

## II

(Acts whose publication is not obligatory)

## COMMISSION

## DECISION No 2/92 OF THE EEC-SAN MARINO COOPERATION COMMITTEE

of 22 December 1992

on the laws, regulations and administrative provisions applicable to customs matters in the Community to be adopted by the Republic of San Marino

(93/102/EEC)

THE COOPERATION COMMITTEE,

Having regard to the Interim Agreement between the European Economic Community and the Republic of San Marino, and in particular Article 6 (1) thereof,

Whereas, in accordance with the terms of that Article, the Republic of San Marino with effect from the entry into force of the Agreement, the laws, regulations and administrative provisions relating to goods covered by the customs union, applicable to customs matters in the Community and necessary for the proper functioning of that customs union; whereas it is necessary, in this context, to specify which provisions are actually necessary and also, where appropriate, rules for their implementation in the Republic of San Marino; whereas the provisions in question are those in force at the time, in whatever form, in the Community; whereas these provisions are to be applied by the Republic of San Marino to its imports from third countries,

HAS DECIDED AS FOLLOWS:

*Article 1*

The provisions contained in the acts appearing in the list annexed to this Decision shall be adopted *mutatis mutandis* by the Republic of San Marino in accordance

with the conditions and the implementing rules provided for in that list.

The Cooperation Committee may amend the list annexed to this Decision.

*Article 2*

Where the acts appearing in the list annexed to this Decision provide that, in order to settle certain questions, a decision must be taken by the Commission of the European Communities, the decision shall be taken by the authorities of the Republic of San Marino after the Cooperation Committee has given its prior agreement. The decisions of these authorities shall be guided by the case law of the Court of Justice and the practice followed by the Commission.

*Article 3*

This Decision shall enter into force on 1 January 1993.

Done at Brussels, 22 December 1992.

*For the Cooperation Committee*

*The Chairman*

Pietro GIACOMINI

## ANNEX

## LIST OF CUSTOMS PROVISIONS REFERRED TO IN ARTICLE 6 (1) OF THE EEC-SAN MARINO AGREEMENT

## I. Goods entering or leaving

1. Council Regulation (EEC) No 4151/88 of 21 December 1988 laying down the provisions applicable to goods brought into the customs territory of the Community (OJ No L 367, 31. 12. 1988, p. 1).
2. Council Regulation (EEC) No 3632/85 of 12 December 1985 defining the conditions under which a person may be permitted to make a customs declaration (OJ No L 350, 27. 12. 1985, p. 1).

## II. Release for free circulation

1. Council Directive 79/695/EEC of 24 July 1979 on the harmonization of procedures for the release of goods for free circulation (OJ No L 205, 13. 8. 1979, p. 19), as last amended by Directive 90/504/EEC (OJ No L 281, 12. 10. 1990, p. 28).
2. Commission Directive 82/57/EEC of 17 December 1981 laying down certain provisions for implementing Council Directive 79/695/EEC on the harmonization of procedures for the release of goods for free circulation (OJ No L 28, 5. 2. 1982, p. 38), as last amended by Directive 83/371/EEC (OJ No L 204, 28. 7. 1983, p. 63).

## III. Customs obligation

1. Council Regulation (EEC) No 2144/87 of 13 July 1987 on customs debt (OJ No L 201, 22. 7. 1987, p. 15), as last amended by Regulation (EEC) No 4108/88 (OJ No L 361, 29. 12. 1988, p. 2).
2. Commission Regulation (EEC) No 597/89 of 8 March 1989 laying down certain provisions for implementing Council Regulation (EEC) No 2144/87 on customs debt (OJ No L 65, 9. 3. 1989, p. 11).
3. Council Regulation (EEC) No 1031/88 of 18 April 1988 determining the persons liable for payment of a customs debt (OJ No L 102, 21. 4. 1988, p. 5), as last amended by Regulation (EEC) No 1716/90 (OJ No L 160, 26. 6. 1990, p. 6).
4. Council Regulation (EEC) No 1430/79 of 2 July 1979 on the repayment or remission of import or export duties (OJ No L 175, 12. 7. 1979, p. 1), as last amended by Regulation (EEC) No 1854/89 (OJ No L 186, 30. 6. 1989, p. 1).
5. Commission Regulation (EEC) No 1574/80 of 20 June 1980 laying down provisions for the implementation of Articles 16 and 17 of Council Regulation (EEC) No 1430/79 on the repayment or remission of import or export duties (OJ No L 161, 26. 6. 1980, p. 3).
6. Commission Regulation (EEC) No 3040/83 of 28 October 1983 laying down provisions for the implementation of Articles 2 and 14 of Council Regulation (EEC) No 1430/79 on the repayment or remission of import or export duties (OJ No L 297, 29. 10. 1983, p. 13).
7. Commission Regulation (EEC) No 3799/86 of 12 December 1986 laying down provisions for the implementation of Articles 4a, 6a, 11a and 13 of Council Regulation (EEC) No 1430/79 on the repayment or remission of import or export duties (OJ No L 352, 13. 12. 1986, p. 19).

