

Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)

PART I

GENERAL IMPLEMENTING PROVISIONS

TITLE III

FAVOURABLE TARIFF TREATMENT BY REASON OF THE NATURE OF GOODS

CHAPTER 4

Goods for which a certificate of authenticity or quality, or other certificate, must be presented

Article 26

1 Classification under the tariff subheadings listed in column 2 of the table below of the goods listed against each subheading in column 3, imported from the countries shown in column 5, shall be subject to the presentation of certificates meeting the requirements specified in Articles 27 to 34.

The certificates are shown in Annexes 2 to 8, as indicated in column 4 of the table.

Certificates of authenticity apply to grapes, whisky, vodka and tobacco, certificates of designation of origin to wine, and certificates of quality to sodium nitrate.

2 By way of derogation from the provisions of paragraph 1, for port, Madeira, sherry and Setubal muscatel falling within CN codes 2204 21 41, 2204 21 51, 2204 29 41 and 2204 29 51, the approved commercial document completed and authenticated in accordance with the provisions of Article 9 (2) of Commission Regulation (EEC) No 986/89⁽¹⁾ shall be presented in place of the certificate of designation of origin.

3 However, tobacco exempt from customs duty on release for free circulation by virtue of a Community provision shall be classified in subheadings 2401 10 10 to 2401 10 49 and 2401 20 10 to 2401 20 49 without presentation of a certificate of authenticity. Such a certificate shall be neither issued nor accepted for tobacco of these types when more than one type is presented in the same immediate packing.

4 In respect of the goods listed under Order No 6 in the following table, for the purposes of this Article:

- (a) flue-cured Virginia type tobacco means tobacco which has been cured under artificial atmospheric conditions by a process of regulating the heat and ventilation without allowing smoke and fumes to come in contact with the tobacco leaves; the colour of the cured tobacco normally ranges from lemon to very dark orange or red. Other colours and combinations of colours frequently result from variations in maturity or cultural and curing techniques;

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- (b) light air-cured Burley type tobacco (including Burley hybrids) means tobacco which has been cured under natural atmospheric conditions and does not carry the odour of smoke or fumes if supplemental heat or air circulation has been applied; the leaves normally range from light tan to reddish colour. Other colours and combinations of colours frequently result from variations in maturity or cultural and curing techniques;
- (c) light air-cured Maryland type tobacco means tobacco which has been cured under natural atmospheric conditions and does not carry the odour of smoke or fumes if supplemental heat or air circulation has been applied; the leaves normally range from a light-yellow to deep cherry red colour. Other colours and combinations of colours frequently result from variations in maturity or cultural and curing techniques;
- (d) fire-cured tobacco means tobacco which has been cured under artificial atmospheric conditions by the use of open fires from which wood smoke has been partly absorbed by the tobacco. Fire-cured tobacco leaves are normally thicker than leaves of Burley, flue-cured, or Maryland from the corresponding stalk position. Colours normally range from yellowish-brown to very dark brown. Other colours and combinations of colours frequently result from variations in maturity or cultural and curing techniques.

Order No	CN code	Description	Annex No	Issuing body		Place where established
				Exporting country	Name	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	0806	Grapes, fresh or dried:	2	United States of America	United States Department of Agriculture or its authorized offices ^a	Washington DC
	0806 10	– Fresh				
		– – Table grapes				
0806 10 11	– – – – Of the variety Emperor (<i>vitis vinifera</i> cv) from 1 December to 31 January					

^a When an authorized office is in a place other than that given in column 7 as the place where the headquarters of the relevant issuing body is established, the State concerned given in column 5 shall send the name and address of this authorized office to the Commission of the European Communities, which shall inform the customs authorities of the Member States thereof.

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2	2106	Food preparations not elsewhere specified or included:	3	Switzerland	Union suisse du commerce de fromage SA/ Schweizerische Käseunion AG/ Unione svizzera per il commercio del fromaggio SA		Berne
	2106 90	– Other:					
	2106 90 10	– – Cheese fondues		Austria	Österreichische Hartkäse Export GmbH		Innsbruck
3	2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No 2009:			Name of wine		
		– Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:					
	2204 21	– – in containers holding 2 or less					
		– – – Other:					
		– – – – Of an					

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	actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol					
2204 21 41	----- - Tokay (Aszu and Szamorodni)	4	Hungary	Tokay (Aszu, Szamorodni)	Országos Borminosító Intézet Budapest II, Frenkel, Leo Utca I (National Institute for the approval of Wines)	Budapest
	----- Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol:					
2204 21 51	----- - Tokay (Aszu and Szamorodni)					
2204 29	-- Other:					
	----- Other:					

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		----- Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol:				
	2204 29 45	----- – Tokay (Aszu and Szamorodni) ---- Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol:				
	2204 29 55	----- – Tokay (Aszu and Szamorodni)				
4	2208	Undenatured ethyl alcohol of an actual alcoholic strength by volume of less than 80 % vol;		United States of America	United States Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms or its authorized regional offices ^a	Washington DC

