

Commission Regulation (EC) No 75/98 of 12 January 1998
amending Regulation (EEC) No 2454/93 laying down provisions
for the implementation of Council Regulation (EEC) No 2913/92
establishing the Community Customs Code (Text with EEA relevance)

COMMISSION REGULATION (EC) No 75/98

of 12 January 1998

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

(Text with EEA relevance)

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⁽¹⁾, as last amended by European Parliament and Council Regulation (EC) No 82/97⁽²⁾, and in particular Article 249 thereof,

Whereas it is appropriate to insert in Commission Regulation (EEC) No 2454/93⁽³⁾, as last amended by Regulation (EC) No 1427/97⁽⁴⁾, a definition of the term ‘EFTA countries’, as used in the context of the Community transit rules; whereas account should therefore be taken of the fact that countries other than the original Community and EFTA States have acceded to the Convention of 20 May 1987 on a common transit procedure⁽⁵⁾, hereinafter referred to as ‘the Convention’;

Whereas the provisions on transit and proof of the Community status of goods carried by sea needs to be amended to simplify the tasks both of economic operators and of customs administrations;

Whereas the provisions on transit and proof of the Community status of goods carried by sea are inadequate because of the particular features of sea transport which have no counterpart in other types of transport; whereas it is consequently impossible under the current provisions to guarantee collection of customs debt and other charges on goods;

Whereas the Community transit procedure, which is obligatory for carriage by sea of non-Community goods, is almost impossible to apply in practice because of those features;

Whereas a guarantee is needed to ensure collection of customs debt and other charges where goods are carried under these transit rules, by sea, by regular shipping services;

Whereas it is necessary to establish a way of identifying goods consigned to or from a part of the customs territory of the Community where the provisions of Council Directive 77/388/EEC⁽⁶⁾, as last amended by Directive 96/95/EC⁽⁷⁾, do not apply; whereas such goods should be identified

Changes to legislation: Commission Regulation (EC) No 75/98 is up to date with all changes known to be in force on or before 31 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

by means of a T2LF document or, where they are carried under the internal Community transit procedure, by means of a specific entry in the T2 declaration form;

Whereas Community goods consigned from one point to another in the customs territory of the Community, which are carried entirely by sea or air through the territory of one or more countries which have acceded to the Convention, should not be required to move under the Community's internal transit rules solely because they are carried through the territory of those countries;

Whereas experience has shown that it is advisable to restrict the ban on the use of the comprehensive guarantee within the Community transit regime to a limited period;

Whereas, for the purpose of simplifying administrative procedures, it would seem advisable to harmonize several of the forms used in the Community procedure and common transit procedure, and to combine in a single list the lists of certain sensitive goods contained in Annexes 52 and 56 to Regulation (EEC) No 2454/93;

Whereas the extension of the Community transit procedure to Andorra and San Marino requires some changes to the forms;

Whereas the transition period for trade between the Community as constituted on 31 December 1985, on the one hand, and Spain and Portugal on the other, and trade between those two Member States, ended on 31 December 1995, with the result that documents and procedures are no longer needed to identify goods so traded; whereas Commission Regulation (EEC) No 409/86⁽⁸⁾, as amended by Regulation (EEC) No 3716/91⁽⁹⁾, should therefore be repealed;

Whereas Article 188 of Regulation (EEC) No 2913/92, hereinafter referred to as 'the Code', grants import tariff reductions on fisheries products caught by Community vessels in the territorial waters of a third country; whereas a certificate in the form of a standard model incorporating all the necessary declarations needed in support of the declaration for release for free circulation would be the best way to deal with those products;

Whereas a simple obligation on the part of the Member States to keep at the disposal of the Commission the lists of cases referred to in Articles 870 and 889(2) of Regulation (EEC) No 2454/93 is sufficient not only to allow checks carried out in the framework of own resources controls to be carried out properly but also to protect the financial interests of the Community; whereas it is therefore convenient, with a view to simplifying the obligations of the Member States, to put an end to the obligation to send these lists to the Commission;

Whereas the codes established by Regulation (EEC) No 2454/93 do not cover returned goods within the meaning of Article 185 of the Code or goods from third countries released for free circulation in a country with which the Community has concluded a customs union agreement before being redispached to the Community; whereas, therefore, those categories should be included in the list of codes;

Whereas the provisions of this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Changes to legislation: Commission Regulation (EC) No 75/98 is up to date with all changes known to be in force on or before 31 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Article 1

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

1. in Article 309, the following point (f) is added:
 - (f) “EFTA countries” means:

all EFTA countries and any country that has acceded to the Convention of 20 May 1987 on a common transit procedure⁽¹⁰⁾;
2. Article 311 is amended as follows:
 - (a) point (b) is deleted;
 - (b) the following paragraph is added:

