

Commission Regulation (EC) No 482/96 of 19 March 1996 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code

COMMISSION REGULATION (EC) No 482/96

of 19 March 1996

amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code<sup>(1)</sup>, as last amended by the Act of Accession of Austria, Finland and Sweden, and in particular Article 249 thereof,

Whereas it is necessary to define specifically the cases where certain documents need not be required to accompany the customs declarations;

Whereas where the declarant refuses to be present at the taking of samples or to designate a representative, or else fails to render the customs authorities all necessary assistance, the customs authorities should have the option of deeming the declaration invalid;

Whereas Articles 325 to 340 of Commission Regulation (EEC) No 2454/93<sup>(2)</sup>, as last amended by Regulation (EC) No 1762/95<sup>(3)</sup>, establish a special method of administrative cooperation for the purpose of proving the Community status of products of sea-fishing caught by Member States' vessels and of goods obtained on board such vessels from the products caught;

Whereas, in view of the particular way in which such products are caught, in which the goods are obtained and in which both are routed to the Community, a separate section setting out the specific conditions applying to such products and goods should be added to Part II, Title II, Chapter 3 — Community status of goods — of Regulation (EEC) No 2454/93;

Whereas the Community status of such products and goods should be assessed independently of their tariff treatment and classification, the nationality and means of transport used or the Member State through which they enter the Community;

Whereas fishing vessels and Community factory ships should be strictly defined;

Whereas to avoid excessive paperwork, customs authorities may allow exceptions to the procedure for landing such products and goods from fishing vessels;

Whereas, to improve checks on the way the procedure is used, T2M forms should be endorsed by the authority responsible for registering the vessels for which the forms were issued; whereas any certification by a third party should be included in the forms and the customs authority which issued them should be informed of how they have been used;

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Whereas because of a continuous problem of fraudulent operations under the Community transit procedure, provisions should be introduced which allow for the prescription of binding itineraries and prohibit the change of an office of destination as regards, in particular, the movement of goods for which the comprehensive guarantee is suspended; whereas it is necessary to strengthen the system for the use of the comprehensive guarantee and to introduce further flexibility in the provisions for suspension of the comprehensive guarantee by amending these provisions; whereas, for reasons of clarity, Articles 360, 361 and 362 of Regulation (EEC) No 2454/93 need to be rearranged; whereas it is necessary to align the corresponding provisions of Article 368 and Article 376 of the abovementioned Regulation;

Whereas it is appropriate to introduce more flexibility in supplying alternative proof permitting the discharge of Community transit operations in the case of non-return of Copy 5 of the single administrative document;

Whereas the Community customs territory constitutes a single territory for the purposes of the rules governing the use of the TIR carnet;

Whereas the increasing incidence of fraud related to the transport of goods under the TIR procedure can lead the competent authorities to adopt, on the basis of Article 38 of the TIR Convention, exclusion measures;

Whereas the rules governing the application of Article 38 of the TIR Convention should be harmonized at Community level;

Whereas, the economic conditions that are provided for in the context of the inward processing procedure should be applied uniformly throughout the Community;

Whereas it has become apparent that the customs offices of the Member States have difficulties in authorizing temporary importation of goods referred to in Article 684 of Regulation (EEC) No 2454/93; whereas when a high amount is involved they must ask for a written declaration making the provision of a security equal to the precise amount of the customs debt in question obligatory; whereas this leads in many cases to the undesirable obstruction of travellers at the frontiers of the Community or, on the other hand, to the authorization of temporary importation without security though a high of amount of duties is involved; whereas a pertinent solution of these difficulties requires that, in such cases, the authorization of temporary importation and the entry of goods referred to in Article 684 for the procedure can be accomplished by an oral customs declaration; whereas this requires the adaption of the corresponding rules;

Whereas where import goods previously entered for the procedure of temporary importation are released for free circulation, compensatory interest is levied; whereas for reasons of equality of treatment, compensatory interest should also be levied where a customs debt is incurred for other reasons than because of release for free circulation; whereas customs debts incurred through the placing of goods under the temporary importation procedure with partial relief from import duties should be exempted herefrom, because no financial advantage is acquired; whereas the same reasons prevail where a security is provided by a cash deposit equal to one of the amounts of customs debt set out in Article 192 (1) of Regulation (EEC) No 2913/93; whereas to achieve a greater level of legal certainty it is necessary to strive for maximum coherence in the legal provisions concerning the levying of compensatory interest; whereas this requires a

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modification of Article 709 of Regulation (EEC) No 2454/92 and its adaption to the provisions of Article 589; whereas in the course of this modification and adaption it is appropriate to carry out some editorial corrections to Article 709;

Whereas the single administrative document must be adopted to take account of the provisions of Council Regulation (EC) No 1172/95 of 22 May 1995 on the statistics relating to the trading in goods by the Community and its Member States with non-member countries<sup>(4)</sup> and any regulation laying down provisions for its application;

Whereas it is appropriate to align the provisions for the completion of box 33 of the control copy T5, copy T5 a and the column entitled 'Commodity' of the T5 loading list with the provisions relating to the single administrative document;

Whereas the list of compensating products in the framework of the inward processing procedure to which specific duties may apply should be extended;

Whereas for economic reasons it appears appropriate to extend the list contained in Annex 87 of Regulation (EEC) No 2454/93;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

#### *Article 1*

Regulation (EEC) No 2454/93 is amended as follows:

1. Article 218 (3) is replaced by the following:
3. Where goods qualify for the flat rate of duty referred to in Section II (D) of the preliminary provisions of the combined nomenclature or where goods qualify for relief from import duties, the documents referred to in paragraph 1 (a), (b) and (c) need not be required unless the customs authorities consider it necessary for the purposes of applying the provisions governing the release of the goods in question for free circulation.
2. Article 243 (2) is replaced by the following:
  2. Where the declarant refuses to be present at the taking of samples or to designate a person to attend, or where he fails to render the customs authorities all the assistance needed to facilitate the operation, the provisions of the second sentence of Article 241 (1) and of Article 241 (2), (3) and (4) shall apply.
3. In Part II, Title II, Chapter 3, the following subheading is inserted after the chapter heading 'Community status of goods':  
**Section 1 General provisions**
4. The following sub-heading is inserted after Article 324:  
**Section 2 Specific provisions concerning products of sea-fishing and other products taken from the sea by boats**
5. Articles 325 and 326 are replaced by the following:

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### Article 325

- 1 For the purposes of this section:
- a *Community fishing vessel* means a vessel which is listed and registered in a part of a Member State's territory forming part of the customs territory of the Community, flies the flag of a Member State, catches products of sea-fishing and, as the case may be, processes them on board;
  - b *Community factory ship* means a vessel which is listed or registered in a part of a Member State's territory forming part of the customs territory of the Community, flies the flag of a Member State and does not catch products of sea-fishing but does process such products on board.
- 2 A T2M form, made out in accordance with Articles 327 to 337, shall be produced to prove the Community status:
- a of the products of sea-fishing caught by a Community fishing vessel, in waters other than the territorial waters of a country or territory outside the customs territory of the Community;
  - and
  - b of the goods obtained from such products on board that vessel or a Community factory ship, in the production of which other products having Community status may have been used,

which may be in packaging having Community status and are to be brought into the customs territory of the Community in the circumstances set out in Article 326.

- 3 Proof of the Community status of the sea-fishing products and other products taken or caught in waters other than the territorial waters of a country or territory outside the customs territory of the Community by vessels flying the flag of a Member State and listed or registered in a part of a Member State's territory forming part of the customs territory of the Community, or of such products taken or caught in territorial waters within the customs territory of the Community by vessels of a non-member country, must be provided by means of the logbook or any other means which establishes the said status.

### Article 326

- 1 A T2M form shall be presented in respect of the products and goods referred to in Article 325 (2) which are transported directly to the customs territory of the Community:
- a by the Community fishing vessel which caught the products and, where applicable, processed them; or
  - b by another Community fishing vessel or by the Community factory slip which processed the products following their transhipment from the vessel referred to in point (a); or
  - c by any other vessel onto which the said products and goods were transhipped from the vessels referred to in points (a) and (b), without any further changes being made; or
  - d by a means of transport covered by a single transport document made out in the country or territory not forming part of the customs territory of the Community where the products or goods were landed from the vessels referred to in points (a), (b) and (c).

Thereafter the T2M form may no longer be used as proof of the Community status of the products or goods to which it refers.

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2 The customs authorities which are responsible for the port where products and/or goods are landed from a vessel referred to in point (a) of paragraph 1 may waive the application of paragraph 1 where there is no doubt about the origin of those products and/or goods, or where the attestation referred to in Article 8 (1) of Council Regulation (EEC) No 2847/93<sup>(5)</sup> is applicable.

6. Articles 328 to 337 are replaced by the following:

*Article 328*

The booklet of T2M forms shall be issued at the request of the appropriate person by the Community customs office responsible for supervising the base port of the Community fishing vessel for which the booklet is intended.

The booklet shall be issued only when the person concerned has completed boxes 1 and 2 in the language of the form, and has completed and signed the declaration in box 3 of all the originals and copies of the forms contained in the booklet. When issuing the booklet, the customs office shall complete box B of all the originals and copies of the forms in the booklet.

The booklet shall be valid for two years from the date of issue shown on page 2 of its cover. In addition, the validity of the forms shall be guaranteed by the presence in box A of each original and copy of a stamp applied by the authority responsible for registering the Community fishing vessel for which the booklet is issued.

*Article 329*

The master of the Community fishing vessel shall complete box 4 and, if the catch has been processed on board, box 6, and shall complete and sign the declaration in box 9 of the original and copy of one of the forms in the booklet whenever he:

- (a) tranships products to one of the vessels referred to in point (b) of Article 326 (1) which processes those products;
- (b) tranships products or goods to any other vessel which will not process them but take them directly either to a port in the customs territory of the Community or to another port for subsequent consignment to that territory;
- (c) without prejudice to Article 326 (2), lands products or goods in a port in the customs territory of the Community;
- (d) lands products or goods in a port outside the customs territory of the Community for subsequent consignment to that territory.

Any processing of such products shall be recorded in the vessel's logbook.

*Article 330*

The master of a vessel referred to in point (b) of Article 326 (1) shall complete box 6 and complete and sign the declaration in box 11 of the original of the T2M form whenever he lands goods either in a port in the customs territory of the Community or in a port outside the said territory for subsequent consignment to that territory, or whenever he tranships goods onto another vessel for that purpose.

Processing of products transhipped to the vessel shall be recorded in its logbook.

*Article 331*

When the products or goods referred to in point (a) or point (b) of Article 329 are transhipped for the first time, box 10 of the original and the copy of a T2M

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form shall be completed; if a further transshipment, of the type referred to in Article 330, takes place, box 12 of the original of that T2M form shall also be completed. The transshipment declaration shall be signed by both the masters concerned and the original of the T2M form shall be given to the master of the vessel to which the products or goods are transhipped. Any transshipment operation shall be recorded in the logbooks of both the vessels involved.

*Article 332*

1           Where products or goods covered by a T2M form go to a country or territory not forming part of the customs territory of the Community, the said form shall be valid only if the certification in box 13 of the form has been completed and endorsed by the customs authorities of that country or territory.

