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TRANSIT MANUAL

Disclaimer:

This is the latest English version of the Transit Manual. While the content is agreed, it might still be subject to minor linguistic improvements to be completed by January 2021. The other language versions shall be available in the course of February and March 2021.

Preface

The plan for transit in Europe¹ called for a manual containing a detailed description of the Common and the Union transit procedure and clarifying the role of both administrations and traders. The purpose of the manual is to provide a tool to promote a better understanding of how the transit procedure works and the roles of the various participants. It is also a tool to better ensure a harmonised application of the transit regulations and an equal treatment of all operators.

The present text is a consolidated version incorporating the various updates made since it was first published in May 2004 and is aligned with the Union Customs Code which applies as of 1 May 2016.

The manual is presented in nine main parts as follows: General Introduction; Status of Goods; Guarantees; Standard Transit Procedure NCTS (new computerised transit system); Business continuity procedure; Simplifications; Discharge and enquiry; Debt and Recovery; and the TIR procedure.

The manual is updated whenever new developments in the common and Union transit systems make this necessary.

It must be stressed that the manual does not constitute a legally binding act and is of an explanatory nature. The manual gives, however, a common interpretation of the transit regulations by all the customs authorities applying common/Union transit by means of an administrative arrangement. Legal provisions on transit as well as other customs legislation take precedence over the contents of the Manual and should always be consulted. The authentic texts of the Conventions and the EU legal instruments are those published in the Official Journal of the European Union. As regards judgements of the Court of Justice of the European Communities the authentic texts are those given in the reports of cases before the Court of Justice and the Court of First Instance.

In addition to this Manual national instructions or national explanatory notes may also exist. These may be incorporated in the respective paragraph of each chapter of the Manual when published in the respective country or they may be published separately. Please contact your national customs administration for further details.

Brussels, 30-06-2020

1 COM(97) 188 final, 30.4.1997.

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List of commonly used abbreviations

e-AD	Electronic Administrative Document
AT	Austria
ATA	Carnet ATA (temporary admission)
BE	Belgium
BG	Bulgaria / Bulgarian
CAP	Common Agricultural Policy
CCT	Common Customs Tariff (EC)
CH	Switzerland
CIM	<i>Contrat de transport International ferroviaire des Marchandises</i> (International waybill for transport of goods by rail)
CMR	<i>Contrat de transport international de Marchandises par Route</i> (International waybill for transport of goods by road)
COMMISSION	Commission of the European Union
Convention	Convention on a common transit procedure of 20 May 1987
CS	Czech
CY	Cyprus
CZ	Czech Republic
DA	Danish
DA	Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) of the European Parliament and of the Council laying down the Union Customs Code)
DE	Germany / German
DK	Denmark
EAD	Export Accompanying Document
ECS	Export Control System
EDI	Electronic Data Interchange
EE	Estonia / Estonian
EFTA	European Free Trade Association
EL	Greek
EN	English
ENS	Entry Summary Declaration
ES	Spain / Spanish
FI	Finland /Finnish
FR	France / French
GB	Great Britain
GR	Greece
HS	Harmonised System of the description and classification of goods
HR	Croatia/Croatian
HU	Hungary / Hungarian
IE	Ireland
IA	Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the

	Union Customs Code)
IRU	International Road Transport Union
IS	Iceland / Icelandic
IT	Italy / Italian
LT	Lithuania / Lithuanian
LoI	List of Items
LU	Luxembourg
LV	Latvia / Latvian
MK	Republic of North Macedonia
MT	Malta / Maltese
NCTS	New Computerised Transit System
NL	Netherlands / Dutch
NO	Norway / Norwegian
OJ	Official Journal
PL	Poland / Polish
PT	Portugal / Portuguese
RO	Romania / Romanian
RS	Serbia/Serbian
RSS	Regular Shipping Service
SAD	Single Administrative Document
SAD Convention	Convention on the simplification of formalities in trade in goods of 20 May 1987
SE	Sweden
SI	Slovenia
SK	Slovak Republic / Slovakian
SL	Slovenian
SV	Swedish
TDA	Commission Regulation (EU) 2016/341 of 17.12.2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446 (O.J. L 69, 15.03.2016 p.1)
TR	Turkey/Turkish
TAD	Transit Accompanying Document
TIR	Carnet TIR (<i>Transport Internationaux Routiers</i>) (International Road Transport)
TSAD	Transit/Security Accompanying Document
TSLoi	Transit/Security List of Items
UCC	Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (O.J. L 269, 10 October 2013)
UK	United Kingdom

List of definitions

Electronic Administrative Document (e-AD)	For Union transit only - control document used to cover the movement of free circulation excisable goods between two points in the Union.
ATA Carnet	Customs document used for the temporary exportation, transit and temporary admission of goods for specific purposes, e.g. for displays, exhibitions and fairs as professional equipment and as commercial samples.
Authorised consignor	Person authorised to carry out transit operations without presenting the goods at the customs office of departure.
Authorised consignee	Person authorised to receive at his premises or at any other specified place goods under a transit procedure and the MRN of a transit operation without presenting them at the customs office of destination.
Common transit	Customs procedure for the carriage of goods between the European Union and the common transit countries, and between the common transit countries themselves (see definition below).
Union goods	Goods which fall into any of the following categories : <ul style="list-style-type: none">- goods wholly obtained in the customs territory of the Union and not incorporating goods imported from countries or territories outside the customs territory of the Union;- goods brought into the customs territory of the Union from countries or territories outside that territory and released for free circulation;- goods obtained or produced in the customs territory of the Union , either solely from goods referred to in the second indent or from goods referred to in the first and second indent
Union transit procedure	Customs procedure that allows goods to be moved from one point in the Union to another.
Competent authority	The customs authority or any other authority responsible for applying the customs rules.
Contracting Party	A Party to the Convention on a common transit procedure of 20 May 1987 and the Convention on the simplification of formalities in trade in goods of 20 May 1987. There are seven Contracting Parties: European Union, Iceland, Norway, Switzerland, Turkey, the Republic of North Macedonia and Serbia.