Goods covered by point (a) of the first paragraph which are carried entirely by sea or air shall not be required to move under the internal Community transit rules.;
3. the title of Part II, Title II, Chapter 3 is replaced by the following:

Customs status of goods;
4. Article 313 is replaced by the following:

Article 313

 - 1 Subject to Article 180 of the Code and the exceptions listed in paragraph 2 of this Article, all goods in the customs territory of the Community shall be deemed to be Community goods, unless it is established that they do not have Community status.
 - 2 The following shall not be deemed to be Community goods unless it is established in accordance with Articles 314 to 323 that they do have Community status:
 - a goods brought into the customs territory of the Community in accordance with Article 37 of the Code;
 - b goods in temporary storage or in a free zone or free warehouse;
 - c goods placed under a suspensive procedure.

By way of derogation from this provision and in accordance with Article 38(5) of the Code, goods brought into the customs territory of the Community shall be deemed to be Community goods unless it is established that they do not have Community status:

 - where, if carried by air, the goods have been loaded or transhipped at a Community airport, for consignment to another airport in the customs territory of the Community, and carried under cover of a single transport document drawn up in a Member State,
 - or where, if carried by sea, the goods have been shipped between ports in the customs territory of the Community by a regular shipping service authorized in accordance with Articles 313a and 313b.;
5. the following Articles 313a and 313b are inserted:

Article 313a

 - 1 A regular shipping service means a regular service which carries goods in vessels that ply only between ports situated in the customs territory of the Community

Changes to legislation: Commission Regulation (EC) No 75/98 is up to date with all changes known to be in force on or before 31 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

and may not come from, go to or call at any points outside this territory or in a free zone of a port in this territory.

- 2 The customs authorities may require proof that the provisions on authorized shipping services have been observed.

Where the customs authorities establish that the provisions on authorized shipping services have not been observed, they shall immediately inform all the customs authorities concerned.

Article 313b

- 1 Where a shipping company makes an application, the customs authorities of a Member State in whose territory the company is established or represented may, with the agreement of the customs authorities of the other Member States concerned, authorize the establishment of a regular shipping service.

- 2 The application shall contain the following details:

- a the ports concerned;
- b the names of the vessels authorised to provide regular services; and
- c any further information required by the customs authorities, in particular the shipping service's timetable.

- 3 Authorisation shall be granted only to shipping companies which:

- a are established or represented in the customs territory of the Community and whose records will be available to the competent customs authorities;
- b have not committed any serious or repeated offences against customs or tax legislation;
- c are able to satisfy the customs authorities that they operate a regular shipping service as defined in Article 313a(1); and
- d undertake that:
 - on the routes for which authorisation is requested, no calls will be made at any port in a third country or at any free zone in a port in the customs territory of the Community, and that no transhipments will be made on the high seas, and that
 - the authorisation certificate will be carried on board the vessel and presented on request to the competent customs authorities.

- 4 When they receive an application for authorisation, the customs authorities of the Member State to whom the application has been made (the authorising authorities) shall notify the customs authorities of the other Member States in whose territories the intended ports of call of the regular shipping service are situated (the corresponding authorities).

The corresponding authorities shall acknowledge receipt of the application.

Within 60 days of receipt of such notification, the corresponding authorities shall signify their agreement or refusal. Where a Member State refuses an application, it shall state the reasons. Where no reply is received, the authorising authority shall issue an authorisation which shall be accepted by the other Member States concerned.

The authorising authorities shall issue an authorisation certificate, in one or more copies as required and conforming to the model set out in Annex 42 A, and shall inform the corresponding authorities of the other Member States concerned. Each

Changes to legislation: Commission Regulation (EC) No 75/98 is up to date with all changes known to be in force on or before 31 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

authorisation certificate shall bear a serial number by which it can be identified. All copies of each certificate shall bear the same number.

5 Once a regular shipping service has been authorised, the shipping company concerned shall be required to use it. The shipping company shall communicate any withdrawal or change in the characteristics of the authorised service to the authorising authorities.

6 Where an authorisation is withdrawn, or a regular shipping service ceases operations, the authorising authorities shall notify the corresponding authorities of the Member States concerned. The authorising authorities shall also notify the corresponding authorities of any changes to a regular shipping service, using the procedure provided for in paragraph 4.