2           Where some of the products or goods do not come to the customs territory of the Community, the name, kind, gross mass and treatment or use assigned to those consignments shall be entered in the “Remarks” box of the T2M form.

*Article 333*

1           Where products or goods covered by a T2M form go to country or territory not forming part of the customs territory of the Community for subsequent despatch in split consignments to that territory, the person concerned or his representative shall:

- a enter in the “Remarks” box of the initial T2M form the number of kind of packages, the gross mass, the treatment or use to which the consignment has been assigned and the number of the “Extract” referred to in point (b);
- b make out a T2M “Extract”, using for this purpose an original form taken from a booklet of T2M forms issued in accordance with the provisions of Article 328.

Each “Extract”, and its copy which shall remain in the T2M booklet, shall include a reference to the initial T2M form referred to in point (a) and shall be clearly marked with one of the following words:

- Extracto,
- Udskrift,
- Auszug,
- Απόσπασμα,
- Extract,
- Extrait,
- Estratto,
- Uittreksel,
- Extracto,
- Ote,
- Utdrag.

The T2M “Extract” accompanying the split consignment to the customs territory of the Community shall state in boxes 4, 5, 6, 7 and 8 the name, kind, CN code and quantity of products or goods making up that consignment. In addition, the certification in box 13 shall be completed and endorsed by the customs authorities of the country or territory where the products or goods remained while in transit.

2           When all the products and goods covered by the initial T2M form referred to in point (a) of paragraph 1 have been sent to the customs territory of the Community, the certification in box 13 of the form shall be completed and endorsed by the

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authorities referred to in that paragraph. The form shall then be sent to the customs office referred to in Article 328.

- 3 Where some of the products or goods do not come to the customs territory of the Community, the name, kind, gross mass and treatment or use assigned to the products or goods shall be entered in the “Remarks” box of the initial T2M form.

*Article 334*

All T2M forms, whether initial or “Extract”, shall be presented at the customs office where the products or goods to which they refer are brought into the customs territory of the Community. However, where the products or goods are brought in under a transit procedure commencing outside that territory, the forms shall be presented at the customs office of destination for that procedure.

The authorities of the office may request a translation of the form. In addition, with a view to checking the accuracy of the particulars given in the T2M form, they may require the production of all relevant documents, including the vessels' papers where necessary. The office shall complete box C of each T2M form, a copy of which shall be sent to the customs office referred to in Article 328.

*Article 335*

By way of derogation from Articles 332, 333 and 334, where products or goods covered by a T2M form go to a third country that is a contracting party to the Convention on a common transit procedure, for reconsignment in full or split consignments to the customs territory of the Community under “T2” procedure, the particulars of the said procedure shall be entered in the “Remarks” box of the T2M form.

When all the products and/or goods covered by this T2M form have been sent to the customs territory of the Community, the certification in box 13 of the form shall be completed and endorsed by the customs authorities. A completed copy of the form, shall be sent to the customs office referred to in Article 328.

The provisions of Article 332 (2) shall apply as appropriate.

*Article 336*

The booklet containing the T2M forms shall be produced whenever the customs authorities so require.

When a vessel for which a booklet of T2M forms as referred to in Article 327 has been issued ceases to satisfy the conditions laid down, before all the forms have been used, or when all the forms in the booklet have been used or its period of validity has expired, the booklet shall be returned immediately to the customs office of issue.

*Article 337*

The provisions of Article 324 apply *mutatis mutandis*.

7. Articles 338, 339 and 340 are deleted.

8. In Article 348 the following paragraphs 1a and 1b are inserted:

- 1a. In cases where the provisions of Article 362 are applied, or whenever the customs authorities consider it necessary, the office of departure may prescribe an itinerary for the consignment. The itinerary shall be changed, upon application by the principal, only by the customs authorities of the Member State in which the consignment is located in the course of its prescribed movement. The customs

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authorities shall record the relevant details on the T1 document and inform the customs authorities of the office of departure without delay.

Member States shall take the necessary measures to deal with any offence or irregularity and to impose effective penalties.

1b In the case of *force majeure* the carrier may diverge from the prescribed itinerary. The consignment and the T1 document shall be presented without delay to the nearest customs authorities of the Member State in which the consignment is located. The customs authorities shall inform without delay the office of departure of the diversion and record the relevant details on the T1 document.

9. In Article 356 the following paragraph 3a is inserted:

3a. Whenever the customs authorities consider it necessary, or in cases where the provisions of Article 362 are applied, the office of destination may be changed, upon application by the principal, only by the customs authorities of the Member State in which the consignment is located and with the agreement of the office of departure. The customs authorities shall inform the previously intended office of destination and record the relevant details on the T1 document.

10. Articles 360, 361 and 362 are replaced by the following:

*Article 360*

1 The use of the comprehensive guarantee shall be granted only to persons:

- a who are established in the Member State where the guarantee is furnished;
- b who have been regular users, either as principals or as consignors, of the Community transit system during the previous six months or are known by the customs authorities to have a good financial standing which is sufficient to fulfil their commitments; and
- c who have not committed any serious or repeated infringement of customs or tax laws.

2 A comprehensive guarantee shall be lodged with an office of guarantee.

3 The office of guarantee shall determine the amount of the guarantee, accept the guarantor's undertaking and issue an authorization allowing the principal to carry out, within the limits of the amounts guaranteed, any Community transit operation irrespective of the office of departure.

4 Each person who has obtained authorization shall, subject to the conditions laid down in Articles 363 to 366, be issued with one or more guarantee certificates made out on a form conforming to the specimen contained in Annex 51.

