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**COMMISSION REGULATION (EC) No 1130/2009
of 24 November 2009**

**laying down common detailed rules for verifying the use and/or destination of products from
intervention**

(codified version)

(OJ L 310, 25.11.2009, p. 5)

Amended by:

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**COMMISSION REGULATION (EC) No 1130/2009****of 24 November 2009****laying down common detailed rules for verifying the use and/or destination of products from intervention****(codified version)**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) ⁽¹⁾, and in particular Article 43(f) in conjunction with Article 4 thereof,

Whereas:

- (1) Commission Regulation (EEC) No 3002/92 of 16 October 1992 laying down common detailed rules for verifying the use and/or destination of products from intervention ⁽²⁾ has been substantially amended several times ⁽³⁾. In the interests of clarity and rationality the said Regulation should be codified.
- (2) Regulation (EC) No 1234/2007 provides for the application of an intervention system.
- (3) Certain products removed from intervention may be subject to a specific use and/or destination. A system of supervision should be set up to ensure that such products are not diverted from their use and/or destination.
- (4) In those cases where two or more Member States are involved in the supervision, Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code ⁽⁴⁾ should apply.
- (5) Other authorities as well as customs authorities competent to issue the T5 control copy and to verify the use and/or destination of intervention goods have to be designated.
- (6) In order to ensure equal treatment of sales from intervention stocks at a reduced price level and comparable schemes which provide for the granting of an aid, notably export refunds, to ensure equal treatment for operators in the Member States and to facilitate the recovery of economic advantages unduly granted, it is appropriate to provide for the payment of an amount equal to the amount of the security unduly released.

⁽¹⁾ OJ L 299, 16.11.2007, p. 1.

⁽²⁾ OJ L 301, 17.10.1992, p. 17.

⁽³⁾ See Annex I.

⁽⁴⁾ OJ L 253, 11.10.1993, p. 1.

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- (7) For reasons of simplification and efficiency, it is appropriate to stipulate that the T5 control copy, after the necessary checks have been carried out, is to be sent directly to the agency holding the security, and that where two or more Member States are involved, the T5 control copies are to be sent directly by each separate Member State to the agency holding the security.
- (8) It seems desirable, in order to simplify administrative procedures, to provide for greater flexibility than is afforded by the control copy in the case of exports in accordance with the system laid down in Articles 412 to 442a of Regulation (EEC) No 2454/93 which provides that, when a carriage operation starts within the Community and is to end outside it, no formalities need be carried out at the customs office for the frontier station.
- (9) In certain cases, products from intervention are sold at a price calculated by taking account of the amount of the refund applicable for third countries or a particular third country. Therefore, entitlement to the export refund is deducted from the selling price.
- (10) In order to ensure proper completion of the operation, a security is to be lodged. The amount of this security is calculated by taking account of the various aspects of the operation concerned, in particular the risk of deflection of trade and full compliance with the undertakings given by operators.
- (11) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for the Common Organisation of Agricultural Markets,

HAS ADOPTED THIS REGULATION:

CHAPTER I
GENERAL PROVISIONS

Article 1

1. Without prejudice to the specific derogations provided for in the Community rules relating to certain agricultural products, this Regulation lays down common detailed rules for verifying the use and/or destination of products removed from intervention stock pursuant to Article 25 of Regulation (EC) No 1234/2007, where such products are subject to a specific use and/or destination.

2. For the purposes of this Regulation, ‘dispatch’ means the consignment of goods from one Member State to another and ‘exportation’ means the consignment of goods from a Member State to a destination outside the customs territory of the Community.

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3. For the purposes of this Regulation, the Belgo-Luxembourg Economic Union (BLEU) shall be considered as a single Member State.

Article 2

1. From the time of their removal from intervention stock until the use and/or destination specified has been verified, the products referred to in Article 1 shall be subject to control, comprising physical checks, scrutiny of documents and audit of accounts, by the designated control bodies, hereafter referred to as 'the competent control authority'.

In order to avoid any discrimination on the basis of the origin of the products, each Member State shall designate, for each specific measure or part of such measure, one single control body for the verification of the use and/or destination of the relevant products, irrespective of their origin (Community or national).

2. Member States shall take all necessary measures to ensure that the control referred to in paragraph 1 is effected and that the intervention products are not replaced by other products.

Those measures shall in particular prescribe that:

- (a) firms which deal with intervention products or processed intervention products by, for instance, buying, selling, stocking, transporting, transshipping, repackaging, working or processing shall submit to any measures of inspection or supervision considered necessary and keep such records as to enable the authorities to carry out any checks that they consider necessary;
- (b) the products referred to in point (a) shall be stocked and transported separately from other products in such a way that they can be identified.

Member States shall communicate to the Commission the measures taken pursuant to this paragraph.

3. The T5 control copy procedure referred to in Article 912a(2) of Regulation (EEC) No 2454/93, shall apply where the control referred to in paragraph 1 of this Article is to be carried out in whole or in part:

- (a) in a Member State other than that in which the products are removed from intervention stock;

or

- (b) in a Member State other than that in which the security was lodged.