7 When a vessel of the type referred to in Article 313a(l) is forced by circumstances beyond its control to tranship at sea or temporarily put into a third-country port or a free zone of a port in the customs territory of the Community, the shipping company shall immediately inform the customs authorities of the subsequent ports of call along the vessel's scheduled route.;

6. Article 314 is replaced by the following:

Article 314

1 Where goods are not deemed to be Community goods within the meaning of Article 313, their Community status may not be established under paragraph 2 unless:

- a they have been brought from another Member State without crossing the territory of a third country on the way; or
- b they have been brought from another Member State through the territory of a third country, and carried under cover of a single transport document issued in a Member State; or
- c they have been transhipped in a third country on a means of transport other than that onto which they were initially loaded and a new transport document has been issued, provided that the new document is accompanied by a copy of the original document covering carriage from the Member State of departure to the Member State of destination. In line with the requirements of administrative cooperation between Member States, the customs authorities at the customs office of destination shall carry out post-clearance checks to determine the accuracy of the information entered in the copy of the original transport document.

2 Proof that the goods have Community status may be established solely:

- a by means of one of the documents provided for in Articles 315 to 318; or
- b in accordance with the rules laid down in Articles 319 to 323; or
- c by the accompanying document referred to in Commission Regulation (EEC) No 2719/92⁽¹¹⁾; or
- d by the document provided for in Article 325; or
- e by the document provided for in Article 816 certifying the Community status of the goods; or
- f by the 'Y5 control copy described in Article 843.

3 The documents or rules referred to in paragraph 2 shall not be used in respect of goods for which the export formalities have been completed or which have been placed under the inward processing procedure (drawback system).

Changes to legislation: Commission Regulation (EC) No 75/98 is up to date with all changes known to be in force on or before 31 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- 4 Where the documents or rules referred to in paragraph 2 are used for Community goods with packaging not having Community status, the document certifying Community status shall be endorsed with one of the following phrases:
- envases N
 - N-emballager
 - N-Umschließungen
 - Συσκευασία N
 - N packaging
 - emballages N
 - imballaggi N
 - N-verpakkingsmiddelen
 - embalagens N
 - N-pakkaus
 - N förpackning.;
7. Article 315 is amended as follows:
- (a) paragraph 1 is replaced by the following:
1. Where proof of the Community status of goods is furnished by the production of a T2L document, the said document shall be drawn up in accordance with paragraphs 2 to 7 of this Article.;
- (b) the following paragraph 1a is inserted:
- 1a. Proof of the Community status of goods consigned to or from a part of the customs territory of the Community where Directive 77/388/EEC does not apply shall be furnished by the production of a T2LF document.
- Paragraphs 2 to 7 and Articles 316 to 324 shall apply *mutatis mutandis*.;
8. Article 317 is amended as follows:
- (a) paragraph 1 is replaced by the following:
1. Proof of the Community status of goods shall be furnished, in accordance with the conditions set out below, by the production of the invoice or transport document relating to the goods.;
- (b) paragraph 4 is replaced by the following:
4. If the total value of the Community goods covered by the invoice or transport document, completed and signed in accordance with paragraph 2 of this Article or Article 224, does not exceed ECU 10 000, the declarant shall not be required to submit that document or invoice for endorsement by the customs authorities of the Member State of departure.
- In that case, the invoice or transport document shall include, in addition to the information set out in paragraph 2, the particulars of the office of departure.;
9. the following Article 317a is inserted:

Changes to legislation: Commission Regulation (EC) No 75/98 is up to date with all changes known to be in force on or before 31 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Article 317a

1 Proof of the Community status of goods shall be furnished, in accordance with the conditions set out below, by the production of the shipping company's manifest relating to the goods.

2 The manifest shall include at least the following information:

- a the name and full address of the shipping company;
- b the name of the vessel;
- c the place and date of loading;
- d the place of unloading.

The manifest shall further include, for each consignment:

- a the reference for the bill of lading or other commercial document;
- b the number, description, marks and reference numbers of the packages;
- c the description of the goods;
- d the gross mass in kilograms;
- e the container identification numbers, where applicable; and
- f the following indicators of customs status:
 - “C” against each item in the manifest declared as having Community status, or
 - “F” for goods consigned to or from a part of the customs territory of the Community where Directive 77/388/EEC does not apply, or
 - “N” for all other types of consignment.

3 At the shipping company's request, the manifest, duly completed and signed by the company, shall be authenticated by the customs authorities of the Member State of departure. Such authentication shall include the name and the stamp of the office of departure, the signature of the competent official and the date of authentication.;

10. the following Article 323a is inserted:

Article 323a:

1 Where pursuant to Article 91(2)(f) the Code, non-Community goods are carried from one point to another in the customs territory of the Community by post (including parcel post), the customs authorities of the Member State of dispatch shall be required to affix on the packaging and accompanying documents a label of the type shown in Annex 42, or have a label of this type so affixed.

