either category if the quantity or value thereof is relatively insignificant.

Guarantee vouchers

Article 43

1. Acceptance of the guarantee by the guarantee office shall confer on the guarantor authority to issue, under the terms of the guarantee, a flat-rate guarantee voucher or vouchers to persons who intend to act as principal in a T1 or T2 operation from an office of departure of their choice.

2. The flat-rate guarantee voucher shall conform to the specimen in Annex IX. The entries on the back of that specimen may, however, be shown on the front, above the particulars of the individual or firm issuing the voucher, the following entries remaining unchanged.

3. The guarantor shall be liable up to an amount of ECU 7 000 in respect of each flat-rate guarantee voucher.

4. Without prejudice to the provisions of Articles 41 and 44, the principal may carry out one T1 or T2 operation under each flat-rate guarantee voucher. The voucher shall be delivered to the office of departure, where it shall be retained.

Flat-rate guarantee vouchers with limited validity

Article 44

The guarantor may issue flat-rate guarantee vouchers:

- which are not valid for a T1 or T2 transit operation in respect of goods which are listed in Annex VIII, and
- which may be used in multiples of up to seven vouchers per means of transport as referred to in Article 12 (2) of Appendix I for goods other than those referred to in the preceding indent.

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

- Validez limitada
- Begrænset gyldighed
- Beschränkte Geltung
- Περιορισμένη ισχύς
- Limited validity

- Validité limitée
- Validità limitata
- Beperkte geldigheid
- Validade limitada
- Voimassa rajoitetusti
- Takmarkað gildissvid
- Begrenset gyldighet
- Begränsad giltighet

Cancellation

Article 45

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

CHAPTER III

Article 46 to 48

(This Appendix does not contain Articles 46 to 48.)

CHAPTER IV

IRREGULARITIES

Non-presentation of consignments at the office of destination

Article 49

(This Appendix does not contain an Article 49.)

Proof of the regularity of a T1 and T2 operation

Article 50

Proof of the regularity of a T1 or T2 transit operation, within the meaning of the first subparagraph of Article 34 (2) (d) of Appendix I, shall be furnished to the satisfaction of the competent authorities:

- (a) by the production of a document certified by the competent authorities establishing that the goods in question were presented at the office of destination or, where Article 111 applies, to the authorized consignee. That document shall contain enough information to enable the said goods to be identified;

or

- (b) by the production of a customs document issued in a third country showing release for home use or by a copy or photocopy thereof; such copy or photocopy

must be certified as being a true copy by the organization which certified the original document, by the authorities of the third country concerned or by the authorities of one of the Contracting Parties. The document must contain enough information to enable the goods in question to be identified.

TITLE V

SPECIAL PROVISIONS CONCERNING THE EXCHANGE VALUE OF THE ECU

Article 51

1. The equivalent in national currencies of the amounts expressed in ecu referred to in this Appendix shall be calculated by using the exchange rate in force on the first working day of the month of October, and shall be applied from 1 January of the following year.

If a rate is not available for a particular national currency, the rate to be applied shall be that of the first day for which a rate has been published after the first working day of the month of October. If a rate has not been published after the first working day of October, the rate to be applied shall be that of the last day prior to that date for which a rate has been published.

2. The exchange value of the ecu to be used in applying the first subparagraph shall be that which was applicable on the date on which the T1 or T2 declaration covered by the flat-rate guarantee voucher or vouchers was registered in accordance with Article 41.

TITLE VI

SPECIAL PROVISIONS APPLICABLE TO CERTAIN MODES OF TRANSPORT

CHAPTER I

TRANSPORT BY AIR

Article 52

1. If, in accordance with Article 39 (1) of Appendix I, the T1 or T2 procedure is used for goods transported by air from an airport of one Contracting Party, the manifest, provided it contains the information specified in Appendix 3 of Annex 9 to the Convention on International Civil Aviation, shall be treated as equivalent to a T1 or T2 declaration.

2. Where the transport operation relates both to goods which must move under the T1 and T2 procedure, such goods shall be listed on separate manifests.

3. The manifest or manifests referred to in paragraphs 1 and 2 shall incorporate an endorsement dated and signed by the airline identifying them as equivalent to a T1 or T2 declaration. Thus completed and signed, the manifest or manifests shall be treated as equivalent to a T1 declaration or a T2 declaration, as the case may be.

The manifest or manifests referred to in paragraphs 1 and 2 shall contain the following endorsements:

- the name of the airline which is transporting the goods,
- the flight number,
- the date of the flight,
- the name of the airport of loading (departure) and unloading (destination);

and, for each consignment on the manifest:

- the number of the air waybill,
- the number of packages,
- a summary description, of the goods or, where appropriate, the notation "consolidated" possibly in an abbreviated form, (equivalent to *groupage*),
- the gross mass.

4. An airline which transports goods accompanied by the manifests referred to in paragraphs 1 to 3 shall, in respect of the transport operation in question, be the principal.

5. Save where the airline has the status of an authorized consignor within the meaning of Article 103, the manifests referred to in paragraphs 1 to 3 shall be presented at least in duplicate for authentication to the competent authorities at the airport of departure, who shall retain a copy thereof.

The said authorities may, for control purposes, request to see all the air waybills relating to the consignments listed on the manifest.

6. The airline which transports the goods shall inform the competent authorities at the airport of destination of the name of the airport or airports of departure.

The competent authorities at the airport of destination may waive this requirements in respect of airlines for which, *inter alia* because of the nature of the routes flown or regions served by the airlines concerned, there is no doubt as to the airport or airports of departure.

7. A copy of the manifests provided for in paragraph 1 to 5 shall be presented to the competent authorities at the airport of destination for retention.

8. Without prejudice to the provisions of paragraph 7, the competent authorities at the airport of destination may, for control purposes, request to see the manifests relating to all the goods unloaded at the airport.

The said authorities may also, for control purposes, request to see all the air waybills relating to the consignments listed on the manifest.

9. The competent authorities at the airport of destination shall send the competent authorities at each airport of departure every month a list drawn up by the airlines of the manifests referred to in paragraphs 1 to 3 which were submitted to them during the previous month. The list must be authenticated by the competent authorities at the airport of destination.

The description of each manifest in the said list is to be compiled from the following information:

- the reference number of the manifest,
- the name (which may be abbreviated) of the airline which transported the goods,
- the flight number,
- the date of the flight.

The competent authorities, under conditions which they are to determine and by bilateral and multilateral agreements, may authorize the airlines themselves, in accordance with the provisions in the first paragraph, to forward the information to the competent authorities of each airport of departure. Competent authorities granting such authorizations shall advise the other countries accordingly.

In the event of irregularities being found in connection with the information on the manifests appearing on the said list, the office of destination shall inform the office of departure, referring in particular to the air waybills which relate to the goods in question.

10. Instead of using the manifest specified in paragraph 1, the competent authorities in the countries may at the request of the airlines concerned, through bilateral or multilateral agreements, authorize the use of simplified transit procedures using data-exchange technology in operation between the airlines concerned.