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The T5 control copy shall be issued and used in accordance with the provisions of Regulation (EEC) No 2454/93 unless otherwise stipulated in this Regulation.

4. Where the selling intervention agency, in accordance with Article 3(1), does not issue a T5 control copy, it shall provide a removal order. Member States may allow extracts of a removal order to be issued.

For the purposes of this Regulation, ‘intervention agency’ and ‘agency’ shall both mean paying agency or intervention agency.

The removal order or extract shall be presented to the competent control authority by the person concerned.

Article 3

1. The T5 control copy referred to in Article 2(3) shall be issued by:

(a) the selling intervention agency where intervention products are dispatched to another Member State in the same state as that in which they were removed from intervention stock, hereafter referred to as ‘the unaltered state’;

or

(b) the competent control authority, where intervention products are dispatched after processing to another Member State;

or

(c) the customs office of departure:

(i) on production of a removal order, issued by the intervention agency, where intervention products are exported in the unaltered state and are to cross the territory of one or more other Member States;

(ii) on production of a control document, issued by the competent control authority and stating that processing took place under control, where intervention products are exported after processing and are to cross the territory of one or more other Member States.

Where products pursuant to Article 39 of Regulation (EC) No 1234/2007 are stocked in a Member State other than that where the selling intervention agency is situated, the selling intervention agency shall issue the T5 control copy or have it issued under its responsibility.

Member States may:

(a) allow the T5 control copy to be issued by an authority designated for that purpose instead of by the selling agency;

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- (b) decide that authorised stockholders of intervention products can issue a T5 control copy under the responsibility of the intervention agency. Authorisation shall be granted to the stockholder according to the conditions of Article 912g of Regulation (EEC) No 2454/93 *mutatis mutandis*.

In those cases, issue shall be subject to production of a removal order.

2. The removal order and the control document as referred to in paragraph 1 shall bear a serial number and shall give:

- (a) a description of the products, such description being made in the manner prescribed for completion of box 31 of the T5 control copy referred to in Article 2(3), and where appropriate, any other information necessary for the purposes of control;
- (b) the number and type of packages, and the marks and numbers borne by such packages;
- (c) the gross and net mass of the products;
- (d) a reference to the applicable regulation;
- (e) the information to be provided in boxes 104 and 106 of the T5 control copy, including the number of the contract of sale with the intervention agency.

The control document shall show the number of the preceding T5 control copy or removal order.

The removal order and the control document shall be kept by the office of departure.

3. The person concerned shall provide one original and two copies of the T5 control copy. The authority issuing the T5 control copy shall send a copy, for information, to the agency where the security is lodged pursuant to Article 5, and shall keep a copy.

4. The original T5 control copy shall be returned to the person concerned, or his representative, who shall present it to the competent control authority in the Member State of use and/or destination.

5. The original of the T5 control copy shall, after appropriate endorsement by the competent control authority in the Member State of use and/or destination, be sent back directly to the agency holding the security referred to in Article 5.

The full name and address of the agency holding the security shall be entered in box B of the T5 control copy by the person concerned.

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6. Where only some of the products mentioned in the T5 control copy have complied with the prescribed provisions, the competent authority shall indicate the quantity of products that complied with those provisions in the section of the T5 control copy headed 'Control of use and/or destination', and also the date or dates on which the operation was carried out.

Article 4

Proof that the requirements as to control laid down in Article 2(1) have been complied with shall be provided as follows:

- (a) for products in respect of which the removal from intervention stock and the use and/or destination have been verified by the authority of a single Member State, by the production of documents specified by that Member State;
- (b) for products in respect of which the use and/or destination have been verified by the authorities in one or more Member States other than that in which the removal from intervention stock took place, by all T5 control copies issued for control of use and/or destination, duly certified and endorsed by the competent control authorities;
- (c) for products in respect of which the use and/or destination have been verified by the authorities in both the Member State where the removal from intervention stock took place and in one or more other Member States, by means of the documents referred to in both points (a) and (b);
- (d) for products in respect of which the export formalities and departure from the customs territory of the Community took place in the Member State where the final processing took place and in which the security was lodged, by the document or documents laid down by that Member State for proof of exportation and by the documents referred to in points (a) and/or (b), if these cover the processing.

Article 5

1. Where a security is required in order to guarantee the proper use and/or destination of the products referred to in Article 1, it shall be lodged prior to the taking over of the products. Such security shall be lodged:

- (a) in the case of products to be processed or to be processed and exported, with the intervention agency of the Member State in which processing is to take place or to commence;
- (b) in all other cases, with the selling intervention agency.

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2. Where a security is lodged with the intervention agency of a Member State other than that where the selling intervention agency is situated, the former shall forthwith forward to the selling intervention agency a communication in writing, showing:

- (a) the number of the relevant regulation;
- (b) the date and/or number of tender/sale;
- (c) the contract number;
- (d) the name of the buyer;
- (e) the amount of the security in euro;
- (f) the product;
- (g) the quantity of products;
- (h) the date on which the security was lodged;
- (i) the use and/or destination (where appropriate).