2 Where Community goods are carried by post (including parcel post) to or from a part of the customs territory of the Community where Directive 77/388/EEC does not apply, the customs authorities of the Member State of dispatch shall be required to affix on the packaging and accompanying documents a label of the type shown in Annex 42 B, or have a label of this type so affixed.;

11. Article 362(2) and (3) are replaced by the following:

2. The maximum period for which use of the comprehensive guarantee shall be prohibited in respect of any goods shall be 12 months, unless the Commission decides to extend the period in accordance with the Committee procedure.;

12. Article 376(1) (b) is replaced by the following:

Changes to legislation: Commission Regulation (EC) No 75/98 is up to date with all changes known to be in force on or before 31 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

(b) which are listed in Annex 52 as involving increased risks, where the quantity exceeds that shown in column 3.;

13. in Article 381 the following paragraph 1a is inserted:

1a. Where a T2 declaration is required for goods of the type referred to in Article 311(c), the letter “F” shall be entered after the symbol “T2” in the third subdivision of box 1 of the form, the model for which is shown in Annexes 31 to 34.;

14. Article 389 is replaced by the following:

Article 389

Without prejudice to the application of Article 317(4), the customs authorities of each Member State may authorise any person, hereinafter referred to as the “authorised consignor”, who satisfies the requirements laid down in Article 390 and 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 Articles 317 and 317a, hereinafter referred to as “commercial documents”, to use such documents without having to present them for authentication to the customs authorities of the Member State of departure.;

15. Article 419(2) is replaced by the following:

2. The office of departure shall clearly enter in the box reserved for customs on sheets 1, 2 and 3 of the CIM consignment note:

- a the symbol “T1”, where goods are moving under the external Community transit procedure;
- b the symbol “T2”, where goods, with the exception of those referred to in Article 311 (c), are moving under the internal Community transit procedure in accordance with Article 165 of the Code;
- c the symbol “T2F”, where goods are moving under the internal Community transit procedure in accordance with Article 311(c).

The symbol “T2” or “T2F” shall be authenticated by the application of the stamp of the office of departure.;

16. Article 434(2), (3) and (4) are replaced by the following:

2. The office of departure shall clearly enter in the box reserved for customs on sheets 1, 2, 3A and 3B of the TR transfer note:

- a the symbol “T1” where goods are moving under the external Community transit procedure;
- b the symbol “T2”, where goods, with the exception of those referred to in Article 311 (c), are moving under the internal Community transit procedure in accordance with Article 165 of the Code;
- c the symbol “T2F”, where goods are moving under the internal Community transit procedure in accordance with Article 311(c).

The symbol “T2” or “T2F” shall be authenticated by the application of the stamp of the office of departure.

3. The office of departure shall enter in the box reserved for customs on sheets 1, 2, 3A and 3B of the TR transfer note separate references for the container(s) depending on which type of goods they contain and the symbol “T1”, “T2” or “T2F”, as appropriate, wherever a TR transfer note covers:

Changes to legislation: Commission Regulation (EC) No 75/98 is up to date with all changes known to be in force on or before 31 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- a containers carrying goods moving under the external Community transit procedure; and
 - b containers carrying goods, with the exception of those referred to in Article 311(c), moving under the internal Community transit procedure in accordance with Article 165 of the Code;
 - c containers carrying goods moving under the internal Community transit procedure in accordance with Article 311(c).
- 4 In cases covered by paragraph 3, where lists of large containers are used, separate lists shall be made out for each category of container and the serial number or numbers of the list or lists concerned shall be entered in the box reserved for customs on sheets 1, 2, 3A and 3B of the TR transfer note. The symbol “T1”, “T2” or “T2F”, as appropriate to the category of container used, shall be entered alongside the serial number(s) of the list(s);
17. Article 444 is amended as follows:
 - (a) paragraph 2 is replaced by the following:
 2. Where goods which must move under the external Community transit procedure and goods which must move under the internal Community transit procedure, as provided for in Article 311 (c) of the Code, are carried simultaneously in a single transport operation, the goods shall be listed on separate manifests.;
 - (b) in paragraph 3, the first subparagraph is replaced by the following:
 3. The manifest or manifests referred to in paragraphs 1 and 2 shall bear an endorsement dated and signed by the airline identifying them as a Community transit declaration and specifying the customs status of the goods to which they relate. Thus completed and signed, the manifest or manifests shall be treated as a T1 declaration or a T2F declaration, as the case may be.

