

**DECISION No 1/2002 OF THE EC-SAN MARINO COOPERATION COMMITTEE  
of 22 March 2002**

**amending Decision No 4/92 of the EEC-San Marino Cooperation Committee concerning certain  
methods of administrative cooperation for the implementation of the Interim Agreement and the  
procedure for forwarding goods to the Republic of San Marino**

(2002/281/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 <sup>(1)</sup>, and in particular Article 13(8) thereof,

Whereas:

- (1) Commission Regulation (EC) No 75/98 of 12 January 1998 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code <sup>(2)</sup> lays down detailed rules for the identification of goods bound for, or coming from, parts of the customs territory of the Community where the Sixth Council Directive 77/388/EEC on VAT <sup>(3)</sup>, as last amended by Directive 2001/4/EC <sup>(4)</sup>, does not apply.
- (2) Article 2(4) of Council Directive 92/12/EEC of 25 February 1992 on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products <sup>(5)</sup>, as last amended by Directive 2000/47/EC <sup>(6)</sup>, provides that transactions originating in, or intended for, San Marino are to be treated as transactions originating in, or intended for, the Italian Republic.
- (3) Decision No 4/92 of the EEC-San Marino Cooperation Committee <sup>(7)</sup> defines the documents to be used for movement of goods between the Community and San Marino. That Decision should therefore be amended to take account of the abovementioned provision of Directive 92/12/EEC and the rules laid down in Regulation (EC) No 75/98,

HAS DECIDED AS FOLLOWS:

*Article 1*

Decision No 4/92 of the EEC-San Marino Cooperation Committee is hereby amended as follows:

<sup>(1)</sup> OJ L 359, 9.12.1992, p. 14.  
<sup>(2)</sup> OJ L 7, 13.1.1998, p. 3.  
<sup>(3)</sup> OJ L 145, 13.6.1977, p. 1.  
<sup>(4)</sup> OJ L 26, 27.1.2001, p. 40.  
<sup>(5)</sup> OJ L 76, 23.3.1992, p. 1.  
<sup>(6)</sup> OJ L 197, 29.7.2000, p. 73.  
<sup>(7)</sup> OJ L 42, 19.2.1993, p. 34.

1. The following paragraph shall be added to Article 1:

'3. For the purposes of Article 3 and Article 4(1), "document having equivalent effect" shall mean in particular the accompanying administrative document referred to in Regulation (EEC) No 2719/92 (\*).

(\* Commission Regulation (EEC) No 2719/92 of 11 September 1992 on the accompanying administrative document for the movement under duty-suspension arrangements of products subject to excise duty (OJ L 276, 19.9.1992, p. 1). Regulation as last amended by Regulation (EC) No 2225/93 (OJ L 198, 7.8.1993, p. 5).';

2. Article 3 shall be replaced by the following:

*'Article 3*

In order to prove that goods dispatched to San Marino are in free circulation within the Community:

- document T2 or T2F, duly stamped by the customs office of departure, or
- the original of document T2L or T2LF, or
- a document having equivalent effect

shall be submitted to the competent authorities of San Marino.;

3. Article 4(2) shall be replaced by the following:

'2. Where goods previously brought into San Marino under the cover of a T2F or T2LF document or a document having equivalent effect are presented to the competent authorities of San Marino for forwarding to the Community, those authorities shall draw up a T2F or T2LF document or a document having equivalent effect including a reference to the document which accompanied the goods at the time of their arrival in San Marino. This document (T2F, T2LF or document having equivalent effect) must be submitted to the office of entry in the Community.'

*Article 2*

This Decision shall take effect on the day following that of its adoption.

Done at Brussels, 22 March 2002.

*For the EC-San Marino Cooperation  
Committee  
The President  
Matthias BRINKMANN*

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