5 Reference to the guarantee certificate shall be made on each T1 document.

6 The office of guarantee shall revoke the authorization for the use of the comprehensive guarantee if the conditions referred to in paragraph 1 no longer obtain.

*Article 361*

1 The amount of the guarantee shall be set at least at 30 % of the duties and other charges payable, subject to a minimum level of ECU 7 000 in accordance with the procedures laid down in paragraph 2.

2 The office of guarantee shall make an evaluation over a period of a week of:

- a consignments made;



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- b the duties and other charges payable taking account of the highest level of taxation applicable in one of the countries concerned.

This evaluation shall be made on the basis of the commercial and accounting documentation of the person concerned in respect of goods transported during the past year, the amount obtained then being divided by 52.

In the case of applicants for the use of the comprehensive guarantee the office of guarantee shall, in collaboration with the person concerned estimate the quantity, value and taxes applicable to the goods being transported over a given period based on data already available. The office of guarantee shall, by extrapolation, determine the likely value of and taxes on the goods to be transported during a period of one week.

- 3 The office of guarantee shall carry out an annual review of the amount of the comprehensive guarantee, in particular on the basis of information from the office of departure, and shall if appropriate adjust the amount.

*Article 362*

- 1 Either upon initiative of the Commission or following a request of a Member State, the use of the comprehensive guarantee shall be temporarily forbidden, when it is intended to cover external Community transit operations concerning goods which are the subject of a decision of the Commission, in accordance with the committee procedure, by which these goods are considered to present an increased risk of fraud.

- 2 The Commission shall publish, when necessary but at least once a year, the list of the goods to which the provisions of paragraph 1 apply, in the *Official Journal of the European Communities*, C series.

- 3 Periodically, but at least once a year, the Commission shall decide, in accordance with the committee procedure, whether or not the measures taken under paragraph 1 need to be continued.

*Article 362a*

For external Community transit operations concerning goods for which the provisions of Article 362 are applied the following measures shall apply:

- (a) the CN code shall be entered in the T1 document;
- (b) one of the following mentions in red should be marked diagonally across all copies of the T1 document and should occupy a space of not less than 100 mm by 10 mm:
- Artículo 362 del Reglamento (CEE) n<sup>o</sup> 2454/93
  - Forordning (EØF) nr. 2454/93, artikel 362
  - Artikel 362 der Verordnung (EWG) Nr. 2454/93
  - Άρθρο 362 του κανονισμού (ΕΟΚ) αριθ. 2454/93
  - Article 362 of Regulation (EEC) No 2454/93
  - Article 362 du règlement (CEE) n<sup>o</sup> 2454/93
  - Articolo 362 del regolamento (CEE) n. 2454/93
  - Artikel 362 van Verordening (EEG) nr. 2454/93
  - Artigo 362<sup>o</sup> do Regulamento (CEE) n<sup>o</sup> 2454/93
  - Asetuksen (ETY) N:o 2454/93 362 artikla
  - Förordning (EEG) nr 2454/93 artikel 362;

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- (c) return copies of T1 documents bearing this statement must be returned to the office of departure no later than the working day following the day that the consignment and the T1 form were presented at the office of destination.

11. In Article 368 (2) the second subparagraph is replaced by the following:

In particular, a transport operation shall be considered as involving increased risks when it concerns goods to which, with respect to the use of the comprehensive guarantee, the provisions of Article 362 are applicable.

12. Article 376 (2) is replaced by the following:

- 2. The guarantee waiver shall not apply where, in accordance with the provisions of Article 362, the use of the comprehensive guarantee is forbidden.

13. Article 380 is replaced by the following:

*Article 380*

Proof of the regularity of a transit operation within the meaning of Article 378 (1) shall be furnished to the satisfaction of the customs authorities:

- (a) by the production of a customs or commercial document certified by the customs authorities establishing that the goods in question were presented at the office of destination or, where Article 406 applies, to the authorized consignee. That document shall contain enough information to enable the said goods to be identified; or
- (b) by the production of a customs document placing the goods under a customs procedure in a third country or by a copy or photocopy thereof; such copy or photocopy must be certified as being a true copy by the organization which certified the original document, by the authorities of the third country concerned, or by the authorities of one of the Member States. The document shall contain enough information to enable the goods in question to be identified.

14. In Article 453, paragraph 2 is replaced by the following:

- 2. The Community status of the goods referred to in paragraph 1 shall be determined in accordance with Articles 314 to 324, or, where appropriate, with Articles 325 to 334 within the limits laid down in Article 326.

15. The following Article 457a is inserted:

*Article 457a*

Where customs authorities of a Member State decide to exclude a person from the TIR procedure under the provisions of Article 38 of the TIR Convention, this decision shall apply throughout the customs territory of the Community.

To that end, the Member State shall communicate its decision, together with the date of application, to the other Member States and the Commission.

This decision shall apply to all TIR carnets presented to a customs office for acceptance.