Where a consignment listed in a manifest consists of goods already covered by a transit procedure or being carried under the inward processing, customs warehousing or temporary admission procedure, the airline shall enter the letters “TD” against the relevant item in the manifest. It shall also enter the letters “TD” in the corresponding air waybill, stating the procedure used, the reference number of the transit or transfer document, its date of issue and the name of the issuing office.;
 - (c) in paragraph 11(c), the third indent is replaced by the following:
 - the airline shall enter in the manifest the symbol “T1” against each item moving under the external Community transit procedure, the letters “TF” against each item moving under the internal Community transit procedure provided for in Article 311 (c) and the letter “C” against each item carried under neither the external Community transit procedure nor the internal Community transit procedure provided for in Article 311 (c); where a consignment listed in a manifest consists of goods already covered by a transit procedure or being carried under the inward processing, customs warehouse or temporary importation procedure, the airline shall enter the letters “TD” against the relevant item in the manifest. It shall also enter the letters “TD” in the corresponding air waybill

Changes to legislation: Commission Regulation (EC) No 75/98 is up to date with all changes known to be in force on or before 31 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

together stating the procedure used, the reference number of the transit or transfer document, its date of issue and the name of the issuing office.;

18. Articles 446 and 447 are replaced by the following:

Article 446

Use of the Community transit procedure shall be compulsory for goods carried by sea only where they are carried by a regular shipping service authorized in accordance with Article 313a.

Article 447

- 1 In the case of goods placed under the transit procedure provided for in Article 446, a guarantee shall be furnished to secure the payment of the customs debt and other charges likely to arise in respect of the goods.

- 2 It shall not be necessary to furnish a guarantee for the procedures referred to in Article 448.;

19. Article 448 is amended as follows:

- (a) in paragraph 2, the first subparagraph is replaced by the following:

2. On receipt of a request, the customs authorities of the Member State where the shipping company is established or represented shall notify the customs authorities of the other Member States in whose territories the intended ports of departure and destination are situated.;

- (b) paragraphs 4 and 5 are replaced by the following:

4. The authorisation referred to in paragraph 1 shall stipulate that, where the transport operation involves both goods which must be carried under the external Community transit procedure and goods which must be carried under the internal Community transit procedure provided for in Article 311 (c), the goods shall be listed on separate manifests.

5 The manifest or manifests referred to in paragraphs 1 and 3 shall bear an endorsement dated and signed by the shipping company identifying them as a Community transit declaration and specifying the customs status of the goods to which they relate. Thus completed and signed, the manifest or manifests shall be deemed to be a T1 declaration or a T2F declaration, as appropriate.

Where a consignment listed in a manifest consists of goods already covered by a transit procedure or being carried under the inward processing, customs warehouse or temporary admission procedure, the shipping company shall enter the letters "TD" against the relevant item in the manifest. It shall also enter the letters "TD" in the corresponding bill of lading or other commercial document, as appropriate, together with the procedure used, the reference number of the transit or transfer document, its date of issue and the name of the issuing office.;

- (c) in paragraph 11 (a), the first and second subparagraphs are replaced by the following:

- (a) In the case of international shipping companies which are either established or represented in the customs territory of the

Changes to legislation: Commission Regulation (EC) No 75/98 is up to date with all changes known to be in force on or before 31 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Community and fulfil the conditions of point (b), the Community transit procedure described in paragraphs 1 to 10 may be simplified further on request.

On receipt of a request, the customs authorities of the Member State to which the request was made shall notify the customs authorities of the other Member States in whose territories the intended ports of departure and destination are situated.;

- (d) in paragraph 11(c) the second indent is replaced by the following:
- the shipping company shall enter in the manifest the symbol “T1” against each item moving under the external Community transit procedure, the letters “TF” against each item moving under the internal Community transit procedure provided for in Article 311 (c) and the letter “C” against each item moving under neither the external Community transit procedure nor the internal Community transit procedure provided for in Article 311 (c); where a consignment listed in a manifest consists of goods already covered by a transit procedure or being carried under the inward processing, customs warehouse or temporary importation procedure, the shipping company shall enter the letters “TD” against the relevant item in the manifest. It shall also enter the letters “TD” in the corresponding bill of lading or other commercial document, as appropriate, together with the procedure used, the reference number of the transit or transfer document, its date of issue and the name of the issuing office.;

20. Article 449 is deleted;
21. the title of Part III is replaced by the following:
Privileged operations

TITLE I

RETURNED GOODS;

22. the following text is added after Article 856:

TITLE II

PRODUCTS OF SEA-FISHING AND OTHER PRODUCTS TAKEN FROM THE TERRITORIAL SEA OF A THIRD COUNTRY BY COMMUNITY FISHING VESSELS

Article 856a

- 1 Exemption from import duties for the products referred to in Article 188 of the Code shall be subject to the presentation of a certificate in support of the declaration for release for free circulation relating to those products.
- 2 For products to be released for free circulation in the Community, in the situations referred to in Article 329(a) to (d), the master of the Community vessel making the catch shall complete boxes 3, 4 and 5 and, if need be, box 9, of the

Changes to legislation: Commission Regulation (EC) No 75/98 is up to date with all changes known to be in force on or before 31 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

certificate. If the catch has been processed on board, the master of the vessel shall also complete boxes 6, 7 and 8.