The selling intervention agency shall check the security data.

Article 6

1. Where, after the release in whole or in part of the security referred to in Article 5, it is established that the products in whole or in part did not reach the prescribed use and/or destination, the competent authority of the Member State where the security has been released shall require, in accordance with Article 9(1) of Council Regulation (EC) No 1290/2005 ⁽¹⁾, the operator concerned to pay an amount equal to the amount of the security which would have been forfeited if the failure had been taken into account before the release of the security. This amount shall be increased by interest calculated from the date of release to the day preceding the date of payment.

The receipt by the competent authority of the amount referred to in the first subparagraph shall constitute the recovery of the economic advantage unduly granted.

2. The payment shall be made within 30 days from the day of receipt of the demand for payment.

Where the time limit for payment is not met, Member States may decide that, instead of payment, the amount to be received shall be deducted from subsequent payments to the operator concerned.

⁽¹⁾ OJ L 209, 11.8.2005, p. 1.

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3. The interest rate shall be calculated in accordance with the provisions of national law but may not be less than the rate applicable for the recovery of national amounts.

No interest shall be levied, or at the most, only an amount to be determined by the Member State corresponding to the undue profit, if the release of the security was an error of the competent authority.

4. Member States may refrain from demanding the payment referred to in paragraph 1 where the amount does not exceed EUR 60, provided that, under national law, such cases are covered by similar rules.

5. The sums recovered in accordance with paragraph 1 shall be made to the paying agency and recorded in the accounts by that agency as a revenue assigned to the European Agricultural Guarantee Fund (EAGF) in the month in which the money is actually received.

Article 7

1. Where the prescribed provisions on the use and/or destination cannot be complied with as a result of *force majeure*, the authority of the Member State in which the security was lodged or, if no security was lodged, the authority in the Member State in which the removal from intervention stock took place shall, at the request of the person concerned, decide:

(a) that the time limit prescribed for the transaction shall be extended for such a period as may be considered necessary in view of the circumstances invoked;

or

(b) if the products have been irretrievably lost, that control shall be deemed to have been carried out.

However, in those cases of *force majeure* where the measures referred to in points (a) and (b) are not appropriate, the competent authority shall inform the Commission, which may provide for the necessary measures in accordance with the procedure referred to in Article 195 of Regulation (EC) No 1234/2007.

2. The request referred to in paragraph 1 shall be lodged within 30 days of that on which information was received by the person concerned that circumstances indicating a possible case of *force majeure* had arisen, but within the period laid down in the specific Regulation for producing the evidence needed to release the security.

3. The person concerned shall furnish proof of the circumstances relied upon as constituting *force majeure*.



CHAPTER II

PRODUCTS SUBJECT TO A PRESCRIBED USE OR SPECIFIC DESTINATION WITHIN THE COMMUNITY*Article 8*

1. Products shall be considered as having complied with the prescribed use and/or destination when it is established that:

- (a) in respect of products to be processed and/or to have other products incorporated in them, both types of operation being hereinafter referred to as 'processing', they have been processed;
- (b) in respect of products to be sold for direct consumption as concentrated products, they have been concentrated, packaged for retail sale and taken over by the retail trade;
- (c) in respect of products to be consumed by certain institutions or organisations or by the army and similar forces, they have been delivered to and taken over by them;

and, where appropriate, that the operations referred to in points (a), (b) and (c) have been carried out within the prescribed period.

2. The requirements mentioned in paragraph 1(a), (b) and (c) shall constitute primary requirements within the meaning of Article 20 of Commission Regulation (EEC) No 2220/85 ⁽¹⁾.

Article 9

1. Where the T5 control copy is used, boxes 103, 104, 106 and 107 of the part headed 'Additional information' shall be completed.

Boxes 104 and 106 shall carry the endorsements specified in the relevant regulation.

Box 106 shall also show the number of the contract of sale with the intervention agency and, where appropriate, the number of the removal order.

Box 107 shall show the number of the relevant regulation.

2. Where products are dispatched to a third Member State, the provisions of Article 22 shall apply *mutatis mutandis*.

3. Where two or more operations take place successively in the same Member State, the provisions of Article 23 shall apply *mutatis mutandis*.

⁽¹⁾ OJ L 205, 3.8.1985, p. 5.

▼B*Article 10*

Release of the security shall be subject to production of the proof referred to in Article 4.

Article 11

Where a T5 control copy is not received by the agency referred to in Article 3(5) within three months

(a) of expiry of the period fixed for completion of the transaction in question;

or

(b) of its issue, where no such period is fixed;

owing to circumstances beyond the control of the party concerned, the latter may apply to the competent authorities for other documents to be accepted as equivalent, stating the grounds for that application and providing supporting documents. Such supporting documents must bear a reference to the T5 control copy and include confirmation from the competent control authority that verified the use of the products, or had it verified, that the specified use was complied with, and the date on which the products have received the use and/or destination.

