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(Acts whose publication is obligatory)

COMMISSION REGULATION (EEC) No 2561/90

of 30 July 1990

laying down provisions for the implementation of Council Regulation (EEC) No 2503/88 on customs warehouses

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2503/88 of 25 July 1988 on customs warehouses ⁽¹⁾, and in particular Article 28 thereof,

Whereas some rules apply only to particular types of warehouse; whereas in the interests of clarifying the legislation the different types of warehouse should be identified;

Whereas it is necessary to make provision for authorization to operate a customs warehouse or to use the customs warehousing arrangements for goods not stored in a customs warehouse, and to stipulate the conditions on which such authorization may be granted;

Whereas provision should be made for withdrawal of an authorization in cases other than those referred to in Commission Regulation (EEC) No 3787/86 ⁽²⁾, as last amended by Regulation (EEC) No 1325/89 ⁽³⁾, at the holder's request or where its continuation in force is no longer justified;

Whereas it is necessary to lay down implementing rules for the placing of goods under the arrangements of the customs warehouse;

Whereas it is necessary to establish rules applying to the keeping of stock records;

Whereas to avoid hampering the activities of customs warehouses, the usual forms of handling carried out to ensure preservation of the goods, to improve their

presentation or marketable quality or to prepare them for distribution or resale should not be restricted; whereas operations under the arrangements for processing under customs control can be carried out in warehouses, and this facility must not give rise to an unjustified advantage in terms of import duty; whereas special rules should therefore be established for the granting of authorization to carry out the usual forms of handling;

Whereas in order to use storage facilities economically, it must be possible for goods of different customs status to be stored together; whereas common storage should be allowed even where goods can no longer be identified, provided they are equivalent goods;

Whereas special procedures should be available allowing temporary removal of goods and transfer between warehouses without termination of the arrangements of the customs warehouse;

Whereas it is necessary to lay down implementing rules for discharge of the customs warehousing arrangements, *inter alia* by means of release for free circulation or export;

Whereas procedures should be established for Community goods subject to specific Community rules which provide that placing in a customs warehouse confers entitlement to benefits normally attaching to export of the goods;

Whereas provision should be made for the use of customs warehouse premises to carry out certain operations on goods not entered for the customs warehousing arrangements;

Whereas Article 30 of Regulation (EEC) No 2503/88 provides for the application of that Regulation one year after the date of entry into force of the present Regulation; whereas that date should be fixed as 1 January 1991; whereas this Regulation should be made applicable as from 1 January 1992;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee on Customs Warehouses and Free Zones,

⁽¹⁾ OJ No L 225, 15. 8. 1988, p. 1.

⁽²⁾ OJ No L 350, 12. 12. 1986, p. 14.

⁽³⁾ OJ No L 133, 17. 5. 1989, p. 6.

HAS ADOPTED THIS REGULATION:

TITLE I
GENERAL PROVISIONS

Article 1

For the purposes of this Regulation:

- (a) basic Regulation means Regulation (EEC) No 2503/88;
- (b) control office means the customs office responsible for control of the warehouse;
- (c) EFTA country means Austria, Finland, Iceland, Norway, Sweden or Switzerland, as well as Liechtenstein;
- (d) agricultural goods means goods covered by the Regulations referred to in Article 1 of Council Regulation (EEC) No 565/80 of 4 March 1980 on the advance payment of export refunds in respect of agricultural products ⁽¹⁾. Goods coming under Council Regulation (EEC) No 3033/80 ⁽²⁾ (goods resulting from the processing of agricultural products) or (EEC) No 3035/80 ⁽³⁾ (agricultural products exported in the form of goods not coming under Annex II to the Treaty) shall be treated as agricultural goods;
- (e) advance payment means the payment of an amount equal to the export refund before the goods are exported where such payment is provided for in Regulation (EEC) No 565/80;
- (f) prefinanced goods means any goods intended for export in the unaltered state which are the subject of an advance payment, however described in the Community rules permitting such payment;
- (g) prefinanced basic product means any product intended for export after processing more extensive than the handling referred to in Article 59 in the form of a processed product which is the subject of an advance payment;
- (h) processed goods means any product or goods resulting from the processing of a prefinanced basic product, however described in the Community rules permitting advance payment.

Article 2

1. Without prejudice to paragraphs 2 and 3, warehouses in which goods are stored under the customs warehousing arrangements shall be classified as follows:

- type A: public warehouse available for use by all persons for the warehousing of goods in accordance with

Article 1 (4) (b) of the basic Regulation on the responsibility of the warehousekeeper,

- type B: public warehouse available for use by all persons for the warehousing of goods in accordance with Article 1 (4) (b) of the basic Regulation on the responsibility of each depositor, referred to in Article 9 (1) of the basic Regulation as a 'public warehouse under the responsibility of the depositor', the procedure referred to in Article 16 (2) of the basic Regulation being applied,
- type C: private warehouse reserved for the warehousing of goods by the warehousekeeper in accordance with Article 1 (4) (c) of the basic Regulation, where the warehousekeeper is the same person as the depositor but is not necessarily the owner of the goods,
- type D: private warehouse reserved for the warehousing of goods by the warehousekeeper in accordance with Article 1 (4) (c) of the basic Regulation, where the warehousekeeper is the same person as the depositor but is not necessarily the owner of the goods, the procedure referred to in (a) of the first indent of Article 25 of the basic Regulation being applied.

2. The customs warehousing arrangements for a private warehouse reserved for the warehousing of goods by the warehousekeeper in accordance with Article 1 (4) (c) of the basic Regulation, where the warehousekeeper is the same person as the depositor but is not necessarily the owner of the goods, may also be applied under a system permitting the warehousing of goods in storage depots belonging to the holder of the authorization in accordance with Article 12 (b) of the basic Regulation. This system is classified as a type E warehouse.

3. Where the customs warehousing arrangements are applied in respect of a public warehouse which is available for use by all persons for the warehousing of goods in accordance with Article 1 (4) (b) of the basic Regulation and is operated by the customs authority, this is classified as a type F warehouse.

4. The combination in the same premises or location of the types of warehouse referred to in paragraphs 1, 2 and 3 shall not be permitted.

Article 3

1. With the exception of type E and type F warehouses, a customs warehouse shall consist of premises or any other defined location approved by the customs authority.

2. If a customs authority decides to operate a type F warehouse, it shall designate the premises or location which constitutes the warehouse. This decision shall be published in the form used by the Member State for publishing its administrative or legal instruments.

3. A place approved by the customs authority as a 'temporary storage facility' in accordance with Article 20 (1) of Council Regulation (EEC) No 4151/88 of 21 December

⁽¹⁾ OJ No L 62, 7. 3. 1980, p. 5.

⁽²⁾ OJ No L 323, 29. 11. 1980, p. 1.

⁽³⁾ OJ No L 323, 29. 11. 1980, p. 27.

1988 laying down the provisions applicable to goods brought into the customs territory of the Community ⁽¹⁾ or operated by the customs authority may also be approved as a type A, type B, type C or type D warehouse or operated as a type F warehouse.

Article 4

1. The commercial policy measures referred to in Article 1 (2) (a) of the basic Regulation are non-tariff measures adopted as part of the common commercial policy.

2. Where Community acts provide that such measures are to apply to:

- (a) release for free circulation of goods, they shall not apply when the goods are entered for the customs warehousing arrangements, nor for such time as the goods remain there;
- (b) the import (introduction into the customs territory of the Community) of goods, they shall apply when non-Community goods are entered for the customs warehousing arrangements;
- (c) the export of goods, they shall apply when Community goods are exported from the customs territory of the Community after being entered for the customs warehousing arrangements.

TITLE II

GRANTING OF AUTHORIZATION

Chapter 1

Preliminary provision

Article 5

The provisions of this Title shall apply to all types of customs warehouse except type F.

Chapter 2

Application for authorization to operate a customs warehouse or to use the arrangements in a type E warehouse

Article 6

1. An application for authorization to operate a customs warehouse, hereinafter referred to as an 'application', must be submitted in writing. It shall conform to the model contained in Annex I. The applicant shall provide in the said application all the information required under the various

⁽¹⁾ OJ No L 367, 31. 12. 1988, p. 1.

headings listed in the model, including the notes. The text of the notes need not, however, be reproduced in the application.

The customs authorities may, however, require other information to be given where this is necessary for the application of provisions in fields not governed by this Regulation.

2. The application shall refer to and be accompanied by originals or copies of all supporting documents or evidence relating to particulars to be given in the application whose presentation is necessary for its appraisal.

3. The application shall be submitted to the customs authority designated by the Member State where the places to be approved as customs warehouses are situated or, in the case of a type E warehouse, the customs authority designated by the Member State where the warehousekeeper's main accounts are kept.

4. The holder of an authorization may apply for it to be modified by simple written request, giving particulars of the earlier authorization and indicating any changes which need to be made.

5. The customs authority shall keep all applications and the documents and evidence relating to them. Where an application is rejected or an authorization is cancelled or withdrawn, the application and the documents and evidence relating to it shall be kept for at least three calendar years from the end of the calendar year in which the application was rejected or the authorization was cancelled or withdrawn.

6. An application which does not fulfil the requirements laid down by this Article shall be inadmissible.

Chapter 3

Conditions for authorizing the operation of a customs warehouse or the use of the arrangements

Article 7

Before issuing the authorization, the customs authority designated by the Member State to issue authorizations for the operation of customs warehouses shall satisfy itself that all the conditions for the issue of an authorization are fulfilled.

Article 8

1. Authorization may be granted only if the applicant shows that there is a real economic need for warehousing and if the warehouse is intended principally for the storage of goods; however, the goods may undergo usual forms of handling, inward processing or processing under customs control under the conditions referred to in Articles 15 and 18 of the basic Regulation, provided that such processing activity does not predominate over the storage of the goods.

2. For the purposes of Article 3 of the basic Regulation, the assessment of whether the administrative costs of supervision and inspection of the customs warehouse are in proportion to the economic needs for customs warehousing shall take account *inter alia* of the type of customs warehouse and the procedures which may be applied therein.