Articles 330, 331 and 332 shall apply to completion of the corresponding boxes on the certificate.

When the declaration is made for release for free circulation of these products, the declarant shall complete boxes 1 and 2 of the certificate.

3 The certificate must conform to the model set out in Annex 110a and be drawn up in accordance with paragraph 2.

4 Where the products are declared for release for free circulation at the port where they were unloaded from the Community fishing vessel which made the catch, the derogation referred to in Article 326(2) shall apply *mutatis mutandis*.

5 For the purposes of paragraphs 1 to 4, the meaning of “Community fishing vessel” and “Community factory vessel” shall be as defined in Article 325(1) while “products” shall be taken to mean those products and goods referred to in Articles 326 to 332, where reference is made to those provisions.

6 In order to ensure that paragraphs 1 to 5 are complied with, the Member State administrations shall accord each other mutual assistance in checking that certificates are authentic and the particulars in them accurate.;

23. Article 870 is replaced by the following:

Article 870

Each Member State shall keep at the disposal of the Commission a list of the cases in which the provisions of Article 869(a), (b) or (c) have been applied.;

24. Article 889(2) is replaced by the following:

2. Each Member State shall keep at the disposal of the Commission a list of the cases in which the provisions of the second subparagraph of paragraph 1 have been applied.;

25. Annex 37 is amended in accordance with Annex I hereto;

26. Annex 38 is amended in accordance with Annex II hereto;

27. Annex 42 A, as shown in Annex III to this Regulation, is inserted;

28. Annex 42 B, as shown in Annex IV to this Regulation, is inserted;

29. In Annexes 46, 47 and 54 the symbols ‘T2ES’ and ‘T2PT’ are replaced by the symbol ‘T2F’;

30. Annexes 48, 49, 50 and 51 are replaced by Annexes V, VI, VII and VIII hereto respectively;

31. Annex 52 (list of goods which, when transported, give rise to an increase in the flat-rate guarantee) is replaced by Annex IX hereto;

32. Annex 56 (list of goods presenting increased risks to which the guarantee waiver does not apply) is deleted;

33. Annex 110a, as shown in Annex X to this Regulation, is inserted.

Changes to legislation: Commission Regulation (EC) No 75/98 is up to date with all changes known to be in force on or before 31 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Article 2

Regulation (EEC) No 409/86 is hereby repealed.

Article 3

The forms referred to in points 29 and 30 of Article 1 which were in use prior to the date of entry into force of this Regulation, may continue to be used, subject to the appropriate changes being entered, until stocks run out or until 31 December 1999 at the latest.

Article 4

Point 11 of Article 1 shall also apply to Decisions taken pursuant to Article 362(1) of Regulation (EEC) No 2454/93 which remain applicable at the date of the entry into force of this Regulation.

Article 5

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

Points 12, 26 (in respect of points 2 and 3 of Annex II), 31 and 32 of Article 1 shall apply from 1 February 1998.

Points 2 to 10, 13 to 20, 25, 26 (in respect of point 1 of Annex II), and 27, 28 and 29 of Article 1 shall apply from 1 July 1998.

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

Done at Brussels, 12 January 1998.

For the Commission

Mario MONTI

Member of the Commission

Changes to legislation: Commission Regulation (EC) No 75/98 is up to date with all changes known to be in force on or before 31 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

ANNEX I

In Title II A 1 of Annex 37, the third paragraph shall be replaced by the following:

In the third subdivision, enter “T1”, “T2” or “T2F” where the Community transit procedure is used, or “T2L” or “T2LF” where the Community transit procedure is not used but the Community status of goods must be proved.

ANNEX II

Annex 38 shall be amended as follows:

1. The third subdivision of box 1, shall be replaced by following:

This subdivision must be completed only where the form is to be used for the purposes of the Community transit procedure or as a document proving the Community status of goods.

The following marks shall be used as shown below:

T1	:	for goods moving under the external Community transit procedure;
T2	:	for goods moving under the internal Community transit procedure in accordance with Article 165 of the Code, other than Article 311(c) goods;
T2F	:	for goods moving under the internal Community transit procedure in accordance with Article 311(c);
T	:	for a mixed consignment of goods to which at least two of the following apply: <ul style="list-style-type: none"> — they are goods moving under the external Community transit procedure, — they are goods, other than those covered by Article 311 (c), moving under the internal Community transit procedure in accordance with Article 165 of the Code, — they are goods of the type covered by Article 311(c) moving under the internal Community transit procedure;
T2L	:	Document proving the Community status of goods;
T2LF	:	Document proving the Community status of goods consigned to or from a part of the customs territory of the Community where the provisions of Directive 77/388/EEC do not apply.