CHAPTER III

PRODUCTS EXPORTED FROM THE COMMUNITY IN THE UNALTERED STATE*Article 12*

1. Products shall be considered as having complied with the prescribed destination when it is established that:

(a) they have left the customs territory of the Community in the unaltered state; for the purposes of this Regulation, deliveries of any products intended solely for consumption on board drilling or extraction platforms, including work-points providing support services for such operations, situated within the area of the European continental shelf, or within the area of the continental shelf of the non-European part of the Community, but beyond a three-mile zone starting from the base line used to determine the extent of a Member State's territorial waters, shall be considered to have left the customs territory of the Community;

or

(b) in the case specified in Article 33(1) of Commission Regulation (EC) No 612/2009 ⁽¹⁾, they have reached their destination;

or

⁽¹⁾ OJ L 186, 17.7.2009, p. 1.

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(c) they have been placed in a victualling warehouse approved pursuant to Article 37 of Regulation (EC) No 612/2009;

or

(d) they have been cleared through customs for release for consumption in a specific third country where products are to be imported into that specific country;

and, where appropriate, that the operations referred to in points (a) to (d) have been carried out within the prescribed period.

2. The requirements laid down in points (a) to (d) of paragraph 1 shall constitute primary requirements within the meaning of Article 20 of Regulation (EEC) No 2220/85, without prejudice to the provisions of Article 16(2) of this Regulation.

3. Where products have been placed in a victualling warehouse as referred to in paragraph 1(c), the provisions of Articles 37 to 40 of Regulation (EC) No 612/2009 shall apply, with the exception of Article 39(3), even though no refund is applicable.

4. The provisions of the second subparagraph of Article 7(3) of Regulation (EC) No 612/2009 shall apply.

Article 13

1. Where intervention products are to be exported in the unaltered state, acceptance by the customs authorities of the export declaration shall take place in the Member State where the products were removed from stock.

2. The export declaration and any accompanying documents required in conformity with Community legislation shall, as appropriate, carry the entry:

(a) 'Intervention products with refund — Regulation (EC) No 1130/2009';

or

(b) 'Intervention products without refund — Regulation (EC) No 1130/2009'.

3. Even where no refund is applicable to the products to be exported, they shall, upon acceptance of the relevant export declaration, be considered as no longer covered by Article 23(2) of the Treaty and the provisions of Article 340c(3)(b) of Regulation (EEC) No 2454/93 shall apply to their movement.

4. The conditions as regards the time-limit to be respected for the grant of a refund and the proof to be produced for this purpose are applicable as far as the release of the security is concerned.

▼B*Article 14*

1. Where the T5 control copy is used, boxes 103, 104, 106, 107 and where appropriate, 105 of the part headed 'Additional information' shall be completed.

Boxes 104 and 106 shall carry the endorsements specified in the relevant regulation.

Box 106 shall also show:

(a) the number of the contract of sale with the intervention agency;

and

(b) the number of the removal order.

Box 107 shall show the number of the relevant regulation.

2. Where the T5 control copy proving the exportation of goods is requested for the release of the security referred to in Article 5 and for payment of the refund, the competent authority holding the security shall immediately send a copy of the T5 control copy, certified as being a true copy, directly to the authority competent for payment of the refund.

In that case, the person concerned shall make the following entry in box 106 of the T5 control copy:

'Refund to be paid by ... (indicating the full name and address of the authority competent for payment of the refund)'.

3. Where it has not been possible to comply with the 12-month time limit for the proof of exportation for the payment of refund in accordance with Article 46(2) of Regulation (EC) No 612/2009 because of administrative delays in the forwarding of the T5 control copy by the agency holding the security to the authority competent for the payment of the refund, the date of receipt by the security agency shall also be deemed to be the date of receipt by the refund authority.

Article 15

1. Where, on acceptance by customs of the export declaration, products are placed under one of the procedures provided for in Articles 412 to 442a of Regulation (EEC) No 2454/93 for carriage to a station of destination or delivery to a consignee outside the customs territory of the Community, they shall be deemed to have been exported as soon as they are placed under that procedure.

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2. When paragraph 1 applies, the customs office of departure accepting the export declaration shall ensure that one of the endorsements indicated in, as appropriate, Article 11(4) or (5) of Regulation (EC) No 612/2009, is entered on the document issued as proof of export.

3. The customs office of departure may permit the contract of carriage to be varied so that carriage ends within the Community only if it is established that either:

(a) if a security has been lodged with an intervention agency for the purpose of ensuring that export does take place, this security has not been released;

or

(b) a new security has been lodged.

However, if the security has been released pursuant to paragraph 1 and the product has not in fact left the customs territory of the Community within the period allowed, the customs office of departure shall so inform the agency responsible for releasing the security and shall provide it as soon as possible with all the necessary particulars. In such cases the release shall be regarded as having been made in error and an equivalent amount must be recovered.

Article 16

1. Release of the security shall be subject to the production of the proof referred to in Article 4.

In addition, release of the security shall be subject to production of the proof specified in Articles 16 and 17 of Regulation (EC) No 612/2009:

(a) where the products are to be imported into a specific third country;
or

(b) where, in cases where the products are to be exported from the Community, serious doubts exist about the true destination.

