

COMMISSION DECISION

of 19 December 1994

establishing specific common programmes for the vocational training of customs officials, with regard to preferential systems, the control of containers, processing under customs control, and warehouse regimes (Matthaeus programme)

(94/844/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to the Council Decision 91/341/EEC of 20 June 1991, on the adoption of a community programme of action on the subject of vocational training of customs officials (Matthaeus programme)⁽¹⁾, and in particular Article 9 thereof,

Whereas under the terms of Article 4c of Decision 91/341/EEC, the Commission is called on to establish common vocational training programmes for customs officials;

Whereas these common programmes are essential in order to achieve the objectives pursued by the Matthaeus programme and, in particular, that concerned with the uniform application of Community law at the external frontiers of the Community;

Whereas those common programmes are rendered necessary by the diversity of teaching currently given in the customs schools of the Members States;

Whereas a common vocational programme for officials in initial training has already been adopted by Commission Decision 92/39/EEC⁽²⁾;

Whereas specific common further training and specialized programmes, carried out in the customs schools in conjunction with the initial common programme, will reinforce the establishment of an identical training in customs matters throughout the Community;

Whereas such specific common programmes will concern officials already having had some vocational experience;

Whereas three specific common programmes of development and specialization regarding inward processing, temporary admission and transit have already been adopted by Commission Decision 93/15/EEC⁽³⁾;

Whereas four specific common programmes relating to preferential systems, the control of containers, processing

under customs control and warehouse regimes are necessary;

Whereas this necessity arises from, on the one hand, the economic importance of preferential regimes, processing under customs control and customs warehousing and, on the other hand, the priority for the fight against fraud of the control of containers;

Whereas, the teaching of these programmes will assist the uniform application in the Community of the customs rules and assure the proper functioning of the single market;

Whereas the officials to whom these specific common programmes will be given must, through their work experience, be able to derive full benefit from the programmes and thereby ensure better application of the relevant community customs law and a more effective fight against fraud in the future;

Whereas the measures provided for in this Decision are in accordance with the opinion of the Matthaeus Committee,

HAS ADOPTED THIS DECISION:

Article 1

Two specific common programmes, hereinafter referred to as 'specific programmes', intended for customs officials and the contents of which are described respectively in Annexes I, II, III and IV, shall be put into effect in the customs schools of the Member States.

Article 2

For the purpose of this Decision:

- (1) 'customs school' means all establishments in which teaching relating to vocational training is given to customs officials;
- (2) 'officials already having training experience' means officials who have already received initial training within the meaning of point 2 of Article 2 of Decision 92/39/EEC or alternatively those officials possessing sufficient general customs knowledge to be able to study in depth the matters considered in the specific programmes.

⁽¹⁾ OJ No L 187, 13. 7. 1991, p. 41.

⁽²⁾ OJ No L 16, 23. 1. 1992, p. 14.

⁽³⁾ OJ No L 10, 16. 1. 1993, p. 19.

Article 3

The specific programmes are intended for customs officials responsible for the application of that part of the Community law covered by these programmes or in the fight against fraud in containers and already having vocational experience; wherever they carry out their tasks.

Article 4

The teaching of the specific programmes must be spread over a period adequate to allow the trained officials to be fully operational in the future application of the systems concerned and the control of containers.

Article 5

Each Member State shall send to the Commission the arrangements and methods used for the application of the specific programmes.

Article 6

The application of the specific programmes does not prevent the teaching of supplementary national programmes in customs schools.

Article 7

This Decision applies from 1 January 1995.

Article 8

This Decision is addressed to the Member States.

Done at Brussels, 19 December 1994.

For the Commission

Christiane SCRIVENER

Member of the Commission

ANNEX I

Specific programme : Preferential systems (origin of goods)

1. GENERAL CONSIDERATIONS

Effect of preferential arrangements in terms of custom's duty, basic conditions for the establishment of correct duty.

2. EEC PREFERENTIAL ARRANGEMENTS APPLYING TO THIRD COUNTRIES OR GROUPS OF COUNTRIES.

2.1. Review of the preferential systems and their legal basis, such as those in the agreements or autonomous actions of the Community :

— EC-Central and Eastern European countries ; EC-Turkey ; EC-EFTA (EEA) ; EC-Mediterranean countries ; Overseas countries and territories ; EC-ACP countries ; PTOM, SPG.

2.2. The field of application of preferential systems applies according to the products.

The conditions of granting preference under different preferential systems.