Chapter 4

Issue of the authorization to operate a customs warehouse or to use the arrangements

Article 9

1. Authorizations shall be made out on a form conforming to the model and provisions in Annex II. They shall be signed and dated.
2. The applicant shall be notified that the authorization has been issued.
3. Authorizations shall take effect on the date of issue or on a later date if they so provide. However, where an applicant is seeking authorization to operate a private warehouse, the customs authority may exceptionally notify him of its decision to issue such authorization in written form, not using the form referred to in paragraph 1; in this case the authorization shall take effect on the date of notification. A copy of the notification shall be annexed to the authorization and shall form an integral part thereof.
4. Without prejudice to Articles 6 and 7 of the basic Regulation, authorizations shall be for an unlimited period.
5. The customs authority shall keep copies of authorizations issued; it shall keep copies of authorizations withdrawn or cancelled for at least three years after the end of the calendar year in which they were cancelled or withdrawn.

Chapter 5

Rejection of applications; cancellation and withdrawal of an authorization

Article 10

1. Where one of the conditions for granting the authorization is not fulfilled the customs authority shall reject the application.
The decision rejecting the application shall be set out in writing and shall be addressed to the applicant.
3. The customs authority shall keep copies of the decisions for the period referred to in Article 6 (5).

Article 11

1. The provisions applying to the cancellation and withdrawal of authorizations shall be those set out in Regulation (EEC) No 3787/86.
2. Authorizations may also be withdrawn where the holder so requests in writing or where the customs authority considers that the warehouse is not or is no longer used sufficiently to warrant its existence.
3. The customs authority shall keep copies of decisions cancelling or withdrawing authorizations for the period referred to in Article 6 (5).

TITLE III

ENTRY OF GOODS FOR THE ARRANGEMENTS

Chapter 1

Normal procedure

Article 12

The procedure provided for in this Chapter shall apply to all customs warehouses. However, the procedure provided for in Article 13 (2) shall not apply in type B warehouses.

Article 13

1. Without prejudice to the application of the simplified procedures referred to in Chapter 2, the entry of goods for the customs warehousing arrangements shall be subject to presentation of the goods and the lodging with the control office of a declaration of entry for the arrangements.
2. Provided the proper conduct of operations is not thereby affected, the customs authority shall, at the declarant's request, lay down in the authorization to operate a customs warehouse that the goods may be presented and the corresponding declaration of entry for the arrangements lodged at customs offices other than that referred to in paragraph 1.

The customs authority shall indicate in the authorization the customs offices concerned and the rules to be observed, *inter alia* to ensure that the control office is notified.

Where the procedure affects more than one Member State, these rules shall be drawn up in agreement with the Member States concerned. The Member States concerned shall send a draft of the proposed rules to the Commission in advance. The Commission shall inform the other Member States. The rules notified to the Commission may be applied unless the

Commission notifies the Member States concerned within two months of receipt of the draft rules that there are objections to their application.

The provisions governing the customs warehousing arrangements shall apply from the time the designated office accepts the declaration of entry for the arrangements and the said declaration shall also be used for the transport of the goods from the designated office to the customs warehouse.

3. The procedure referred to in paragraph 2 may also be used without a request to that effect from the declarants, for reasons relating to the internal administration of the customs offices, in particular the use of computerized procedures.

Article 14

1. The declaration referred to in Article 13 shall be made out on form IM as provided for in Article 3 of Council Regulation (EEC) No 1900/85 of 8 July 1985 introducing Community export and import declaration forms ⁽¹⁾.

In the case of goods coming from an EFTA country the single document shall be used in accordance with Article 2 of the Convention between the European Economic Community and the EFTA countries on the simplification of formalities in trade in goods, approved by Council Decision 87/267/EEC ⁽²⁾.

2. Where a declaration is to be drawn up for several types of goods, the supplementary form IM/c referred to in Article 3 (2) of Regulation (EEC) No 1900/85 or, where appropriate, the continuation sheets EU/c referred to in Article 1 (2) of Annex II and in Annex III to the Convention referred to in paragraph 1 shall be used.

3. Without prejudice to specific provisions in force for other customs procedures which apply as a result of the entry of goods for the customs warehouses arrangements, the forms referred to in paragraphs 1 and 2 shall be made out in accordance with Annex III/A. Where goods are entered for the arrangements in a warehouse other than a type D warehouse, the documents referred to in Commission Regulation (EEC) No 1496/80 of 11 June 1980 on the declaration of particulars relating to customs value and on documents to be furnished ⁽³⁾ need not be attached to the declaration of entry for the arrangements.

4. Where goods are entered for the arrangements in a type D warehouse, the forms referred to in paragraphs 1 and 2 must be completed in accordance with the instructions contained in Annex III/B.

The declaration must be accompanied by all documents the presentation of which is necessary for the entry of the goods for the arrangements, including those referred to in Regulation (EEC) No 1496/80.

⁽¹⁾ OJ No L 179, 11. 7. 1985, p. 4.

⁽²⁾ OJ No L 134, 22. 5. 1987, p. 1.

⁽³⁾ OJ No L 154, 21. 6. 1980, p. 16.

5. Where the declaration of entry for the customs warehousing arrangements is used to discharge other customs arrangements, the following information must be given in box 31 of the forms referred to in paragraphs 2 and 3:

- the indication provided for in Article 71 of Council Regulation (EEC) No 3677/86 laying down provisions for the implementation of Regulation (EEC) No 1999/85 on inward processing relief arrangements ⁽⁴⁾, where the inward processing relief arrangements are being discharged, or
- the indication provided for in Article 17 (2) of Commission Regulation (EEC) No 1751/84 laying down certain provisions for the application of Council Regulation (EEC) No 3599/82 on temporary importation arrangements ⁽⁵⁾, where the temporary importation arrangements are being discharged.

Article 15

1. The customs authority may authorize the declarant to provide some or all of the particulars which should appear on the declaration in the form of codified data, or data made out in any other form specified by that authority, to be sent for processing by computer to one of the customs offices referred to in Article 13.

The customs authority shall determine the conditions on which such data are to be sent.

2. Application of this Article shall not prevent the customs authority from carrying out such checks as it may consider necessary in order to ensure the proper conduct of operations.

Article 16

1. The control office or the customs office designated in accordance with Article 13 (2) may agree that the declaration should be lodged before the declarant is in a position to present the goods. In this case the said office may set a time limit, to be determined according to circumstances, for presentation of the goods. If the goods are not presented within the time limit the declaration shall be deemed not to have been lodged.

2. For the purposes of paragraph 1, goods shall be deemed to have been presented at the control office or the customs office designated in accordance with Article 13 (2) when their arrival at that office, or at another place designated by the customs authority, has been notified to the said authority in the manner required to enable it to supervise or inspect them.

3. The declaration shall be lodged at the supervising office or the customs office designated in accordance with Article 13 (2) during the days and times appointed for opening.

However, the office may, at the request of the declarant and at his expense, agree that the declaration be lodged outside such days and times of opening.

⁽⁴⁾ OJ No L 351, 12. 12. 1986, p. 1.

⁽⁵⁾ OJ No L 171, 29. 6. 1984, p. 1.

4. A declaration lodged with the officials of a control office or a customs office designated in accordance with Article 13 (2) in another place duly designated for that purpose by agreement between the customs authority and the person concerned shall be regarded as having been lodged at the said office.

Article 17

1. Only declarations which comply with the conditions laid down in Article 14 may be accepted by the control office or the customs office designated in accordance with Article 13 (2).

2. However, at the declarant's request and for reasons deemed valid by the control office or the customs office designated in accordance with Article 13 (2), the said office may accept a declaration which does not contain some of the particulars referred to in Article 14; the office shall then set a time limit for the communication of those particulars.

The declaration shall, in any event, contain the particulars necessary for the identification of the goods to which it relates.

3. An incomplete declaration accepted in accordance with paragraph 2 may be either completed by the declarant or, by agreement with the control office or the customs office designated in accordance with Article 13 (2), replaced by another declaration which complies with the provisions of Article 14. In the latter case, the operative date for the purposes of the provisions governing the customs warehousing arrangements shall be the date of acceptance of the incomplete declaration.

Article 18

1. Declarations which comply with the provisions of Article 14 and those which are accorded the facilities provided for in Article 17 (2) shall be accepted by the control office or the customs office designated in accordance with Article 13 (2) immediately, in accordance with the procedures laid down.

However, in cases where, pursuant to Article 16 (1), a declaration has been lodged before the goods to which it relates have arrived at the control office, the customs office designated in accordance with Article 13 (2) or another place designated by the customs authority, the said declaration may be accepted only after the goods in question have been presented to the said office, within the meaning of Article 16 (2).

2. The date of acceptance of the declaration shall be noted on it. This date shall be the operative date for the purposes of all provisions governing entry for the customs warehousing arrangements.

Article 19

1. The declarant shall, at his request, be permitted to correct one or more of the particulars on a declaration form provided for in Article 14 which has been accepted by the

control office or the customs office designated in accordance with Article 13 (2), subject to the following:

- (a) the request for a correction must be made before the goods are released;
- (b) correction shall no longer be allowed where the request is made after the control office or the customs office designated in accordance with Article 13 (2) has informed the declarant that it intends to examine the goods or that it has itself established that the particulars in question are incorrect;
- (c) the correction shall not result in the declaration applying to goods other than those to which it originally related.

2. The control office or the customs office designated in accordance with Article 13 (2) may allow or require the corrections referred to in paragraph 1 to be made by the lodging of a new declaration intended to replace the original declaration. In that case, the operative date for the purposes of the provisions governing the customs warehousing arrangements shall be the date of acceptance of the original declaration.

3. At the declarant's request, the control office or the customs office designated in accordance with Article 13 (2) may invalidate the declaration under the conditions defined in paragraph 1 (a) and (b).

Article 20

1. Without prejudice to any other means of control at its disposal, the control office or the customs office designated in accordance with Article 13 (2) may verify the declaration and examine all or part of the goods.