The competent authorities of the Member States may require satisfactory additional proof that the products have in fact been placed on the market of the importing third country.

Where there are serious doubts as to the real destination of the products, the Commission may request that Member States apply the provisions of this paragraph.

2. Where the product is to be imported into a specific third country and where the amount of the refund is deducted from the selling price and the relevant proof referred to in paragraph 1 is not supplied:

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- (a) a part of the security shall be released on presentation of proof that the product has left the customs territory of the Community; the amount released shall be equal to the lowest refund determined in accordance with Article 25(2) of Regulation (EC) No 612/2009 applicable on the day the export declaration is accepted;

- (b) in addition to the amount referred to under point (a), that part of the security corresponding to the difference between the lowest refund referred to in point (a) and the amount of the refund applicable on the day on which the export declaration to the actual third country of imports is accepted, in so far as this amount does not exceed the amount of refund applicable to the obligatory destination, shall be released where:
 - (i) export to the abovementioned third country could not be made owing to a case of *force majeure*; and

 - (ii) the proof of import into the other country of destination is submitted in accordance with paragraph 1.

Article 17

1. Where Articles 186 and 187 of Council Regulation (EEC) No 2913/92 ⁽¹⁾ apply:

- (a) the security referred to in Article 5(1) of this Regulation shall be forfeited if it has not yet been released;

- (b) an amount equivalent to the security must be recovered if the latter has already been released.

2. Where products for which a security as referred to in Article 5(1) has been lodged leave the customs territory of the Community and the formalities for obtaining a refund have not been completed, those formalities shall, for the purposes of Articles 185, 186 and 187 of Regulation (EEC) No 2913/92, be deemed to have been completed and paragraph 1 shall apply.

3. The amount of the security referred to in paragraphs 1 and 2 shall be regarded as forfeited security within the meaning of Article 2 of Council Regulation (EEC) No 352/78 ⁽²⁾.

4. The person concerned shall prove to the competent authority, by means of a certificate issued by the intervention agency concerned, that the provisions of paragraph 1 have been complied with or that no security has been provided.

⁽¹⁾ OJ L 302, 19.10.1992, p. 1.

⁽²⁾ OJ L 50, 22.2.1978, p. 1.

▼B*Article 18*

Where a T5 control copy, intended as proof that products have complied with the prescribed destination referred to in Article 12(1), is not received by the agency referred to in Article 3(5) within three months of its issue owing to circumstances beyond the control of the party concerned, the latter may, in accordance with the provisions of Article 46(3) of Regulation (EC) No 612/2009, submit a reasoned request that other documents be regarded as equivalent to the competent authority.

CHAPTER IV

PRODUCTS EXPORTED FROM THE COMMUNITY AFTER PROCESSING*Article 19*

Products shall be considered as having complied with the prescribed use and destination when it is established that the requirements of Articles 8 and 12 have been met.

Article 20

Where products are to be exported after processing, acceptance by the customs authorities of the export declaration shall take place in the Member State where final processing takes place.

Article 21

1. Where products are to be dispatched in the unaltered state for processing followed by exportation, the T5 control copy shall be issued by the selling intervention agency and boxes 103, 104, 106 and 107 of the part headed 'Additional information' shall be completed.

Boxes 104 and 106 shall carry the endorsements specified in the relevant regulation.

Box 106 shall also show:

- (a) the number of the contract of sale with the intervention agency;
- (b) where appropriate, the number of the removal order; and
- (c) the endorsement 'Products from intervention to be placed on exportation under the external Community transit procedure'.

Box 107 shall show the number of the relevant regulation.

2. Where products are to be dispatched after processing in the Member State in which the removal from intervention stock took place, for further processing followed by exportation, the T5 control copy shall be issued by the authority verifying the processing.

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In that part of the T5 control copy headed 'Additional information', boxes 103, 104, 106 and 107 shall be completed.

Boxes 104 and 106 shall carry the endorsements specified in the relevant regulation.

Box 106 shall also show:

- (a) the number of the contract of sale with the intervention agency; and
- (b) the endorsement 'Products from intervention to be placed on exportation under the external Community transit procedure'.

Box 107 shall show the number of the relevant regulation.

3. Where products are to be exported after processing and are to cross the territory of one or more other Member State(s), the T5 control copy shall be issued by the customs office of departure on production of a document issued by the authority verifying the processing. That document shall be kept by the customs office of departure.

However, production of the document shall not be required in cases where the customs office of departure has verified the relevant processing.

In that part of the T5 control copy headed 'Additional information', boxes 103, 104, 106 and 107 and, where appropriate, 105 shall be completed.

Boxes 104 and 106 shall carry the endorsements specified in the relevant regulation.

Box 106 shall also show:

- (a) the number of the contract of sale with the intervention agency; and
- (b) where appropriate, the number of the document referred to in the first subparagraph.

Box 107 shall show the number of the relevant regulation.