16. Point (a) of Article 503 is replaced by the following:

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- (a) “agricultural goods” means goods covered by the Regulations referred to in Article 1 of Council Regulation (EEC) No 565/80<sup>(6)</sup>. Goods coming under Council Regulation (EC) No 3448/93<sup>(7)</sup> or Commission Regulation (EC) No 1222/94<sup>(8)</sup> shall be treated as agricultural goods;
17. Article 536 (1) is replaced by the following:
1. Where the customs authorities require Community goods other than those referred to in Article 98 (1) (b) and (3) of the Code which are stored on the premises of a customs warehouse to be listed in the stock records referred to in Article 105 of the Code in accordance with Article 106 (3) of the Code, the entry must make clear their customs status.
18. The first subparagraph of Article 552 (1) (a) (v) is hereby replaced by the following:
- operations in which the value of the goods, by eight-digit CN code, does not exceed ECU 300 000 per applicant and per calendar year, irrespective of the number of operators carrying out the processing operation.
19. The second subparagraph of Article 696 (2) is replaced by the following:
- The oral declaration of entry for the procedure shall constitute the application for authorization and the endorsement of the inventory by the customs office shall be equivalent to authorization.
20. Article 698 is amended as follows:
- (a) The first subparagraph of paragraph 1 is replaced by the following:
- Travellers' personal effects and goods imported for sports purposes referred to in Article 684 shall be authorized for the temporary importation procedure without written or oral application or authorization.
- (b) The following sentence is added to paragraph 2:
- In this case the simplified procedure provided for in Article 696 shall apply *mutatis mutandis*.
21. Article 705 (2) is replaced by the following:
2. Where Article 695 or Article 696 is applied, either the declaration referred to in paragraph 1 or the inventory, as the case may be, shall be lodged at the customs office which issued the authorization.
22. Article 709 is replaced by the following:
- Article 709*
1. Where a customs debt is incurred in respect of goods previously entered for the procedure of temporary importation, compensatory interest shall be paid on the total amount of the import duty applicable.
2. Paragraph 1 shall not apply:
- a where a customs debt is incurred pursuant to Article 201 (1) (b) of the Code;
- b where a customs debt is incurred and a security is provided by a cash deposit equal to one of the amounts of customs debt set out in Article 192 (1) of the Code;

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- c where a customs debt is incurred due to the release for free circulation of goods which were entered for the temporary importation procedure under Article 673, Article 678, Article 682, Article 684 or Article 684a;
- d where compensatory interest, calculated in accordance with paragraph 3, does not exceed ECU 20 per case of a customs debt incurred;
- e where the holder of the authorization requests release for free circulation and supplies proof that particular circumstances not arising from any negligence or deception on his part make it impossible or uneconomic to carry out the re-export operation under the conditions he had anticipated and duly substantiated when applying for the authorization. Article 589 (3) shall apply *mutatis mutandis*.

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- a The annual interest rates shall be those in force at the time when the customs debt is incurred and set pursuant to Article 589 (4) (a).
- b Interest shall be applied per calendar month for the period running from the first day of the month following the month in which the import goods were first entered for the procedure to the last day of the month in which the customs debt is incurred. The material period for the application of compensatory interest shall not be less than one month.
- c The amount of interest shall be calculated on the basis of the import duties applicable, the interest rate referred to in (a) and the period referred to in (b).

- 23. Annex 37 is amended in accordance with Annex I hereto.
- 24. Annex 38 is amended in accordance with Annex II hereto.
- 25. Annexes 43 and 44 are replaced by Annexes III and IV hereto.
- 26. Annexes 63, 64 and 65 are amended in accordance with Annex V hereto.
- 27. Annex 79 is amended in accordance with Annex VI hereto.
- 28. Annex 87 is amended in accordance with Annex VII hereto.
- 29. Annex 108 is amended in accordance with Annex VIII hereto.
- 30. Whenever they appear, the words ‘Council Regulation (EEC) No 1736/75’ are replaced by the words ‘Council Regulation (EC) No 1172/95’.

#### *Article 2*

This Regulation shall enter into force on the seventh day following its publication in the *Official Journal of the European Communities*.

The measures which, in the context of external Community transit operations for certain goods, fixed the amount of the comprehensive guarantee at the level of either the total amount, or at 50 %, of the duties and other charges applicable or in respect of which use of the comprehensive guarantee is forbidden, and which were adopted on the basis of the rules applicable before the date of entry into force of this Regulation shall remain in force until the date of the first decision taken pursuant to Article 362 (1) of Regulation (EEC) No 2454/93, as amended by this Regulation, and in any event no later than 31 December 1996.

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The new model forms provided for in this Regulation may be used as soon as it enters into force. Forms employed before that date may be used until stocks are exhausted but not after 31 December 1996.

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

Done at Brussels, 19 March 1996.

*For the Commission*

Mario MONTI

*Member of the Commission*

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## ANNEX I

Annex 37 is amended as follows:

In Title II, A, Box 15, the following text is inserted as the penultimate paragraph:

Regarding export formalities, the “Member State of actual export” is the Member State, other than the Member State of export, from which the goods were initially dispatched for the purpose of export, if the exporter is not established in the Member State of export. When the goods were not initially dispatched from another Member State for the purpose of export or when the exporter is established in the Member State of export, the Member State of export shall be the same as the Member State of actual export.

## ANNEX II

Annex 38 is amended as follows:

The table in ‘Box 24’ is replaced by the following:

Column A	Column B
1. Transactions involving actual or intended transfer of ownership against payment or other consideration (other than the transactions listed under 2, 7 and 8 <sup>abc</sup> )	1. Final purchase/sale <sup>b</sup> 2. Goods dispatched for viewing, trial samples, goods dispatched with right of return and transactions involving commission 3. Transactions involving payment in kind 4. Sale to foreign travellers for their personal use 5. Financial leasing <sup>c</sup>
2. Return of goods already recorded under code 1 <sup>d</sup> ; replacement of goods free of charge <sup>d</sup>	1. Return of goods 2. Replacement for returned goods 3. Replacement (e.g. under terms of guarantee) for goods not returned
3. Transactions (not temporary in nature) involving transfer of ownership but without consideration (financial or otherwise)	1. Deliveries of goods under programmes wholly or partly financed by the European Community 2. Other government-aid deliveries 3. Other aid deliveries (individuals and non-governmental organizations)