The exchange of information provided for in Article 6 to 10 shall take place between the Republic of San Marino and the Commission via the Cooperation Committee set up by the Agreement.

8. Council Regulation (EEC) No 1697/79 of 27 July 1979 on the post-clearance recovery of import duties or export duties which have not been required of the persons liable for payment on goods entered for a customs procedure involving the obligation to pay such duties (OJ No L 197, 3. 8. 1979, p. 1), as last amended by Regulation (EEC) No 918/83 (OJ No L 105, 23. 4. 1983, p. 1).

9. Commission Regulation (EEC) No 2380/89 of 2 August 1989 laying down provisions for the implementation of Article 5 (2) of Council Regulation (EEC) No 1697/79 on the post-clearance recovery of import duties or export duties which have not been required of a person liable for payment on goods entered for a customs procedure involving the obligation to pay such duties (OJ No L 225, 3. 8. 1989, p. 30).

The exchange of information provided for in Articles 3 to 8 shall take place between the Republic of San Marino and the Commission via the Cooperation Committee set up by the Agreement.

10. Council Regulation (EEC) No 4046/89 of 21 December 1989 on the security to be given to ensure payment of a customs debt (OJ No L 388, 30. 12. 1989, p. 24).
11. Commission Regulation (EEC) No 3716/90 of 19 December 1990 laying down provisions for the implementation of Council Regulation (EEC) No 4046/89 on the security to be given to ensure payment of a customs debt (OJ No L 358, 21. 12. 1990, p. 48).
12. Council Regulation (EEC) No 1854/89 of 14 June 1989 on the entry in the accounts and terms of payment of the amounts of the import duties or export duties resulting from a customs debt (OJ No L 186, 30. 6. 1989, p. 1).
13. Council Regulation (EEC) No 3842/86 of 1 December 1986 laying down measures to prohibit the release for free circulation of counterfeit goods (OJ No L 357, 18. 12. 1986, p. 1).
14. Commission Regulation (EEC) No 3077/87 of 14 October 1987 laying down provisions for the implementation of Council Regulation (EEC) No 3842/86 laying down measures to prohibit the release for free circulation of counterfeit goods (OJ No L 291, 15. 10. 1987, p. 19).
15. Commission Regulation (EEC) No 2164/91 of 23 July 1991 laying down provisions for the implementation of Article 5 (2) of Council Regulation (EEC) No 1697/79 (OJ No L 201, 29. 7. 1991, p. 16).