Customs status	Customs status means the status of goods as Union goods or non-Union goods.
Customs territory of the Union	<p>The customs territory of the Union comprises the following territories, including their territorial waters, internal waters and airspace:</p> <ul style="list-style-type: none"> • the territory of the Kingdom of Belgium, • the territory of the Republic of Bulgaria, • the territory of the Czech Republic, • the territory of the Kingdom of Denmark, except the Faroe Islands and Greenland, • the territory of the Federal Republic of Germany, except the Island of Heligoland and the territory of Buesingen (Treaty of 23 November 1964 between the Federal Republic of Germany and the Swiss Confederation), • the territory of the Republic of Estonia, • the territory of Ireland, • the territory of the Hellenic Republic, • the territory of the Kingdom of Spain, except Ceuta and Melilla, • the territory of the French Republic and the territory of Monaco as defined in the Customs Convention signed in Paris on 18 May 1963 except the overseas territories and Saint-Pierre and Miquelon, • the territory of the Italian Republic, except the municipalities of Livigno and the national waters of Lake Lugano which are between the bank and the political frontier of the area between Ponte Tresa and Porto Ceresio, • the territory of the Republic of Cyprus, in accordance with the provisions of the 2003 Act of Accession, • the territory of the Republic of Latvia, • the territory of the Republic of Lithuania, • the territory of the Grand Duchy of Luxembourg, • the territory of Hungary, • the territory of Malta, • the territory of the Kingdom of the Netherlands in Europe, • the territory of the Republic of Austria, • the territory of the Republic of Poland, • the territory of the Portuguese Republic,

- the territory of Romania,
- the territory of the Republic of Slovenia,
- the territory of the Slovak Republic,
- the territory of the Republic of Finland,
- the territory of the Kingdom of Sweden,
- the territory of the United Kingdom of Great Britain and Northern Ireland and of the Channel Islands and the Isle of Man.
- the territory of the Republic of Croatia.

The following territories, including their territorial waters, internal waters and airspace, situated outside the territory of the Member States shall, taking into account the conventions and treaties applicable to them, be considered to be part of the customs territory of the Union:

(a) FRANCE

The territory of Monaco as defined in the Customs Convention signed in Paris on 18 May 1963 (*Journal officiel de la République française* (Official Journal of the French Republic) of 27 September 1963, p. 8679);

(b) CYPRUS

The territory of the United Kingdom Sovereign Base Areas of Akrotiri and Dhekelia as defined in the Treaty concerning the Establishment of the Republic of Cyprus, signed in Nicosia on 16 August 1960 (United Kingdom Treaty Series No 4 (1961) Cmnd. 1252).

Export accompanying document (EAD)

For Union only - the EAD accompanies the goods where an export declaration is processed at the customs office of export by the ECS. The EAD corresponds to the specimen and notes in Appendices H1 and H2, Annex 9 TDA

European Union (EU)

Member States are Austria, Belgium, Denmark, Finland, France, Germany, Greece, Republic of Ireland, Italy, Luxembourg, Netherlands, Portugal, Spain, Sweden, the Czech Republic, Cyprus, Estonia, Hungary, Latvia, Lithuania, Malta, Poland, the Slovak Republic, Slovenia, Bulgaria, Romania and Croatia.

European Free Trade Association (EFTA)

This is a group of countries, comprising Iceland, Norway, Switzerland and Liechtenstein.

Common transit country

Any country, other than Member States of the Union, that is a Contracting Party to the Convention

Guarantee	Financial cover to ensure the collection of customs duties and other charges, furnished by a holder of the procedure
Loading list	A document that may be used in place of a SAD-BIS when more than one item is being moved under transit in a business continuity procedure. The loading list corresponds to the specimen and notes in Annex B4, Appendix III, Convention/Annex 72-04 IA.
List of Items (LoI)	The LoI accompanies the TAD and the goods where a transit declaration is processed at the customs office of departure by the NCTS and the declaration contains more than one item of goods. The LoI corresponds to the specimen and notes in Annexes A5 and A6, Appendix III, Convention/ Appendix F2, Annex 9, TDA.
Manifest	For maritime and air transport, the document listing the cargo on board the means of transport. The document may be used for customs purposes, subject to prior authorisation, when it contains the necessary data elements , in particular with regard to the customs status of the goods and their identification
Non-Union goods	Goods other than Union goods.
Customs office of departure	The customs office where declarations placing goods under the transit procedure are accepted.
Customs office of destination	The customs office where the goods placed under the transit procedure must be presented in order to end the procedure.
Customs office of guarantee	The office where the customs authorities of each country decide that guarantees are to be lodged.
Customs office of transit	The customs office situated at the:

	Common transit	Union transit
Point of entry	- into a Contracting Party	- into the customs territory of the Union when the goods have crossed a territory outside the customs territory of the Union in the course of a transit operation

Point of exit	- from a Contracting Party when the goods are leaving the customs territory of that Contracting Party in the course of a transit operation via a frontier between that Contracting Party and a third country.	- from the customs territory of the Union when the goods are leaving that territory in the course of a transit operation via a frontier with a territory outside the customs territory of the Union other than a common transit country
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- Person established in a Contracting Party
- in the case of a natural person, any person who has his or her habitual residence in the Contracting Party ;
 - in the case of a legal person or an association of persons, any person having registered office, central headquarters or a permanent business establishment in the Contracting Party.

