

ANNEX I

METHODS TO BE FOLLOWED FOR PHYSICAL CHECKS

1. Bulk products
 - 1.1. Where an exporter uses sealed facilities for automatic loading and calibrated automatic weighing of bulk products, the customs office of export shall check that the products tally with the export declaration by measuring the quantity by using the calibrated automatic weighing information, and it shall check the nature and characteristics of the products by representative sampling.

The customs office of export shall also check by sampling that:

 - (i) the weighing and loading systems do not permit products to be rerouted inside these sealed circuits or any other manipulations;
 - (ii) the time limits specified for calibrated weighing equipment have not expired and that seals are intact where sealed weighing systems are used;
 - (iii) the consignments weighed are actually loaded on the means of transport specified;
 - (iv) the data entered in the weighing records or certificates correspond to the data contained in the loading documents.
 - 1.2. In the rare cases where the quantity of bulk products is not recorded by a calibrated automatic weighing system, the customs office shall use any other means of checking which is satisfactory from the commercial point of view.
 - 1.3. Where an export declaration only covers part of the cargo of a ship, the customs office of export shall ensure supervision of the physical departure of the whole cargo. To this end, when the loading process is completed, the customs office shall verify the total weight of the cargo loaded by use of the information under point 1.1 or 1.2, with, where appropriate the information in commercial documents.
2. Piece products
 - 2.1. Where an exporter has declared products packaged using automatic systems for bagging, canning, bottling, etc., and calibrated automatic weighing/measuring equipment, or put up in packaging or bottles within the meaning of Council Directives 75/106/EEC⁽¹⁾, 75/107/EEC⁽²⁾ and 76/211/EEC⁽³⁾, the total number of bags, cans, bottles, etc., shall in principle be counted and the nature and characteristics of the products shall be checked on the basis of a representative selection made by the customs office of export. The weight or volume shall be determined by calibrated automatic weighing/measuring or by the packaging or bottles, within the meaning of the above Directives. The customs office of export may weigh or measure one bag, can or bottle.
 - 2.2. If the equipment has a calibrated automatic counter, the records of the automatic counter may be taken into account for the physical check on quantity. Point 1.1 shall apply *mutatis mutandis*.
 - 2.3. Where an exporter uses pallets loaded with cartons, cans, etc., the customs office of export shall select representative pallets and check whether the number of cartons, cans, etc. declared is present. It shall select from these pallets a number of representative cartons, cans etc., and check whether the number of bottles, units, etc., is present.

- 2.4. Where the exporter does not use facilities as referred to in points 2.1 and 2.2, the customs office of export shall count the number of bags, cans, etc. The nature, characteristics and weight/volume shall be checked on the basis of a representative selection. Point 2.3 shall apply *mutatis mutandis*.
- 2.5. Where in the case of points 2.1 and 2.2 the contents and exact weight are indicated on the immediate packaging of the products, that information shall be verified only in 50 % of physical checks if the products are packed in containers or packs intended for wholesale, and the products are exported regularly by the same exporter and no non-conformities having financial consequences greater than EUR 1 000 have been found during the previous six months.
3. Goods not covered by Annex I to the Treaty
- 3.1. In the case of goods not covered by Annex I to the Treaty which are packaged for retail sale or subject to appropriate marking with details of content and weight on the immediate packaging and which either meet the requirements of the third subparagraph of Article 10 of Commission Regulation (EC) No 1043/2005⁽⁴⁾ or for which the quantities of product used are those set out in Annex III to that Regulation, the customs office of export shall begin by checking the weight and content of goods not covered by Annex I to the Treaty put up in immediate packaging against the details on the immediate packaging. It may weigh a unit without packaging. It shall then count and/or weigh – in principle – the total quantity of goods not covered by Annex I to the Treaty in immediate packaging.

Points 2.1 to 2.5 shall apply *mutatis mutandis*.

- 3.2. The customs office may take a sample to verify that no substitution has taken place.
- 3.3. The quantity of products used in the production of goods not covered by Annex I to the Treaty may be assumed by the customs office of export to be correct if the description and the content indicated on the immediate packaging are consistent with the details given in the export declaration or the registered manufacturing formula.

If the manufacturing formula has not yet been checked by the competent authorities, the customs office of export shall have the auditor of the competent authorities verify the formula and the identity of the goods afterwards.

For the purposes of this method for verifying the composition of goods not covered by Annex I to the Treaty, Member States shall introduce in advance a procedure whereby:

- (i) the composition of goods not covered by Annex I to the Treaty can be checked through the accounts and specific documents relating to production;
 - (ii) it is verified, through the undertaking's production documents, that the goods not covered by Annex I to the Treaty produced are the same as those covered by the export declaration and the manufacturing formula and the goods to be exported; and
 - (iii) the auditor of the competent authority can verify ex-post that the goods exported tally with the export declaration concerned, the manufacturing formula and the goods produced.
- 3.4. In cases where the procedure provided for in points 3.1 to 3.3 is not applied, the customs office of export shall take representative samples, without prejudice to Article 49 of Regulation (EC) No 1043/2005.

Status: This is the original version (as it was originally adopted).

- (1) OJ L 42, 15.2.1975, p. 1.
- (2) OJ L 42, 15.2.1975, p. 14.
- (3) OJ L 46, 21.2.1976, p. 1.
- (4) OJ L 172, 5.7.2005, p. 24.