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		spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:				
	2208 30	– Whiskies:				
		– – Bourbon whiskey, in containers holding:	5			
	2208 30 11	– – – 2 litres or less				
	2208 30 19	– – – More than 2 litres				
5	2208 90	– Other:				
		– – Vodka of an alcoholic strength by volume of 45,4 % vol or less and plum, pear or cherry spirit (excluding liqueurs),	6	Finland	ALKO Limited	Salmisaarenranta, 7 00100 Helsinki 10 Finland

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		in containers holding: --- 2 litres or less:				
	2208 90 31	---- Vodka -- Other spirituous beverages, in containers holding: --- 2 litres or less: ---- Spirits (excluding liqueurs):				
	2208 90 35	----- Other				
6	2401	Unmanufactured tobacco; tobacco refuse:	United States of America	Tobacco Association of the United States or its authorized offices ^a	Raleigh, North Carolina	
	2401 10	- Tobacco, not stemmed/ stripped: -- Flue- cured Virginia type and light air- cured Burley type tobacco (including Burley hybrids);	Canada	Directorate General Food Production and Inspection, Agriculture Branch, Canada, or its authorized offices ^a Direction générale de la production et de l'inspection, Section agriculture, Canada, or its authorized offices ^a	Ottawa	

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	light air-cured Maryland type and fire-cured tobacco:				
2401 10 10	--- Flue-cured Virginia type				
2401 10 20	--- Light air-cured Burley type (including Burley hybrid)				
2401 10 30	--- Light air-cured Maryland type		Argentina	Cámara del Tabaco del Salta, or its authorized offices ^a	Salta
	--- Fire-cured tobacco:			Cámara del Tabaco del Jujuy, or its authorized offices ^a	San Salvador de Jujuy
2401 10 41	---- Kentucky type				
2401 10 49	--- Other			Cámara de Comercio Exterior de Misiones or its authorized offices ^a	Posadas
2401 20	- Tobacco, partly or wholly stemmed/stripped:		Bangladesh	Ministry of Agriculture, Department of Agriculture Extension, Cash Crop Division or its authorized offices ^a	Dacca
	-- Flue-cured		Brazil	Carteira de Comercio Exterior	Rio de Janeiro

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	Virginia type and light air-cured Burley type tobacco (including Burley hybrids); light air-cured Maryland type and fire-cured tobacco			do Banco do Brasil or its authorized offices ^a	
2401 20 10	--- Flue-cured Virginia type		China	Shanghai Import and Export Commodity Inspection Bureau of the People's Republic of China or its authorized offices ^a	Shanghai
2401 20 20	--- Light air-cured Burley type (including Burley hybrids)				
2401 20 30	--- Light air-cured Maryland type			Shandong Import and Export Commodity Inspection Bureau of the People's Republic of China or its authorized offices ^a	Qingdao
	--- Fire-cured tobacco:				
2401 20 41 2401 20 49	---- Kentucky type ---- Other			Hubei Import and Export Commodity Inspection Bureau of the People's Republic of China or its authorized offices ^a	Hankou

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				Guangdong Import and Export Commodity Inspection Bureau of the People's Republic of China or its authorized offices ^a	Guangzhou
				Liaoning Import and Export Commodity Inspection Bureau of the People's Republic of China or its authorized offices ^a	Dalian
				Yunnan Import and Export Commodity Inspection Bureau of the People's Republic of China or its authorized offices ^a	Kunming
				Shenzhen Import and Export Commodity Inspection Bureau of the People's Republic of China or its authorized offices ^a	Shenzhen
				Hainan Import and Export Commodity Inspection Bureau of the People's Republic of China or its authorized offices ^a	Hainan
			Colombia	Superintendencia de Industria y Comercio — Division de Control de Normas y Calidades or its authorized offices ^a	Bogota

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			Cuba	Empresa Cubana del Tabaco 'Cubatabaco' or its authorized offices ^a	Havana
			Guatemala	Dirección de Comercio Interior y Exterior del Ministerio de Economía, or its authorized offices ^a	Guatemala City
			India	Tobacco Board, or its authorized offices ^a	Guntur
			Indonesia	Lembaga Tembakou, or its authorized offices ^a	
				— — Lembaga Tembakou Sumatra Utara	Medan
				— Lembaga Tembakou Java Tengah	Sala
				— Lembaga Tembakou Java Timur I	Surabaya
				— Lembaga Tembakou Java Timur II	Jembery
				Mexico	Secretaria de Comercio, or its authorized offices ^a
			Philippines	Philippine Virginia Tobacco Administration, or its authorized offices ^a	Quezon City
			South Korea	Office of Korean Monopoly Corporation, or its authorized offices ^a	Sintanjin

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				Sri Lanka	Department of Commerce, or its authorized offices ^a	Colombo
				Switzerland	Administration fédérale des Douanes, Section de l'imposition du tabac, or its authorized offices ^a	Berne
				Thailand	Department of Foreign Trade, Ministry of Commerce, or its authorized offices ^a	Bangkok
7	3102	Mineral or chemical fertilizers, nitrogenous:	8	Chile	Servicio Nacional de Geología y Minería	Santiago
	3102 50	– Sodium nitrate:				
	3102 50 10	– – Natural sodium nitrate				
	3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this chapter in tablets				