Holder of the procedure The person who lodges the transit declaration or on whose behalf that declaration is lodged.

Customs representation Any person appointed by another person to carry out the acts and formalities required under the customs legislation in his or her dealings with customs authorities.

Single Administrative Document (SAD) This is a multi-copy form which is used throughout the Union and the common transit countries for placing the goods under transit procedure in a case of business continuity procedure.

SAD BIS Form used to supplement the copies of the SAD when more than one item is being declared in a case of business continuity procedure.

Special fiscal territories A part of the customs territory of the Union where the provisions of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax or Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC do not apply.

These are: the Åland Islands, the Canary Islands, the Channel Islands, Mount Athos and the French territories (Guadeloupe, French Guiana, Martinique, Réunion, Mayotte, Saint-Barthélemy and Saint-Martin).

Transit accompanying document (TAD)	Document printed in the NCTS to accompany the goods and based on the particulars of the transit declaration. The TAD corresponds to the specimen and notes in Appendix III, Annexes A3 and A4, Appendix III, Convention/Appendix F1, Annex 9, TDA.
Transit/Security accompanying document (TSAD)	For Union transit only - the TSAD accompanies the goods where a transit declaration is processed at the customs office of departure by the NCTS and contains both transit data and security and safety data. The TSAD corresponds to the specimen and notes in Appendix F3, Annex 9 TDA. However, it may be printed as well in common transit countries, when the customs offices of transit and/or destination are in the Union.
Transit/Security List of Items (TSLoI)	For Union transit only - the TSLoI accompanies the TSAD and the goods where a transit declaration is processed at the customs office of departure by the NCTS, the declaration contains more than one item of goods and the declaration contains transit data and security and safety data. The TSLoI corresponds to the specimen and notes in Appendix F4, Annex 9 TDA. However, it may be printed as well in common transit countries, when the customs offices of transit and/or destination are in the Union.
Third country	Any country which is not a Member of the EU and not a Contracting Party to the common transit convention.
Transit declaration	The act whereby a person indicates in the prescribed form and manner a wish to place goods under the transit procedure.

General information sources

European Union

<http://eur-lex.europa.eu/homepage.html>

Customs legislation

http://ec.europa.eu/taxation_customs/customs/procedural_aspects/transit/index_en.htm

- Transit Manual
- Transit Customs Offices list
- Transit Network address book
- New Customs Transit Systems for Europe (brochure)
- Legislation
- Trade consultation
- National Customs Websites:

http://ec.europa.eu/taxation_customs/common/links/customs/index_en.htm

Other:

World Customs Organisation:

World Customs Organization

UNECE – TIR convention:

<http://www.unece.org/trans/bcf/welcome.html>

PART I - GENERAL INTRODUCTION

Part I gives the historical background and an overview of the transit systems.

Paragraph 1 explains the character and purpose of transit and contains a brief history.

Paragraph 2 refers to the status of goods for customs purposes.

Paragraph 3 provides a summary of the common transit procedure.

Paragraph 4 provides a summary of the Union transit procedure and of other transit procedures that apply in the European Union.

Paragraph 5 covers exceptions.

Paragraph 6 is reserved for specific national instructions.

Paragraph 7 is reserved for the use of customs administrations.

Paragraph 8 contains the Annexes.

I.1. Brief history of transit

Movement of goods

When goods enter a country/territory, customs will demand payment of import duties and other charges and, where appropriate, apply commercial policy measures (for example anti-dumping duties). This is the case even where the goods are only meant to pass through (to transit) that country/territory on their way to another. Under certain conditions the taxes and charges paid may be reimbursed when the goods leave that country/territory. In the next country/territory this procedure may have to be repeated. The goods may have to undergo a series of administrative procedures at border crossings before reaching their final destination.

Main functions of transit

Transit is a customs facility available to operators who move goods across borders or territories without paying the charges due in principle when the goods enter (or leave) the territory thus requiring only one (final) customs formality. Compared to the situation described in the first paragraph, it offers an administratively simple and cost advantageous procedure to carry goods across customs territories. Transit is particularly relevant to the Union where a single customs territory is combined with a multiplicity of fiscal territories: goods can move under transit from their point of entry into the Union to the point of their final destination where, after transit has ended, the customs and the local fiscal obligations are taken care of and the goods are released for free circulation or placed under another customs suspensive procedure. Also a suspensive procedure can be ended by placing non-Union goods under transit, for example re-export from the Union customs territory.

Development of a transit system

After the end of the second world war, there was a rapid growth in trade in goods in Europe. It soon became clear that lengthy and cumbersome customs procedures each time goods crossed a border put a severe strain and burden on trade. Against a background of a growing spirit of co-operation between nations, negotiations started under the auspices of the United Nations Economic Commission for Europe, with the objective of drawing up an international Agreement which would facilitate the movement of goods in Europe.