2. The goods shall be examined at the places designated and at the times appointed for that purpose. However, the control office or the customs office designated in accordance with Article 13 (2) may, at the declarant's request, agree that the goods should be examined at places or times other than those referred to above. Any costs involved shall be borne by the declarant.

3. Transport of goods to the place where they are to be examined, unpacking, repacking and all other operations necessitated by such examination shall be carried out by the declarant or on his responsibility. In all cases, any costs involved shall be borne by the declarant.

4. The declarant shall be entitled to be present at the examination of the goods or to be represented on that occasion. If the control office or the customs office designated in accordance with Article 13 (2) sees fit, it may require the declarant to be present at the examination of the goods or to be represented in order to assist with the examination, as necessary.

5. When examining the goods, the control office or the customs office designated in accordance with Article 13 (2)

may take samples for analysis or for more detailed inspection. The costs arising from such analysis or inspection shall be borne by the administrative authority.

Article 21

1. The results of verification of the declaration, whether or not accompanied by an examination of the goods, shall form the basis for applying the provisions governing the customs warehousing arrangements.

2. Application of paragraph 1 shall be without prejudice to any subsequent checking by the customs authority or to the consequences of applying the provisions in force with regard *inter alia* to the calculation of any import duties which may be payable on the goods.

3. The results of the verification shall be recorded on the declaration. Such annotation must be dated and include the information necessary to identify the official issuing it.

Article 22

The control office or the customs office designated in accordance with Article 13 (2) shall release the goods for the arrangements as soon as the particulars in the declaration have been verified or accepted without verification. The same applies where verification cannot be completed within a reasonable time and the presence of the goods for the purposes of verification is no longer necessary.

Chapter 2

Simplified procedures

Article 23

The procedures laid down in this Chapter shall apply to all customs warehouses except types B and F.

Article 24

1. Provided the proper conduct of operations is not thereby affected, the customs authority, at the declarant's request and on conditions it shall lay down, shall agree that:

- (a) a declaration under Article 14 need not contain some of the particulars referred to in Annex III/A or Annex III/B;
- (b) a declaration under Article 14 can be replaced by a commercial or administrative document, accompanied by an application for entry for the arrangements signed by the declarant;
- (c) subject to the conditions set out in paragraph 2, the goods can be entered for the arrangements without having been presented.

2. Where use of the simplified procedure referred to in paragraph 1 (c) is authorized, the person concerned shall, upon arrival of the goods on the designated premises:

- (a) duly notify the control office of such arrival in the manner specified by the said office.

However, the control office may:

- permit the authorized person to notify it of the arrival of the goods when this is imminent, rather than requiring him to wait for their actual arrival;
 - in special circumstances, where the nature of the goods and their rapid turnover warrant this, exempt the authorized person from the requirement to notify each arrival of goods, provided that he supplies all the information the said office judges necessary to enable it to exercise its right to examine the goods should the need arise;
- (b) make the entries in the stock records referred to in Article 14 of the basic Regulation in accordance with Article 32 of this Regulation;
 - (c) make available to the control office all documents relating to the entry of the goods for the arrangements.

3. The customs authority shall refuse authorization to use the simplified procedures described in paragraph 1 in cases where the proper conduct of operations cannot be guaranteed.

The customs authority may withhold authorization to use the simplified procedures from persons who do not frequently enter goods for the arrangements.

Article 25

1. Incomplete declarations or commercial or administrative documents referred to in Article 24 and entries in the stock records of goods to which the procedure referred to in Article 24 (1) (c) applies must contain at least the particulars necessary for identification of the goods, including the quantity of goods. The information necessary for identification of the goods is that used by the trade to identify the goods.

2. Acceptance by the control office or the customs office designated in accordance with Article 13 (2) of such incomplete declaration, commercial or administrative document or entry in the stock records shall have the same force in law as acceptance of the declaration referred to in Article 14.

Any examination of the goods shall be based on the particulars given in the incomplete declaration, commercial or administrative document or entry in the stock records.

In the cases referred to in Article 24 (1) (c), entry of the goods in the stock records shall be equivalent to their release.

Article 26

Where Article 24 is applied in a type D warehouse, the incomplete declaration, commercial or administrative document or entry in the stock records must also indicate the nature of the goods concerned, in sufficient detail to permit their immediate and unambiguous classification, and their customs value.

Chapter 3**Procedure for transfer from temporary storage to the customs warehousing arrangements***Article 27*

The procedure provided for in Chapters 1 and 2 shall also apply in respect of a transfer from temporary storage as referred to in Article 3 (3) to the customs warehousing arrangements.

Chapter 4**Provisions on the use of computers***Article 28*

The customs authority shall permit the use of computerized procedures to complete the formalities referred to in Chapters 1, 2 and 3, provided the system in question ensures the proper application of the provisions governing the customs warehousing arrangements.

TITLE IV**OPERATION OF CUSTOMS WAREHOUSES AND OF THE CUSTOMS WAREHOUSING ARRANGEMENTS****Chapter 1****Stock records or formalities replacing the keeping of stock records***Article 29*

1. In type A, type C, type D and type E warehouses, the customs authority shall designate the warehousekeeper as the person required to keep the stock records referred to in Article 14 of the basic Regulation.

2. In type B customs warehouses, the control office shall keep the declarations of entry for the arrangements referred to in Article 14 in order to monitor their discharge. Stock

records shall not be kept. Without prejudice to other Community provisions governing the keeping of customs documents, the control office may decide as part of its internal administration how long such declarations will be kept there. Such time limit may be extended.

Where the goods to which the declaration relates have not been dealt with in one of the ways referred to in Article 21 of the basic Regulation within such time, the control office shall require the goods to be dealt with in one of those ways or the original declaration of entry for the arrangements to be replaced by a new declaration reproducing all the particulars of the old declaration.

3. In a type F warehouse, the customs records shall contain all the information referred to in Article 32. The said records shall replace the stock records referred to in Article 14 of the basic Regulation.

Article 30

Without prejudice to Article 29 (3), the control office shall not keep stock records.

However, the control office may keep a register of all declarations accepted for administrative purposes.

Article 31

Where records kept for commercial or tax purposes by the person concerned contain all the information necessary for control, taking into account the type of customs warehouse and the procedures applicable for entry and discharge, and it is possible for the control office to ascertain that information, the customs authority shall approve those records as the stock records referred to in Article 14 of the basic Regulation.

Article 32

1. The stock records referred to in Article 14 of the basic Regulation must contain all the information necessary for the proper application and control of the arrangements.

They must include:

- (a) the particulars contained in boxes 1, 31, 37 and 38 of the declaration of entry for the arrangements;
- (b) particulars of the declarations by means of which the goods received a customs treatment discharging the customs warehousing arrangements;
- (c) the date and particulars of other customs documents and all other documents relating to entry and discharge;

- (d) particulars enabling a check to be kept on the goods, including their location and particulars of any transfer of goods between warehouses without termination of the arrangements;
- (e) particulars of the common storage of goods referred to in Article 36;
- (f) any other details which may be needed to identify the goods;
- (g) particulars of the usual forms of handling to which the goods are subject;
- (h) particulars of the temporary removal of goods from the warehouse.

2. The stock records of a type D warehouse must contain the details listed in paragraph 1 and those referred to in Article 26.

3. The stock records must at all times show the current stock of goods which are still subject to the customs warehousing arrangements. At the times laid down by the customs authority, the warehousekeeper must lodge at the supervising office a list of all goods in storage.

4. Where Article 22 (2) of the basic Regulation applies, the customs value of the goods before handling must appear in the stock records.

5. Where the simplified procedures provided for in Articles 24, 48 and 54 apply, the provisions of this Article shall apply *mutatis mutandis*.

Article 33

1. Goods entered for the customs warehousing arrangements in a type A, type C or type D warehouse must be entered in the stock records in accordance with Article 16 (1) of the basic Regulation at the time when they are physically placed in the customs warehouse, on the basis of particulars recognized or accepted by the control office or the customs office designated in accordance with Article 13 (2).

2. Where goods are entered for the arrangements in a type E warehouse, the entry referred to in paragraph 1 must take place at the time when they arrive at the storage facilities of the holder of the authorization.

3. Where the customs warehouse also serves as a temporary storage facility in accordance with Article 3 (3), the entry referred to in paragraph 1 must take place:

- before expiry of the time limit set under Article 15 of Regulation (EEC) No 4151/88, where the simplified procedure referred to in Article 24 (1) (c) is applied for transfer from temporary storage to the customs warehousing arrangements,

- in all other cases, at the time when the goods are released following the lodging of the declaration entering the goods for the customs warehousing arrangements.

4. Particulars relating to discharge of the arrangements must be entered in the stock records:

- where one of the simplified procedures is applied, by the time the goods leave the warehouse premises,
- when the goods are released following presentation of a declaration entering the goods for a customs treatment in other cases.

Chapter 2

Usual forms of handling

Article 34

1. Without prejudice to paragraphs 2 and 3, the usual forms of handling which non-Community goods may undergo are listed in Annex IV.

2. Where handling could give rise to an advantage in terms of the import duties applicable to the goods after handling compared with those applicable to the goods before handling, handling may be authorized only if the request referred to in Article 22 (2) of the basic Regulation is lodged at the same time as the request for authorization to carry out usual forms of handling.

In this case, a request for the more favourable items of charge to apply in a type D warehouse as referred to in (a) of the first indent of Article 25 of the basic Regulation cannot be accepted.

3. Where handling would result in higher import duties than those applying to the goods before handling, the declarant may not make the request referred to in Article 22 (2) of the basic Regulation.

In this case, the warehousekeeper of a type D warehouse must waive any advantage he might gain from the application of the items of charge recognized or accepted for the handled goods when they were entered for the arrangements.

Article 35

1. The declarant must apply to the control office in writing, on a case-by-case basis, for authorization to carry out usual forms of handling before such handling is carried out.

2. Requests for authorization to carry out usual forms of handling must provide all particulars necessary for application of the provisions governing the customs warehousing arrangements, including Article 34 (2) and (3).