#### IV. Valuation of goods for customs purposes

1. Council Regulation (EEC) No 1224/80 of 28 May 1980 on the valuation of goods for customs purposes (OJ No L 134, 31. 5. 1980, p. 1), as last amended by Regulation (EEC) No 4046/89 (OJ No L 388, 30. 12. 1989, p. 24).
2. Commission Regulation (EEC) No 1494/80 of 11 June 1980 on interpretive and generally accepted accounting principles for the purposes of customs value (OJ No L 154, 21. 6. 1980, p. 3).
3. Commission Regulation (EEC) No 1495/80 of 11 June 1980 implementing certain provisions of Council Regulation (EEC) No 1224/80 on the evaluation of goods for customs purposes (OJ No L 154, 21. 6. 1980, p. 14), as last amended by Regulation (EEC) No 558/91 (OJ No L 62, 8. 3. 1991, p. 24).
4. Commission Regulation (EEC) No 1496/80 of 11 June 1980 on the declaration of particulars relating to customs value and on documents to be furnished (OJ No L 154, 21. 6. 1980, p. 16), as last amended by Regulation (EEC) No 3272/88 (OJ No L 291, 25. 10. 1988, p. 49).
5. Commission Regulation (EEC) No 3177/80 of 5 December 1980 on the place of introduction to be taken into consideration in applying Article 14 (2) of Council Regulation (EEC) No 1224/80 on the valuation of goods for customs purposes (OJ No L 335, 12. 12. 1980, p. 1), as last amended by Regulation (EEC) No 2779/90 (OJ No L 267, 29. 9. 1990, p. 36).
6. Commission Regulation (EEC) No 3179/80 of 5 December 1980 on postal charges to be taken into consideration when determining the customs value of goods sent by post (OJ No L 335, 12. 12. 1990, p. 62), as last amended by Regulation (EEC) No 1264/90 (OJ No L 124, 15. 5. 1990, p. 32).
7. Commission Regulation (EEC) No 3158/83 of 9 November 1983 on the incidence of royalties and licence fees in customs value (OJ No L 309, 10. 11. 1983, p. 19).
8. Commission Regulation (EEC) No 3579/85 of 16 December 1985 on air transport costs to be included in customs value (OJ No L 347, 23. 12. 1985, p. 2), as last amended by Regulation (EEC) No 2839/90 (OJ No L 273, 3. 10. 1990, p. 1).
9. Commission Regulation (EEC) No 1766/85 of 27 June 1985 on the rates of exchange to be used in the determination of customs value (OJ No L 168, 28. 6. 1985, p. 21), as last amended by Regulation (EEC) No 593/91 (OJ No L 66, 13. 3. 1991, p. 14).

## V. Customs procedures with economic impact

### *Temporary importation arrangements*

1. Council Regulation (EEC) No 3599/82 of 21 December 1982 on temporary importation arrangements (OJ No L 376, 31. 12. 1982, p. 1).
2. Commission Regulation (EEC) No 1751/84 of 13 June 1984 laying down certain provisions for the application of Council Regulation (EEC) No 3599/82 on temporary importation arrangements (OJ No L 171, 29. 6. 1984, p. 1), as last amended by Regulation (EEC) No 1516/89 (OJ No L 148, 1. 6. 1989, p. 50).
3. Council Regulation (EEC) No 3312/89 of 30 October 1989 on the temporary import of containers (OJ No L 321, 4. 11. 1989, p. 5).
4. Commission Regulation (EEC) No 4027/88 of 21 December 1988 laying down provisions for the temporary importation of containers (OJ No L 355, 23. 12. 1988, p. 22), as last amended by Regulation (EEC) No 3348/89 (OJ No L 323, 8. 11. 1989, p. 17).
5. Council Regulation (EEC) No 1855/89 of 14 June 1989 on the temporary importation of means of transport (OJ No L 186, 30. 6. 1989, p. 8).
6. Commission Regulation (EEC) No 2249/91 of 25 July 1991 laying down provisions for the implementation of Council Regulation (EEC) No 1855/89 on the temporary importation of means of transport (OJ No L 204, 27. 7. 1991, p. 31).

### *Inward processing arrangements*

1. Council Regulation (EEC) No 1999/85 of 16 July 1985 on inward processing relief arrangements (OJ No L 188, 20. 7. 1985, p. 1).
2. Commission Regulation (EEC) No 2228/91 of 26 June 1991 laying down provisions for the implementation of Regulation (EEC) No 1999/85 on inward processing relief arrangements (OJ No L 210, 31. 7. 1991, p. 1), as last amended by Regulation (EEC) No 1196/92 (OJ No L 124, 9. 5. 1992, p. 24).

### *Outward processing arrangements*

1. Council Regulation (EEC) No 2473/86 of 24 July 1986 on outward processing relief arrangements and the standard exchange system (OJ No L 212, 2. 8. 1986, p. 1).
2. Commission Regulation (EEC) No 2458/87 of 31 July 1987 laying down provisions for the implementation of Council Regulation 2473/86 on outward processing relief arrangements and the standard exchange system (OJ No L 230, 17. 8. 1987, p. 1), as last amended by Regulation (EEC) No 3185/90 (OJ No L 304, 1. 11. 1990, p. 83).
3. Council Regulation (EEC) No 1970/88 of 30 June 1988 concerning triangular traffic under the outward processing relief arrangements and the standard exchange system (OJ No L 174, 6. 7. 1988, p. 1).