TIR Agreement

In 1949 the first TIR Agreement was drawn up. As a result of this Agreement a guarantee system was introduced in a number of

European countries which would cover the duties and other charges at risk on goods moving in Europe, in the course of international trade. The success of the 1949 TIR Agreement led to the creation in 1959 of the TIR Convention². The Convention was revised in 1975 and currently has 76 Contracting Parties (June 2019).

European
Community

In parallel to the global development of international trade, it was found that the emerging and expanding European Community required a specific transit system to facilitate the movement of goods and customs formalities within and between its Member states.

European Community/European Union

The Treaty founding the European Community was concluded in 1957 and entered into force on 1 January 1958.

Founding members were: Belgium, France, Germany, Italy, Luxembourg and the Netherlands.

In 1973 Denmark, Ireland and the United Kingdom joined, followed in 1981 by Greece; in 1986 by Portugal and Spain; in 1995 by Austria, Finland and Sweden; in 2004 by the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and the Slovak Republic; in 2007 by Bulgaria and Romania; and in 2013 by Croatia.

The Community
transit system

The need for a specific transit system for the European Community became more apparent in 1968 when the Common Customs Tariff was introduced.

The Community transit system was introduced in 1968. It facilitated the movement of both Community and non-Community goods within the European Community. For the first time use was made of the symbols T1 for non-Community goods and T2 for Community goods.

Intra-Community
movement of
goods via EFTA
countries

Due to increased levels of trade and to facilitate the movement of goods in Europe, the Community transit system was extended in 1972 by two Agreements to cover trade with Austria and Switzerland. These two countries, with important geographical locations in Europe, were members of the European Free Trade

2 Customs Convention on the International Transport of Goods under cover of TIR carnets (TIR Convention, 1975).

Association (EFTA).

European Free Trade Association (EFTA)

The EFTA agreement was concluded in 1959 and entered into force in 1960. Original members were Austria, Denmark, Norway, Portugal, Sweden, Switzerland and the United Kingdom. Iceland and Finland became members of the Association later. Austria, Denmark, Finland, Portugal, Sweden and the United Kingdom are no longer members of EFTA, having joined the European Community.

Common Transit The Agreements of 1972 with the EFTA countries Switzerland and (at the time) Austria were replaced in 1987 by two Conventions drawn up between the European Community and all EFTA countries. These Conventions would facilitate the importation, exportation and movement of goods to, from and between the European Community and the EFTA countries but also between individual EFTA countries. One Convention established a common transit procedure³, while the other provided for the simplification of import, export and transit formalities by introducing the Single Administrative Document (SAD)⁴. The Conventions are known as the “Convention” and the “SAD Convention” respectively.

Visegrad-countries The Conventions were extended on 1 July 1996 to include the four Visegrad countries (the Czech Republic, Hungary, Poland and the Slovak Republic) until their accession to the Community.

The Convention was extended as well to other than Visegrad countries, i.e. to Croatia on 1 July 2012 (until its accession to the Union), to Turkey on 1 December 2012, to the Republic of North Macedonia on 1 July 2015 and to Serbia on 1 February 2016.

Applicant countries All future Contracting Parties are considered as ‘common transit countries’.

Many other countries have expressed a desire to join the common transit system (mainly West Balkan countries and Easter

3 EC/EFTA Convention on a common transit procedure of 20 May 1987, O.J. L 226, 18.8.1987 + amendments.

4 EC/EFTA Convention on the simplification of formalities in trade in goods (including a Single Administrative Document for use in such trade), O.J. L 134, 22.5.1987 + amendments.

Partnership countries).

Reform of transit The creation of the single market in 1993 together with a changed political environment in central and eastern Europe presented new challenges which made it necessary to review the transit systems.

I.2. Status of goods

Since the introduction of Community transit in 1968 the customs status of goods essentially is the factor that determines whether goods in transit move under a T1 or a T2 transit declaration.

In certain circumstances proof of the customs status of Union goods has to be produced.

Further details concerning the customs status of Union goods are in Part II.

I.3. Common Transit

I.3.1. Legislation

The legal basis for the common transit procedure is the Convention on a common transit procedure of 20 May 1987 (see footnote 3). The European Union, the three EFTA countries (Switzerland, Norway and Iceland), Turkey, the Republic of North Macedonia and Serbia are Contracting Parties to the Convention. The Convention also applies to the Principality of Liechtenstein because it has a customs union with Switzerland.

The legal basis for the simplification of formalities in trade in goods between the Union and common transit countries and also between the common transit countries themselves is the SAD Convention of May 1987 (see footnote 4).

An explanation of the rules and procedures governing the adoption of common transit legislation is given in Annex I.8.2.

I.3.2. Description of the procedure

The common transit procedure provides for customs and excise duties, VAT and other charges on goods to be suspended during their movement from the customs office of departure to the customs office of destination. It may be used by economic operators to

facilitate the movement of goods from one Contracting Party to another. However there is no obligation to use it.

The common transit procedure is managed by the customs administrations of the various Contracting Parties via a network of customs offices, known as customs offices of departure, customs offices of transit, customs offices of destination and customs offices of guarantee.

The common transit procedure starts at the customs office of departure and ends when the goods and the TAD are presented at the customs office of destination, in accordance with the transit provisions. The exchange of electronic messages in the NCTS between the customs office of destination and the customs office of departure takes place.