If the request is approved, the control office shall grant authorization by endorsing the request to that effect and stamping it. The office shall keep a copy of the request for the period stipulated in Article 6 (5).

3. Without prejudice to Article 34, an authorization to operate a customs warehouse or, in the case of a type E warehouse, an authorization to use the arrangements, may indicate the usual forms of handling which are expected to be carried out under the arrangements. In this case the control office shall be advised in the manner laid down by that office that handling is to be carried out; this shall replace the application referred to in paragraph 1.

Chapter 3

Common storage of goods of different customs status

Article 36

1. Provided the proper conduct of operations is not thereby affected, the supervising office shall allow Community goods other than those referred to in Title VI and non-Community goods to be stored together in the same storage area.

2. Where common storage, as referred to in paragraph 1, makes it impossible to identify at all times the customs status of each type of goods, common storage may be permitted only if the goods are equivalent.

Equivalent goods are those falling within the same subheading of the combined nomenclature, of the same commercial quality and possessing the same technical characteristics.

Chapter 4

Temporary removal

Article 37

1. Before temporarily removing goods from the warehouse, the declarant must apply to the control office in writing, on a case-by-case basis, for authorization to do so.

2. Requests for authorization to remove goods temporarily must provide all particulars necessary for the application of the provisions governing the customs warehousing arrangements. If the request is approved, the control office shall grant authorization by endorsing the request to that effect and stamping it. The office shall keep a copy of the request for the period referred to in Article 6 (5).

3. Authorizations to operate customs warehouses may indicate that goods may be temporarily removed. In this case it shall be sufficient to notify the control office in the manner laid down by that office that the goods are to be temporarily removed, in place of the application referred to in paragraph 1.

4. Articles 34 and 35 shall apply where usual forms of handling are to be carried out while the goods are temporarily absent from the warehouse.

Chapter 5

Transfer of goods between customs warehouses without termination of the arrangements

Article 38

1. To transfer goods between warehouses without termination of the customs warehousing arrangements, a form corresponding to the specimen COM form, made out in accordance with Council Regulation (EEC) No 679/85 of 18 February 1985 introducing a specimen declaration form to be used in trade in goods within the Community ⁽¹⁾, shall be used, in accordance with the procedure described in Annex V.

2. The simplified procedure described in Annex VI shall apply:

— where the warehouse from which the goods are dispatched is authorized to use the simplified procedure for release for free circulation referred to in Article 48 (1) (c), or the simplified procedure for export referred to in Article 54 (1) (c), and the warehouse to which the goods are to be transferred is authorized to use the simplified procedure for entry of goods for the arrangements referred to in Article 24 (1) (c),

or

— where the same person is responsible for both warehouses,

or

— where the stock records are interconnected by electronic means.

3. Responsibility for goods transferred between warehouses shall pass to the warehousekeeper of the warehouse to which the goods are transferred when the said warehousekeeper receives the goods and enters them in his stock records.

4. Goods entered for the arrangements in a type B warehouse cannot be transferred to another warehouse without termination of the arrangements.

⁽¹⁾ OJ No L 79, 21. 3. 1985, p. 7.

Chapter 6**Inventory***Article 39*

Without prejudice to the checks referred to in Article 13 of the basic Regulation, the control office may, where it considers this necessary to ensure the proper operation of the customs warehouse, require an inventory to be made of all or some of the goods placed under the customs warehousing arrangements, periodically or otherwise.

TITLE V**DISCHARGE****Chapter 1****General provisions concerning all customs-approved treatments***Article 40*

Without prejudice to the application of Chapters 2 and 3, discharge of the customs warehousing arrangements shall be subject to completion of the formalities for one of the customs-approved treatments referred to in Article 21 of the basic Regulation, in accordance with the provisions relating to that treatment.

Article 41

The customs authority may allow computerized procedures to be used for completion of the formalities relating to the discharge of the customs warehousing arrangements, provided the system in question ensures the proper application of the provisions governing the customs warehousing arrangements.

Article 42

1. Where equivalent goods are stored in common, as referred to in Article 36 (2), goods declared for a customs-approved treatment may be deemed to be either Community or non-Community goods, at the declarant's choice.

Application of the first paragraph may in no case result in a given customs status being applied to a quantity of goods greater than the quantity actually having that status which is stored at the customs warehouse when the goods declared for a customs-approved treatment are removed.

2. In the event of the complete destruction or irreparable loss of goods, the amount of goods entered for the

arrangements which has been destroyed or lost shall be established in proportion to the goods of the same type under the arrangements on the warehouse premises at the time when the said destruction or loss occurred, unless the warehousekeeper can produce evidence of the real quantity of goods under the arrangements which was destroyed or lost.

Article 43

The provisions in force concerning standard rates of irreparable loss of goods for a reason connected with their intrinsic nature shall apply to discharge of the customs warehousing arrangements.

Chapter 2**Special provisions concerning release for free circulation****Section 1: Normal procedure***Article 44*

The procedure provided for in this section shall apply to all customs warehouses.

Article 45

1. Goods previously entered for the customs warehousing arrangements shall be entered for free circulation using form IM provided for in Article 3 of Regulation (EEC) No 1900/85.

2. Where a declaration is to be drawn up for several types of goods, the supplementary form IM/c referred to in Article 3 (2) of Regulation (EEC) No 1900/85 shall be used.

3. Without prejudice to specific provisions in force for other customs procedures which apply as a result of the release of the goods for free circulation, the forms referred to in paragraphs 1 and 2 shall be made out in accordance with Annex III/C.

The declaration must be accompanied by all documents whose presentation is necessary for release for free circulation, including those referred to in Regulation (EEC) No 1496/80.

4. Where goods entered for the customs warehousing arrangements in discharge of the inward processing arrangements are subsequently entered for free circulation, the indications provided for in Article 71 of Regulation (EEC) No 3677/86 must be entered in box 31 of the forms referred to in paragraphs 2 and 3.

Article 46

Articles 15 to 22 shall apply *mutatis mutandis* to declarations for release for free circulation.

Section 2: Simplified procedures*Article 47*

1. The procedures provided for in this section shall apply to all customs warehouses except type F.
2. Only the procedure provided for in Article 48 (1) (a) and (b) shall apply to type B warehouses.
3. Where an authorization for a type D warehouse is issued, the procedure provided for in Article 48 (1) (c) normally applies.

However, the said procedure cannot apply in cases where the person concerned wishes to benefit from the application of more favourable items of charge which cannot be verified without physical examination of the goods. In such cases other procedures under which the goods are presented to the customs authorities may be used.

Article 48

1. Provided the proper conduct of operations is not thereby affected, the customs authority, at the request of the person concerned and on conditions it shall lay down, shall agree that:
 - (a) the declaration for release for free circulation need not contain some of the particulars referred to in Annex III/C;
 - (b) the declaration referred to in Article 45 may be replaced by a commercial or administrative document accompanied by an application for release for free circulation signed by the declarant;
 - (c) the goods may be released for free circulation without being presented to the control office and before the entry is lodged, on the conditions laid down in paragraph 2.
2. Where use of the simplified procedure referred to in paragraph 1 (b) is authorized, the person concerned shall:
 - (a) notify the control office in the manner specified by the said office and before the goods leave his premises of the imminent dispatch of consignments. However, the control office may, in special circumstances, where the nature of the goods and their rapid turnover warrant this, exempt the person concerned from the requirement to notify the dispatch of each consignment, provided that he supplies the said office with all the information it judges necessary to enable it to exercise its right to

examine the goods should the need arise; this information is not necessary for type D warehouses;

- (b) make the entries in the stock records referred to in Article 14 of the basic Regulation in accordance with Article 32 of this Regulation;
 - (c) make available to the control office all documents relating to the release for free circulation of the goods, and in particular the import licence required under the common agricultural policy or documents provided for by the common commercial policy.
3. The customs authority shall refuse authorization to use the simplified procedures described in paragraph 1 in cases where the proper conduct of operations cannot be guaranteed.

The customs authority may withhold authorization to use the simplified procedures from persons who do not frequently enter for free circulation goods previously entered for the customs warehousing arrangements.

Article 49

1. Incomplete declarations or commercial or administrative documents referred to in Article 48 and entries in the stock records of goods to which the procedure referred to in Article 48 (1) (c) applies must contain at least the particulars necessary for identification of the goods.

Acceptance by a customs office of such incomplete declaration, commercial or administrative document or entry in the stock records shall have the same force in law as acceptance of a declaration for release for free circulation.

Any examination of the goods shall be based on the particulars given in the incomplete declaration, commercial or administrative document or stock records.

In the cases covered by Article 48 (1) (c), entry of the goods in the stock records shall be equivalent to their release.

2. An additional or recapitulative declaration relating to goods covered by the procedure authorized under Article 48 (1) must be lodged with the control office within the period stipulated by the customs authority. Acceptance of such entry shall not have the same force in law as acceptance of a declaration for release for free circulation.

Chapter 3**Special provisions concerning export****Section 1: Normal procedure***Article 50*

The procedure provided for in this section shall apply to all customs warehouses.

Article 51

1. An export declaration in respect of goods previously entered for the customs warehousing arrangements shall be made out on form EX provided for in Article 2 of Regulation (EEC) No 1900/85.

In the case of goods going to an EFTA country the single document shall be used, in accordance with Article 2 of the Convention between the European Economic Community and the EFTA countries on the simplification of formalities in trade in goods.

2. Where a declaration is to be drawn up for several types of goods, the supplementary form EX/c referred to in Article 2 (2) of Regulation (EEC) No 1900/85 or, where appropriate, the continuation sheets EU/c referred to in Article 1 (2) of Annex II and in Annex III to the Convention referred to in paragraph 1 shall be used.

3. Without prejudice to specific provisions in force for other customs procedures which apply as a result of the export of goods, the forms referred to in paragraphs 1 and 2 shall be made out in accordance with Annex III/D.

The declaration must be accompanied by all documents whose presentation is necessary for export.

4. Evidence that the goods have left the customs territory of the Community shall be kept at the disposal of the control office.