2. A footnote⁽¹²⁾ shall be added to the wording relating to code 3 in the list of first digits of codes for box 36 so that it reads as follows:

3. Other tariff preferences (EUR 1, ATR⁽¹²⁾ or equivalent document)

3. The following shall also be added to the list of codes for box 36:

- (a) first digit of code:

- 0 None of the following.

Changes to legislation: Commission Regulation (EC) No 75/98 is up to date with all changes known to be in force on or before 31 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

(b) next two digits:

99 Non-imposition of customs duties under Community legislation or the provisions of customs union agreements concluded by the Community.

ANNEX III

Annex
42 A

ANNEX IV

ANNEX
42 B

ANNEX V

ANNEX
48

Changes to legislation: Commission Regulation (EC) No 75/98 is up to date with all changes known to be in force on or before 31 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

3. This undertaking shall be valid from the day of its acceptance by the office of guarantee.

This guarantee may be cancelled at any time by the undersigned, or by the State in whose territory the office of guarantee is situated.

The cancellation shall take effect on the 16th day after notification thereof to the other party.

The undersigned shall remain responsible for payment of the sums which become due in respect of transit operations under the Convention on a common transit procedure/Community transit procedure covered by this undertaking which began before the date on which the cancellation took effect, even if the demand for payment is made after that date.

4. For the purposes of this undertaking the undersigned gives his address for service (1) as (2)

.....

and, in each of the other States referred to in paragraph 1, as care of:

State	Surname and forenames, or name of firm, and full address
.....
.....
.....
.....
.....
.....
.....
.....

The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his addresses for service shall be accepted as duly delivered to him.

The undersigned acknowledges the jurisdiction of the courts of the places where he has an address for service.

The undersigned undertakes to maintain his addresses for service or, if he has to alter one or more of those addresses, to inform the office of guarantee in advance.

Done at on

.....
(Signature) (1)

II. Acceptance by the office of guarantee

Office of guarantee

Guarantor's undertaking accepted on

.....
(Stamp and signature)

(1) If, in the law of the State, there is no provision for address for service the guarantor shall appoint, in each of the States referred to in paragraph 1, an agent authorized to receive any communications addressed to him. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee.
(2) Full address.
(3) The signature must be preceded by the following in the signatory's own handwriting: "Guarantee for the amount of", with the amount written out in full.'

Changes to legislation: Commission Regulation (EC) No 75/98 is up to date with all changes known to be in force on or before 31 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

ANNEX VI

ANNEX

49

Changes to legislation: Commission Regulation (EC) No 75/98 is up to date with all changes known to be in force on or before 31 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- 3. This undertaking shall be valid from the day of its acceptance by the office of departure.
- 4. For the purpose of this undertaking, the undersigned gives his address for service ⁽¹⁾, as ⁽²⁾

.....

and, in each of the other States referred to in paragraph 1, as care of:

State	Surname and forenames, or name of firm, and full address
.....
.....
.....
.....
.....
.....
.....
.....
.....
.....

The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his addresses for service shall be accepted as duly delivered to him.

The undersigned acknowledges the jurisdiction of the courts of the places where he has an address for service.

The undersigned undertakes to maintain his addresses for service or, if he has to alter one or more of those addresses, to inform the office of departure in advance.

Done at, on

.....
(Signature) ⁽¹⁾

II. Acceptance by the office of departure

Office of departure

Guarantor's undertaking accepted on

to cover the T1/T2F ⁽⁴⁾ transit operation, issued on

..... under number

.....
(Stamp and signature)

⁽¹⁾ If in the law of the State, there is no provision for address for service the guarantor shall appoint, in each of the States referred to in paragraph 1, an agent authorized to receive any communications addressed to him. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee. The acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of paragraph 4 must be made to correspond.

⁽²⁾ Full addresses.

⁽³⁾ The signature must be preceded by the following in the signatory's own handwriting: "Guarantee for the amount of", with the amount written out in full.

⁽⁴⁾ Delete as appropriate.

ANNEX II

Document Generated: 2023-08-31

Changes to legislation: Commission Regulation (EC) No 75/98 is up to date with all changes known to be in force on or before 31 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

ANNEX VII

ANNEX

50

Changes to legislation: Commission Regulation (EC) No 75/98 is up to date with all changes known to be in force on or before 31 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

ANNEX VIII

‘ANNEX 51

TC 31 — CERTIFICATE OF GUARANTEE

TC 31 — CERTIFICATE OF GUARANTEE

(Front)

NB This certificate must be returned without delay to the guarantee office on cancellation of the guarantee.

