II

(Acts whose publication is not obligatory)

COMMISSION

COMMISSION DIRECTIVE

of 23 April 1982

laying down certain provisions for implementing Council Directive 81/177/EEC on the harmonization of procedures for the export of Community goods

(82/347/EEC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Directive 81/177/EEC of 24 February 1981 on the harmonization of procedures for the export of Community goods (1), and in particular Article 21 (2) thereof,

Whereas, in order to define clearly the obligations which the person who draws up the export declaration must fulfil pursuant to Article 3 of Directive 81/177/EEC, it is necessary to specify the particulars which the declaration must contain and the documents which must accompany that declaration;

Whereas, in order to ensure correct application of export duties and of any other Community provisions governing the export of goods, it is necessary to establish practical, uniform procedures for the examination of the goods which the customs authority may carry out pursuant to Article 9 of Directive 81/177/EEC, and in particular for the taking of samples which this authority may carry out for the purposes of such examination; whereas, in particular, provision must be made for appropriate measures to deal with any refusal on the part of the declarant to be present at the examination and taking of samples, at the request of the customs authority, with a view to rectifying the suspended operation;

Whereas, in view of the important consequences which the results of verification by the customs authority of the export declaration and its accompanying documents have for the correct application of export duties and of any other Community provisions governing the export of goods pursuant to Article 10 (1) of Directive 81/177/EEC, the procedure according to which this authority must set out these results on the declaration must be laid down;

Whereas, in order to ensure uniform implementation of the provisions of Article 13 of Directive 81/177/EEC, whereby the customs authority may authorize export of the goods only after making certain, where appropriate, that the duties entered in the accounts have been paid or covered by security, it is necessary to lay down the rules to be respected by that authority where it authorizes the export of the goods without having the results of the checks that it has undertaken;

Whereas the provisions of this Directive shall apply without prejudice to Council Regulation (EEC) No 1736/75 of 24 June 1975 on the external trade statistics of the Community and statistics of trade between Member States (2), and to Council Regulation (EEC) No 2102/77 of 20 September 1977 introducing a Community export declaration form (3); whereas these provisions shall not affect the special provisions governing the granting of export refunds and other export amounts laid down within the framework of the common agricultural policy;

(1) OJ No L 83, 30. 3. 1981, p. 40.

(2) OJ No L 183, 14. 7. 1975, p. 3.
(3) OJ No L 246, 27. 9. 1977, p. 1.

Whereas the provisions of this Directive are in conformity with the opinion of the Committee on General Customs Rules,

HAS ADOPTED THIS DIRECTIVE:

Article 1

This Directive lays down certain provisions for implementing Articles 3, 9, 10 (1) and 13 of Council Directive 81/177/EEC, hereinafter referred to as 'the basic Directive'.

TITLE I

CONTENTS OF THE EXPORT DECLARATION

Article 2

1. The particulars referred to in Article 3 (1) of the basic Directive which must be contained in the export declaration shall be the following:

(a) the declarant's name and address and, where he is acting on behalf of a third party, the legal relationship under which he does so, where such information is necessary for determining the person liable for payment of any export duties;

(b) where the declarant is not himself the exporter of the goods, the name and address of the said exporter;

(c) in respect of goods which are under a customs procedure, a reference to that procedure;

(d) the number, kind, marks and serial numbers of packages containing the goods declared or, if the goods are not packed, the number of articles covered by the declaration or the word 'bulk', as the case may be, and the particulars necessary to identify such unpacked goods;

(e) the location of the goods declared, where the customs authority considers this necessary;

(f) in the case of goods covered by the common agricultural policy, the heading or subheading of the goods in the Common Customs Tariff nomenclature and, if necessary, in the particular agricultural nomenclature which must be used for the operation in question, and a description of the said goods in the terms of that nomenclature or in terms that are sufficiently precise to enable the customs authority to determine forthwith and unambiguously that they correspond to the tariff heading or subheading so declared;

(g) in the case of goods other than those referred to under (f), their description in terms that are sufficiently precise to enable them to be identified and checked;

(h) in the case of goods liable to export duties or goods in respect of which the grant of export refunds or other export amounts within the framework of the common agricultural policy will be requested, a statement of the quantity and any additional particulars that may be necessary for application of such duties or for the calculation of such refunds or amounts;

(i) the country of destination of the goods, within the meaning of Article 12 of Regulation (EEC) No 1736/75;

(j) the serial number, preceded by the letter(s) indicating the Member State issuing any export licence or advance-fixing certificate presented pursuant to the provisions applicable in respect of the common agricultural policy;

(k) all other particulars needed for application of the rules governing the export of the goods.

2. In addition to the particulars referred to in paragraph 1, the Member States may require that the following be included in the declaration:

(a) the name and address of the consignee of the goods;

(b) the rate of any export duty applicable to the goods declared;

(c) for information purposes the amount of export duty, as calculated by the declarant.

Article 3

1. The customs authority may, should it consider it necessary, require transport documents or, as the case may be, documents relating to the previous customs procedure, to be produced when the declaration is lodged.

Where a single item is presented in two or more packages, the customs authority may also require the production of a packing list or equivalent document stating the contents of each package.

2. The accompanying documents must be kept by the customs authority unless provided otherwise or unless the declarant requires them for other operations. In the latter case, the customs authority shall take the necessary steps to ensure that the documents in question cannot subsequently be used except in respect of the quantity or value of goods for which they remain valid.