### *Processing under customs control*

1. Council Regulation (EEC) No 2763/83 of 26 September 1983 on arrangements permitting goods to be processed under customs control before being put into free circulation (OJ No L 272, 5. 10. 1983, p. 1), as last amended by Regulation (EEC) No 720/91 (OJ No L 78, 26. 3. 1991, p. 9).
2. Commission Regulation (EEC) No 3548/84 of 17 December 1984 laying down certain provisions for the application of Regulation (EEC) No 2763/83 on arrangements permitting goods to be processed under customs control before being put into free circulation (OJ No L 331, 19. 12. 1984, p. 5), as last amended by Regulation (EEC) No 2361/87 (OJ No L 215, 3. 8. 1987, p. 9).
3. Commission Regulation (EEC) No 3717/91 of 18 December 1991 drawing up the list of goods which may benefit from the arrangements permitting goods to be processed under customs control before being put into free circulation (OJ No L 351, 20. 12. 1991, p. 23).

### *Customs warehouses*

1. Council Regulation (EEC) No 2503/88 of 25 July 1988 on customs warehouses (OJ No L 225, 15. 8. 1988, p. 1).
2. Commission Regulation (EEC) No 2561/90 of 30 July 1990 laying down provisions for the implementation of Council Regulation (EEC) No 2503/88 on customs warehouses (OJ No L 246, 10. 9. 1990, p. 1), as last amended by Regulation (EEC) No 2485/91 (OJ No L 228, 17. 8. 1991, p. 34).

*Free zones*

1. Council Regulation (EEC) No 2504/88 of 25 July 1988 on free zones and free warehouses (OJ No L 225, 15. 8. 1988, p. 8), as last amended by Regulation (EEC) No 1604/92 (OJ No L 173, 27. 6. 1992, p. 30).
2. Commission Regulation (EEC) No 2562/90 of 30 July 1990 laying down provisions for the implementation of Regulation (EEC) No 2504/88 on free zones and free warehouses (OJ No L 246, 10. 9. 1990, p. 33), as last amended by Regulation (EEC) No 2485/91 (OJ No L 228, 17. 8. 1991, p. 34).

*Other*

1. Commission Regulation (EEC) No 1656/91 of 13 June 1991 laying down special provisions applicable to certain types of inward processing operation or processing under customs control (OJ No L 151, 15. 6. 1991, p. 39).
2. Council Regulation (EEC) No 3787/86 of 11 December 1986 on the annulment or revocation of authorizations issued under certain customs procedures with economic impact (OJ No L 350, 12. 12. 1986, p. 14).

*Implementing rules*

1. For the purposes of customs procedures with economic impact, the Member States of the Community and the Republic of San Marino are considered to be a single customs territory, comprising the customs territory of the Community and defined in Council Regulation (EEC) No 2151/84<sup>(1)</sup>, as last amended by the Act of Accession of Spain and Portugal<sup>(2)</sup>, and the territory of the Republic of San Marino.
2. During the period laid down in Article 7 (1) (a) of the Agreement, the Community customs offices listed in Annex I to the Agreement will be responsible for granting permission to use customs procedures with economic impact for customs operations carried out in the Republic of San Marino, placing goods under these arrangements, and monitoring and clearing the goods.