In a case of the business continuity procedure one copy of the transit declaration in a paper-form (SAD or TAD) is returned by the customs office of destination to the customs office of departure (or a central office in the country of departure).

On receipt of electronic messages or a copy of the transit declaration, the customs office of departure discharges the transit procedure and the holder's of the procedure liability, unless major discrepancies have been noted.

Holder of the
procedure in
common transit

In making a transit declaration at the customs office of departure the holder of the procedure requests the placing of the goods under the transit procedure. He is, after the goods have been released for transit, responsible for the presentation of the goods intact (with seals intact where appropriate) together with the transit declaration at the customs office of destination within a prescribed time limit, for observance of the customs provisions relating to the transit procedure and for the payment of (customs) debt which may become due in the event of an irregularity occurring. The holder of the procedure should provide a guarantee to cover the amount of possible debt (when he has not been exempted by law or by authorisation). The guarantee can be a cash deposit or an undertaking furnished by a financial institution acting as guarantor (see Part III for further details concerning guarantees and guarantors).

*Article 2
Convention*

There are two categories of common transit procedure, T1 and T2, which reflect the different status of the goods being moved.

T1	The T1 (external transit procedure) covers the movement of non-Union goods, suspending the measures normally applicable to them on import.
T2	The T2 (internal transit procedure) covers the movement of Union goods, suspending the measures normally applicable to them on import to a common transit country.
Transit simplifications	Under certain circumstances and subject to an authorisation being granted by the relevant customs authority, the common transit procedure may be simplified (see Part VI for information on transit simplifications).

I.4. Transit within the Union

This paragraph is subdivided as follows:

- information on the Union transit procedure (paragraph I.4.1.);
- information on other transit systems which apply within the Union (paragraph I.4.2.).

I.4.1. Union transit

I.4.1.1. Legislation

Union transit has its legal basis in the Union Customs Code (Regulation (EU) No 952/2013) and its Delegated Regulation (Regulation (EU) No 2015/2446), Delegated Regulation on transitional measures (Regulation (EU) No 2016/341 and Implementing Regulation (Regulation (EU) No 2015/2447). The Union transit arrangements were extended to include trade in certain goods with Andorra under the Community-Andorra customs union. A similar extension exists for trade between the Community and San Marino under the arrangements for the customs union with San Marino (see Part IV, Chapter 5 for further details concerning Andorra and San Marino).

An explanation of the rules and procedures governing the adoption of the Union transit legislation is given in Annex I.8.1.

I.4.1.2. Description of the procedure

This paragraph describes the Union transit procedures as follows:

- external Union transit procedures (paragraph I.4.1.2.1.);
- internal Union transit procedures (paragraph I.4.1.2.2.).

Use of the Union transit procedure

The Union transit procedure is applicable to the movement of non-Union goods and in certain cases of Union goods between two points in the Union (see also paragraph I.4.2 for other transit procedures in the Union).

The Union transit procedure is managed by the customs administrations of the various Member States via a network of customs offices, known as customs offices of departure, customs offices of transit, customs offices of destination and customs offices of guarantee.

The Union transit procedure starts at the customs office of departure and ends when the goods and the TAD are presented at the customs office of destination, in accordance with the transit provisions. The exchange of electronic messages in the NCTS between the customs office of destination and the customs office of departure takes place.

In a case of business continuity procedure one copy of the transit declaration in a paper-form (SAD or TAD/TSAD) is returned by the customs office of destination to the customs office of departure (or to a central office in the Member State of departure).

On receipt of electronic messages or the copy of the transit declaration, the customs office of departure discharges the transit procedure and the holder's of the procedure liability, unless major discrepancies have been noted.

Holder of the procedure in Union transit

In making a transit declaration at the customs office of departure the holder of the procedure requests the placing of the goods under the transit procedure. He is, after the goods have been released for transit, responsible for the presentation of the goods intact (with seals intact where appropriate) together with the transit declaration at the office of destination within a prescribed time limit, for observance of the customs provisions relating to the transit procedure and for the payment of customs duties and other charges (a customs debt) which may become due in the event of an irregularity occurring. The holder of the procedure should provide a guarantee to cover the amount of possible customs debt (when he

has not been exempted by law or by authorisation).

The guarantee can be cash deposit or an undertaking furnished by a financial institution acting as guarantor (see Part III for further details concerning guarantees and guarantors).

External and
internal transit

*Articles 226 and
227 UCC*

There are two categories of the Union transit procedure: T1 (external transit) and T2 (internal transit), which generally reflect the status of the goods being moved.

Transit
simplifications

Under certain circumstances, and subject to an authorisation being granted by the relevant customs office, the Union transit procedure may be simplified (see Part VI for information on transit simplifications).

I.4.1.2.1. External Union transit procedure

T1

The external Union transit procedure (T1), applies mainly to the movement of non-Union goods. It suspends import duties, other charges and commercial policy measures until the goods reach their destination in the Union.