The criteria which may be used for the application of a preferential regime : origin and free circulation (Turkey).

Nature of goods for free circulation and the nature of original goods : Scope and significance of the measures of granting preference.

3. DETERMINING THE ORIGIN OF GOODS

3.1. The legal basis for determining the origin of preferential goods ('origin' protocols for the various conventional preferential systems, Community Customs Code (Article 27) and the conditions of application (Article 66 onwards)).

Differentiation when dealing with the Community Customs Code (Articles 22 to 26) and the conditions of application regarding the origin within the EC ; field of application of these texts (legislation applicable to external business) ; recognition of the nature of origin by virtue of the Community Customs Code (Articles 22 to 26) and the conditions of application (Articles 23 and 24 of the Community Customs Code and 35 to 65 of the conditions of application). Regulations of a particular priority of the recognition of the nature of origin within the preferential systems.

3.2. Origin criteria under the preferential origin rules ('Origin' protocol ; Community Customs Code Article 27) and the conditions of application (Articles 66 onwards).

3.2.1. Territory rule when obtaining the origin of the products.

3.2.2. Goods wholly produced in the preferential country.

3.2.3. Sufficient working or processing of goods in the preferential country (change of tariff heading, rules defined in this lists, for example, percentage of value, specific work, minimum processing, goods presented in consignments, etc. . .).

3.2.4. Culmination rules.

4. DIRECT TRANSPORT

5. RULES OF NO-DRAWBACK (EC-TURKEY, EFTA, ISRAEL, THE FAROE ISLANDS)

6. DOCUMENTARY PROOF OF PREFERENTIAL ORIGIN

6.1. Formal proof under the various preferential systems.
(EUR1, EUR2, Formula A, Formula APR, declarations on invoices).
Simplified procedures for 'authorized exporters'.
Special rules applying to passengers' baggage and small consignments.

6.2. Providing documentary evidence of the proof of origin.

6.2.1. Competent offices.

6.2.2. Knowledge of pre-authentication (declaration by the suppliers INF4, Council Regulation (EEC) No 3351/83 of 14 November 1983 (1)).

(1) OJ No L 339, 5. 12. 1983, p. 19.

- 6.2.3. Deferred presentation.
 - 6.2.4. Duplicate.
 - 6.2.5. Replacement certificates.
 - 6.3. Presentation and recognition of documents of proof of origin.
 - 6.3.1. Verification of the proof of origin documents (time-limit for presentation, binding evidence, administrative cooperation, requests for post clearance verification).
 - 6.3.2. Deferred presentation of proof of origin.
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*ANNEX II***Specific programme : control of containers**

1. GENERAL
 - 1.1. Background.
 - 1.2. The 1972 Convention concerning containers.
 - 1.3. Technical terminology and the construction of containers.
 - 1.4. Types of containers.
 - 1.5. Coding, identification and marking.
 - 1.6. Temporary admission concerning containers (See the specific common programme on temporary admission adopted by Commission Decision 93/15/EEC).
 - 1.7. The transportation of containers and simplified procedures on arrival and departure.
2. ORGANIZATION OF TRANSPORT BY CONTAINERS
 - 2.1. Logistics. Various methods.
 - 2.2. Port and sea professions.
 - 2.3. Responsibility.
 - 2.4. Transport agreements.
 - 2.5. Types of goods.
 - 2.6. Documents :
bills of lading,
manifests.
3. THE OCCURRENCE OF FRAUD IN CONTAINERS
 - 3.1. The cost and contingency techniques of physical examinations.
 - 3.2. Major fraud risks :
 - false declarations of value (cost of transport, insurance etc),
 - false declarations of quantity (weight, varied incidences etc),
 - concealed freight (particularly drugs).
 - 3.3. Methods of fraud with regard to concealed freight.
4. COMBATING FRAUD (INCLUDING DRUGS)
 - 4.1. Documentary examination
 - 4.1.1. Ensuring consistency of the documents attached to the declaration (invoices, loading lists, etc).
 - 4.1.2. Examination of the transport :
 - study of the journey,
 - the identity of the owners and intervening parties.
 - 4.1.3. The methodology of targeting.
 - 4.1.4. Combating fraud and international cooperation :
 - SCENT,
 - international and national organizations (police, Interpol, German customs intelligence etc),
 - messages from within the European Community.
 - 4.2. Physical checks
 - 4.2.1. Physical examination.
 - 4.2.1.1. Internal and external examination of containers and detailed checks of the goods.
 - 4.2.1.2. Examination on departure.
 - 4.2.1.3. Examination on arrival.
 - 4.2.1.4. Examination reports.
 - 4.2.1.5. Complementary examination.
 - 4.2.1.6. The costs in the event of physical examination.
 - 4.2.1.7. Security measures to be taken.
 - 4.2.2. The search for concealed freight.
 - 4.2.2.1. Examination of containers in the appropriate place.
 - 4.2.2.2. Security measures to be taken.