1. Valid until	Day	Month	Year	2. No
3. Principal (surname and forename, or name of company and complete address and country)				
4. Guarantor (surname and forename, or name of company and complete address and country)				
5. Guarantee office (complete address and country)				
6. Guarantee cover (in national currency)	in figures:		in words:	
7. The guarantee office certifies that the above named principal is authorized to carry out Community transit T1/T2/T2F in the following customs territories which have not been crossed through: EUROPEAN COMMUNITY, ANDORRA, HUNGARY, ICELAND, NORWAY, POLAND, SAN MARINO, SLOVAKIA, SWITZERLAND, CZECH REPUBLIC				
8. Validity extended until Day Month Year _____ inclusive			At _____, on _____ (place of signature) (date)	
At _____, on _____ (place of signature) (date) (Official signature and stamp of office of guarantee)			(Official signature and stamp of office of guarantee)	

9. Persons authorized to sign T1, T2 or T2F declarations on behalf of the principal

(Back)

(*) If the principal is a company, the person who signs in box 11 (eleven) must give his surname, forename and status in the company.

10. Surname, forename and specimen signature of authorized person	11. Signature of principal (*)	10. Surname, forename and specimen signature of authorized person	11. Signature of principal (*)

Changes to legislation: Commission Regulation (EC) No 75/98 is up to date with all changes known to be in force on or before 31 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

ANNEX IX

ANNEX52

**LIST OF GOODS WHICH, WHEN TRANSPORTED, GIVE
RISE TO AN INCREASE IN THE FLAT-RATE GUARANTEE**

**LIST OF GOODS PRESENTING INCREASED RISKS TO
WHICH THE GUARANTEE WAIVER DOES NOT APPLY**

HS code	Description	Quantity corresponding to the standard amount of ECU 7 000
1	2	3
01.02	Live bovine animals	4 000 kg
02.02	Meat of bovine animals, frozen	3 000 kg
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter	5 000 kg
ex04.05	Butter and other fats and oils derived from milk	3 000 kg
08.03	Bananas, including plantains, fresh or dried	8 000 kg
17.01	Cane or beet sugar and chemically pure sucrose, in solid form	7 000 kg
2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	3 hl
ex22.08	Spirits, liqueurs and other spirituous beverages	5 hl
2402.20	Cigarettes	35 000 items

ANNEX X

Changes to legislation: Commission Regulation (EC) No 75/98 is up to date with all changes known to be in force on or before 31 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

<p>11. Declaration when processing takes place on board the vessel onto which that catch has been transhipped (*)</p>	<p>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>12. Declaration in the event of a second transhipment without further processing</p>	<p>The products and/or goods referred to in this document have been transhipped onto the following vessel:</p> <p>(a) name: _____ (b) registration number: _____</p> <p>(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 style="text-align: center;">(Signature of the master of the transhipping vessel) (Signature of the master of the receiving vessel)</p>
<p>13. Certification by the customs authority of the country or territory not forming part of Community customs territory</p>	<p>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: _____</p> <p>Date of departure of the products/goods: _____</p> <p>Means of transport used for reconsignment to Community customs territory: _____</p> <p>Full address of the customs office: _____ Stamp</p> <p>Country or territory: _____</p> <p>Date: _____ (Signature)</p>
<p>Remarks</p>	

(*) Community fishing vessel or Community factory ship.

Changes to legislation: Commission Regulation (EC) No 75/98 is up to date with all changes known to be in force on or before 31 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

Changes to legislation: Commission Regulation (EC) No 75/98 is up to date with all changes known to be in force on or before 31 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (1) OJ L 302, 19. 10. 1992, p. 1.
- (2) OJ L 17, 21. 1. 1997, p. 1.
- (3) OJ L 253, 11. 10. 1993, p. 1.
- (4) OJ L 196, 24. 7. 1997, p. 31.
- (5) OJ L 226, 13. 8. 1987, p. 2.
- (6) OJ L 145, 13. 6. 1977, p. 1.
- (7) OJ L 338, 28. 12. 1996, p. 89.
- (8) OJ L 46, 25. 2. 1986, p. 5.
- (9) OJ L 351, 20. 12. 1991, p. 21.
- (10) OJ L 226, 13. 8. 1987, p. 2.?’;
- (11) OJ L 276, 19. 9. 1992, p. 1.?’;
- (12) Where this is used to establish the originating status.

Changes to legislation:

Commission Regulation (EC) No 75/98 is up to date with all changes known to be in force on or before 31 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

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