Article 52

Articles 15 to 22 shall apply *mutatis mutandis* to export declarations.

Section 2: Simplified procedures**Article 53**

1. Without prejudice to paragraph 2, the procedures provided for in this section shall apply to all customs warehouses except type F.

2. Only the procedures provided for in Article 54 (1) (a) and (b) shall apply to type B warehouses.

Article 54

1. Provided the proper conduct of operations is not thereby affected, the customs authority, at the request of the person concerned and on conditions which it shall lay down, shall agree that:

(a) the export declaration need not contain some of the particulars referred to in Annex III/D;

(b) the export declaration referred to in Article 51 may be replaced by a commercial or administrative document accompanied by an export application signed by the declarant;

(c) the goods may be exported without being presented to the control office and before the declaration is lodged, on the conditions laid down in paragraph 2.

2. Where use of the simplified procedure referred to in paragraph 1 (c) is authorized, the person concerned shall:

(a) inform the control office in the manner specified by it of the imminent dispatch of consignments. However, the control office may, in special circumstances, where the nature of the goods and their rapid turnover warrant this, exempt the person concerned from the requirement to notify the dispatch of each consignment of goods, provided that he supplies the said office all information which it judges necessary to enable it to exercise its right to examine the goods should the need arise;

(b) make out an export declaration or the document referred to in paragraph 1 (b);

(c) make the entries in the stock records referred to in Article 14 of the basic Regulation in accordance with Article 32 of this Regulation;

(d) make available to the control office all documents relating to the export of the goods out of the customs territory of the Community.

3. The customs authority shall refuse authorization to use the simplified procedures described in paragraph 1 in cases where the proper conduct of operations cannot be guaranteed.

The customs authority may withhold authorization to use the simplified procedures from persons who do not frequently export goods previously entered for the customs warehousing arrangements.

Article 55

1. Incomplete declarations or commercial or administrative documents referred to in Article 54 and entries in the stock records of goods to which the procedure referred to in Article 54 (1) (c) applies must contain at least the particulars necessary for identification of the goods.

Acceptance by a customs office of such incomplete declaration or commercial or administrative document or entry in the stock records shall have the same force in law as acceptance of an export declaration.

Any examination of the goods shall be based on the particulars given in the incomplete declaration, commercial or administrative document or stock records.

In cases covered by Article 54 (1) (c), entry of the goods in the stock records shall be equivalent to their release.

2. An additional or recapitulative declaration relating to goods covered by the procedure authorized under Article 54 (1) must be lodged with the control office within the period stipulated by the customs authority. Acceptance of such declaration shall not have the same force in law as acceptance of an export declaration.

TITLE VI

SPECIAL PROVISIONS CONCERNING COMMUNITY AGRICULTURAL PRODUCTS

Chapter 1

Preliminary provision

Article 56

Titles I to V, excluding Articles 14, 16 (1), 17, 19, 23 to 27, 34, 36 and 44 to 55, shall apply to prefinanced goods which are entered for the customs warehousing arrangements in accordance with Article 1 (2) (b) of the basic Regulation.

Chapter 2

Entry for the arrangements

Article 57

1. Where the declaration referred to in Article 13 (1) concerns prefinanced goods, it must be made on form COM provided for in Article 1 of Regulation (EEC) No 678/85 of 18 February 1985 simplifying formalities in trade in goods within the Community ⁽¹⁾.

2. Where a declaration is to be drawn up for more than one type of goods, the supplementary form COM/c, referred to in Article 1 (2) of Regulation (EEC) No 679/85 of 18 February 1985, should be used.

3. A copy of the documents referred to in paragraphs 1 and 2 shall constitute the 'payment declaration' provided for in Article 25 (1) of Commission Regulation (EEC) No 3665/87 of 27 November 1987 laying down common detailed rules for the application of the system of export refunds on agricultural products ⁽²⁾.

4. Without prejudice to specific provisions in force for other customs procedures which apply as a result of the entry of goods for the customs warehousing arrangements, the forms referred to in paragraphs 1 and 2 shall be made out in accordance with the instructions given in Annex III/E.

⁽¹⁾ OJ No L 79, 21. 3. 1985, p. 7.

⁽²⁾ OJ No L 351, 14. 12. 1978, p. 1.

The declaration must be accompanied by all documents whose presentation is necessary for entry for the arrangements of prefinanced goods, including the export licence or advance fixing certificate referred to in Commission Regulation (EEC) No 3719/88 of 16 November 1988 laying down common detailed rules for the application of the system of import and export licences and advance fixing certificates for agricultural products ⁽³⁾.

5. The control office and the customs office designated in accordance with Article 13 (2) may accept only declarations which comply with paragraphs 1 to 4.

Article 58

1. Without prejudice to paragraph 2, the declaration of entry for the customs warehousing arrangements of prefinanced goods referred to in Article 57 may be accepted only after a security has been lodged in accordance with Article 6 of Regulation (EEC) No 565/80 and Article 31 (1) and (2) of Regulation (EEC) No 3665/87. Commission Regulation (EEC) No 2220/85 of 22 July 1985 laying down common detailed rules for the application of the system of securities for agricultural products ⁽⁴⁾ shall apply.

2. The customs authority may allow the security referred to in paragraph 1 to be lodged after the declaration of entry for the arrangements has been accepted, on the conditions laid down in Article 31 (3) of Regulation (EEC) No 3665/87.

Chapter 3

Handling

Article 59

Without prejudice to the provisions of Commission Regulation (EEC) No 815/89 ⁽⁵⁾ concerning coloured barley, prefinanced goods entered for the customs warehousing arrangements may undergo the forms of handling provided for in Article 28 (4) of Regulation (EEC) No 3665/87; the forms of handling currently permitted are listed in Annex VII.

Chapter 4

Export

Article 60

1. The customs warehousing arrangements shall be discharged when an export declaration is accepted.

⁽³⁾ OJ No L 331, 2. 12. 1988, p. 1.

⁽⁴⁾ OJ No L 205, 3. 8. 1985, p. 5.

⁽⁵⁾ OJ No L 86, 31. 3. 1989, p. 34.

2. Following acceptance of the export declaration the goods shall remain under customs control until they leave the customs territory of the Community.

During this period the goods may be stored on the premises of a customs warehouse without being entered for the customs warehousing arrangements.

3. Application of this Article by the control office shall be without prejudice to the checks to be carried out by the competent authorities for the purposes of the common agricultural policy.

Article 61

1. Prefinanced goods entered for the customs warehousing arrangements shall be declared for export using form EX provided for in Article 2 of Regulation (EEC) No 1900/85.

In the case of goods going to an EFTA country the single document form shall be used in accordance with Article 2 of the Convention between the European Economic Community and the EFTA countries on the simplification of formalities in trade in goods.

2. Where a declaration is to be drawn up for several types of goods, the supplementary form EX/c referred to in Article 2 (2) of Regulation (EEC) No 1900/85 or, where appropriate, the continuation sheets EU/c referred to in Article 1 (2) of Annex 2 and in Annex III to the Convention referred to in paragraph 1 shall be used.

3. Without prejudice to specific provisions in force for other customs procedures which apply as a result of the export of the prefinanced goods, the forms referred to in paragraphs 1 and 2 shall be made out in accordance with Annex III/F.

The declaration must be accompanied by all documents whose presentation is necessary for export, including the export licence or advance fixing certificate referred to in Regulation (EEC) No 3719/88.

4. The date on which the goods leave the customs territory of the Community shall be noted on the back of the document referred to in paragraphs 1 and 2.

If, before leaving the customs territory of the Community, goods in respect of which an export declaration has been accepted transit through part of that territory, the procedures laid down in Articles 6, 6a and 7 of Regulation (EEC) No 3665/87 shall apply.

5. Goods which have received a customs treatment deemed to be equivalent to export pursuant to Articles 34 and 42 of Regulation (EEC) No 3665/87 shall be considered to have left the customs territory of the Community.

Article 62

Articles 15, 16(2), (3) and (4), 17(1) and 18 to 22 shall apply *mutatis mutandis* to export declarations in respect of prefinanced goods entered for the customs warehousing arrangements.

TITLE VII

USE OF A CUSTOMS WAREHOUSE WITHOUT THE GOODS BEING ENTERED FOR THE ARRANGEMENTS

Chapter 1

Community goods

Article 63

The processing of prefinanced basic products on the premises of a customs warehouse shall be carried out in accordance with Article 4 of Regulation (EEC) No 565/80.

Article 64

1. Where the customs authority requires Community goods other than those referred to in Article 1 (2) (b) and (3) of the basic Regulation which are stored on the premises of a customs warehouse to be listed in the stock records referred to in Article 14 of the basic Regulation in accordance with Article 15 (3) of that Regulation, the entry must make clear their customs status.

2. Without prejudice to Article 36, the control office may lay down specific methods of identifying such goods, with a view in particular to distinguishing them from goods entered for the customs warehousing arrangements stored on the same premises.

3. The goods referred to in paragraph 1 may be used for usual forms of handling, inward processing or processing under customs control.

Article 65

The following may be stored on the premises of a customs warehouse without being entered for the customs warehousing arrangements:

- goods which are required to remain under customs control in accordance with Article 3 (6) of Regulation (EEC) No 3665/87,
- goods temporarily present on the customs territory of the Community with a view to their transshipment pursuant to Article 6a of the said Regulation.

Article 64 (1) and (2) shall apply to such goods.

Chapter 2

Non-Community goods

Article 66

Where non-Community goods are entered for the inward processing relief arrangements or for processing under

customs control on the premises of a customs warehouse, the following Regulations respectively shall apply: Council Regulation (EEC) No 1999/85 of 16 July 1985 on inward processing relief arrangements ⁽¹⁾, Council Regulation (EEC) No 2763/83 of 26 September 1983 on arrangements permitting goods to be processed under customs control before being put into free circulation ⁽²⁾, as well as provisions adopted in accordance with Article 15 (1) (b) and (c) of the basic Regulation.