4. Where the T5 control copy proving exportation of the goods is requested for release of the security referred to in Article 5 and for payment of the refund, the competent authority holding the security shall immediately send a copy of the T5 control copy, certified as a true copy, directly to the authority competent for payment of the refund.

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In that case, the person concerned shall make the following entry in box 106 of the T5 control copy:

‘Refund to be paid by ... (indicating the Member State and the full name and address of the authority competent for the payment of the refund).’

Article 22

1. Where products have been dispatched to another Member State for processing and the processed products:

(a) are to be sent to a third Member State or another Member State for further processing;

or

(b) are to cross the territory of a third Member State or other Member State in order to be exported;

then the competent authority referred to in Article 21(2) or (3), as appropriate, shall issue one or more T5 control copies.

The T5 control copy or copies shall be completed:

(a) where point (a) of the first subparagraph applies, as indicated in Article 21(2)(b);

(b) where point (b) of the first subparagraph applies, as indicated in Article 21(3)(b);

using the information given in the original T5 control copy. In addition, in box 106 of the T5 control copy or copies, the registration number and date of issue of the preceding document and the name of the authority that issued it, shall be entered.

2. In the case referred to under paragraph 1, the competent authority which verified the operation shall, after the appropriate endorsement, immediately return the original T5 control copy directly to the agency referred to in Article 3(5) and shall indicate on the original T5 control copy in the box headed ‘Control of use and/or destination’, that the product has been dispatched to another Member State for further processing, packaging, taking over or export. The original T5 control copy shall show the registration number or numbers of, or a reference to, the T5 control copies issued for that purpose.

3. The document referred to in Article 4(a) shall carry similar endorsements to those provided for in paragraph 2.

▼B*Article 23*

1. Where two or more operations, except exportation, (such as processing, packaging, taking-over) take place successively in the same Member State, this Member State may decide that these operations are considered one operation. In this case, no following T5 control copy shall be issued until all involved operations have been carried out.

The original T5 control copy shall be returned to the agency referred to in Article 3(5) after the controls of all operations involved have been carried out. Member States shall take all appropriate measures to ensure that such system works properly.

2. Where Member States decide not to follow the procedure referred to under paragraph 1, the competent authority shall after each operation subsequently issue a T5 control copy. The competent authority which verified the operation shall indicate on the T5 control copy in the box headed 'Control of use and/or destination' that the product has been sent within the same Member State for further processing, packaging, taking over or export. The original T5 control copy shall show the registration number or numbers of, or a reference to, the T5 control copies issued for that purpose.

3. The document referred to in Article 4(a) shall carry similar endorsements to those provided for in paragraph 2.

Article 24

Article 11, Article 13(2), (3) and (4), Article 14(3) and Articles 15 to 18 shall apply to this Chapter.

CHAPTER V

FINAL PROVISIONS*Article 25*

1. Member States shall inform the Commission of the full name and address of competent control authorities as referred to in Article 2(1). The Commission shall inform the other Member States.

2. Member States shall inform the Commission each yearly quarter of cases in which they have applied Article 7(1), specifying the circumstances invoked, the quantities involved and the measures taken.

▼B

3. On 1 March and 1 September each year, Member States shall send returns to the Commission showing the number of applications made pursuant to Article 11 or 18, the reasons, where known, for failure to return the T5 control copy, the quantities concerned and the nature of the documents accepted as equivalent.

▼M1

4. The communications and notification of information referred to in Articles 2 and 7 and in this Article shall be made in accordance with Commission Regulation (EC) No 792/2009 ⁽¹⁾.

▼B*Article 26*

Regulation (EEC) No 3002/92 is repealed.

References to the repealed Regulation shall be construed as references to this Regulation and shall be read in accordance with the correlation table in Annex II.

Article 27

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Union*.

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

⁽¹⁾ OJ L 228, 1.9.2009, p. 3.