11. (a) In the cases of international airlines which are either incorporated, or have an established regional office in the territories of the Contracting Parties and:

- who use data-exchange technology to transmit information between airports of departure and destination in the territories of the Contracting parties,

and

- who fulfill the conditions of sub-paragraph (b),

the T1 or T2 procedure described in paragraphs 1 to 9 shall be simplified on request.

On receipt of a request, the competent authorities, in the countries where the airline is established, shall notify the other countries of the airports of departure and destination situated in their respective territories which are connected by data-exchange technology.

Provided no objection is received within two months of the date of notification the competent authorities, under the provisions of Article 6 of the Convention, shall authorize the simplified procedure described in subparagraph (c).

This authorization shall be valid in all countries concerned and shall apply to T1 and T2 operations between the airports referred to in the authorization.

(b) The simplified procedure provided for in subparagraph (c) shall be granted only to airlines:

- who operate a significant number of flights between the countries,
- who frequently consign and receive goods,
- whose written and data exchange records enable the competent authorities to verify their operations at departure and destination,
- who have not committed serious or repeated infringements of customs or tax legislation,
- who make all records available to the competent authorities;
- who undertake to be completely accountable to the competent authorities in meeting their obligations and accounting for and resolving all discrepancies and irregularities.

(c) The simplification shall apply as follows:

- the airline shall keep evidence of the status of all consignments in its commercial records,
- the manifest at the airport of departure which is transmitted by data exchange technology shall become the manifest at the airport of destination,
- the airline shall indicate the appropriate status T1, T2, TE (equivalent to T2ES), TP (equivalent to T2PT), and C (equivalent to T2L) against each item on the manifest,
- the T1 or T2 procedure shall be considered as discharged when the data exchange manifest is made available to the competent authorities at the airport of destination and the goods have been presented to them,
- a print of the data exchange manifest shall be presented on request to the competent authorities at the airports of departure and destination,

- the competent authorities at the airport of departure shall carry out systems audit checks *a posteriori* based on a level of perceived risk analysis,
- the competent authorities at the airport of destination shall carry out systems audit checks based on a level of perceived risk analysis and if necessary send details of data-exchange manifests to the competent authorities at the airport of departure for verification,
- the airline shall be responsible for identifying and notifying all discrepancies and irregularities found at the airport of destination to the competent authorities,
- the competent authorities at the airport of destination shall, after a reasonable time, notify all outstanding discrepancies and irregularities to the competent authorities at the airport of departure,
- these irregularities and discrepancies may be resolved under procedures to be agreed with the airlines and the competent treaties at destination and departure.

Article 53

Where in accordance with Article 39 (1) of Appendix I the T1 or T2 procedure is used for goods transported by air from an airport of a Contracting Party, the provisions of Article 52 shall not preclude the use by any person concerned of the T1 or T2 procedures laid down in Appendix I. In such a case, the procedures laid down by Article 52 shall not apply.

CHAPTER II

TRANSPORT BY SEA

Articles 54 and 55

(This Appendix does not contain Articles 54 and 55.)

Article 56

1. If, in accordance with Article 40 of Appendix I, the T1 or T2 procedure is used for goods transported by sea from a port of a country, the competent authorities of the countries may, at the request of the shipping companies concerned and subject to the conditions laid down in paragraphs 2 to 9, simplify the T1 or T2 procedures laid down in Appendix I by authorizing the manifest relating to these goods to be used as a T1 or T2 declaration or document.

2. On receipt of a request, the competent authorities in the country where the shipping company is established shall notify other countries of the intended ports of departure and destination situated in their territories.

Provided no objection is received within two month of the date of notification the competent authorities shall authorize the shipping company concerned.

The authorization shall be valid in all countries concerned as a bilateral or multilateral agreement referred to in Article 6 of the Convention.

Where such authorization is not given the T1 or T2 procedure specified in Appendix I shall apply.

The provisions of this Article do not exclude the possibility for any person concerned, including shipping companies which qualify for such an authorization to use the T1 or T2 procedures defined in Appendix I where appropriate.

3. The authorization referred to in paragraph 1 shall only be granted to shipping companies:

- whose records enable the competent authorities to monitor their activities,
- which have not committed any serious or repeated customs or tax offences,
- which use manifests:
 - the layout of which provides for, at least, the name and full address of the shipping company concerned, the identity of the ship, place of loading, place of unloading, a reference to the bill of lading, and for each consignment the number, description and marks and numbers of packages, the description of the goods, the gross mass in kilogrammes and, if applicable, the identifying numbers of containers,
 - which can easily be understood and controlled by the competent authorities,
 - which can be presented, duly completed and signed, to the competent authorities before the departure of the vessels to which they refer.

4. The authorization referred to in paragraph 1 is to stipulate that where the transport operation relates at the same time to goods which must move under the T1 and T2 procedures, such goods shall be listed on separate manifests.

5. The manifest or manifests referred to in paragraphs 1 and 3 shall incorporate an endorsement dated and signed by the shipping company identifying them as a T1 or T2 declaration. Thus completed and signed, the manifest or manifests shall be treated as equivalent to a T1 declaration or T2 declaration, as the case may be.

6. A shipping company which transports goods accompanied by the manifests referred to in paragraphs 1 to 4 shall, in respect of the transport operation in question, be the principal.

7. Save where the shipping company has the status of an authorized consignor, within the meaning of Article 103, the manifests referred to in paragraphs 1 to 4 shall be presented at least in duplicate for authentication to the competent authorities at the port of departure, who shall retain a copy thereof.

8. The manifests provided for in paragraphs 1 to 4 shall be presented for authentication to the competent authorities at the port of destination. Those authorities shall retain one copy of the manifests in order that the goods may be made subject to customs supervision, if necessary.

9. Without prejudice to the provisions of paragraph 8, the competent authorities of the port of destination may, for purposes of control, require production of manifests and bills of lading covering any goods discharged in the port.

10. The competent authorities at the port of destination shall transmit monthly to the competent authorities at the port of departure a list, established by the shipping companies or their representatives, of manifests provided for in paragraphs 1 to 4 which were presented during the previous month. The list must be authenticated by the competent authorities at the port of destination.

The description of each manifest in this list shall be carried out on the following basis:

- reference number of manifest,
- name (abbreviated if necessary) of the shipping company which transported the goods,
- date of sea transport.

Where there are irregularities noted as regards the contents of manifests in this list, the office of destination shall inform the office of departure referring in particular to the bills of lading covering those goods which are the subject of irregularities.

11. (a) In the cases of international shipping companies which are either incorporated in, or have an established regional office in the territories of the Contracting Parties and who fulfil the conditions of subparagraph (b), the T1 or T2 procedure described in paragraphs 1 to 10 may be simplified further on request.

On receipt of a request, the competent authorities in the country where the shipping company is established shall notify the other countries on the intended ports of departure and destination which are situated in their respective territories.

Provided no objection is received within two months of the date of notification the competent authorities, under the provisions of Article 6 of

the Convention, shall authorize the simplified procedure described in subparagraph (c).

This authorization shall be valid in all countries concerned and shall apply to T1 and T2 operations between the ports referred to in the authorization.