TITLE VIII

TRANSITIONAL AND FINAL PROVISIONS

Article 67

Type A, type C, type D and type E customs warehouses may also be approved as victualling warehouses in accordance with Article 38 of Regulation (EEC) No 3665/87.

Article 68

For such time as Community goods are subject in intra-Community trade to charges under the common agricultural policy, this Regulation shall apply *mutatis*

mutandis to entry of such goods for the customs arrangements.

Article 69

Each Member State shall inform the Commission of the general measures it takes to implement this Regulation and the basic Regulation as regards:

- determination of the customs authority referred to in Article 1 (4) (i) of the basic Regulation,
- Article 11 of the basic Regulation,
- Article 15 (3) of the basic Regulation,
- Article 6 (3) of this Regulation,
- Article 13 (3) of this Regulation.

The Commission shall publish this information in the C series of the *Official Journal of the European Communities*.

Article 70

This Regulation shall enter into force on 1 January 1991.

It shall apply from 1 January 1992.

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

Done at Brussels, 30 July 1990.

For the Commission
Christiane SCRIVENER
Member of the Commission

⁽¹⁾ OJ No L 188, 20. 7. 1985, p. 1.

⁽²⁾ OJ No L 272, 5. 10. 1983, p. 1.

ANNEX I

SPECIMEN APPLICATION FOR AUTHORIZATION TO OPERATE A CUSTOMS WAREHOUSE OR TO USE THE ARRANGEMENTS IN A TYPE E WAREHOUSE

1. Name or business name and address ⁽¹⁾:
2. Precise place intended to be used as the customs warehouse or, where the application relates to a type E warehouse, description of the storage facilities used by the applicant:
3. Type of warehouse applied for ⁽²⁾:
4. Procedures for ⁽³⁾:
 - (a) entering goods for the arrangements:
 - (b) entry for free circulation of goods entered for the arrangements:
 - (c) export of goods entered for the arrangements:
 - (d) transfer to another customs warehouse without termination of the arrangements (where applicable):
5. Indication of the economic need for customs warehousing:
6. Description of the stock records kept or envisaged and place where they are or are to be kept:
7. Average period of storage ⁽⁴⁾:
8. Nature of the goods to be stored:
9. Usual forms of handling envisaged for which a general authorization is requested:
10. Temporary removal envisaged for which a general authorization is requested:
11. Operations envisaged in the warehouse under arrangements for:
 - (a) inward processing:
 - (b) processing under customs control:
 - (c) processing of agricultural products before export:
12. Storage of Community goods not entered for the arrangements:
13. Common storage of different categories of goods envisaged ⁽⁵⁾:
14. Suggested supervising office:
15. Request for application of the procedure referred to in Article 13 (2) and suggestion for customs office(s) to be designated:
16. List of attached supporting documents ⁽⁶⁾:

Date:

Signature:

Notes to Annex I

- (¹) If the application is made out on the applicant's headed notepaper on which these particulars appear, there is no need to repeat them.
- (²) Indicate, in order of preference where appropriate, one of the types provided for in Article 2.
- (³) Indicate as appropriate:
- normal entry procedure,
 - one of the simplified entry procedures referred to in Article 24,
 - normal discharge procedure,
 - one of the simplified discharge procedures referred to in Articles 48 and 54.
- This information is not required in the case of application for a type D warehouse as regards entry for free circulation.
- (⁴) For type B warehouses only (short-term storage designed to keep down the administrative cost of controls).
- (⁵) Indicate as appropriate:
- third-country industrial goods,
 - third-country agricultural goods,
 - Community agricultural goods,
 - Community industrial goods,
- specifying the customs procedure to which the goods are subject.
- (⁶) For example plan, detailed description of the site intended for storing the goods or of the stock records.

<p>1 Holder (name or business name and address):</p>	<p>AUTHORIZATION TO OPERATE A CUSTOMS WAREHOUSE OR TO USE THE ARRANGEMENTS</p> <p>No</p>	
<p>2 Identification number (°):</p>	<p></p>	<p>4 Number of Annexes:</p>
<p>3 Application:</p>		<p>ORIGINAL (COPY)</p>
<p>5 Full address of the warehouse or storage facilities:</p>	<p>6 Supervising office:</p>	
<p>7 Date of entry into force:</p>	<p>8 Deadline for lodging inventory of goods</p>	
<p>9 Procedures applicable (°) on entry:</p> <p>on exit:</p>		
<p>10 Security (°) <input type="checkbox"/> Yes <input type="checkbox"/> No Amount or method of calculating the amount:</p>		
<p>11 Goods which may be admitted (°):</p>		
<p>12 Accepted rate of natural losses:</p>		
<p>13 Other goods (°):</p>		
<p>GENERAL AUTHORIZATIONS (°):</p>		
<p>14 <input type="checkbox"/> Usual forms of handling (°):</p>		
<p>15 <input type="checkbox"/> Temporary removal (°): Purpose: Forms of handling:</p>		
<p>16 <input type="checkbox"/> Other processing permitted (°):</p>		
<p>17 <input type="checkbox"/> Application of the procedure referred to in Article 13 (2) in accordance with the rules set out in Annex</p>		
<p>Designated office(s):</p>	<p>19 Place and date: Signature and stamp:</p>	
<p>18 Other provisions:</p>		

- (1) Enter the letter identifying the type of warehouse as defined in Article 2 and a number identifying the individual warehouse.
- (2) Indicate the procedure to be used with reference to the applicable Article, and where appropriate the period allowed for lodging the additional or recapitulative declaration.
- (3) Place a cross in the appropriate space.
- (4) For private warehouses only.
- (5) Where appropriate, indicate (with their customs status) the goods which may be stored on the premises of the customs warehouse without being entered for the arrangements.
- (6) Indicate arrangements for advance notification of supervising office, if necessary in the Annex.
- (7) Where appropriate, give particulars of authorizations to carry out inward processing, processing under customs control or processing of prefinanced basic goods on the premises of the customs warehouse.

PROVISIONS GOVERNING AUTHORIZATIONS TO OPERATE A CUSTOMS WAREHOUSE OR TO USE THE ARRANGEMENTS

1. The form on which authorizations to operate a customs warehouse or to use the arrangements are drawn up shall be printed on white paper without mechanical pulp, dressed for writing purposes and weighing between 40 and 65 g/m².
2. The form shall measure 210 mm by 297 mm.
3. The Member States shall be responsible for printing the form. Each form shall bear a serial number distinguishing it from all others. The number shall be preceded by the following letters, identifying the issuing Member State:
 - BE for Belgium,
 - DK for Denmark,
 - DE for Germany,
 - EL for Greece,
 - ES for Spain,
 - FR for France,
 - IE for Ireland,
 - IT for Italy,
 - LU for Luxembourg,
 - NL for the Netherlands,
 - PT for Portugal,
 - UK for the United Kingdom.
4. The form shall be printed and the boxes filled in in one of the official languages of the Community designated by the Member State issuing the authorization.

ANNEX III/A

The form referred to in Article 14, used as a declaration of entry of non-Community goods for the customs warehousing arrangements, must contain the following information in the boxes indicated. The other boxes need not be filled in.

1. *Declaration*

- first subdivision: the letters IM or EU, as appropriate,
- second subdivision: code 7.

3. *Forms*: indicate the order number of the set of forms among the total number of sets used.

Where the declaration relates to a single article (i.e. where only one 'description of goods' box needs to be filled in), leave box 3 blank but enter the figure 1 in box 5.

5. *Items*: state the total number of items declared in all the forms or supplementary forms used. The number of items is equal to the number of 'description of goods' boxes which need to be filled in.

14. *Declarant or representative of consignee*: give the name and forename or business name, as appropriate, and the full address of the person concerned in accordance with the provisions in force.

Member States may require the identification number given to the person concerned by the competent authorities for fiscal, statistical or other purposes to be indicated.

19. *Container(s) (Ctr.)*: enter one of the following codes:

- 0 for goods not transported in containers,
- 1 for goods transported in containers.

31. *Packages and description of goods; marks and numbers — container No(s) — number and kind*

Enter the marks, (identifying) numbers, number and kind of packages or, in the case of unpackaged goods, the number of goods covered by the declaration or the indication 'in bulk', as appropriate.

The goods should be described using their usual commercial description, in sufficient detail to enable them to be identified. Where a container is used, the identification marks of the container should also be indicated in this box.

32. *Item No*: state the order number of the item in question among the total number of items declared in the forms or supplementary forms used, as defined in box 5.

Where the declaration concerns a single item, the Member States may stipulate that nothing should be entered in this box, the figure 1 having been entered in box 5.

37. *Procedure*: enter one of the following codes, as appropriate:

- entry for the customs warehousing arrangements of goods not previously entered for any other customs procedure: 71 00,
- entry for the customs warehousing arrangements of goods previously entered for the inward processing arrangements — suspension system: 71 51,
- entry for the customs warehousing arrangements of goods previously entered for the temporary importation arrangements: 71 53,
- entry for the customs warehousing arrangements of goods previously entered for the arrangements at another customs warehouse: 71 71,
- entry for the customs warehousing arrangements of goods previously entered for the arrangements for processing under customs control: 71 91.

38. *Net mass*: state the net mass in kilograms of the goods described in the corresponding box 31. The net mass is the mass of the goods stripped of all packaging.

49. *Identification of warehouse*: enter the identification number of the warehouse, followed by the letters identifying the issuing Member State which precede the authorization number.

54. *Place and date; signature and name of the declarant or his representative*: subject to the special provisions to be adopted concerning the use of computers, the original hand-written signature of the person concerned followed by his name and forename must appear on the copy to be retained by the customs office. Where the person concerned is a legal person, the person signing the form should state his capacity after his signature, name and forename.

ANNEX III/B

The form referred to in Article 14, used as a declaration of entry of non-Community goods for the customs warehousing arrangements in a type D customs warehouse, must contain the information referred to in Part A and the following information in the boxes indicated. The other boxes need not be filled in.

33. *Commodity code*: enter the code number for the item in question.
46. *Statistical value*: enter the amount, expressed in the currency stipulated by the Member State where the goods are entered for the arrangements, of the value for customs purposes determined in accordance with Council Regulation (EEC) No 1224/80 of 28 May 1980 on the valuation of goods for customs purposes ⁽¹⁾.