4.2.2.3. Identification of containers.

4.2.2.4. External control. Special attention to the fraudulent practices concerning the modifications of containers : concealed compartments, seals, etc.

4.2.2.5. Internal control.

4.2.2.6. Control of loading.

4.2.2.7. Teamwork.

*ANNEX III***Specific programme : processing under customs control****1. LEGAL BASIS AND DEFINITIONS****2. CONDITIONS FOR USE OF THE PROCEDURE**

- 2.1. When the procedure can be used (Article 131 of the Code).
- 2.2. Economic and other conditions (Article 133 of the Code).
- 2.3. Issue of authorization and time-limit for assigning processed products to a customs-approved treatment or use.

3. THE CUSTOMS FORMALITIES**3.1. Entry for the procedure :**

- declaration,
- provision of a security.

3.2. Discharge of the procedure :

- permitted customs-approved treatment or use,
- release for free circulation.

3.3. Items of change (Article 135 of the Code); application of tariff provisions (Article 136 of the Code); waiver of commercial policy measures (Article 130 of the Code).**4. SUPERVISION OF THE PROCEDURE (processing only, not release for free circulation)**

- 4.1. Inspection of the goods and checking of documents.
 - 4.2. Exchange of information between the Commission and the Member States.
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*ANNEX IV***Specific programme : customs warehouses****INTRODUCTION**

Definition

1. THE CUSTOMS WAREHOUSE

1.1. General — presentation — distinction between place and procedure

1.1.1. References : Community Customs Code Articles 98-113. Customs Code Implementing Provisions Articles 503-548

1.1.2. Principles :

- warehousing : distinction from temporary storage,
- unlimited duration,
- admissibility of all non-Community goods (except on grounds of public order, public security and morality).

1.1.3. Persons concerned :

- warehousekeeper,
- depositor.

1.2. Types of warehouse.

1.2.1. Public warehouses : types A, B and F.

1.2.2. Private warehouses : types C, D and E.

1.3. Conditions for authorization to operate a customs warehouse.

1.3.1. Requirement to demonstrate an economic need for warehousing.

1.3.2. Personal conditions.

1.3.3. Approval of premises (except type E).

1.3.4. Issue of the authorization.

1.3.5. Provision of a security.

1.3.6. Keeping of stock records.

2. OPERATION OF THE PROCEDURE FOR NON-COMMUNITY GOODS

2.1. Formalities for entry for and discharge of the customs warehousing procedure.

2.1.1. Entry for the procedure :

- normal procedure,
- simplified procedure :
 - incomplete declaration,
 - commercial or administrative document,
 - entry in the accounts (without presentation).

2.1.2. Discharge of the procedure :

- permitted customs-approved treatment or uses,
- procedure :
 - normal procedure,
 - simplified procedure :
 - incomplete declaration,
 - commercial or administrative document,
 - entry in the accounts (without presentation).

2.2. Facilities : requirement for authorization.

2.2.1. Common storage of goods with different customs status.

2.2.2. Usual forms of handling.

2.2.3. Temporary removal.

2.2.4. Transfer of goods between warehouses without termination of the procedure.

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3. CUSTOMS WAREHOUSING OF COMMUNITY AGRICULTURAL GOODS
 - 3.1. Entry.
 - 3.2. Stock records.
 - 3.3. Handling.
 - 3.4. Discharge.
 - 3.5. Non-acceptance and invalidation of declarations.

 4. USE OF A CUSTOMS WAREHOUSE WITHOUT ENTRY OF GOODS FOR THE PROCEDURE
 - 4.1. Non-Community goods imported for procedures than warehousing.
 - 4.2. Community goods other than agricultural goods.
 - 4.3. Community agricultural goods for processing.

 5. CONTROLS
 - 5.1. Checking of stock records :
 - cross-checking,
 - monthly statements.
 - 5.2. Inspection of goods and stocks.
 - 5.3. Controlling operation of the procedure and any facilities (see point 2.2).
 - 5.4. Drawing up control schedules.
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