COMMISSION OF THE EUROPEAN COMMUNITIES

__ COM(82) 860 final

Brussels, 21 December 1982

Proposal for a COUNCIL REGULATION (EEC)

introducing a specimen declaration form to be used in intra-Community trade

(submitted to the Council by the Commission)

I. Introduction

As part of its general campaign to strengther the Community's internal market, the Commission sent the Council a number of proposals on 9 July. These included a proposal for a Council Regulation simplifying customs formalities in trade within the Community. This proposal is based on the principle that intra-Community trade in Community goods should be subject to simpler procedures than those governing trade with non-member countries. In other words, this would be the first step towards progressively eliminating formalities in trade between Member States, irrespective of any developments in the Community's relations with non-member countries. To this end, the above proposil aims to replace the forms currently used in intra-Community trade by a single form for declaration of dispatch, internal Community transit, entry of Community goods for home use, or their entry under any other procedure in the Member State of destination.

Article 4(1) of that proposal stipulates that a specimen of this form is to be established by the Council, acting by a qualified majority on a proposal by the Commission. The present proposal is designed to meet that requirement.

The Commission had initially mooted the idea that the trading operations in question could be covered by a standardized commercial invoice. However, its contacts with the national authorities and business circles have lead it to dropthis idea in favour of a single administrative document. The text of this document, as now proposed, was finalized only after the widest possible consultations with national administrations and with the various business circles concerned, whether small, medium-sized or large firms from the different sectors of the economy, or professional organizations representing their interests.

The Commission realizes that the introduction of a single declaration form may entail teething troubles. But it wishes to make it quite clear that, since its objective is to improve the competive potential of Community goods traded within the Ten, it will ensure that the introduction of a single document will not curtail the facilities currently available to certain users. The Commission considers it imperative to maintain, and even extend, the principle of simplified procedures, even if some adjustments may be needed in the way these procedures operate in practice. This means, for example, that adoption of this proposal will not preclude the use of commercial listings, subject to certain conditions, or the application of special procedures authorized by the competent authorities of the Member States to allow for computerization. Appropriate provisions will be included in the rules to be adopted under Article 10 of the proposal for a Regulation referred to above.

However, not all firms benefit from the simplified procedures and in fact it is the small and medium sized firms which initially will benefit most from the proposed reforms, as it is they who suffer most at present from the complexity and rigidity of existing formalities. In the end the same goes for all firms, because one must consider the overall costs and judge the proposed reforms in economic terms. Ultimately, the competitive potential of a product depends on its cost Once it has been conveyed to its destination and after completion of all formalities (and not just any particular one in isolation).

II. Analysis of the proposal

Subject to possible provisions implementing the proposal sent to the Council on 9 July, the Commission has decided in the interests of flexibility to include the following in its present proposal:

- one basic specimen form (COM form attached as Annex I), to be used when a single category of goods is declared;
- two versions of supplementary forms (COM.c forms attached as Annexes II and III), to be used when consignments contain at least two different types of goods.

The decision to propose two versions was based on the realization that, although trade in certain goods between two Member States may be subject to specific arrangements (excise duties, monetary compensatory amounts, etc.), the vast majority of products traded are subject only to VAT. The first version proposed (see Annex II) may therefore be used in cases where charges other than VAT are likely to arise in one of the Member States concerned. The second version (see Annex III) may be used in all other cases; it enables a greater number of products to be declared. Except where other, simpler, procedures apply the consignor must therefore decide which version to use on the basis of his own knowledge and of information obtained from his customer.

Layout and use of the form

The specimen form proposed consists of a set of seven copies, their respective destinations being as follows:

- copy 1 for the Member State of consignment;
- copy 2 for the statistical service of the Member State of consignment;
- copy 3 for the consignor;
- copy 4 to be returned to the office of departure, for discharge of the transit operation, by the authorities of the Member State of destination;
- copy 5 for the Member State of destination;
- copy 6 for the statistical service of the Member State of destination;
- copy 7 for the consignee.

The form, which has been compiled with assistance from computer experts, is designed for use in both traditional and computerized procedures. The Commission would remind Member States that they should take immediate steps to ensure that the computerization of administrative procedures will not hinder implementation of the proposed reform.

An explanatory note (see Annex IV) will help users to complete the form correctly. This note contains codes and entries for use throughout the Community as well as certain entries for national use (where permissible under Community arrangements), which are necessitated by the nature of some of the data.