(b) The simplified procedure provided for in subparagraph (c) shall be granted only to shipping companies:

- who are authorized to use manifests in accordance with the provisions of this Article,
- who operate a significant number of regular voyages between the countries on approved routes,
- who frequently consign and receive goods, and
- who undertake to be completely accountable to the competent authorities in meeting their obligations and accounting for and resolving all discrepancies and irregularities.

(c) The simplification shall apply as follows:

- the shipping company shall keep evidence of the status of all consignments in its commercial records and copies of the manifests,
- the shipping company may use a single manifest and shall indicate the appropriate status T1, T2, TE (equivalent to T2ES) TP (equivalent to T2PT) and C (equivalent to T2L) against each item on the manifest,
- the T1 or T2 procedure shall be considered as discharged on presentation of the manifests and the goods to the competent authorities at the port of destination,
- the competent authorities at the port of departure shall carry out systems audit checks *a posteriori* based on a level of perceived risk analysis,
- the competent authorities at the port of destination shall carry out systems audit checks based on a level of perceived risk analysis and, if necessary, send details of manifests to the competent authorities at the port of departure for verification,
- the shipping company shall be responsible for identifying and notifying all discrepancies and irregularities found at the port of destination to the competent authorities,
- the competent authorities at the port of destination shall notify all discrepancies and irregularities to the competent authorities at the port of departure.

Article 57

(This Appendix does not contain an Article 57.)

CHAPTER III

TRANSPORT BY PIPELINE

Article 58

1. If, in accordance with the provisions of Article 39 (2) of Appendix I, the T1 or T2 procedure is used, the formalities relating to this procedure shall be adopted in accordance with the provisions of paragraphs 2 to 5 for goods transported by pipeline.

2. Goods transported by pipeline shall be deemed to be placed under the T1 or T2 procedure:

- on entry into the customs territory of one Contracting Party for those goods which enter that territory by pipeline,
- on placing into the pipeline system for those goods which are already within the customs territory of a Contracting Party.

Where necessary the status of the goods shall be duly established in accordance with the provisions of Title III.

3. For the goods referred to in paragraph 2, the operator of the pipeline situated in the country through the territory of which the goods enter the territory of the Contracting Parties or the operator of the pipeline situated in the country in which the movement starts, shall be the principal.

4. For the purposes of the application of Article 11 (2) of Appendix I, the operator of a pipeline situated in a country through the territory of which the goods are transported by a pipeline shall be regarded as the carrier.

5. Without prejudice to the provisions of paragraph 8, the T1 or T2 operation shall be regarded as concluded when the goods transported by pipeline arrive at the installations of the consignees or are accepted into the distribution network of a consignee and are entered into his records.

6. When goods are transported by pipeline between two Contracting Parties under the T1 or T2 procedure in accordance with the provisions of paragraph 2 and in the course of the movement, cross the territory of a Contracting Party where the T1 or T2 procedure is not used for transport by pipeline, the T1 or T2 procedure relating to the goods shall be suspended during the crossing of the territory.

7. When goods are transported by pipeline from a Contracting Party where the T1 or T2 procedure is not used for transport by pipelines, to a destination in a

Contracting Party where the procedure is used, the said procedure shall be considered to begin at the time when the goods enter the territory of the latter Contracting Party.

8. When goods are transported by pipeline from a Contracting Party where the T1 or T2 procedure is used for transport by pipelines, to a destination in a Contracting Party where the procedure is not used, the said procedure shall be considered to end at the time when the goods leave the territory of the Contracting Party which uses the T1 or T2 procedure.

9. The businesses involved in the carriage of the goods shall keep records and make them available to the competent authorities for the purposes of whatever controls it is considered necessary to make concerning T1 or T2 operations covered by paragraphs 2 to 4.

10. The Contracting Party which decides not to apply the T1 or T2 procedure for transport by pipeline shall inform the Commission of the European Communities. The Commission shall inform the other countries.

TITLE VII

Article 59

(This Appendix does not contain an Article 59.)

TITLE VIII

PROVISIONS CONCERNING FORMS OTHER THAN THE SINGLE ADMINISTRATIVE DOCUMENT

Type and colour of paper

Article 60

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

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

3. The paper used for the guarantee certificate (Annex VII) forms shall be free of mechanical pulp and weigh not less than 100 g/m². It shall have a guilloche

pattern background on both sides so as to reveal any falsification by mechanical or chemical means. Printing of such background shall be in green.

4. The paper referred to in paragraphs 1, 2 and 3 shall be white, except for the loading lists referred to in Article 17 (2), for which the colour of the paper shall be left to the choice of the user.

Size of forms

Article 61

The sizes of the forms shall be:

- (a) 210 × 297 mm for the loading list, a tolerance in the length of -5 or +8 mm being allowed;
- (b) 210 × 148 mm for the transit advice note, and the guarantee certificate;
- (c) 148 × 105 mm for the receipt and flat-rate guarantee voucher.

Languages to be used

Article 62

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

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

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

Printing of forms and their completion

Article 63

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

2. Contracting Parties shall be responsible for printing or arranging the printing of the guarantee certificates. Each certificate shall be numbered for purposes of identification.

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

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

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 authenticated by the competent authorities.

TITLE IX

Article 64 to 71

(This Appendix does not contain Articles 64 to 71.)

TITLE X

SIMPLIFIED PROCEDURES

CHAPTER I

TRANSIT PROCEDURES FOR THE CARRIAGE OF GOODS BY RAIL

Section 1

General provisions relating to carriage by rail

Field of application

Article 72

The formalities under the T1 and T2 procedure shall be simplified in accordance with Articles 73 to 84, 100 and 101 for the carriage of goods by railway companies under cover of a "consignment note CIM and express parcels" hereinafter referred to as "consignment note CIM".

Legal force of documents used

Article 73

The Consignment Note CIM shall be treated as equivalent to a T1 or T2 declaration or document as the case may be.

Control of records

Article 74

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

The principal

Article 75

1. The railway company which accepts the goods for carriage accompanied by a consignment note CIM serving as a T1 or T2 declaration or document shall be the principal as regards such operation.

2. The railway company of the country through whose territory the goods enter the territory of the Contracting Parties shall be the principal as regards operations in respect of goods accepted for carriage by the railways of a third country.

Label

Article 76

The railway companies shall ensure that consignments carried under the T1 or T2 procedure are identified by labels bearing a pictogram, a specimen of which is shown in Annex XIV.

The labels shall be affixed to the consignment note CIM and to the relevant railway wagon in the case of a full load or, in other cases, to the package or packages.

Modification of the contract of carriage

Article 77

Where the contract of carriage is modified so that:

- a carriage operation which was to end outside the territory of a Contracting Party ends within the territory of that Contracting Party,
- a carriage operation which was to end within the territory of a Contracting Party ends outside the territory of that Contracting Party,

the railway companies shall not perform the modified contract without the prior agreement of the office of departure.

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

Movement of goods between Contracting Parties

Customs status of goods: use of the consignment note CIM

Article 78

1. The consignment note CIM shall be produced at the office of departure in the case of a carriage operation to which the T1 or T2 procedure applies and which starts and is to end within the territory of the Contracting Parties.