## ANNEX II

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		4.	Other transactions
4.	Transactions with a view to processing under contract <sup>e</sup> or repair <sup>f</sup> (other than the transactions recorded under 7)	1.	Processing
		2.	Repair and maintenance against payment
		3.	Repair and maintenance free of charge
5.	Transactions after processing under contract <sup>e</sup> or repair <sup>f</sup> (other than the transactions recorded under 7)	1.	Processing
		2.	Repair and maintenance against payment
		3.	Repair and maintenance free of charge
6.	Transactions not involving transfer of ownership, e.g. hire, loan, operational leasing <sup>g</sup> and other temporary uses <sup>h</sup> , with the exception of processing under contract or repair (delivery and return)	1.	Hire, loan, operational leasing
		2.	Other temporary uses
7.	Transactions in connection with joint defence programmes or other intergovernmental production programmes (e.g. Airbus)		
8.	Delivery of building material and equipment in connection with construction or civil engineering activities constituting part of a general contract <sup>i</sup>		
9.	Other transactions		
<b>a</b>	This item covers most exports and imports, i.e. transactions in respect of which: — ownership is transferred from resident to non-resident or vice versa, — payment or other compensation (payment in kind) is or will be made. It should be noted that this also applies to goods sent between entities of a same enterprise or of a same group of enterprises and to goods sent from/to central distribution depots, unless no payment or other compensation is made in respect of these transactions (in which case such transactions shall be listed under heading 3).		
<b>b</b>	Including spare parts and other replacement deliveries made against payment		
<b>c</b>	Including financial leasing: the lease instalments are calculated in such a way as to cover all or virtually all the value of the goods. The benefits and risks of ownership are transferred to the lessee. At the end of the contract, the lessee becomes the legal owner.		
<b>d</b>	Return and replacement dispatches of goods originally recorded under headings 3 to 9 of column A should be recorded under the corresponding headings.		
<b>e</b>	Processing operations (whether or not under customs supervision) should be recorded under headings 4 and 5 of column A. Own-account processing operations are not covered by these headings and should be recorded under heading 1 of column A.		

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- 
- f** Repair entails the restoration of goods to their original function; this may involve some structural alterations or improvements.
- 
- g** Operational leasing: all lease contracts other than financial leasing (see note 3).
- 
- h** This item covers goods exported/imported with the intention of subsequent re-import/re-export without any change of ownership taking place.
- 
- i** The transactions recorded under heading 8 of column A involve goods which are not separately invoiced but for which a single invoice is made covering the total collective value. Where this is not the case, the transactions should be recorded under heading 1.’
-



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ANNEX III

ANNEX 43

FORM T2M

EUROPEAN COMMUNITY

<b>1</b>	<b>1. Applicant</b> (full name or name of company or business and full address)	<div style="display: flex; justify-content: space-between; align-items: center;"> <span style="font-size: 2em; font-weight: bold;">T2M</span> <span>No A 000000</span> </div>	
	<b>2. Community fishing vessel</b> Name: ..... Recorded number: ..... Base port: ..... Flag: .....	<b>A. Stamp of the fishing vessel registration authority</b> <sup>(1)</sup>  Authority: ..... Stamp  Date: .....	
<b>ORIGINAL</b>	<b>3. Declaration by the operator</b> I the undersigned, hereby declare that the products and goods to be showed in boxes 4 and 6 have Community status.  Date: ..... (Signature)	<b>4. Products of sea-fishing</b> (Name and type)	
	<b>5. Gross mass</b> (kg) <sup>(2)</sup>	<b>6. Goods obtained from the products referred to above</b> (Kind)	
<b>1</b>	<b>7. CN Code</b>	<b>8. Gross mass</b> (kg)	
<b>9. Declaration by the master of the Community fishing vessel</b> I the undersigned, ..... (full name), master of the vessel shown in box 2, declare that the products referred to in box 4: — were caught by my vessel in waters other than the territorial waters of a country or territory outside Community customs territory, — have undergone on board my vessel processing which has been recorded on page ..... of the logbook and that the goods obtained are described in box 6 <sup>(3)</sup>  Date: ..... Signature: .....			
<b>10. Declaration in the event of a first transshipment from a Community fishing vessel</b> The products and/or goods described in this document were transhipped onto the following vessel: (a) Name: ..... (b) Registration number: ..... (c) Flag: ..... (d) Full name of master: .....  The transshipment has been recorded on page ..... of the logbook of the Community fishing vessel. The transshipment has been recorded on page ..... of the logbook of the vessel onto which the products and/or goods were transhipped.  Date: .....			
..... (Signature of the master of the Community fishing vessel)		..... (Signature of the master of the receiving vessel)	
		<b>B. Office which issued the T2M form</b> Customs office: ..... Address: ..... Member State: ..... Stamp Date: ..... Signature: .....	

<sup>(1)</sup> If this authority is the same as the customs office indicated in Box B, then the impression of the stamp is sufficient for completion of Box A.

<sup>(2)</sup> Approximate figure.

<sup>(3)</sup> Delete when no processing takes place on board.