Article 189 DA

However, the external Union transit procedure is also mandatory where Union goods are exported to a common transit country or where they are exported and pass through one or more common transit countries and the transit procedure, which follows export (as an option) is being used in the following cases:

- (a) the Union goods have undergone customs export formalities with a view to refunds being granted on export to third countries under the common agricultural policy;
- (b) the Union goods have come from intervention stocks, they are subject to measures of control as to their use or destination, and they have undergone customs formalities on export to third countries under the common agricultural policy;
- (c) the Union goods are eligible for the repayment or remission of import duties (in accordance with Article 118(4) UCC).;

the Union goods which are referred to in Article 1 of Directive 2008/118/EC⁵

I.4.1.2.2. Internal Union transit procedure

T2 The internal Union transit procedure (T2) applies to Union goods where they are moved from one point to another within the customs territory of the Union, and pass through a country or territory outside that territory without any change in their customs status.. Where the goods are moved from the Union to a common transit country and transit procedure follows export procedure, internal Union transit procedure applies as well. This procedure is not used when the goods are carried entirely by sea or by air.

T2F The internal Union transit procedure T2F applies where Union goods are moved from a special fiscal territory to another part of the customs territory of the Union, which is not a special fiscal territory, and that movement ends at a place situated outside the Member State where they entered that part of the customs territory of the Union.

However, in other situations the internal transit procedure (T2F) is an option. The goods may also be moved on the basis on the proof of the customs status of Union goods.

I.4.1.3. New Computerised Transit System (NCTS)

In today's world, customs administrations have to adapt to the needs of trade with speed and flexibility and keep abreast of the continual changes in the business environment. The NCTS, implemented many years ago serves as a tool to manage and control the transit system. Based on the use of electronic data-processing techniques, it guarantees much more efficient

⁵ Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (O.J L 009, 14.1.2009, p. 12)

management than the paper-based system.

The main objectives of the NCTS are:

- to increase the efficiency and effectiveness of transit procedures;
- to improve both the prevention and detection of fraud;
- to accelerate transactions carried out under a transit procedure and to offer security for them.

As a general rule the NCTS is used mandatory for both external and internal Union and common transit procedure (except simplifications concerning certain modes of transport, the business continuity procedure and for travellers who can use a paper based declaration in certain situations).

I.4.1.3.1. Main items or messages used in an NCTS operation

Before going into the details it is useful to mention the main items and messages in the NCTS operation.

- The transit declaration is presented in an electronic form (the message "Declaration Data" (IE015).
- The Master reference number (MRN) is a unique registration number, given by the system to the declaration to identify the movement.
- The transit accompanying document (TAD) accompanies the goods from the customs office of departure to the customs office of destination.
- The message "Anticipated arrival record" (IE001) is sent by the customs office of departure to the declared customs office of destination indicated in the declaration.
- The message "Anticipated transit record" (IE050) is sent by the customs office of departure to the declared customs office(s) of transit to notify the anticipated border passage of the goods.
- The message "Notification of crossing frontier" (IE118), is sent by the actual customs office of transit used after having checked the goods.
- The message "Arrival advice" (IE006) is sent by the actual

customs office of destination to the customs office of departure when the goods arrive.

- The message “Control results” (IE018) is sent by the actual customs office of destination to the customs office of departure (after the goods have been checked, where necessary).

Furthermore it is important to understand that the system covers all the possible combinations of normal and simplified procedures, at departure (authorised consignor) as well as at destination (authorised consignee).

Annex IV.4.8.1. contains more messages (their numbers, names and abbreviations in the system)

I.4.1.3.2. Customs office of departure

The transit declaration is transmitted to the customs office of departure in an electronic form. Electronic declarations can be made at the customs office of departure or from an economic operator's own premises.

The declaration must contain all the data required and comply with the system specifications, since the system codifies and validates the data automatically. If there is an inconsistency in the data the system will indicate this. The declarant is informed, so that he can make the necessary corrections before the declaration is finally accepted. “Correction” does not mean “amendment” of a transit declaration as referred to in Article 31 Appendix I, Convention/Article173 UCC.

Once the corrections have been entered and the declaration is accepted, the system provides the declaration with a unique registration number – Master Reference Number (MRN).

Then, once any inspections have been carried out, either at the customs office of departure itself or at the authorised consignor's premises, and the guarantees are accepted, the goods are released for transit. The system prints the Transit Accompanying Document (TAD) and, where appropriate, the List of Items (LoI), either at the customs office of departure or at the authorised consignor's premises. The TAD and the LoI must accompany the goods and be presented at any customs office of transit and at the customs office of destination.

When printing the TAD and the LoI, the customs office of departure simultaneously sends the message IE001 to the declared customs office of destination. This message mainly contains the information taken from the declaration, enabling the customs office of destination to control the goods when they arrive. The customs office of destination needs to have access to the transit declaration data to make a correct and reliable decision about what actions to take when the goods arrive.

Should the movement have to pass a customs office of transit, the customs office of departure also sends the message IE050, so that any customs office of transit has prior notification of the goods concerned and can check the passage of the movement.

I.4.1.3.3. Customs office of destination

Upon arrival, the goods must be presented at the customs office of destination or to the authorised consignee together with the TAD and LoI, if appropriate. That customs office, having already received the message IE001 has full details about the transit declaration data and therefore has the opportunity to decide beforehand what controls are necessary.

When the customs office of destination enters the MRN into the NCTS, it automatically locates the corresponding message IE001 which is used as a basis for any action or control, and sends the message IE006 to the customs office of departure.

After the relevant controls have been carried out, the customs office of destination notifies the customs office of departure of the control results by using the message IE018, stating which, if any, irregularities have been detected.

The messages IE006 and IE018 are necessary to discharge the transit operation at the customs office of departure and release the guarantees that were used for it.