As a general rule, subject to any special procedures which may apply, the consignor or his representative must enter the required information on copy 1; this will be reproduced as appropriate on the other copies. If the Community transit procedure is being used, the principal must complete the relevant section. The consignee or his representative

must first of all ensure that the goods he receives correspond to the descriptions on the copies of the declaration passed to him, and then complete the declaration where appropriate, in accordance with the requirements of the procedure for which he is applying, before submitting it to the competent authorities.

In all cases, for obvious legal reasons, the original signature of the person concerned must appear on the copies to be retained respectively at the office of departure and the office of destination.

Contents of the form

As the Commission indicated initially, the specimen form proposed (see Annex I) requires only data for which the Commission sees a real justification in the case of trade in Community goods between two Member States. In other words the data must be needed to meet either Community specifications (particularly in the field of statistics, tax and transport), or national requirements, where Member States have been authorized under specific provisions of the Treaty (in particular Articles 36, 73, 103, 109 and 115) to introduce or maintain certain national measures affecting such trade. Consequently, Member States will no longer be allowed to ask for data other than that shown on the single form.

Over and above Community requirements, the Commission has had to include a box for origin of goods, since the common commercial policy remains incomplete. Two boxes have had to be provided for Member States which operate exchange controls or simply wish to monitor relevant currency flows. As these requirements differ from one Member State to another, the Commission considers that these boxes should be completed only to the extent strictly necessary.

Since this proposal forms in integral part of a package of measures aimed at strengthening the internal market, further proposals on taxation, statistics and transport will be forwarded to the Council in the very near future to pave the way for these simplifications.

As the present proposal is based on the proposal for a Council Regulation simplifying customs formalities in trade within the Community, there is no obligation to seek the opinion of either the European Parliament or the Economic and Social Committee.

Nevertheless, in view of the very close links between this proposal and the above proposal, which is already before the Council, the Commission considers that such opinions should be sought.

Proposal for a COUNCIL REGULATION (EEC)

introducing a specimen declaration form to be used in intra-Community trade

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, Having regard to Council Regulation (EEC) No of simplifying customs formalities in trade within the Community, and in particular Article 4 thereof¹,

Having regard to the proposal from the Commission²,

Whereas Regulation (EEC) No replaced the forms currently used in intra-Community trade by a single form for declaration of dispatch, internal Community transit, entry of goods for home use, or their entry under any other procedure in the Member State of destination;

Whereas Article 4(1) of that Regulation stipulates that the specimen single declaration form referred to above is to be established by the Council, acting by a qualified majority on a proposal by the Commission;

Whereas the introduction of a single Community declaration form should lead to standardization of the information to be supplied for the purposes of intra-Community trade; whereas the form should be restricted to data which may justifiably be required for the purposes of such trade; whereas for the dual purpose of eliminating language problems and facilitating the use of computer technology, such data should be allocated Community code numbers;

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Whereas some of the information to be included on the form is required by national legislation which is compatible with Community law; whereas it is therefore unnecessary to require such data in Member States which do not apply such legislation;

Whereas all the information which users need to complete the forms correctly should be summarized in an explanatory note; whereas this note should be readily available to users;

Whereas, since the object of this reform is the overall simplification of formalities, the introduction of a single declaration form must not involve the withdrawal from users of any commercial advantages available under existing procedures; whereas it must not therefore conflict in principle with the existence of simplified procedures;

Whereas, to further the standardization of documents, this Community form should be aligned on the layout key drawn up under the auspices of the United Nations Economic Commission for Europe,

HAS ADOPTED THIS REGULATION:

Article 1

- 2. The forms referred to in paragraph 1 shall be printed on paper dressed for writing purposes and weighing at least 40 g/m^2 . The paper shall be white for copies for 1 to 3 inclusive, green for copy 4 and yellow for copies 5 to 7 inclusive.
- 3. The size of the COM form and the COM.c form shown in Annex II shall be 210 \times 297 mm.

The size of the COM.c form shown in Annex III shall be 297 x 420 mm.

4. The COM and COM.c forms shall show the name and address of the printer or a mark enabling the printer to be identified.

Article 2

- 1. The forms referred to in Article 1 must be completed in accordance with the explanatory note shown in Annex IV.
- 2. Member States shall ensure that users have ready access to copies of the note referred to in paragraph 1.