2. When goods move from one point to another point in the Community through the territory of one or more EFTA countries the office of departure shall clearly enter in the box reserved for customs on sheets 1, 2, and 3 of the consignment note CIM:

- the symbol "T1", where the goods are moving under the T1 procedure,
- the symbol "T2", "T2ES" or "T2PT" according to the circumstances, where the affixing of these symbols is obligatory under Community provisions.

The symbol "T2" or "T2ES" or "T2PT" shall be authenticated by the application of the stamp of the office of departure.

3. When goods move on departure from the Community to a destination in an EFTA country, the office of departure shall clearly enter in the box reserved for customs on sheets 1, 2 and 3 of the consignment note CIM:

- the symbol "T1", where the goods are moving under the T1 procedure,
- the symbol "T2ES" or "T2PT" according to the circumstances, where the goods are moving under the "T2ES" or "T2PT" procedure.

The symbol "T2ES" or "T2PT" shall be authenticated by the application of the stamp of the office of departure.

4. Except in the cases referred to in paragraphs 2 and 3, goods which move from one point to another point in the Community through the territory of one or more EFTA countries and goods which move on departure from the Community to a destination in an EFTA country shall be placed, under conditions which shall be laid down by each Member State of the Community, for the whole of the journey from the station of departure to the station of destination under the T2 procedure without production at the office of departure of the consignment note CIM in respect of the goods. Where goods move from one point to another point in the Community through the territory of one or more EFTA countries, there is no need to affix the labels referred to in Article 76.

5. Goods, the carriage of which begins in an EFTA country shall be considered as moving under the T1 procedure. If, however,, the goods are to move under the T2 procedure in accordance with the provisions of Article 2 (3) (b) of the Convention, the office of departure shall indicate on sheet 3 of the consignment note CIM that the goods to which the document refers are carried under the T2 procedure; the symbol "T2" shall accordingly be clearly shown in box 25 together with the stamp of the office of departure and the signature of the responsible official. In the case of goods moving under the T1 procedure the symbol "T1" need not be entered on the document.

6. All copies of the consignment note CIM shall be returned to the party concerned.

7. Each EFTA country may provide that goods moving under the T1 procedure be carried under the T1 procedure without requiring the consignment note CIM to be presented at the office of departure.

8. For the goods referred to in paragraphs 2, 3 and 5, the office for the station of destination shall act as the office of destination. If, however, the goods are released for free circulation or placed under another procedure at an intermediate station, the office responsible for that station shall act as the office of destination. In the case of goods which move from one point to another point in the Community through the territory of one or more EFTA countries under the conditions referred to in paragraph 4 no formalities need be carried out at the office of destination.

Identification measures

Article 79

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

Use of sheets of the consignment note CIM

Article 80

1. Except in the case where goods move from one point to another point in the Community through the territory of one or more EFTA countries, the railway company of the country responsible for the office of destination shall forward to the latter sheets 2 and 3 of the consignment note CIM.

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

Carriage of goods to or from third countries

Carriage to third countries

Article 81

1. Articles 78 and 79 shall apply to a carriage operation which starts within the territory of the Contracting Parties and is to end outside the territory of the Contracting Parties.

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

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

Carriage from third countries

Article 82

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

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

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

The formalities prescribed by Article 80 shall be carried out at the office of destination.

Carriage in transit through the territory of the Contracting Parties

Article 83

1. The customs offices which are to act as office of departure and office of destination for a carriage operation which starts and is to end outside the territory of the Contracting Parties shall be as laid down in Articles 82 (1) and 81 (2) respectively.

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

Customs status of goods from third countries or in transit

Article 84

Goods which are carried under the provisions of Articles 82 (1) or 83 (1) shall be considered to be moving

under the T1 procedure unless the Community status of those goods is established in accordance with the provisions of Title III.

Section 2

Provisions relating to goods carried in large containers

Field of application

Article 85

The formalities under the T1 or T2 procedure shall be simplified in accordance with Articles 86 to 101 for the carriage of goods which the railway companies effect by means of large containers, using transport undertakings as intermediaries and making use of transfer notes referred to for the purposes of this Appendix as "TR transfer note". Such operations shall, where appropriate, include the dispatch of consignments by transport undertakings using modes of transport other than rail, in the country of consignment to the railway station of departure in that country and in the country of destination from the railway station of destination in that country and any transport by sea in the course of the movement between these two stations.

Definitions

Article 86

For the purposes of Articles 85 to 101:

1. "transport undertaking" means an undertaking constituted by the railway companies as a corporate entity of which they are members, such undertaking being set up for the purpose of carrying goods by means of large containers under cover of TR transfer notes;
2. "large container" means a device for the carriage of goods that is:
 - permanent in nature,
 - specially designed to facilitate the carriage of goods, without intermediate reloading, by one or more modes of transport,
 - designed for easy attachment and/or handling,
 - designed in such a way that it can be properly sealed where the application of Article 94 requires this,
 - of a size such that the area bounded by the four lower external angles is not less than 7 m².
3. "TR transfer note" means the document which comprises the contract of carriage by which the transport undertaking arranges for one or more large containers to be carried from a consignor to a consignee in international transport. The TR transfer

note shall be serially numbered in the top right-hand corner to enable it to be identified. This number shall be made up of eight digits preceded by the letters TR.

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

Each sheet of the TR transfer note, with the exception of sheet 3A, shall have a green band approximately four centimetres wide along its right-hand edge.

4. "List of large containers", hereinafter referred to as "list", means the document attached to a TR transfer note, of which it forms an integral part and which is intended to cover the consignment of several large containers from the same station of departure to the same station of destination, at which station the customs formalities are carried out.

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

The number of lists shall be shown in the box at the top right-hand corner of the TR transfer note provided for indicating the number of lists.

Moreover, the serial number of the appropriate TR transfer note shall be entered in the top right-hand corner of each list.

Legal force of document used

Article 87

The TR transfer note used by the transport undertaking shall be treated as equivalent to a T1 or T2 declaration or document, as the case may be.

Control of records — Information to be supplied

Article 88

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

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

3. Where, in accordance with Article 87, TR transfer notes are treated as equivalent to T1 or T2 declarations or documents, the transport undertaking or its national representative or representatives shall inform:

- (a) the office of destination of any TR transfer note, sheet 1 of which has been sent to it without a customs stamp;
- (b) the office of departure of any TR transfer note, sheet 1 of which has not been returned to it and, in respect of which it has been unable to ascertain that the consignment has either been correctly presented to the customs office of destination or been exported from the territory of the Contracting Parties to a third country pursuant to Article 96.

The principal

Article 89

1. For the carriage of goods as referred to in Article 85 accepted by the transport undertaking in a country, the railway company of that country shall be the principal.
2. For the carriage of goods as referred to in Article 85 accepted by the transport undertaking in a third country, the railway company of the country by way of which the goods enter the territory of the Contracting Parties shall be the principal.

Customs formalities during carriage by means other than rail

Article 90

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

Label

Article 91

The transport undertaking shall ensure that consignments carried under the T1 or T2 procedure are identified by labels bearing a pictogram, a specimen of which is shown in Annex XIV. The labels shall be affixed to the TR transfer note and to the large container or containers concerned.