I.4.1.3.4. Customs office of transit

When the goods pass by a customs office of transit, the goods, the TAD and, where appropriate, the LoI have to be presented to that customs office. The message IE050 already available in the NCTS, automatically is located when the MRN is entered and

subsequently the movement may be approved for passage. The message IE118 is sent by the customs office of transit to the customs office of departure.

I.4.1.3.5. Change of customs office of transit or destination

If the goods go via a customs office of transit other than the declared one, the message that had initially been sent to the declared office of transit (IE050) is of no use. In this case the actual customs office of transit sends the message "ATR request" (IE114) to the customs office of departure, requesting the message IE050, so that it can access to the declaration data. The customs office of departure sends the message ""ATR Response" (IE115).

Likewise, the goods can be presented at a customs office of destination, other than the declared one. The actual customs office of destination requests the customs office of departure by the message "AAR Request" (IE002) to send the message IE001 so that the new customs office of destination may obtain the necessary information on the declaration data. After receiving the message "AAR Response" (IE003) and after having checked the movement the customs office of destination sends the message IE018.

If there is a change in a customs office of transit or destination, the messages which have been sent to the declared customs offices are of no use and remain open. To this end, the NCTS automatically sends a message to the declared customs offices, notifying them where and when the goods have been presented, so that they can close the messages.

I.4.1.3.6. Simplified procedures: authorised consignor and authorised consignee

The use of both simplified procedures represents the optimal use of resources within the framework of the NCTS. The possibility of carrying out all the procedures at one's own premises and exchanging information with customs electronically is clearly the most rapid, comfortable, secure and economic way of doing business.

Authorised consignor and authorised consignee have to possess adequate electronic systems for information exchange with the customs offices of departure and destination in the NCTS.

The NCTS allows authorised consignors to:

- create the transit declaration in their own computer system;
- send the message IE015 to the customs office of departure without the goods having to be presented there;
- send and receive by other subsequent messages from the customs office of departure, including requests for amendment of the declaration data, notification of acceptance of the declaration and notification of the release of the goods.

The NCTS allows authorised consignees to:

- receive the goods and the TAD and LoI, if appropriate, at their own premises;
- send the message "Arrival notification" (IE007) to the relevant customs office of destination ;
- receive and send subsequent messages concerning permission to unload the goods and the notification of the results of that unloading.

I.4.2. Other transit systems within the European Union

I.4.2.1. Introduction

*Articles 226(3)
and 227(2) UCC*

Apart from the common transit the internal/external Union transit procedures use is also made of the transit procedures described below.

In contrast to the common and Union transit procedures, the TIR procedure is structured on an international guarantee system based on a chain of national guaranteeing associations (see paragraph I.4.2.2 and Part IX for information on TIR).

The ATA-carnet procedure is similar to TIR, but it is limited to certain types of goods (see paragraph I.4.2.3 for information on ATA).

The Rhine manifest procedure applies to water transport of non-Union goods on the Rhine and its associated tributaries (see paragraph I.4.2.4 for information on the Rhine manifest).

The NATO movement procedure applies to goods transported to NATO forces (see paragraph I.4.2.5 for information on the NATO movement procedure).

The postal package procedure applies to goods sent by post (see

paragraph I.4.2.6 for information on the postal package procedure).

External Union transit procedure applies as well where Union goods are exported to a third country and moved within the customs territory of the Union under a TIR operation or under a transit procedure in accordance with the ATA Convention or the Istanbul Convention.

I.4.2.2. TIR (Transport Internationaux Routiers) procedure

*Article 226(3)(b)
and 227(2)(b) UCC*

The principal legislation governing the TIR procedure is the TIR Convention 1975, prepared under the auspices of the United Nations Economic Commission for Europe (UN/ECE). It has 75 Contracting Parties including the European Union and its Member States.

The TIR Convention allows the international movement of goods from one or more customs offices of departure to one or more customs offices of destination (up to a total of four customs offices departure and destination) and through as many countries as necessary.

Under the Union legislation, the TIR procedure can be used in the Union only for a transit movement which begins or ends outside the Union, or is effected between two points in the Union through the territory of a third country.

The TIR Convention applies to transports with road vehicles, combinations of vehicles as well as containers and allows for the use of the TIR carnet for all modes of transport, provided that some portion of the journey is made by road.

The TIR Convention also contains specific technical requirements for the construction of the load compartments of vehicles or containers, in order to avoid smuggling. In addition, only carriers authorised by customs are allowed to transport goods under the TIR procedure.

To cover the customs duties and taxes at risk throughout the journey, the TIR Convention has established an international guaranteeing chain which is managed by the International Road Transport Union (IRU). IRU is also responsible for the printing and distribution of the TIR Carnet, which serves both as a customs

declaration and a proof of guarantee.

The overall supervision of the TIR Convention and its application in all Contracting Parties falls under the responsibility of the TIR Administrative Committee, an inter-governmental body comprising all Contracting Parties and its TIR Executive Board (TIRExB), composed of nine elected members, each from a different Contracting Party.

See Part IX for details on the use of the TIR procedure in the Union.

I.4.2.3. ATA (Temporary Admission)

I.4.2.3.1. Background and legislation

Articles 226(3)(c) and 227(2)(c) UCC The legal bases for this procedure are the ATA Convention and the Convention on Temporary Admission, also known as the Istanbul Convention.

The ATA Convention concluded in 1961 remains in force and currently has 63 Contracting Parties.