Article 3

This Regulation shall enter into force on 1 July 1983. It shall have effect from 1 July 1984.

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

Done at Brussels,

For the Council

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ANNEXII

Supplementary COM.c form

First version, for the declaration of three articles

(to be used where the goods in question are subject to specific rules in one of the Member States concerned)

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ANNEXIII

Supplementary COM.c form

Second version, concerning goods which are non-taxable or which are subject only to VAT

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ANNEX IV

Note on the use of COM and COM.c forms

EXPLANATORY NOTE

on the use of COM and COM.c forms

I. General remarks

A. The COM form and the supplementary COM.c forms are to be used in trade between two Member States of the Community for the dispatch, the transit (except under simplified Community transit procedures for the carriage of goods by air, rail, sea and pipeline), and the entry for home use of Community goods (goods which originate in the Community or have been released for free circulation) or for their entry under any other procedure in the Member State of destination. Copies 1, 2 and 3 concern the formalities to be completed in the Member State of dispatch (dispatch and transit formalities), while copies 4, 5, 6 and 7 concern the formalities to be completed in the Member State of destination.

Each set of forms is compiled in such a way that where the information to be supplied is identical for both Member States, it may be entered by the consignor or the principal directly on copy 1 and will be reproduced automatically on all the other copies. The consignee or his agent must, therefore, in addition to checking the informaton already shown, complete the declaration as appropriate before submitting the form to the competent authorities. Carbon paper will be required to reproduce these additional particulars on copies 5 to 7.

B. The forms must be completed by machine in the Member State of dispatch. They may be completed either by machine or legibly by hand in the Member State of destination. In the latter case, they must be completed in ink and in block capitals.

No erasures, deletions or alterations may be made. Any amendments must be made by crossing out the incorrect particulars and, where appropriate, adding those required. Any such amendments must be initialled by the person making them and must be expressly authenticated by the competent authorities. The latter may, where appropriate, require a new declaration to be lodged.

- C. Only numbered boxes are to be completed. The other boxes are reserved for official use.
- D. The copies to be retained at the office of departure and the office of destination must bear the original signature of the persons concerned.
- E. Unless otherwise specified in section III below, boxes which do not need to be completed must be left completely blank.

II. Remarks on specific boxes

- Number of COM.c forms attached: Enter the number (in figures) of sets of additional COM.c declarations attached.
- 2. <u>Consignor</u>: Enter the name and address of the person for whose account the goods are declared for dispatch to another Member State. Users may leave this box blank on copies 4 to 7 for reasons of commercial secrecy. The unique reference number (box 2b) is the number allocated by the consignor to the consignment in question; entry of this number is therefore optional.
- 3. <u>Consignee</u>: Enter the name and address of the person for whose account the goods are declared for a particular procedure in the Member State of destination; the same remarks apply as those in respect of box 2 regarding the unique reference number.

- 4 and 5. <u>Consignor's/consignee's identification number</u>: Note to be drafted by the Member States (identification number allocated by the competent authorities for fiscal, statistical or other reasons).
 - 6. Party responsible for financial settlement: Note to be drafted by the Member States which require such details (the person who is responsible for either the transfer or repatriation of the foreign currencies relating to the transaction).
 - 7. Consignor/consignee's representative: Enter the name and address of the representative. This box should be completed only if the consignor or consignee (or one of the persons authorized so to do if the consignor or consignee is a legal person) does not himself sign the declaration. Same remarks as in respect of boxes 4 and 5 regarding the identification number.

8. Member State of consignment

Enter the name in letters followed by the numerical code of the Member State as follows:

- 01 France;
- 02 Belgo-Luxembourg Economic Union;
- 03 Netherlands;
- 04 Federal Republic of Germany;
- 05 Italy;
- 06 United Kingdom;
- 07 Ireland;
- 08 Denmark;
- 09 Greece.
- $\sqrt{1}$ n the case of goods reconsigned from Switzerland or Austria, enter the code number 36 for Switzerland and 38 for Austria 7.
- 9. Identification number of the party responsible for financial settlement: Same remarks as for boxes 4 and 5.
- 10. Member State of destination: Same remarks as for box 8.