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	or similar form or in packages of a gross weight not exceeding 10 kg:				
3105 90	– Other:				
3105 90 10	– – Natural potassic sodium nitrate, consisting of a natural mixture of sodium nitrate and potassium nitrate (the proportion of potassium nitrate may be as high as 44 %), of a total nitrogen content not exceeding 16,3 % by weight on the dry anhydrous product				

- a** When an authorized office is in a place other than that given in column 7 as the place where the headquarters of the relevant issuing body is established, the State concerned given in column 5 shall send the name and address of this authorized office to the Commission of the European Communities, which shall inform the customs authorities of the Member States thereof.
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Article 27

1 The certificates shall correspond to the specimens in the appropriate annexes indicated in column 4 of the table referred to in Article 26. They shall be printed and completed in one of the official languages of the European Economic Community and, where appropriate, in an official language of the exporting country.

2 Certificates shall measure approximately 210×297 millimetres.

The paper used shall be:

— in the case of the goods listed under Order No 3 in the table referred to in Article 26, white paper free of mechanical pulp, dressed for writing purposes and weighing not less than 55 g/m^2 and not more than 65 g/m^2 .

The front of the certificate shall have a printed guilloche pattern background in pink, such as to reveal any falsification by mechanical or chemical means,

— in the case of the goods listed under Order Nos 4 and 5 in the table referred to in Article 26, white paper with a yellow border weighing not less than 40 g/m^2 ,

— in the case of the other goods in the table, white paper weighing at least 40 g/m^2 .

3 In the case of the goods listed under Order No 3 in the table referred to in Article 26, the borders of the certificate may bear decorative designs on their outer edge in a band not exceeding 13 millimetres in width.

4 In the case of goods referred to under Order No 2 in the table referred to in Article 26, the certificate shall be made out in one original and two copies. The original shall be white, the first copy pink and the second copy yellow.

5 In the case of the goods listed under Order No 2 of the table referred to in Article 26, each certificate shall bear an individual serial number given by the issuing body, followed by the nationality symbol appropriate to that body.

The copies shall bear the same serial number and nationality symbol as the original.

6 The customs authorities of the Member State where the goods are declared for release for free circulation may require a translation of the certificate.

Article 28

The certificate shall be completed either in typescript or in manuscript. In the latter case it shall be completed in ink using block capitals.

Article 29

1 The certificate or, in the case of split consignments of the goods listed under Order Nos 1, 6 and 7 in the table referred to in Article 26, a photocopy of the certificate, as provided for in Article 34, shall be presented to the customs authorities of the importing Member State, together with the goods to which it relates, within the following time limits, running from the date of issue of the certificate:

— two months, in the case of the goods listed under Order No 2 in the table,

— three months, in the case of the goods listed under Order Nos 1, 3 and 4 in the table,

— six months, in the case of the goods listed under Order Nos 5 and 7 in the table,

— 24 months, in the case of the goods listed under Order No 6 in the table.

2 In the case of the goods listed under Order No 2 in the table referred to in Article 26:

- the original and the first copy of the certificate shall be presented to the appropriate authorities,
- the second copy of the certificate shall be sent by the issuing body direct to the customs authorities of the importing Member State.

Article 30

1 A certificate shall be valid only if it is duly endorsed by an issuing body appearing in column 6 of the table referred to in Article 26.

2 A duly endorsed certificate is one which shows the place and date of issue and bears the stamp of the issuing body and the signature of the person or persons empowered to sign it.

Article 31

1 An issuing body may appear in the table referred to in Article 26 only if:

- a it is recognized as such by the exporting country;
- b it undertakes to verify the particulars shown in certificates;
- c it undertakes to provide the Commission and Member States, on request, with all appropriate information to enable an assessment to be made of the particulars shown in the certificates.

2 The table referred to in Article 26 shall be revised when the condition laid down in paragraph 1 (a) is no longer fulfilled or when an issuing body fails to fulfil one or more of its obligations.

Article 32

Invoices presented in support of declarations for free circulation shall bear the serial number or numbers of the corresponding certificate(s).

Article 33

The countries listed in column 5 of the table referred to in Article 26 shall send the Commission specimens of the stamps used by their issuing body or bodies and authorized offices. The Commission shall communicate this information to the customs authorities of the Member States.

Article 34

In the case of the goods listed under Order Nos 1, 6 and 7 in the table referred to in Article 26, where a consignment is split the original certificate shall be photocopied for each part consignment. The photocopies and the original certificate shall be presented to the customs office where the goods are located.

Each photocopy shall indicate the name and address of the consignee and be marked in red 'Extract valid for ... kg' (in figures and letters) together with the place and date of the splitting. These statements shall be authenticated by the customs office stamp and the signature of the customs official responsible. Particulars relating to the splitting of the consignment shall be entered on the original certificate, which shall be retained by the customs office concerned.

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(1) OJ No L 106, 18. 4. 1989, p. 1.