Modification of the contract of carriage

Article 92

Where a contract of carriage is modified so that:

- a carriage operation which was to end outside the territory of a Contracting Party ends within the territory of that Contracting Party,
- a carriage operation which was to end within the territory of a Contracting Party ends outside that Contracting Party,

the transport undertaking shall not perform the modified contract without the prior agreement of the office of departure.

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

Movement of goods between Contracting Parties

Customs status of goods-list

Article 93

1. Where a carriage operation to which the T1 or T2 procedure applies starts and is to end within the territory of the Contracting Parties, the TR transfer note shall be produced at the office of departure.

2. When goods move from one point to another point in the Community through the territory of one or more EFTA countries the office of departure shall clearly enter in the box reserved for customs on sheets 2, 3A and 3B of the TR transfer note:

- the symbol "T1", where the goods are moving under the T1 procedure,
- the symbol "T2", "T2ES" or "T2PT" according to the circumstances, where the affixing of these symbols is obligatory under Community provisions.

The symbol "T2" or "T2ES" or "T2PT" shall be authenticated by the application of the stamp of the office of departure.

3. When goods move on departure from the Community to a destination in an EFTA country, the office of departure shall clearly enter in the box reserved for customs on sheets 2, 3A and 3B of the TR transfer note:

- the symbol "T1", where the goods are moving under the T1 procedure,
- the symbol "T2ES" or "T2PT" according to the circumstances, where the goods are moving under the "T2ES" or "T2PT" procedure.

The symbol "T2ES" or "T2PT" shall be authenticated by the application of the stamp of the office of departure.

4. Except in the cases referred to in paragraphs 2 and 3, goods which move from one point to another point in the Community through the territory of one or more EFTA countries and goods which move on departure from the Community to a destination in an EFTA country shall be placed, under conditions which shall be laid down by each Member State of the Community, for the whole of the journey under the T2 procedure without production at the office of departure of the TR transfer note in respect of the goods.

Where goods move from one point to another point in the Community through the territory of one or more EFTA countries there is no need to affix the labels referred to in Article 91.

5. Goods, the carriage of which begins in an EFTA country shall be considered as moving under the T1 procedure. If, however, the goods are to move under the T2 procedure in accordance with the provisions of Article 2 (3) (b) of the Convention the office of departure shall indicate on sheet 3A of the TR transfer note that the goods to which the document refers are carried under the T2 procedure; the symbol "T2" shall accordingly be clearly shown in the box for customs use of sheet 3A of the TR transfer note together with the stamp of the office of departure and the signature of the responsible official. In the case of goods moving under the T1 procedure the symbol "T1" need not be entered on the document.

6. Where a TR transfer note relates at the same time to containers containing goods moving under the T1 procedure and containers containing goods moving under the T2 procedure, the office of departure shall enter in the box reserved for customs of sheets 2, 3A and 3B of the TR transfer note separate references to the container(s), depending upon the type of goods which they contain, and shall enter the symbol "T1" and the symbol "T2", "T2ES" or "T2PT", respectively, alongside the reference to the corresponding container(s).

7. Where, in the case referred to in paragraph 3, list of large containers are used, separate lists shall be completed for each category of containers and the reference thereto shall be indicated by entering in the box reserved for customs of sheets 2, 3A and 3B of the TR transfer note, the serial number(s) of the list(s) of the large container(s). The symbol "T1" or the symbol "T2ES" or "T2PT" shall be entered alongside the serial number(s) of the list(s) according to the category of containers to which they relate.

8. All sheets of the TR transfer note shall be returned to the party concerned.

9. Each EFTA country may provide that goods moving under the T1 procedure be carried under the T1 procedure without requiring the TR transfer note to be presented at the office of departure.

10. For the goods referred to in paragraphs 2, 3 and 5, the TR transfer note shall be produced to the office of destination where the goods are to be entered for free circulation or to another customs procedure.

In the case of goods which move from one point to another point in the Community through the territory of one or more EFTA countries under the conditions referred to in paragraph 4 no formalities need be carried out at the office of destination.

Identification measures

Article 94

Identification of goods shall be ensured in accordance with the provisions of Article 11 of the Convention. However, where identification measures are taken by the railway companies, the office of departure shall not normally seal the large containers. If seals are affixed, the space reserved for customs use of sheets 3A and 3B of the TR transfer note shall be endorsed accordingly.

Use of sheets of TR transfer note

Article 95

1. Except in the case where goods move from one point to another point in the Community through the territory of one or more EFTA countries, the transport undertaking shall deliver to the office of destination sheets 1, 2 and 3A of the TR transfer note.

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

Carriage of goods to or from third countries

Carriage to third countries

Article 96

1. Where a carriage operation starts within the territory of the Contracting Parties and is to end outside the territory of the Contracting Parties, Article 93 (1) to (9) and Article 94 shall apply.

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

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

Carriage from third countries

Article 97

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

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

The formalities provided for in Article 95 shall be carried out at the office of destination.

Carriage in transit through the territory of the Contracting Parties

Article 98

1. Where a carriage operation starts and is to end outside the territory of the Contracting Parties, the customs offices which are to act as the office of departure and the office of destination shall be those referred to in Article 97 (1) and Article 96 (2) respectively.

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

Customs status of goods from third countries or in transit

Article 99

Goods which are carried under Articles 97 (1) or 98 (1) shall be considered as moving under the T1 procedure unless the Community status of the goods concerned is established in accordance with the provisions of Title III.

Section 3

Other provisions

Loading lists

Article 100

1. The provisions of Articles 23 to 26 shall apply to loading lists which accompany the consignment note CIM or the TR transfer note. The number of such lists shall be shown in the box reserved for particulars of accompanying documents on the consignment note CIM or the TR transfer note, whichever is produced.

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

2. In the case of transport operations beginning within the territories of the Contracting Parties comprising at the same time goods moving under the T1 procedure and goods moving under the T2 procedure, separate loading lists shall be used; in the case of goods carried in large containers under cover of TR transfer notes, such separate lists shall be completed for each large container which contains both categories of goods.

The serial number of the loading lists relating to each of the two categories of goods shall be inserted in the box reserved for the description of goods on either the consignment note CIM or the TR transfer note, whichever is produced.

3. In the circumstances referred to in paragraphs 1 and 2 and for the purposes of the procedures provided for in Articles 72 to 101, the loading lists accompanying the consignment note CIM or the TR transfer note shall form an integral part thereof and shall have the same legal effects.

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

Section 4

Scope of the normal procedures and the simplified procedures — combined road rail transport

Article 101

1. The provisions of Articles 72 to 100 shall not preclude the use of the procedures laid down in Appendix I. The provisions of Articles 74 and 76 or 88 and 91 shall nevertheless apply.

2. In the cases referred to in paragraph 1, a reference to the T1 or T2 document(s) used shall be clearly entered in the box reserved for particulars of accompanying documents at the time when the consignment note CIM or the TR transfer note is filled in. That reference shall specify the type, office of issue, date and registration number of each document used.

In addition, sheet 2 of the consignment note CIM or sheets 1 and 2 of the TR transfer note shall be authenticated by the railway company responsible for the last railway station involved in the T1 or T2 operation. This company shall authenticate the document after ascertaining that carriage of the goods is covered by the transit document or documents referred to.

