

**DECISION No 1/2000 OF THE EC-SAN MARINO COOPERATION COMMITTEE
of 7 March 2000**

amending Decision No 1/93 adopting the procedures for making available to the San Marino Exchequer the import duties collected by the Community on behalf of the Republic of San Marino, and the Annex to Decision No 2/96 applying Article 1(a) and (b) of Decision No 1/93

(2000/218/EC)

THE EC-SAN MARINO COOPERATION COMMITTEE,

Having regard to the Interim Agreement on trade and customs union between the European Economic Community and the Republic of San Marino ⁽¹⁾, and in particular Article 7(3) thereof,

Whereas:

- (1) Decision No 1/93 ⁽²⁾ and Decision No 2/96 ⁽³⁾ established the procedure to be followed for the establishment, control and making available to the San Marino authorities of the import duties collected on goods bound for the said Republic. Those procedures were based on a distinction between the duties being entered in the accounts and their being established as own resources on behalf of San Marino or, where appropriate, the Community, the latter occurring only where the supporting documents are returned to the customs offices where they were issued.
- (2) Council Regulation (EC, Euratom) No 1355/96 of 8 July 1996 amending Regulation (EEC, Euratom) No 1552/89 implementing Decision 88/376/EEC, Euratom on the system of the Communities' own resources ⁽⁴⁾ introduced, in Article 2(1) of Regulation (EEC, Euratom) No 1552/89, a new definition of the establishment of import duties which makes a link between those duties being entered in the accounts and their being established.
- (3) The procedure currently in place for making available to the San Marino Exchequer the import duties collected by the Community on behalf of the Republic of San Marino therefore needs to be adapted; to this end Decision No 1/93 and the Annex to Decision No 2/96 should be amended so that, subject to any corrections which may later prove necessary, import duties arising from the release for free circulation of third-country goods will be established from the moment they are entered in the accounts following acceptance of the T2 SM or T2L SM document,

HAS DECIDED AS FOLLOWS:

Article 1

Decision No 1/93 of the EC-San Marino Cooperation Committee is hereby amended as follows:

1. Article 1(b) shall be replaced by the following:

'(b) the import duties covered by the T2 SM or T2L SM document shall be established by the customs offices referred to in the Annex to the Agreement from the moment they are recorded and entered in the accounts referred to in point (a).

Where copy No 5 of the T2 SM document or the copy of the T2L SM document, duly stamped by the customs authorities of the Republic of San Marino and proving that the goods have arrived in San Marino, is not presented within three months to the customs office to issue, a correction shall be made to the initial entry in the accounts.

In that case, the import duties shall be established as Community own resources and entered in the accounts referred to in Article 6(2)(a) of Regulation (EEC, Euratom) No 1552/89 or, where appropriate, in the separate accounts referred to in Article 6(2)(b) of that Regulation.

The procedure referred to above shall apply *mutatis mutandis* for compensating products or for goods in their unaltered state sold within the territory of San Marino under inward processing arrangements or for goods under temporary importation arrangements for which a customs debt has arisen.'

2. Article 1a shall be repealed.

Article 2

The Annex to Decision No 2/96 of the EC-San Marino Cooperation Committee shall be replaced by the Annex to this Decision.

Article 3

This Decision shall enter into force on the first day of the month following that of its adoption.

Done at Brussels, 7 March 2000.

*For the EC-San Marino Cooperation
Committee*

Eva GERNER

The President

⁽¹⁾ OJ L 359, 9.12.1992, p. 14.

⁽²⁾ OJ L 208, 19.8.1993, p. 38. Decision as amended by Decision No 1/96 (OJ L 184, 24.7.1996, p. 35).

⁽³⁾ OJ L 184, 24.7.1996, p. 37.

⁽⁴⁾ OJ L 175, 13.7.1996, p. 3.

ANNEX

ANNEX

Administrative procedure applicable when Article 1(a) and (b) of Decision No 1/93 of the Cooperation Committee is implemented**1. The completion of formalities at authorised customs offices to release goods for free circulation**

When goods bound for San Marino are released for free circulation, a T2 SM or T2L SM document shall be issued as appropriate (*). The import duties shall be entered in the accounts within the time limits laid down by the relevant Community legislation.

For control purposes, duties entered in the accounts shall also be recorded in a register, specifically kept for this purpose by the customs office concerned, containing details of all imports bound for San Marino, including reference to the goods imported, the date of acceptance of the import declaration, the items of charge, the amount of duty involved and the document issued (T2 SM or T2L SM).

The customs office shall indicate on document T2 SM or T2L SM the deadline of three months from the date of issue of the said document for the return of copy No 5 of document T2 SM or the copy of document T2L SM, duly stamped by the San Marino authorities, to the customs office of issue.

2. The completion of accounting formalities at authorised customs offices

The import duties shall be entered in the "San Marino" accounts (procedure analogous to that detailed in Article 6(2)(a) of Regulation (EEC, Euratom) No 1552/89 (**)) in accordance with the provisions of that Article.

However, the Italian authorities may decide not to make an entry in the "San Marino" accounts if the established duties for which security has been provided have been challenged and might upon settlement of the disputes which have arisen be subject to change. In this case, pending the outcome of the ensuing national administrative and/or legal procedures by the competent authorities, the amount of import duties shall be recorded in separate "San Marino" accounts (accounts procedure analogous to that detailed in Article 6(2)(b) of the Said Regulation).

For the purposes of this paragraph, the following shall be considered to be "competent authorities":

- for any question relating to implementation of the laws, regulations or administrative provisions applicable to customs matters, the administrative or judicial authorities of the Member State which carried out the customs clearance or, where appropriate, those of the European Communities (the Commission and the Court of Justice in particular),
- for any question relating to procedural provisions (notifications deadlines, etc.), the administrative or judicial authorities of the Member State which carried out the customs clearance,
- for any question relating to implementation of an implementing measure concerning the forced recovery of debts on the territory of San Marino, the judicial authorities of that Republic.

3. Return of supporting documents

The transit operation may be discharged when the supporting documents, duly stamped by the San Marino authorities, are returned within the three month time limit referred to in the third subparagraph of paragraph 1 to the customs office of issue.

Where copy No 5 of document T2 SM or the copy of document T2L SM is not returned to the office of issue within the designated time limit, an entry shall be made in the register referred to above and a correction made to the initial entry in the accounts. In this case, the import duties shall be established as Community own resources and entered in the accounts detailed in Article 6(2)(a) of Regulation (EEC, Euratom) No 1552/89 or, where appropriate, in the separate accounts referred to in Article 6(2)(b) of that Regulation.

This entry shall be without prejudice to any corrections which might prove necessary in the light of investigation conducted in the context of the Community transit arrangements or as a result of action undertaken in the context of mutual assistance as laid down in Decision No 3/92 of the EC-San Marino Cooperation Committee (**).

(*) Article 2(1) of Decision No 4/92 of the EC-San Marino Cooperation Committee (OJ L 42, 19.2.1993, p. 34).

(**) OJ L 155, 7.6.1989, p. 1.

(***) OJ L 42, 19.2.1993, p. 29.

4. Application of the specific procedure in the context of inward processing and temporary importation arrangements

The procedure referred to above shall apply *mutatis mutandis* for compensating products or for goods in their unaltered state sold within the territory of San Marino under inward processing arrangements or for goods under temporary importation arrangements for which a customs debt has arisen.'