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<p><b>11. Declaration when processing takes place on board the vessel onto which that catch has been transhipped (*)</b>                  The products referred to in box 4 have undergone on board the vessel shown in box 10 processing which has been recorded on page ..... of the logbook and the resulting goods are shown in box 6.</p> <p>Date: ..... (Signature of master)</p>	
<p><b>12. Declaration in the event of a second transhipment without further processing</b>                  The products and/or goods referred to in this document have been transhipped onto the following vessel:</p> <p>(a) Name: ..... (b) Registration number: .....                  (c) Flag: ..... (d) Full name of master: .....</p> <p>The transhipment has been recorded on page ..... of the logbook of the vessel from which the products and/or goods were transhipped. The transhipment has been recorded on page ..... of the logbook of the vessel onto which the products and/or goods were transhipped.</p> <p>Date: .....</p> <p>..... (Signature of the master of the transhipping vessel) ..... (Signature of the master of the receiving vessel)</p>	
<p><b>13. Certification by the customs authority of the country or territory not forming part of Community customs territory</b>                  The undersigned customs authority, hereby certifies that the products and/or goods referred to in boxes 4 and/or 6 were under customs supervision throughout their stay and have undergone no handling other than that necessary for their preservation.</p> <p>Date of arrival of the products/goods: .....                  Date of departure of the products/goods: .....                  Means of transport used for reconsignments to Community customs territory: .....                  Full address of the customs office: .....</p> <p>Country or territory: ..... Stamp                  Date: ..... (Signature)</p>	
<p><b>C. Stamp of the customs office where the products and/or goods were brought into the Community customs territory</b>                  Customs office: ..... Stamp                  Member State: .....                  Date: .....</p>	<p><b>A copy of this form must be sent to the customs office indicated in box B</b></p>
<p style="text-align: center;"><b>REMARKS</b></p>	

(\*) Community fishing vessel or Community factory ship.

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**EUROPEAN COMMUNITY**

<b>2</b>	<b>1. Applicant</b> (full name or name of company or business and full address)	T2M	No A 000000
	<b>2. Community fishing vessel</b> Name: ..... Recorded number: ..... Base port: ..... Flag: .....		
<b>COPY</b>	<b>3. Declaration by the operator</b> I the undersigned, hereby declare that the products and goods to be showed in boxes 4 and 6 have Community status.  Date: ..... (Signature)	<b>A. Stamp of the fishing vessel registration authority (!)</b>  Authority: ..... Stamp  Date: .....	
	<b>4. Products of sea-fishing</b> (Name and type)	<b>5. Gross mass</b> (kg) (?)	
<b>2</b>	<b>6. Goods obtained from the products referred to above</b> (Kind)	<b>7. CN Code</b>	<b>8. Gross mass</b> (kg)
<b>9. Declaration by the master of the Community fishing vessel</b> I the undersigned, ..... (full name), master of the vessel shown in box 2, declare that the products referred to in box 4: — were caught by my vessel in waters other than the territorial waters of a country or territory outside Community customs territory, — have undergone on board my vessel processing which has been recorded on page ..... of the logbook and that the goods obtained are described in box 6 (?)  Date: ..... Signature: .....			
<b>10. Declaration in the event of a first transhipment from a Community fishing vessel</b> The products and/or goods described in this document were transhipped onto the following vessel: (a) Name: ..... (b) Registration number: ..... (c) Flag: ..... (d) Full name of master: .....  The transhipment has been recorded on page ..... of the logbook of the Community fishing vessel. The transhipment has been recorded on page ..... of the logbook of the vessel onto which the products and/or goods were transhipped.  Date: .....			
..... (Signature of the master of the Community fishing vessel)		..... (Signature of the master of the receiving vessel)	
		<b>B. Office which issued the T2M form</b> Customs office: ..... Address: ..... Member State: ..... Stamp Date: ..... Signature: .....	

(!) If this authority is the same as the customs office indicated in Box B, then the impression of the stamp is sufficient for completion of Box A.

(?) Approximate figure.

(\*) Delete when no processing takes place on board.

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## ANNEX IV

### ANNEX 44

#### NOTES

##### (to be added to the booklet containing the T2M forms)

#### I. General considerations

1. The purpose of a T2M form is to prove the Community status, upon entry into Community customs territory, of a catch made by a Community fishing vessel outside the territorial waters of a country or territory not forming part of Community customs territory and/or of goods obtained from such catches by processing carried out on board the Community fishing vessel which made the catch, another Community fishing vessel, or a Community factory ship.
2. The Community fishing vessel is a vessel which is registered and listed in a part of a Member State's territory forming part of Community customs territory, flies the flag of a Member State, makes the catch and may process it on board. The Community factory ship is a vessel, similarly registered or listed, which processes only transhipped catches.
3. This booklet contains 10 forms, each consisting of an original and a copy. The copies must not be separated from the booklet.
4. The booklet must be produced whenever the customs authorities so require.
5. It must be returned to the customs authorities by which it was issued when the vessel for which it was issued ceases to fulfil the conditions laid down, when all the forms contained in the booklet have been used or when the period of validity of the booklet expires.

#### II. Authentication of T2M forms

6. The forms must be completed in typescript or legibly by hand; if the latter, in ink and in printed characters. No erasures or alterations may be made. Amendments must be made by striking out the incorrect particulars and adding those required where appropriate. Any such amendments must be initialled by the person who signed the declaration containing them.
7. Boxes 1 to 3 of the form must be completed by the person indicated, in the language in which the form is printed. Boxes 4 to 12 of the form must be completed in one of the official Community languages.
8. The validity of the T2M forms contained in a booklet is guaranteed by the presence, in box A of both originals and copies, of an endorsement by the authority responsible for registering the Community fishing vessel for which the booklet was issued. The booklet is valid for two years from the date shown on page 2 of its cover.