**VI. Origin rules***1. Definition of the concept of origin*

1. Council Regulation (EEC) No 802/68 of 27 June 1968 on the common definition of the concept of the origin of goods (OJ No L 148, 28. 6. 1968, p. 1), as last amended by Regulation (EEC) No 1769/89 (OJ No L 174, 22. 6. 1989, p. 11).
2. Commission Regulation (EEC) No 37/70 of 9 January 1970 on determining the origin of essential spare parts for use with any piece of equipment, machine, apparatus or vehicle dispatched beforehand (OJ No L 7, 10. 1. 1970, p. 6).
3. Commission Regulation (EEC) No 2632/70 of 23 December 1970 on determining the origin of radio and television receivers (OJ No L 279, 24. 12. 1970, p. 35).
4. Commission Regulation (EEC) No 861/71 of 27 April 1971 on determining the origin of tape recorders (OJ No L 95, 28. 4. 1971, p. 11).
5. Commission Regulation (EEC) No 3672/90 of 18 December 1990 on determining the origin of ball, roller or needle roller bearings (OJ No L 356, 19. 12. 1990, p. 30).
6. Commission Regulation (EEC) No 288/89 of 3 February 1989 on determining the origin of integrated circuits (OJ No L 33, 4. 2. 1989, p. 23).
7. Commission Regulation (EEC) No 2071/89 of 11 July 1989 on determining the origin of photocopying apparatus, incorporating an optical system or of the contact type (OJ No L 196, 12. 7. 1989, p. 24).
8. Commission Regulation (EEC) No 2884/90 on 5 October 1990 on determining the origin of certain goods produced from eggs (OJ No L 276, 6. 10. 1990, p. 14). This Regulation applies only to those goods listed in the Annex thereto falling within CN code ex 35.02.

<sup>(1)</sup> OJ No L 197, 27. 7. 1984, p. 1.

<sup>(2)</sup> OJ No L 302, 15. 11. 1985, p. 153.

## 2. *Special rules concerning textile products*

1. Council Regulation (EEC) No 4136/86 of 22 December 1986 on common rules for imports of certain textile products originating in third countries (OJ No L 387, 31. 12. 1986, p. 42), as last amended by Regulation (EEC) No 768/88 (OJ No L 84, 20. 3. 1988, p. 1).
2. Council Regulation (EEC) No 616/78 of 20 March 1978 on proof of origin for certain textile products falling within Chapter 51 or Chapters 53 to 62 of the Common Customs Tariff and imported into the Community, and on the conditions for the acceptance of such proof (OJ No L 84, 31. 3. 1978, p. 1), as last amended by Regulation (EEC) No 3626/83 (OJ No L 360, 23. 12. 1983, p. 5).

## 3. *Origin rules for the application of preferential arrangements*

The Republic of San Marino shall apply in the same way as the Community the Community provisions on origin rules for imports into the Community of products originating in countries to which preferences have been granted. When the Republic of San Marino authorities wish to carry out a post-clearance check on an origin certificate (EUR 1 or from A) or an exporter's declaration in an invoice, a request to do so must be submitted to the EEC-San Marino Cooperation Committee, which must then make a decision on the request.

## VII. Exportation

1. Council Directive 81/177/EEC of 24 February 1981 on the harmonization of procedures for the export of Community goods (OJ No L 83, 30. 3. 1981, p. 40), as amended by Regulation (EEC) No 1854/89 (OJ No L 186, 30. 6. 1989, p. 1).
2. Commission Directive 82/347/EEC of 24 April 1982 laying down provisions for implementing Council Directive 81/177/EEC on the harmonization of procedures for the export of Community goods (OJ No L 156, 7. 6. 1982, p. 1).
3. Article 161 of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community customs code (OJ No L 302, 19. 10. 1992).
4. Commission Regulation (EEC) No 3269/92 of 10 November 1992, laying down certain implementing provisions of Article 161, 182 and 183 of Council Regulation (EEC) No 2913/92 establishing the Community customs code, as regards the export procedure and re-export and goods leaving the customs territory of the Community (OJ No L 326, 12. 11. 1992, p. 11).

## VIII. Movement of goods

### *Rules concerning the Single Administrative Document:*

1. Council Regulation (EEC) No 717/91 (OJ No L 78, 26. 1. p. 1).
2. Commission Regulation (EEC) No 2453/92 (OJ No L 249, 28. 8. 1992, p. 1).

### *Rules on Community transit:*

#### A. which apply until 31 December 1992:

1. Regulation (EEC) No 222/77 (OJ No L 38, 9. 2. 1977, p. 1), as last amended by Council Regulation (EEC) No 474/90 (OJ No L 51, 27. 2. 1990, p. 1).
2. Commission Regulation (EEC) No 1062/87 (OJ No L 107, 22. 4. 1987), as last amended by Regulation (EEC) No 2920/90 (OJ No L 279, 11. 10. 1990, p. 20).

#### B. which apply from 1 January 1993:

1. Council Regulation (EEC) No 2726/90 (OJ No L 262, 26. 9. 1990, p. 1).
2. Commission Regulation (EEC) No 1214/92 (OJ No L 132, 16. 5. 1992).