

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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 II

CUSTOMS-APPROVED TREATMENT OR USE

TITLE II

TRANSIT

CHAPTER 7

Simplifications

Section 1

**Simplified procedure for the issue of the document
used to establish the Community status of goods**

Article 389

Without prejudice to the application of Article 317 (4), the customs authorities of each Member State may authorize any person, hereinafter referred to as the 'authorized consignor', who satisfies the requirements laid down in Article 390 and who proposes to establish the Community status of goods by means of a T2L document in accordance with Article 315 (1), or by means of one of the documents stipulated in Article 317, hereinafter referred to as 'commercial documents', to use such documents without having to present it for authentication to the customs authorities of the Member State of departure.

Article 390

- 1 The authorization provided for in Article 389 shall be granted only to persons:
 - a who frequently consign goods;
 - b whose records enable the customs authorities to check their operations;
 - c who have not committed serious or repeated offences against customs or tax legislation.
- 2 The customs authorities may revoke the authorization where an authorized consignor no longer fulfils the conditions laid down in paragraph 1 or fails to comply with the requirements laid down in this section or in the authorization.

Article 391

- 1 Authorizations issued by the customs authorities shall specify in particular:
 - a the office responsible for pre-authenticating the forms used for the documents concerned, as prescribed in Article 392(1)(a);

- b the manner in which the authorized consignor must prove that those forms have been properly used.

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

Article 392

1 The authorization shall stipulate that box C Office of departure on the front of the forms used for the T2L document and, if applicable, the T2L *bis* document(s) or the front of the commercial documents must:

- a be stamped in advance with the stamp of the office referred to in Article 391 (1) (a) and be signed by an official of that office;

or

- b be stamped by the authorized consignor with a special metal stamp approved by the customs authorities conforming to the specimen in Annex 62; the imprint of the stamp may be preprinted on the forms if the printing is entrusted to a printer approved for that purpose.

2 Not later than on consignment of the goods, the authorized consignor shall complete and sign the form. In addition, he shall enter in the box reserved for control by the office of departure on the T2L document or in a clearly identifiable space on the commercial document used the name of the competent customs office, the date of completion of the document, and one of the following phrases:

- Procedimiento simplificado,
- Forenklet fremgangsmåde,
- Vereinfachtes Verfahren,
- Απλουστευμένη διαδικασία,
- Simplified procedure,
- Procédure simplifiée,
- Procedura simplificata,
- Vereenvoudigde regeling,
- Procedimento simplificado.

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

Article 393

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

2 The T2L documents or the commercial documents made out in accordance with paragraph 1 shall contain in place of the authorized consignor's signature one of the following phrases:

- Dispensa de firma,
- Fritaget for underskrift,

- Freistellung von der Unterschriftsleistung,
- Δεν απαιτείται υπογραφή,
- Signature waived,
- Dispense de signature,
- Dispensa dalla firma,
- Van ondertekening vrijgesteld,
- Dispensada a assinatura.

Article 394

The authorized consignor shall make a copy of each document T2L or each commercial document issued under this section. The customs authorities shall determine the arrangements whereby the copy document shall be presented for purposes of control and retained for at least two years.

Article 395

- 1 The authorized consignor shall:
 - a comply with the provisions of this section and of the authorization;
 - b take all necessary measures to ensure the safekeeping of the special stamp or of the forms bearing the imprint of the stamp of the office referred to in Article 391 (1) (a), or of the special stamp.
- 2 In the event of the misuse by any person of forms for T2L documents or commercial documents stamped in advance with the stamp of the office referred to in Article 391 (1) (a) or with the special stamp the authorized consignor shall be liable, without prejudice to any criminal proceedings, for the payment of duties and other charges which are unpaid in any Member State in consequence of such misuse, unless he can satisfy the customs authorities by whom he was authorized that he took the measures required of him under paragraph 1 (b).

Article 396

The customs authorities of the Member State of consignment may exclude certain categories of goods and types of traffic from the facilities provided for in this section.