Where the T1 or T2 operations referred to in paragraph 1 and in the first subparagraph of this paragraph end in an

EFTA country, that country may stipulate that sheet 2 of the consignment note CIM or sheets 1 and 2 of the TR transfer note shall be produced at the customs office responsible for the last station involved in the T1 or T2 operation. That customs office shall stamp the sheet after ascertaining that carriage of the goods is covered by the transit document or documents referred to.

3. Where a T1 or T2 operation is effected under cover of a TR transfer note in accordance with Articles 85 to 99, the consignment note CIM used for the operation shall be excluded from the scope of Articles 72 to 84, and 101 (1) and (2). The consignment notes CIM shall bear a clear reference to the TR transfer note in the box reserved for particulars of accompanying documents. That reference shall include the words "TR transfer note" followed by the serial number.

4. Where a consignment of goods being carried by combined road-rail transport under cover of one or more T1 or T2 documents is accepted by the railways in a rail terminal and is loaded on wagons, the railway authorities shall assume liability for payment of duties and other charges where offences for irregularities occur during the journey by rail, if there is no valid guarantee in the country where the offence or irregularity has occurred or is deemed to have occurred, and if it is not possible to recover such amounts from the principal.

CHAPTER II

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

General provisions

Article 102

The formalities relating to the T1 or T2 procedures shall be simplified in accordance with the provisions of this chapter.

Formalities at the office of departure

The authorized consignor

Article 103

The competent authorities of each country may authorize any person who fulfils the conditions laid down in Article 104 and who intends to carry out T1 or T2 operations (hereinafter referred as "the authorized consignor") not to present at the office of departure either the goods concerned or the T1 or T2 declaration in respect thereof.

Conditions of the authorization

Article 104

1. The authorization provided for in Article 103 shall be granted only to persons:

- (a) who frequently consign goods;
 - (b) whose records enable the competent authorities to verify their operations;
 - (c) who, where a guarantee is required under the T1 or T2 procedure, provide a comprehensive guarantee;
- and
- (d) have not committed serious or repeated infringements of customs or tax legislation.

2. Competent authorities may withdraw the authorization where the authorized consignor no longer fulfils the conditions laid down in paragraph 1 or fails to observe the conditions laid down in this chapter or in the authorization.

Contents of the authorization

Article 105

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

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

Authentication in advance

Article 106

1. The authorization shall stipulate that the box reserved for the office of departure on the front of the T1 or T2 declaration form:

- (a) be stamped in advance with the stamp of the office of departure and be signed by an official of that office;
- or

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

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

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

Formalities upon departure of goods

Article 107

1. The authorized consignor shall, not later than the time of dispatching the goods, enter on the front of copies 1 and 4 of the duly completed T1 or T2 declaration in the box "Control by office of departure" particulars of the period within which the goods must be presented at the office of destination and of the identification measures applied and one of the following endorsements:

- Procedimiento simplificado
- Forenklet procedure
- Vereinfachtes Verfahren
- Απλουστευμένη διαδικασία
- Simplified procedure
- Procédure simplifiée
- Procedura simplificata
- Vereenvoudigde regeling
- Procedimento simplificado
- Yksinkertaistettu menettely
- Einfölduð afgreiðsla
- Forenklet prosedyre
- Förenklat förfarande.

2. After dispatch of the goods, copy 1 shall be sent without delay to the office of departure. The competent treaties may provide, in the authorization, that copy 1 be sent to the office of departure as soon as the T1 or T2 declaration is completed. The other copies shall accompany the goods in accordance with the conditions laid down in Appendix I.

3. Where the competent authorities of the country of departure carry out a control on the departure of a consignment, they shall record the fact in the box "Control by office of departure" on the front of copies 1 and 4 of the T1 or T2 declaration.

The principal*Article 108*

The T1 or T2 declaration, duly completed and endorsed as specified in Article 107 (1), shall be treated as equivalent to a T1 document or a T2 document, as the case may be, and the authorized consignor who signed the declaration shall be the principal.

Waiver of signature*Article 109*

1. The competent authorities may authorize the authorized consignor not to sign T1 or T2 declarations bearing the special stamp referred to in Annex IV and drawn up by an electronic or automatic data-processing system. Such authorization shall be subject to the condition that the authorized consignor has previously given those authorities a written undertaking acknowledging that he is the principal for all T1 or T2 operations effected under cover of T1 or T2 documents bearing the special stamp.

2. T1 or T2 documents drawn up in accordance with paragraph 1 shall contain in the box reserved for in 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
- Undanbegio undirskrift
- Fritatt for underskrift
- Befriad från underskrift

Liability of the authorized consignor*Article 110*

1. The authorized consignor shall:

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

2. In the event of the misuse by any person of forms stamped in advance with the stamp of the office of departure or with the special stamp, the authorized

consignor shall be liable, without prejudice to any criminal proceedings, for the payment of duties and other charges payable in a particular country in respect of goods carried under cover of such forms unless he can satisfy the competent authorities by whom he was authorized that he took the measures required of him under paragraph 1 (b).

Formalities at the office of destination**The authorized consignee***Article 111*

1. The competent authorities of each country may dispense with presentation at the office of destination of goods transported under a T1 or T2 procedure where the goods are intended for a person who fulfils the conditions laid down in Article 112 (hereinafter referred to as "the authorized consignee") previously authorized by the customs authorities of the country responsible for the office of destination.

2. In the case referred to in paragraph 1, the principal shall have fulfilled his obligations under the provisions of Article 11 (a) of Appendix I when the copies of the T1 or T2 document which accompanied the consignment, together with the goods intact, have been delivered within the prescribed period of the authorized consignee at his premises or at the places specified in the authorization, the identification measures having been duly observed.

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

Conditions of the authorization*Article 112*

1. The authorization referred to in Article 111 shall be granted only to persons:

- (a) who frequently receive consignments subject to T1 or T2 procedures;
 - (b) whose records enable the competent authorities to verify the operations;
- and
- (c) who have not committed serious or repeated infringements of customs or tax legislation.

2. The competent authorities may withdraw the authorization where the authorized consignee no longer fulfils the conditions laid down in paragraph 1 or fails to comply with the requirements laid down in this Chapter and in the authorization.

Contents of the authorization

Article 113

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

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

2. Without prejudice to Article 116, the competent authorities shall specify in the authorization whether any action by the office of destination is required before the authorized consignee may dispose of goods received.

Obligations of the authorized consignee

Article 114

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

- (a) immediately inform the office of destination in accordance with the procedure laid down in the authorization of any excess quantities, shortages, substitutions or other irregularities such as broken seals; and
- (b) send without delay to the office of destination the copies of the T1 or T2 document which accompanied the consignment, indicating the date of arrival and the condition of any seals affixed.

2. The office of destination shall annotate appropriately such copies of the T1 or T2 document.

Other provisions

Controls

Article 115

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

Exclusion of certain goods

Article 116

The competent authorities of the country of departure or destination may exclude certain categories of goods from the facilities provided for in Articles 103 and 111.