⁽¹⁾ OJ No L 134, 31. 5. 1980, p. 1.

ANNEX III/C

The form referred to in Article 45, used as a declaration of entry for free circulation of non-Community goods previously entered for the customs warehousing arrangements, must contain the following information in the boxes indicated. The other boxes need not be filled in.

1. *Declaration:*

- first subdivision: the letters IM,
- second subdivision: code 0 or, in the case of simultaneous entry for consumption, code 4.

3. *Forms:* indicate the order number of the set of forms among the total number of sets used.

Where the declaration relates to a single article (i.e. where only one 'description of goods' box needs to be filled in), leave box 3 blank but enter the figure 1 in box 5.

5. *Items:* state the total number of items declared in all the forms or supplementary forms used. The number of items is equal to the number of 'description of goods' boxes which need to be filled in.

8. *Consignee:* where the consignee is not the same person as the declarant, give his name and forename or business name and full address.

Member States may require the identification number given to the person concerned by the competent authorities for fiscal, statistical or other purposes to be indicated.

14. *Declarant or representative of consignee:* give the name and forename or business name, as appropriate, and the full address of the person concerned in accordance with the provisions in force. Member States may require the identification number given to the person concerned by the competent authorities for fiscal, statistical or other purposes to be indicated.

15. *Country of dispatch/export:* indicate the country of consignment within the meaning of Article 10 of Regulation (EEC) No 1736/75. In box 15a, enter the code corresponding to that country, using the Community code laid down for that purpose.

16. *Country of origin:* indicate the country of origin within the meaning of Council Regulation (EEC) No 802/68 of 27 June 1968 on the common definition of the concept of the origin of goods ⁽¹⁾ or, where preferential treatment is requested for the goods on account of their origin, within the meaning of the Community's autonomous or contractual provisions for preferential treatment.

19. *Container(s) (Ctr.):* enter one of the following codes:

- 0 for goods not transported in containers,
- 1 for goods transported in containers.

31. *Packages and description of goods; marks and numbers — container No(s) — number and kind*

Enter the marks, (identifying) numbers, number and kind of packages or, in the case of unpackaged goods, the number of goods covered by the declaration or the indication 'in bulk', as appropriate, together with the particulars necessary for their identification. The goods should be described using their usual commercial description, in sufficient detail to enable the goods to be identified and to permit their immediate unambiguous classification. This box must also contain the particulars required, where appropriate, by specific rules (value added tax, excise duties, etc.). Where a container is used the identification marks of the container should also be indicated in this box.

32. *Item No:* state the order number of the item in question among the total number of items declared in the forms or supplementary forms used, as defined in box 5.

Where the declaration concerns a single item, the Member States may stipulate that nothing should be entered in this box, the figure 1 having been entered in box 5.

33. *Commodity code:* enter the code number for the item in question.

34. *Country of origin code:* enter in box 34a the code corresponding to the country indicated in box 16, using the Community code provided for that purpose.

⁽¹⁾ OJ No L 148, 28. 6. 1968, p. 1.

37. *Procedure*: enter one of the following codes, as appropriate:
- entry for free circulation alone: 01 71,
 - entry for free circulation with a view to using the inward processing relief arrangements (drawback system): 02 71,
 - entry for free circulation and simultaneous entry for inward processing relief arrangements not covered by Regulation (EEC) No 1999/85: 05 71,
 - entry for free circulation and simultaneous entry for the customs warehousing arrangements: 07 71,
 - entry for consumption with simultaneous entry for free circulation: 40 71,
 - entry for consumption with entry for free circulation under the inward processing relief arrangements (drawback system): 41 71,
 - entry for partial consumption with simultaneous entry for free circulation and entry for the customs warehousing arrangements: 45 71.
38. *Net mass*: state the net mass in kilograms of the goods described in the corresponding box 31. The net mass is the mass of the goods stripped of all packaging.
41. *Supplementary units*: to be used as necessary in accordance with the instructions given in the nomenclature of goods (enter the quantity of each item expressed in the unit provided for in the nomenclature of goods).
44. *Additional information; documents produced, certificates and authorizations*: enter the particulars required by any specific rules applicable in the Member State where the goods are entered for free circulation and particulars of the documents produced in support of the declaration, including, where appropriate, control copies T5. Leave the box marked 'additional information (AI) code' blank.
46. *Statistical value*: enter the amount, expressed in the currency stipulated by the Member State where the goods are entered for free circulation, of the value for customs purposes in accordance with Regulation (EEC) No 1224/80.
49. *Identification of warehouse*: enter the identification number of the warehouse followed by the letters identifying the issuing Member State which precede the authorization number.
54. *Place and date; signature and name of the declarant or his representative*: subject to the special provisions to be adopted concerning the use of computers, the original hand-written signature of the person concerned followed by his name and forename must appear on the copy to be retained by the customs office. Where the person concerned is a legal person, the person signing the form should state his capacity after his signature, name and forename.

ANNEX III/D

The form referred to in Article 51, used as a declaration of export of non-Community goods previously entered for the customs warehousing arrangements, must contain the following information in the boxes indicated. The other boxes need not be filled in.

1. *Declaration*

- first subdivision: the letters EX or EU, as appropriate,
- second subdivision: code 3.

3. *Forms*: indicate the order number of the set of forms among the total number of sets used.

Where the declaration relates to a single article (i.e. where only one 'description of goods' box needs to be filled in), leave box 3 blank but enter the figure 1 in box 5.

5. *Items*: state the total number of items declared in all the forms or supplementary forms used. The number of items is equal to the number of 'description of goods' boxes which need to be filled in.
14. *Declarant or representative of consignee*: give the name and forename or business name, as appropriate, and the full address of the person concerned in accordance with the provisions in force. Member States may require the identification number given to the person concerned by the competent authorities for fiscal, statistical or other purposes to be indicated.
19. *Container(s) (Ctr.)*: enter one of the following codes:
- 0 for goods not transported in containers,
 - 1 for goods transported in containers.

31. *Packages and description of goods; marks and numbers — container No(s) — number and kind*: enter the marks, (identifying) numbers, number and kind of packages or, in the case of unpackaged goods, the number of goods covered by the declaration or the indication 'in bulk', as appropriate.

The goods should be described using their usual commercial description, in sufficient detail to enable the goods to be identified. Where a container is used the identification marks of the container should also be indicated in this box.

32. *Item No*: state the order number of the item in question among the total number of items declared in the forms or supplementary forms used, as defined in box 5.

Where the declaration concerns a single item, the Member States may stipulate that nothing should be entered in this box, the figure 1 having been entered in box 5.

37. *Procedure*: enter the code 31 71.

38. *Net mass*: state the net mass in kilograms of the goods described in the corresponding box 31. The net mass is the mass of the goods stripped of all packaging.

49. *Identification of warehouse*: enter the identification number of the warehouse followed by the letters identifying the issuing Member State which precede the authorization number.

54. *Place and date; signature and name of the declarant or his representative*: subject to the special provisions to be adopted concerning the use of computers, the original hand-written signature of the person concerned followed by his name and forename must appear on the copy to be retained by the customs office. Where the person concerned is a legal person, the person signing the form should state his capacity after his signature, name and forename.

ANNEX III/E

The form referred to in Article 57, used as a declaration of entry of prefinanced goods for the customs warehousing arrangements, must contain the following information in the boxes indicated. The other boxes need not be filled in.

1. *Declaration*
 - first subdivision: the letters COM,
 - second subdivision: code 7.
3. *Forms*: indicate the order number of the set of forms among the total number of sets used.
Where the declaration relates to a single article (i.e. where only one 'description of goods' box needs to be filled in), leave box 3 blank but enter the figure 1 in box 5.
5. *Items*: state the total number of items declared in all the forms or supplementary forms used. The number of items is equal to the number of 'description of goods' boxes which need to be filled in.
14. *Declarant or representative of consignee*: give the name and forename or business name, as appropriate, and the full address of the person concerned in accordance with the provisions in force. Member States may require the identification number given to the person concerned by the competent authorities for fiscal, statistical or other purposes to be indicated.
17. *Country of destination*: where so required by Community agricultural rules, indicate the country or group of countries concerned.
19. *Container(s) (Ctr.)*: enter one of the following codes:
 - 0 for goods not transported in containers,
 - 1 for goods transported in containers.
31. *Packages and description of goods; marks and numbers — container No(s) — number and kind*: enter the marks, (identifying) numbers, number and kind of packages or, in the case of unpackaged goods, the number of goods covered by the declaration or the indication 'in bulk', as appropriate.
Where a container is used, the identification marks must also be entered in this box.
The description of the goods under the nomenclature used for export refunds for agricultural products and, where necessary for the calculation of the export refund, the composition of the goods or a reference to their composition and the refund code, where applicable, must also be indicated.
In cases covered by Article 25 (4) of Regulation (EEC) No 3665/87 the specific use must be indicated.
32. *Item No*: state the order number of the item in question among the total number of items declared in the forms or supplementary forms used, as defined in box 5.
Where the declaration concerns a single item, the Member States may stipulate that nothing should be entered in this box, the figure 1 having been entered in box 5.
33. *Commodity code*: enter the code number for the item in question and the additional code (if any).
37. *Procedure*: enter code 76 00.
38. *Net mass*: state the net mass in kilograms of the goods described in the corresponding box 31. The net mass is the mass of the goods stripped of all packaging.
41. *Supplementary units*: indicate, where appropriate, the quantity expressed in the unit of measure used for the calculation of the export refund.
44. *Additional information; documents produced, certificates and authorizations*: enter the particulars required by any specific rules applicable in the Member State where the goods are entered for free circulation and particulars of the documents produced in support of the declaration, including, where appropriate, control copies T5.
Where required under the agricultural rules, enter also the serial number preceded by the letter(s) identifying the Member State which issued the export licence or advance fixing certificate.
49. *Identification of warehouse*: enter the identification number of the warehouse followed by the letters identifying the issuing Member State which precede the authorization number.
54. *Place and date; signature and name of the declarant or his representative*: subject to the special provisions to be adopted concerning the use of computers, the original hand-written signature of the person concerned followed by his name and forename must appear on the copy to be retained by the customs office. Where the person concerned is a legal person, the person signing the form should state his capacity after his signature, name and forename.

