

**DECISION No 2/96 OF THE EC-SAN MARINO COOPERATION COMMITTEE
of 20 June 1996**

applying Article 1 (a) and (b) of 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

(96/446/EC)

THE 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 Decision No 1/93 of the EEC-San Marino Cooperation Committee of 27 July 1993, 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 ⁽²⁾, introduced a procedure for establishing, entering in the accounts, making available and controlling the import duties collected on goods bound for the said Republic;

Whereas certain of these arrangements should be clarified by putting in place an administrative procedure concerning in particular the establishment and accounting treatment of the import duties,

HAS DECIDED AS FOLLOWS:

Article 1

The provisions set out in the Annex to this Decision shall apply when Article 1 (a) and (b) of Decision No 1/93 is implemented.

Article 2

This Decision shall enter into force on the day of its adoption.

Done at Brussels, 20 June 1996.

For the Cooperation Committee

The Chairman

S. ABOU

⁽¹⁾ OJ No L 359, 9. 12. 1992, p. 14.

⁽²⁾ OJ No L 208, 19. 8. 1993, p. 38.

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 authorized customs offices to release goods for free circulation**

When goods bound for San Marino are released for free circulation, a T2 SM or T2 L SM document shall be issued as appropriate ⁽¹⁾. The import duties shall be entered in the accounts within the time limits laid down by the relevant Community legislation.

To help identify the amounts in question (for control purposes) and taking account of the fact that the precise nature of the duty has not yet been established (San Marino or Community resources), duties entered in the accounts shall be recorded in a register kept by the customs office concerned, containing details of imports bound for San Marino, including the date of acceptance of the import declaration, the items of charge, the amount of duty involved and the document issued (T2 SM or T2 L SM).

The customs office shall indicate on document T2 SM or T2 L SM the deadline (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 T2 L SM, duly stamped by the San Marino authorities, to the customs office of issue.

2. Return of supporting documents

On receipt of the supporting documents — duly stamped by the San Marino authorities — within the three month time-limit specified above, the import duties shall be established and entered in the 'San Marino' accounts (procedure analogous to that detailed in Article 6 (2) (a) of Regulation (EEC, Euratom) No 1552/89 and a corresponding entry made in the abovementioned register.

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, the amount of import duties shall be recorded in separate 'San Marino' accounts (procedure analogous to that detailed in Article 6 (2) (b) of the said Regulation).

3. Non-return of supporting documents

When copy No 5 of document T2 SM or the copy of document T2 L SM are not returned to the office of issue within the designated time-limit, an appropriate entry shall be made in the register and the duties established as the Communities' own resources and recorded in the accounts detailed in Article 6 (2) (a) of Regulation (EEC, Euratom) No 1552/89 or, where appropriate, in the separate accounts provided for 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 EEC-San Marino Cooperation Committee.

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 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.

⁽¹⁾ Article 2 of Decision No 4/92 of the EEC-San Marino Cooperation Committee (OJ No L 42, 19. 2. 1993, p. 34).