*ANNEX I***Repealed Regulation with list of its successive amendments**

Commission Regulation (EEC) No (OJ L 301, 17.10.1992, p. 17)
3002/92

Commission Regulation (EEC) No (OJ L 11, 19.1.1993, p. 5)
75/93

Commission Regulation (EEC) No (OJ L 176, 20.7.1993, p. 12)
1938/93

Commission Regulation (EC) No (OJ L 104, 27.4.1996, p. 13)
770/96



ANNEX II

Correlation table

Regulation (EEC) No 3002/92	This Regulation
Article 1(1) and (2)	Article 1(1) and (2)
Article 1(3)	—
Article 1(4)	Article 1(3)
Article 2(1), first and second subparagraphs	Article 2(1), first and second subparagraphs
Article 2(1), third subparagraph	—
Article 2(2), first subparagraph, introductory words and first and second indents	Article 2(2), first subparagraph
Article 2(2), second subparagraph, introductory words	Article 2(2), second subparagraph, introductory words
Article 2(2) second subparagraph, first indent	Article 2(2) second subparagraph, point (a)
Article 2(2), second subparagraph, second indent	Article 2(2), second subparagraph, point (b)
Article 2(2), third subparagraph	Article 2(2), third subparagraph
Article 2(3), first subparagraph, introductory words	Article 2(3), first subparagraph, introductory words
Article 2(3), first subparagraph, first indent	Article 2(3), first subparagraph, point (a)
Article 2(3), first subparagraph, second indent	Article 2(3), first subparagraph, point (b)
Article 2(3), second subparagraph	Article 2(3), second subparagraph
Article 2(4), first subparagraph	Article 2(4), first subparagraph
—	Article 2(4), second subparagraph
Article 2(4), second subparagraph	Article 2(4), third subparagraph
Article 3(1)(a), first subparagraph, introductory words	Article 3(1), first subparagraph, introductory words
Article 3(1)(a), first subparagraph, first indent	Article 3(1), first subparagraph, point (a)
Article 3(1)(a), first subparagraph, second indent	Article 3(1), first subparagraph, point (b)
Article 3(1)(a), first subparagraph, third indent, introductory words	Article 3(1), first subparagraph, point (c), introductory words
Article 3(1)(a), first subparagraph, third indent, first subindent	Article 3(1), first subparagraph, point (c)(i)
Article 3(1)(a), first subparagraph, third indent, second subindent	Article 3(1), first subparagraph, point (c)(ii)
Article 3(1)(a), second subparagraph	Article 3(1), second subparagraph
Article 3(1)(a), third subparagraph, introductory words	Article 3(1), third subparagraph, introductory words

▼**B**

Regulation (EEC) No 3002/92	This Regulation
Article 3(1)(a), third subparagraph, first indent	Article 3(1), third subparagraph, point (a)
Article 3(1)(a), third subparagraph, second indent	Article 3(1), third subparagraph, point (b)
Article 3(1)(a), fourth subparagraph	Article 3(1), fourth subparagraph
Article 3(1)(b), first subparagraph, introductory words	Article 3(2), first subparagraph, introductory words
Article 3(1)(b), first subparagraph, first indent	Article 3(2), first subparagraph, point (a)
Article 3(1)(b), first subparagraph, second indent	Article 3(2), first subparagraph, point (b)
Article 3(1)(b), first subparagraph, third indent	Article 3(2), first subparagraph, point (c)
Article 3(1)(b), first subparagraph, fourth indent	Article 3(2), first subparagraph, point (d)
Article 3(1)(b), first subparagraph, fifth indent	Article 3(2), first subparagraph, point (e)
Article 3(1)(b), second subparagraph	Article 3(2), second subparagraph
Article 3(1)(b), third subparagraph	Article 3(2), third subparagraph
Article 3(1)(c)	Article 3(3)
Article 3(1)(d)	Article 3(4)
Article 3(2)	Article 3(5)
Article 3(3)	Article 3(6)
Article 4	Article 4
Article 5(1), introductory part	Article 5(1), introductory part
Article 5(1), first indent	Article 5(1)(a)
Article 5(1), second indent	Article 5(1)(b)
Article 5(2), first subparagraph, introductory part	Article 5(2), first subparagraph, introductory part
Article 5(2), first subparagraph, first indent	Article 5(2), first subparagraph, point (a)
Article 5(2), first subparagraph, second indent	Article 5(2), first subparagraph, point (b)
Article 5(2), first subparagraph, third indent	Article 5(2), first subparagraph, point (c)
Article 5(2), first subparagraph, fourth indent	Article 5(2), first subparagraph, point (d)
Article 5(2), first subparagraph, fifth indent	Article 5(2), first subparagraph, point (e)

▼ **B**

Regulation (EEC) No 3002/92	This Regulation
Article 5(2), first subparagraph, sixth indent	Article 5(2), first subparagraph, point (f)
Article 5(2), first subparagraph, seventh indent	Article 5(2), first subparagraph, point (g)
Article 5(2), first subparagraph, eighth indent	Article 5(2), first subparagraph, point (h)
Article 5(2), first subparagraph, ninth indent	Article 5(2), first subparagraph, point (i)
Article 5(2), second subparagraph	Article 5(2), second subparagraph
Article 5a	Article 6
Article 6	Article 7
Article 7	Article 8
Article 8(1), first subparagraph	Article 9(1), first subparagraph
Article 8(1), second subparagraph	Article 9(1), second subparagraph
Article 8(1), third subparagraph, introductory words and first and second indents	Article 9(1), third subparagraph
Article 8(1), fourth subparagraph	Article 9(1), fourth subparagraph
Article 8(2) and (3)	Article 9(2) and (3)
Article 9	Article 10
Article 10, introductory words	Article 11, introductory words
Article 10, first indent	Article 11(a)
Article 10, second indent	Article 11(b)
Article 10, final part	Article 11, final part
Article 11	Article 12
Article 12(1)	Article 13(1)
Article 12(2), introductory words	Article 13(2), introductory words
Article 12(2), first indent	Article 13(2)(a)
Article 12(2), second indent	Article 13(2)(b)
Article 12(3)	Article 13(3)
Article 12(4)	Article 13(4)
Article 13(1), first subparagraph	Article 14(1), first subparagraph
Article 13(1), second subparagraph	Article 14(1), second subparagraph
Article 13(1), third subparagraph, introductory words	Article 14(1), third subparagraph, introductory words
Article 13(1), third subparagraph, first indent	Article 14(1), third subparagraph, point (a)