Special case of consignments by rail

Article 117

1. Where production of the T1 or T2 declaration at the office of departure is not required in respect of goods which are to be dispatched under cover of a consignment note CIM, or a TR transfer note, in accordance with Articles 72 to 101, the competent authorities shall take the necessary measures to ensure that sheets 1, 2 and 3 of the consignment note CIM, or sheets 2, 3A and 3B of the TR transfer note bear the symbol "T1" or "T2", as the case may be.

2. Where goods carried under Articles 72 to 101 are intended for an authorized consignee, the competent authorities may provide that, by way of derogation from Article 111 (2) and Article 114 (1) (b), sheets 2 and 3 of the consignment note CIM, or sheets 1, 2 and 3A of the TR transfer note are to be delivered direct by the railway companies or by the transport undertaking to the office of destination.

CHAPTER III

SIMPLIFIED PROCEDURE FOR THE ISSUE OF THE DOCUMENT USED TO ESTABLISH THE COMMUNITY STATUS OF GOODS

Article 118

The competent authorities of each country may authorize any person, hereinafter referred to as the "authorized consignor", who satisfies the requirements laid down in Article 119 and who proposes to establish the Community status of goods by means of a T2L document in accordance with Article 6, or by means of one of the documents stipulated in Article 9, hereinafter referred to as "commercial documents", to use such documents without having to present it for authentication to the competent authorities of the country of departure.

Conditions of the authorization

Article 119

1. The authorization provided for in Article 118 shall be granted only to persons:

- (a) who frequently consign goods;
- (b) whose records enable the competent authorities to monitor their operations;
- and
- (c) who have not committed serious or repeated infringements of customs or tax legislation.

2. The competent authorities may withdraw authorization where an authorized consignor no longer fulfils the conditions laid down in paragraph 1 or fails to comply with the requirements laid down in this Chapter or in the authorization.

Contents of the authorization

Article 120

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

- (a) the office assigned to pre-authenticate the forms used in drawing up the documents concerned, as prescribed in Article 121 (1) (a); and
- (b) the manner in which the authorized consignor shall establish that those forms have been properly used.

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

Authentication in advance and formalities upon departure

Article 121

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

- (a) be stamped in advance with the stamp of the office referred to in Article 120 (1) (a) and be signed by an official of that office;

or

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

2. Not later than on consignment of the goods, the authorized consignor shall complete and sign the form. In addition, he shall enter in a clearly identifiable space on the commercial document used or in the box reserved for control by the office of departure of the T 2L document the name of the responsible office, the date of completion of the document, and one of the following endorsements:

- Procedimiento simplificado
- Forenklet procedure
- Vereinfachtes Verfahren

— Απλουστευμένη διαδικασία

— Simplified procedure

— Procédure simplifiée

— Procedura semplificata

— Vereenvoudigde regeling

— Procedimento simplificado

— Yksinkertaistettu menettely

— Einföldua afgreiðsla

— Forenklet prosedyre

— Förenklat förfarande.

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

Article 122

1. The competent authorities may authorize the authorized consignor not to sign T 2L documents or the commercial documents used bearing the special stamp referred to in Annex XV and drawn up by an electronic or automatic data processing system. Such authorization shall be subject to the condition that the authorized consignor has previously given those authorities a written undertaking acknowledging his liability for the legal consequences arising from all T 2L documents or commercial documents issued bearing the special stamp.

2. The T 2L documents or the commercial documents drawn up in accordance with paragraph 1, shall contain in place of the authorized 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

— Undanbegið undirskrift

— Fritatt for underskrift

— Befriad från underskrift.

Obligation to make a copy

Article 123

The authorized consignor shall make a copy of each commercial document or of each document T 2L issued

under this chapter. The competent authorities shall specify the conditions under which the copy document shall be produced for purposes of control and retained for not less than two years.

Controls upon the authorized consignor

Article 124

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

Liability of the authorized consignor

Article 125

1. The authorized consignor shall:
 - (a) comply with the provisions of this chapter and of the authorization; and
 - (b) take all necessary measures to ensure the safekeeping of the special stamp or of the forms bearing the imprint of the stamp of the office referred to in Article 120 (1) (a), or of the special stamp.
2. In the event of the misuse by any person of forms which are intended for use in drawing up T2L documents

or commercial documents and which bear the imprint of the stamp of the office referred to in Article 120 (1) (a) or of the special stamp, then, without prejudice to any criminal proceedings, and unless he can satisfy the competent authorities by whom he was authorized that he took the measures required of him under paragraph 1 (b), the authorized consignor shall be liable for the amount payable in respect of duties and other charges which are unpaid in any country in consequence of such misuse.

Exclusion of certain goods

Article 126

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

TITLE XI

Article 127 to 131

(This Appendix does not contain Articles 127 to 131.)

ANNEX I

LOADING LIST

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

(Signature)

ANNEX II

TC 10 TRANSIT ADVICE NOTE	
Identification of means of transport:	
TRANSIT DOCUMENT	
Type (T1, T2, T2ES or T2PT) and number	Office of departure
OFFICE OF TRANSIT INTENDED (AND COUNTRY): FOR OFFICIAL USE Date of transit: (Signature) Official stamp	

ANNEX III

TC 11 RECEIPT

The office of destination at

hereby certifies that document T1, T2, T2ES, T2PT ⁽¹⁾

control copy T5 ⁽¹⁾

registered on under No

by the office at

has been lodged and that no irregularity has been observed to date concerning the consignment to which this document refers

Official
stamp

At, on 19.....
Place Date

.....
(Signature)

⁽¹⁾ Delete as necessary

ANNEX IV

SPECIMEN I

COMMON TRANSIT PROCEDURE/COMMUNITY TRANSIT

COMPREHENSIVE GUARANTEE

(Comprehensive guarantee covering several transit operations under the Convention on a Common Transit Procedure/several Community transit operations under the relevant Community Regulations)

I. Undertaking by the Guarantor

1. The undersigned ⁽¹⁾

resident at ⁽²⁾

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

up to a maximum amount of

in favour of the 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 Portuguese Republic, the United Kingdom of Great Britain and Northern Ireland and the Republic of Austria, the Republic of Finland, the Republic of Iceland, the Kingdom of Norway, the Kingdom of Sweden and the Swiss Confederation ⁽³⁾, any amount for which a principal ⁽⁴⁾

may be or become liable to the abovementioned States by reason of infringements or irregularities committed in the course of a transit operation under the Convention on a Common Transit Procedure/Community transit carried out by that person, including duties, taxes, agricultural levies and other charges — with the exception of pecuniary penalties — as regards principal or further liabilities, expenses and incidentals.

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

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

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

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

⁽²⁾ Full address.

⁽³⁾ Delete the name of any Contracting Party or Parties of which the territory will not be used.

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

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

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

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

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

4. For the purpose of this undertaking the undersigned gives his address for service ⁽¹⁾, as ⁽²⁾

and, in each of the other States referred to in paragraph 1, as care of:

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

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

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

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

Done at on

.....
(Signature) ⁽³⁾

II. Acceptance by the office of guarantee

Office of guarantee

Guarantor's undertaking accepted on

.....
(Stamp and signature)

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

⁽²⁾ Full address.