#### III. Use of T2M forms

9. The master of the Community fishing vessel must complete boxes 4, 5 and/or boxes 6, 7, 8 and complete and sign the declaration in box 9, of the original and the copy of a T2M form whenever:

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- a catch and/or the goods resulting from on-board processing of a catch are landed either in a port in Community customs territory, or in another part from which they will leave for that territory,
  - the catch and/or goods are transhipped onto another Community fishing vessel, a Community factory ship — where the catch undergoes on-board processing — or any other vessel which transports the catch and/or goods without processing them, either directly to a port within Community customs territory or to a port not in Community customs territory from where they will leave for that territory. In this case the master of the Community fishing vessel and the master of the vessel onto which the catch and/or goods are transhipped must complete and sign box 10 of the original and the copy.
10. Where appropriate, the master of the vessel onto which a Community fishing vessel's catch has been transhipped to undergo on-board processing must complete boxes 6, 7 and 8, and complete and sign the declaration in box 11 of the original whenever:
- goods resulting from on-board processing are landed either in a port in Community customs territory, or in a port not in Community customs territory from which they will leave for that territory,
  - the goods are transhipped onto any other vessel which transports them without processing, either directly to a port in Community customs territory or to a port not in Community customs territory from where they will leave for that territory. In this case, the master of the processing vessel and the master of the vessel onto which the goods are transhipped must complete and sign box 12 of the original.
11. Where catch or goods have gone to a country or territory not forming part of Community customs territory before being shipped to Community customs territory, box 13 of the form must be completed and signed by the customs authorities of the country or territory. If a part of the catch or goods does not go to Community customs territory, the name, kind, gross mass and treatment or use assigned to the consignments concerned must be entered in the “Remarks” box of the form.
12. Whenever catch and/or goods are transhipped for carriage to Community customs territory, they must be accompanied by the original of a T2M form.

#### IV. Use of “Extracts” of T2M forms

Where catch and/or goods have been transported to a country or territory not forming part of Community customs territory for later reconsignment to that territory in split consignments:

13. A number of original T2M forms equal to the number of split consignments must be taken from the booklet issued to the fishing vessel which made the catch and/or processed it into goods, and clearly marked with the word “Extract” and particulars of the T2M form for the initial consignment. This information must also be entered in the copies of the “Extracts” which must remain in the booklet.
14. For each split consignment:
- boxes 4, 5 and/or 6, 7, 8 of the T2M “Extract” form must be completed, stating the quantities of catch and/or goods consigned,
  - box 13 of the original of the “Extract” form must be completed, endorsed and signed by the customs authorities of the country or territory concerned,
  - the number and kind of packages, the gross mass, the treatment or use assigned to the consignment and the number and date of the “Extract” form must be entered in the “Remarks” box of the initial T2M form,
  - the “Extract” form must accompany the consignment of catch and/or goods.

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15. When all the catch and/or goods covered by the initial T2M form have been shipped to Community customs territory, box 13 of the form must be completed, endorsed and signed by the customs authorities of the country or territory concerned. This form must be sent to the office which issued the T2M booklet. If a part of the catch or goods does not go to Community customs territory, the name, kind and gross mass of the consignments concerned, and the treatment or use assigned, must be entered in the “Remarks” box on the form.

#### V. Discharge of T2M forms

16. All original T2M forms (initial or “Extract”) must be presented to the customs office where the catch or goods to which it refers have been brought into Community customs territory. However, where such catch or goods are brought into Community customs territory under a transit procedure and the corresponding operation began outside that territory, the T2M forms must be presented to the customs office of destination for that procedure.

### ANNEX V

Annexes 63, 64 and 65 are amended as follows:

The separation between the second and third subdivisions of:

- box 33 of the Control Copy T5,
- box 33 of the Control Copy T5a and
- the column entitled ‘Commodity’ of the T5 loading list shall be moved one-tenth of an inch (2,54 mm) to the left.

### ANNEX VI

In Annex 79, the following serial numbers shall be replaced by the following:

Serial No	CN code and description of the compensating products		Processing operations from which they result
‘12	0504 00 00	— Guts, bladders and stomachs of animals (other than fish) whole and pieces thereof	Slaughtering and cutting animals of Chapter I
22	ex 0511 99	— Waste from the	Slaughtering animals of Chapter I, any working or processing of meat’

## ANNEX VI

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procedures  
in column 3

## ANNEX VII

The following point is added to Annex 87:

Order No	Column 1	Column 2
	Goods for which processing under customs control is authorized	Processing which may be carried out
'15	Castor oil falling within CN code 1515 30 90	Processing into: <ul style="list-style-type: none"> <li data-bbox="991 815 1350 938">— hydrogenated castor oil (“opalwax”) of CN code 1516 20 10</li> <li data-bbox="991 943 1350 1066">— 12-hydroxystearic acid (purity less than 90 %) of CN code 3823 19 10</li> <li data-bbox="991 1070 1350 1193">— 12-hydroxystearic acid (purity 90 % or more) of CN code 2918 19 90</li> <li data-bbox="991 1198 1350 1265">— glycerol of CN code 2905 45 00'</li> </ul>

## ANNEX VIII

Annex 108 is modified as follows:

The text after ‘HELLENIC REPUBLIC’ is replaced by the following text:

Free zone of Piraeus  
Free zone of Thessaloniki

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- (1) OJ No L 302, 19. 10. 1992, p. 1.
- (2) OJ No L 253, 11. 10. 1993, p. 1.
- (3) OJ No L 171, 21. 7. 1995, p. 8.
- (4) OJ No L 118, 25. 5. 1995, p. 10.
- (5) OJ No L 261, 20. 10. 1993, p. 1.'
- (6) OJ No L 62, 7. 3. 1980, p. 5.
- (7) OJ No L 318, 20. 12. 1993, p. 18.
- (8) OJ No L 136, 31. 5. 1994, p. 5.'



**Changes to legislation:**

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**Changes and effects yet to be applied to :**

- Regulation implicit repeal by [EUR 2016/481](#) Regulation