- 11. Place of loading: Enter here the place where the goods are loaded on to the means of transport used on departure (in the case of rail/road transport, indicate the place where the goods are loaded on to the lorry) or the port where the goods are loaded on to the ship (in the case of roll-on, roll-off transport, indicate the place where the goods are loaded on to the lorry or wagon).
- 12. Location of goods : Show here the exact place where the goods may be examined.
- 13. Place of unloading: Enter here the place where the goods are unloaded from the means of transport used on entry into the Member State (in the case of rail/road transport, indicate the place where the goods are unloaded from the lorry) or the port where the goods are unloaded from the ship (in the case of roll-on, roll-off transport, indicate the place where the goods are unloaded from the lorry or wagon).
- 14. <u>Terms of delivery</u>: Note to be drafted by the Member States which require such details. The following code numbers must be used:
 - 01 CIF;
 - 02 FOB;
 - 03 free-at-frontier of the Member State of consignment;
 - O4 free-at-frontier of the Member State of destination (unless there is a common frontier with the Member State of consignment);
 - 05 free at point of dispatch;
 - O6 free at domicile after completion of formalities;
 - 07 free at domicile before completion of formalities;
 - 08 other terms of delivery (to be specified).
- 15. Nature of transaction: Note to be drafted by the Member States which require such details. The following code numbers must be used:
 - 01 outright purchase/sale;
 - 02 consignment sale;
 - 03 commission;
 - 04 supply free of charge;

- 05 loan or hire;
- 06 leasing;
- 07 work under contract;
- 08 standard exchange;
- 09 maintenance or repair against payment;
- 10 other.
- 16. <u>Transport document</u>: Note to be drafted by the Member States which require such details (reference to consignment note, CMR procedure, etc.).
- 17. Road transport authorization: Enter the authorization procedure under which the road transport operation is carried out, using the following code:
 - 1. Community authorization;
 - 2. ECMT authorization;
 - 3. Bilateral authorization;
 - 4. Transport not subject to authorization.
- 18. CHR: If carriage is provided for hire or reward, enter the code "2"; if not enter the code "1".
- 19. <u>C</u>: If containers are used, enter the code "1"; if not, enter the code "0".
- 20. Payment due by: Enter the month and the year in which payment falls due under the contract (example: January 1984 | 01 | 84 |).
- 21. <u>Invoice currency</u>: Enter the country code corresponding to the currency used in the contract.
- 22. Exchange rate: Enter the current exchange rate in the currency of the Member State concerned.
- 23. Means of transport: Enter first the registration number(s) or name(s) and second the country code(s) for the nationality of the means of transport.

Finally enter the mode of transport used according to the following code:

- 1.0 sea transport;
- 1.2 wagon on sea-going vessel;
- 1.3 lorry on sea-going vessel;
- 1.8 barge on sea-going vessel;
- 2.0 rail transport;
- 2.3 lorry on wagon;
- 3.0 road transport;
- 4.0 air transport;
- 7.0 fixed installations;
- 8.0 inland water transport.
- 24. <u>Information relating to financial settlement</u>: Note to be drafted by the Member States which require details concerning the transfer of the currencies relating to the operation in question.
- 25. Combined transport: This box is to be used only if the "mode of transport" code in box 23 was: 1.2, 1.3, 1.8 or 2.3. In this case, enter the identity of the means of transport (sea-going vessel, train) on which the means of transport referred to in box 23 is loaded. Then indicate the place of loading (place where the means of transport referred to in box 23 was loaded onto the vessel or train), followed by the place of unloading (place where the means of transport referred to in box 23 was unloaded from the vessel or train).
- 26. Marks, numbers, number and kind of packages, description of goods:

 In the case of unpackaged goods, enter the number of articles covered by the declaration, or the word "bulk", and the particulars necessary to identify the goods. The description of the goods means the normal trade description, expressed with sufficient precision to enable immediate and unambiguous identification and classification. This box must also show the particulars required by any specific rules (monetary compensatory amounts, excise duties, etc.). If

containers are used, the reference number s_{11} in the entered in this box.