ANNEX III/F

The form referred to in Article 62, used as a declaration of export of prefinanced goods previously entered for the customs warehousing arrangements, must contain the following information in the boxes indicated. The other boxes need not be filled in.

1. *Declaration*

- first subdivision: the symbol EX or EU, as appropriate,
- second subdivision: code 1.

2. *Consignor/exporter*: where the consignor/exporter is not the same person as the declarant, give the name and forename or business name and full address of the person concerned.

Member States may require the identification number given to the person concerned by the competent authorities for fiscal, statistical or other purposes to be indicated. In the case of grouped consignments, Member States may provide that the word 'several' should be entered in this box, the list of consignors being annexed to the declaration.

3. *Forms*: indicate the order number of the set of forms among the total number of sets used.

Where the declaration relates to a single article (i.e. where only one 'description of goods' box needs to be filled in), leave box 3 blank but enter the figure 1 in box 5.

5. *Items*: state the total number of items declared in all the forms or supplementary forms used. The number of items is equal to the number of 'description of goods' boxes which need to be filled in.

14. *Declarant or representative of consignor*: give the name and forename or business name, as appropriate, and the full address of the person concerned in accordance with the provisions in force. Member States may require the identification number given to the person concerned by the competent authorities for fiscal, statistical or other purposes to be indicated.

17. *Country of destination*: indicate the country of destination within the meaning of Article 12 of Regulation (EEC) No 1736/75.

Enter the corresponding Community code for that country in box 17a.

19. *Container(s) (Ctr.)*: enter one of the following codes:

- 0 for goods not transported in containers,
- 1 for goods transported in containers.

31. *Packages and description of goods; marks and numbers — container No(s) — number and kind*: enter the marks, (identifying) numbers, number and kind of packages or, in the case of unpackaged goods, the number of goods covered by the declaration or the indication 'in bulk', as appropriate.

Where a container is used the identification marks of the container should also be indicated in this box.

The description of the goods under the nomenclature used for export refunds for agricultural products and, where necessary for the calculation of the export refund, the composition of the goods or a reference to their composition and the refund code, where applicable, must also be indicated.

The specific use must be stated where so required by Article 25 (4) of Regulation (EEC) No 3665/87.

32. *Item No*: state the order number of the item in question among the total number of items declared in the forms or supplementary forms used, as defined in box 5.

Where the declaration concerns a single item, the Member States may stipulate that nothing should be entered in this box, the figure 1 having been entered in box 5.

33. *Commodity code*: enter the code number for the item in question and the additional code (if any).

37. *Procedure*: enter the code 1076.

38. *Net mass*: state the net mass in kilograms of the goods described in the corresponding box 31. The net mass is the mass of the goods stripped of all packaging.

41. *Supplementary units*: indicate, where appropriate, the quantity expressed in the unit of measure used for the calculation of the export refund.
44. *Additional information; documents produced, certificates and authorizations*: enter the particulars required by any specific rules applicable in the Member State where the goods are entered for free circulation and particulars of the documents produced in support of the declaration, including, where appropriate, control copies T5.
- Enter also the refund code and the serial number preceded by the letter(s) identifying the Member State where the export certificate or advance fixing certificate was issued.
49. *Identification of warehouse*: enter the identification number of the warehouse followed by the letters identifying the issuing Member State which precede the authorization number.
54. *Place and date; signature and name of the declarant or his representative*: subject to the special provisions to be adopted concerning the use of computers, the original hand-written signature of the person concerned followed by his name and forename must appear on the copy to be retained by the customs office. Where the person concerned is a legal person, the person signing the form should state his capacity after his signature, name and forename.

ANNEX IV

LIST OF THE USUAL FORMS OF HANDLING REFERRED TO IN ARTICLE 34

Any operation carried out manually or otherwise on goods entered for the arrangements with a view to preserving them, improving their presentation or their merchantable quality or preparing them for distribution or resale.

The assembly and mounting of goods is accepted only in so far as it concerns the mounting onto a complete product of accessories which do not play an essential role in the manufacture of the product ⁽¹⁾.

⁽¹⁾ For example: mounting of a radio or windscreen wipers on a motor vehicle.

ANNEX V

1. Where goods are transferred between customs warehouses without termination of the arrangements, the keeper of the warehouse from which the goods are dispatched shall lodge with its supervising office copies 1, 4, 5 and an additional copy identical to copy 1 of the form provided for in Article 38, completed in accordance with the instructions given in the Appendix. The goods shall be presented to the office at that time. The customs authority may exempt the warehousekeeper from the obligation to present the goods. In this case, the keeper of the warehouse of dispatch shall send copy 1 of the document to the supervising office.
2. The supervising office referred to in paragraph 1 shall endorse box D of the document to indicate that it has verified or accepted the particulars contained therein. The said office shall stipulate the period within which the goods must be presented to the supervising office for the warehouse to which the goods are to be transferred.

Copy 1 of the document shall be retained by the supervising office for the warehouse of dispatch.

3. The additional copy and copies 4 and 5 of the document shall accompany the goods and be presented with them to the supervising office of the warehouse to which the goods are to be transferred. The customs authority may exempt the warehousekeeper from the obligation to present the goods. In this case, the keeper of the warehouse to which the goods are to be transferred shall send copies 4 and 5 of the document to the supervising office.
4. The supervising office for the warehouse to which the goods are to be transferred shall endorse box 1 of copy 5 of the document and return it to the supervising office for the warehouse of dispatch.

Copy 4 shall be retained by the supervising office for the warehouse to which the goods are to be transferred.

The additional copy shall be returned to the warehousekeeper receiving the goods.

5. The supervising office for the warehouse of dispatch shall verify discharge by comparing copies 1 and 5 of the document.

Copy 5 shall then be returned to the keeper of the warehouse of dispatch.

6. The warehousekeepers shall keep the copies returned to them with their stock records.

Appendix

The form COM, used for the transfer of goods from one customs warehouse to another without termination of the arrangements, must contain the following information in the boxes indicated. The other boxes need not be filled in.

1. *Declaration*: enter the number 2503/88.
2. *Consignor*: give the name and forename or business name of the keeper of the warehouse of dispatch and the full address and identification number of the warehouse, followed by the letters identifying the issuing Member State which precede the authorization number.
3. *Forms*: indicate the order number of the set of forms among the total number of sets used.
Where the declaration relates to a single item (i.e. where only one 'description of goods' box needs to be filled in), leave box 3 blank but enter the figure 1 in box 5.
5. *Items*: state the total number of items declared in all the forms or supplementary forms used. The number of items is equal to the number of 'description of goods' boxes which need to be filled in.
8. *Consignee*: give the name and forename or business name of the keeper of the warehouse to which the goods are to be transferred and the full address and identification number of the warehouse, followed by the letters identifying the issuing Member State which precede the authorization number.
31. *Packages and description of goods; marks and numbers — container No(s) — number and kind*: enter the marks, (identifying) numbers, number and kind of packages or, in the case of unpackaged goods, the number of goods covered by the declaration or the indication 'in bulk', as appropriate.
The goods should be described using their usual commercial description, in sufficient detail to enable the goods to be identified. Where a container is used the identification marks of the container should also be indicated in this box.
32. *Item No*: state the order number of the item in question among the total number of items declared in the forms or supplementary forms used, as defined in box 5.
Where the declaration relates to a single item, the Member States may stipulate that nothing should be entered in this box, the figure 1 having been entered in box 5.
38. *Net mass*: state the net mass in kilograms of the goods described in the corresponding box 31. The net mass is the mass of the goods stripped of all packaging.
44. *Additional information; documents produced, certificates and authorization*: enter 'Application of Article 20 of Regulation (EEC) No 2503/88.
54. *Place and date; signature and name of the declarant or his representative*: subject to the special provisions to be adopted concerning the use of computers, the original hand-written signature of the warehousekeeper indicated in box 2 followed by his name and forename must appear on the copy to be retained by the customs office. Where the person concerned is a legal person, the person signing the form should state his capacity after his signature, name and forename.
Where goods are transferred from one type D warehouse to another type D warehouse, the following boxes must also be completed:
33. *Commodity code*: enter the code number for the item in question.
46. *Statistical value*: enter the amount, expressed in the currency stipulated by the Member State where the goods are entered for the arrangements, of the value for customs purposes determined in accordance with Regulation (EEC) No 1224/80.

ANNEX VI

1. Where goods are transferred between customs warehouses without termination of the arrangements under Article 38 (2), the document referred to in paragraph 1 of Annex V shall be completed in duplicate.
2. Before the goods are transferred, the supervising offices for the warehouse of dispatch and the warehouse of destination shall be informed of the intended transfer, in the manner which they shall lay down, to enable them to carry out any controls they consider necessary.
3. The keeper of the warehouse from which the goods are dispatched shall keep copy 1 with his stock records.
4. The other copy shall accompany the goods and be kept by the keeper of the warehouse to which the goods are transferred with his stock records.
5. The keeper of the warehouse of destination shall issue the keeper of the warehouse of dispatch a receipt for the transferred goods received into his warehouse. The keeper of the warehouse of dispatch shall attach this receipt to the document in his stock records.

ANNEX VII**LIST OF USUAL FORMS OF HANDLING REFERRED TO IN ARTICLE 59**

1. Stocktaking.
 2. The affixing to the goods themselves, or to their packings, of marks, seals, labels or other similar distinguishing signs, provided there is no risk of there being conferred upon the goods an apparent origin different from their real one.
 3. Altering the marks and numbers on packages, provided there is no risk of there being conferred upon the goods or products an apparent origin different from their real one.
 4. Packing, unpacking, change of packings, repair of packing.
 5. Airing.
 6. Chilling.
 7. Freezing.
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