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

ANNEX V

SPECIMEN II

COMMON TRANSIT PROCEDURE / COMMUNITY TRANSIT

GUARANTEE FOR A SINGLE OPERATION

(Guarantee covering a single transit operation under the Convention on a Common Transit Procedure/a single Community transit operation under the relevant Community Regulations)

I. Undertaking by the guarantor

1. The undersigned ⁽¹⁾

resident at ⁽²⁾

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

in favour of the 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 Portuguese Republic, the United Kingdom of Great Britain and Northern Ireland and the Republic of Austria, the Republic of Finland, the Republic of Iceland, the Kingdom of Norway, the Kingdom of Sweden and the Swiss Confederation ⁽³⁾, any amount for which a principal ⁽⁴⁾

may be or become liable to the abovementioned States by reason of infringements or irregularities committed in the course of a transit operation under the Convention on a Common Transit Procedure/Community transit carried out by that person from the office of departure of

to the office of destination of

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

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

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

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

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

⁽²⁾ Full address.

⁽³⁾ Delete the name of any Contracting Party or Parties of which the territory will not be used.

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

4. For the purposes of this undertaking, the undersigned gives his address for service ⁽¹⁾ as ⁽²⁾

and, in each of the other States referred to in paragraph 1, as care of:

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

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

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

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

Done at..... on

.....
(Signature) ⁽³⁾

II. Acceptance by the office of departure

Office of departure

Guarantor's undertaking accepted on to cover the T 1/T 2 ⁽⁴⁾ transit operation, issued on

under No

.....
(Stamp and signature)

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

⁽²⁾ Full address.

⁽³⁾ The signature must be preceded by the following in the signatory's own handwriting: 'Guarantee'.

⁽⁴⁾ Delete as appropriate.

ANNEX VI

SPECIMEN III

COMMON TRANSIT PROCEDURE / COMMUNITY TRANSIT

FLAT-RATE GUARANTEE

(Flat-rate guarantee system)

I. Undertaking by the guarantor

1. The undersigned ⁽¹⁾

resident at ⁽²⁾

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

in favour of the 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 Portuguese Republic, the United Kingdom of Great Britain and Northern Ireland and the Republic of Austria, the Republic of Finland, the Republic of Iceland, the Kingdom of Norway, the Kingdom of Sweden and the Swiss Confederation, any amount for which a principal may become liable to the abovementioned States by reason of infringements or irregularities committed in the course of a transit operation under the Convention on a Common Transit Procedure/Community transit operation including duties, taxes, agricultural levies and other charges — with the exception of pecuniary penalties — as regards principal or further liabilities, expenses and incidental charges with regard to which the undersigned has agreed to be responsible by the issue of guarantee vouchers up to a maximum amount of ECU 7 000 per guarantee voucher.

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

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

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

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

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

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

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

⁽²⁾ Full address.

4. For the purposes of this undertaking, the undersigned gives his address for service ⁽¹⁾, as ⁽²⁾

and, in each of the other States referred to in paragraph 1, as care of:

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

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

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

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

Done at on

.....
(Signature) ⁽³⁾

II. Acceptance by the office of guarantee

Office of guarantee

Guarantor's undertaking accepted on

.....
(Stamp and signature)

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

⁽²⁾ Full address.

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

TC 31 CERTIFICATE OF GUARANTEE

(Front)

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

1. Valid until	Day	Month	Year	2. No						
3. Principal (Surname and forename, or name of company and complete address and country)										
4. Guarantor (Surname and forename, or name of company and complete address and country)										
5. Guarantee office (Complete address and country)										
6. Guarantee cover (in national currency)	in figures:		in words:							
7. The guarantee office certifies that the above named principal is authorized to carry out Community transit T1/T2/T2ES/T2PT in the following customs territories which have not been crossed through: EUROPEAN ECONOMIC COMMUNITY, AUSTRIA, FINLAND, ICELAND, NORWAY, SWEDEN, SWITZERLAND										
8. Validity extended until <table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td style="width: 20px; text-align: center;">Day</td> <td style="width: 20px; text-align: center;">Month</td> <td style="width: 20px; text-align: center;">Year</td> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> </table> inclusive			Day	Month	Year				At, on (Place of signature) (Date)	
Day	Month	Year								
At, on (Place of signature) (Date)			(Signature and stamp)							

9. Persons authorized to sign T1, T2, T2ES or T2PT declarations on behalf of the principal

(Back)

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

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

ANNEX VIII

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

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

ANNEX IX

(Front)

TC 32 FLAT-RATE GUARANTEE VOUCHER

A 000 000

Issued by:

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

(Undertaking of the guarantee accepted on

by the guarantee office of)

This voucher is valid for an amount of up to ECU 7 000 for a T1, T2, T2ES, T2PT 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 office of departure

Transit operation effected under document T1 / T2 / T2ES / T2PT

registered on under No

by the office at

.....
(Official stamp).....
(Signature)

ANNEX X

(This Appendix does not contain an Annex X.)

ANNEX XI

(This Appendix does not contain an Annex XI.)

ANNEX XII

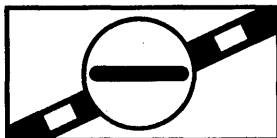
(This Appendix does not contain an Annex XII.)

ANNEX XIII

(This Appendix does not contain an Annex XIII.)

ANNEX XIV

LABEL (Articles 76 and 91)



Colour: black on green.

ANNEX XV

SPECIAL STAMP

1		2	
3		4	
5		6	

55 mm

25 mm

1. Coat of arms or any other signs or letters characterizing the country
2. Office of departure
3. Document number
4. Date
5. Authorized consignor
6. Authorization

ANNEX XVI

TABLE OF EQUIVALENCE

Appendix II (repealed)	This Appendix
1	7, 17, 31, 32, 35 and 43
2	60, 61, 62 and 63
3	18 and 19
4	20
5	23, 27 and 28
6	24
7	25
8	26
8 (a)	29
9	100
9 (a)	30
10	32
11	33
11 (b)	50
12	36
13	37
14	38
15	39
16	—
17	43, 44 and 45
18	41 and 51
19	42
28	—
29	72
30	73
31	74
32	75
33	76
34	77
35	78
36	79
37	80
38	81
39	82
40	83
41	84
42	—
43	—
44	85
45	86
46	87
47	88
48	89
49	90
50	91
51	92
52	93
53	94
54	95
55	96
56	97

Appendix II (repealed)	This Appendix
57	98
58	99
59	—
60	—
61	101
61 (a)	101
62	102
63	103
64	104
65	105
66	106
67	107
68	108
69	109
70	110
71	111
72	112
73	113
74	114
75	115
76	116
77	117
78	12
79	—
80	14
81	13
82	4
83	5
84	8 and 10
85	7
86	—
87	—
88	—
89	118
90	119
91	120
92	121
92 (a)	122
93	123
94	124
95	125
96	126
96 (a)	9
<i>Annex</i>	<i>Annex</i>
I	I
II	II
III	III
—	IV
—	V
—	VI
IV	VII
V	IX
VI	XIII
VII	VIII
VIII	XIV
IX	XV