- 27. Statistical number : Enter the NIMEXE code.
- 28. Price or value: On dispatch, enter the invoice value, excluding tax, expressed in the currency of the Member State concerned. In the Member State of destination, enter the price paid or to be paid for the goods after conversion into the currency of the Member State concerned, or, where appropriate, the standard value of the goods in accordance with the fiscal rules.
- 29. Gross mass: Enter the gross mass of the article expressed in kilograms. The gross mass is the combined mass of the goods and all packaging, excluding vehicles and particularly containers.
- 30. <u>Net mass</u>: Enter here the net mass of the article expressed in kilograms. The net mass is the mass of the goods excluding all packaging.
- 31. <u>Supplementary statistical units</u>: To be used if needed in accordance with the NIMEXE nomenclature.
- 32. <u>Country of origin</u>: Note to be drafted by the Member States which require such details within the limits authorized by the Community law.
- 33. <u>Procedure applied for in Member State of consignment</u>: Enter the procedure applied for in words followed by the relevant code number as follows:
 - 01. simple dispatch
 - O2. dispatch (including after warehousing) of goods only in free circulation
 - 03. temporary dispatch for processing or repair
 - 04. temporary dispatch with subsequent return in an unaltered state
 - 05. redispatch in an unaltered state following temporary admission
 - 06. redispatch after processing or repair following temporary admission

- 07. dispatch or redispatch of national goods following storage in a bonded warehouse (for tax purposes)
- 08. dispatch or redispatch of goods from another Member State following storage in a bonded warehouse (for tax purposes)
- 09. dispatch or redispatch of national goods following storage in a bonded warehouse (for excise purposes)
- 10. dispatch or redispatch of goods from another Member State following storage in a bonded warehouse (for excise purposes)
- 11. other forms of dispatch (to be specified).
- 34. <u>Procedure applied for in Member State of destination</u>: Enter the procedure in words followed by the relevant code number as follows:
 - 21. entry for home use
 - 22. temporary admission for processing or repair
 - 23. return in an unaltered state following temporary dispatch
 - 24. return after processing or alteration following temporary dispatch
 - 25. deposit in bonded warehouse (for tax purposes)
 - 26. deposit in bonded warehouse (for excise purposes)
 - 27. other forms of destinaiton (to be specified).
- 35. <u>Calculation of taxes</u>: Note to be drafted by the Member States which require such a calculation from users. This calcualtion is purely for guidance and cannot therefore be regarded as making them liable for the amount shown.
- 36. <u>Supporting documents produced</u>: Enter the documents required in the Member State concerned for placing the goods in question under the procedure chosen.
- 37. Additional information: To be completed in accordance with any specific rules which may be applicable.
- 38. Place, date, name and signature : See general remark D above.

Boxes reserved for Community transit

- 39. Transit office intended (+ country): Use the country code referred to above.
- 40. Transit office used (+ country): Same remark as for box 39.

- 41. Sheet(s) number total : To be used for grouped consignments.
- 42. <u>Guarantee</u>: Enter here the reference and kind of guarantee provided for Community transit purposes.
- 43. <u>Guarnatee not valid for</u>: Enter the countries in which the guarantee is not valid, using the following code:
 - B for Belgium,
 - DK for Denmark,
 - D for the Federal Republic of Germany,
 - FR for France,
 - IRL for Ireland,
 - IT for Italy,
 - LU for Luxembourg,
 - NL for the Netherlands,
 - GB for the United Kingdom,
 - GR for Greece,
 - A for Austria, and
 - CH for Switzerland.
- 44. Office of destination (+ country): Enter the name of the office followed by the country code.
- 45. Principal: Enter the name and address of the principal.
- 46. <u>Identification number of the principal</u>: Same remark as for boxes 4 and 5. Note to be drafted by the Member States.
- 47. <u>Principal's authorized representative</u>: Enter the name of the authorized representative.
- 48. Place, date and signature of the principal or his representative:
 No comment.

III. Remarks concerning the COM.c supplementary forms

- A. The remarks set out in Sections I and II above apply also to the COM.c supplementary forms. There are two versions of these forms:
 - (a) the first, designed to contain information relevant to the declaration of three articles, must be used when the declaration relates to categories of goods liable to attract charges other than VAT in one of the Member States concerned;
 - (b) the second version may be used in all other cases. Boxes 26 to 37 inclusive of the corresponding basic COM form must then be left blank, except for box 26 which must be crossed through to prevent any subsequent entry being made.
- B. If the supplementary COM.c form is used, the boxes "description of goods" on the first version described above which have not been used must be crossed through to prevent any subsequent use. Likewise when the second version of the form is used, the part of the document which remains unused must also be crossed through.