▼B

Regulation (EEC) No 3002/92	This Regulation
Article 13(1), third subparagraph, second indent	Article 14(1), third subparagraph, point (b)
Article 13(1), fourth subparagraph	Article 14(1), fourth subparagraph
Article 13(2)	Article 14(2)
Article 13(3)	Article 14(3)
Article 14(1) and (2)	Article 15(1) and (2)
Article 14(3), first subparagraph, introductory words	Article 15(3), first subparagraph, introductory words
Article 14(3), first subparagraph, first indent	Article 15(3), first subparagraph, point (a)
Article 14(3), first subparagraph, second indent	Article 15(3) first subparagraph, point (b)
Article 14(3), second subparagraph	Article 15(3), second subparagraph
Article 15(1), first subparagraph, introductory words	Article 16(1), first subparagraph
Article 15(1), first subparagraph, final part	Article 16(1), second subparagraph, introductory words
Article 15(1), first subparagraph, first and second indents	Article 16(1), second subparagraph, points (a) and (b)
Article 15(1), second subparagraph	Article 16(1), third subparagraph
Article 15(1), third subparagraph	Article 16(1), fourth subparagraph
Article 15(2), introductory words	Article 16(2), introductory words
Article 15(2)(a)	Article 16(2)(a)
Article 15(2)(b), introductory part	Article 16(2)(b), introductory part
Article 15(2)(b), first indent	Article 16(2)(b)(i)
Article 15(2)(b) second indent	Article 16(2)(b)(ii)
Article 16(1), introductory words	Article 17(1), introductory words
Article 16(1), first indent	Article 17(1)(a)
Article 16(1), second indent	Article 17(1)(b)
Article 16(2)	Article 17(2)
Article 16(3)	Article 17(3)
Article 16(4)	Article 17(4)
Article 17	Article 18
Article 18	Article 19
Article 19	Article 20

▼ **B**

Regulation (EEC) No 3002/92	This Regulation
Article 20(1), first subparagraph	Article 21(1), first subparagraph
Article 20(1), second subparagraph	Article 21(1), second subparagraph
Article 20(1), third subparagraph, introductory words	Article 21(1), third subparagraph, introductory words
Article 20(1), third subparagraph, first indent	Article 21(1), third subparagraph, point (a)
Article 20(1) third subparagraph, second indent	Article 21(1) third subparagraph, point (b)
Article 20(1) third subparagraph, third indent	Article 21(1) third subparagraph, point (c)
Article 20(1) fourth subparagraph	Article 21(1) fourth subparagraph
Article 20(2)(a)	Article 21(2), first subparagraph
Article 20(2)(b), first subparagraph	Article 21(2), second subparagraph
Article 20(2)(b), second subparagraph	Article 21(2), third subparagraph
Article 20(2)(b), third subparagraph, introductory words	Article 21(2), fourth subparagraph, introductory words
Article 20(2)(b), third subparagraph, first indent	Article 21(2), fourth subparagraph, point (a)
Article 20(2)(b), third subparagraph, second indent	Article 21(2), fourth subparagraph, point (b)
Article 20(2)(b), fourth subparagraph	Article 21(2), fifth subparagraph
Article 20(3)(a)	Article 21(3), first and second subparagraphs
Article 20(3)(b), first subparagraph	Article 21(3), third subparagraph
Article 20(3)(b), second subparagraph	Article 21(3), fourth subparagraph
Article 20(3)(b) third subparagraph, introductory words	Article 21(3) fifth subparagraph, introductory words
Article 20(3)(b), third subparagraph, first indent	Article 21(3), fifth subparagraph, point (a)
Article 20(3)(b), third subparagraph, second indent	Article 21(3), fifth subparagraph, point (b)
Article 20(3)(b), fourth subparagraph	Article 21(3), sixth subparagraph
Article 20(4)	Article 21(4)
Article 21(1), first subparagraph, introductory words	Article 22(1), first subparagraph, introductory words
Article 21(1), first subparagraph, first indent	Article 22(1), first subparagraph, point (a)

▼B

Regulation (EEC) No 3002/92	This Regulation
Article 21(1), first subparagraph, second indent	Article 22(1), first subparagraph, point (b)
Article 21(1), first subparagraph, final words	Article 22(1), first subparagraph, final words
Article 21(1), second subparagraph, introductory words	Article 22(1), second subparagraph, introductory words
Article 21(1), second subparagraph, first indent	Article 22(1), second subparagraph, point (a)
Article 21(1), second subparagraph, second indent	Article 22(1), second subparagraph, point (b)
Article 21(1), second subparagraph, final words	Article 22(1), second subparagraph, final words
Article 21(2)	Article 22(2)
Article 21(3)	Article 22(3)
Article 22	Article 23
Article 23	Article 24
Article 24	Article 25
Article 25	—
—	Article 26
Article 26	Article 27
—	Annex I
—	Annex II