

Commission Regulation (EC) No 1276/2008 of 17 December
2008 on the monitoring by physical checks of exports of
agricultural products receiving refunds or other amounts

CHAPTER IV

SUBSTITUTION CHECKS

Article 8

Location and detailed methods for checks

1 Where the export declaration has been accepted at a customs office of export which is not the customs office of exit or the customs office to which the T5 control copy is sent, and if the customs office of export had not carried out a physical check, the customs office of exit shall carry out a substitution check in accordance with this Article and without prejudice to checks carried out under other provisions.

If the customs office of exit is not the customs office to which the T5 control copy is sent, the substitution check shall be carried out by the latter.

2 If a visual check on the complete cargo would be insufficient to check substitution, other physical control methods referred to in Article 5, where necessary including partial unloading, shall be used.

A sample for testing shall be taken only in cases where the customs office of exit cannot check, visually and using the information on the packaging and in the documentation, whether the products tally with the accompanying document.

3 Where, in addition to a customs seal, a veterinary seal has been applied in compliance with the requirements of the third country of destination, a substitution check shall be required only if there is a suspicion of fraud.