The Istanbul Convention which was originally intended to replace the ATA Convention was concluded on 26 June 1990 in Istanbul under the auspices of the Customs Co-operation Council – now called the World Customs Organisation (WCO). It is managed by an Administrative Committee and currently has 69 Contracting Parties.

Provisions regarding the use of an ATA carnet as a transit document within the Union are contained in Articles 283 and 284 IA.

I.4.2.3.2. Description of the procedure

For the purposes of the ATA carnet the Union is considered as forming a single territory.

At the customs office of departure

The customs office of departure or the customs office of entry into the Union shall detach transit Voucher no. 1, complete box "H"

(items A-D) and to assist in the return of transit Voucher no. 2 enter the full name and address of the customs office to which voucher no. 2 must be returned in box "H" item (E).

As far as possible this address must be inserted by means of a stamp.

This office shall also complete and certify the clearance for transit (items 1-7) of the corresponding transit counterfoil before returning the carnet to the holder.

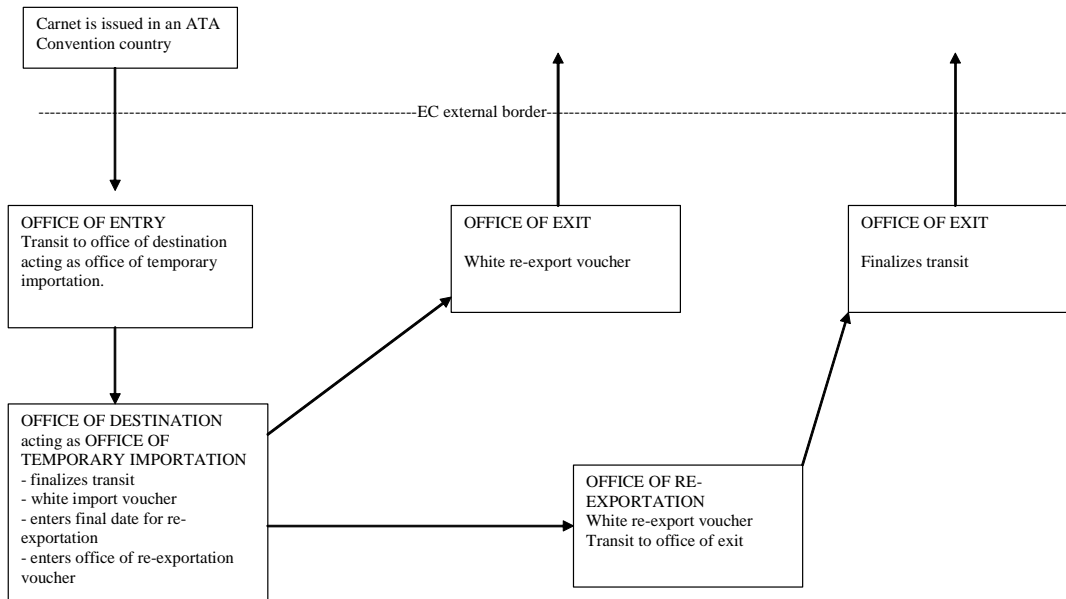
At the customs office of destination

The customs office of destination or exit from the Union whichever is appropriate, shall detach transit Voucher no. 2, certify box "H" (item F), enter any remarks in item G and send it without delay to the customs office mentioned in Box H (item E) of this voucher. That office shall also complete and certify the certificate of discharge (items 1-6) of the transit counterfoil before returning the carnet to the holder.

Inquiry procedure

All inquiries concerning ATA Carnets shall be pursued by reference to the list of central offices of Member States which the Commission shall communicate to the other Member States via the official website of the European Union.

The following schematic diagram illustrates the use of the ATA carnet as a transit document for the movement of goods through or within the Union customs territory within the framework of the temporary admission procedure.



I.4.2.4. Rhine manifest

I.4.2.4.1. Background and legislation

Articles 226(3)(d) and 227(2)(d) UCC The legal bases for this procedure are the Mannheim Convention of 17 October 1868 and the Protocol adopted by the Central Rhine Navigation Commission on 22 November 1963.

I.4.2.4.2. Description of the procedure

The Rhine manifest procedure allows traffic on the Rhine and its tributaries to cross national frontiers on production of a Rhine manifest.

The Mannheim Convention concerns the following countries bordering the Rhine: the Netherlands, Belgium, Germany, France and Switzerland which for the purposes of the Convention are considered as forming a single territory. Article 9 of the Convention states that where a ship travels on the Rhine without loading or unloading in the territory of these countries, it may proceed without customs control. The Rhine manifest procedure was established to facilitate the movement of goods on the Rhine and its associated tributaries. It can be used as a transit declaration for the Union transit procedure, where appropriate

I.4.2.5. NATO movements

I.4.2.5.1. Background and legislation

Articles 226(3)(e) The rules concerning the import, export and transit of goods for
and 227(2)(e) NATO forces are contained in the Agreement between the Parties
UCC to the North Atlantic Treaty Organisation regarding status of their
forces, signed in London on 19 June 1951. The document used for
the movement of such goods is NATO Form 302. The NATO Form
302 may be used only when the goods are moved under a mandate
and command of the NATO forces. The Union legislation
providing for NATO Form 302 to be used as a transit declaration
for the Union transit procedure is in Articles 285-287 IA.

I.4.2.5.2. Description of the procedure

There are 28 members of the North Atlantic Treaty Organisation (NATO), namely Belgium, Bulgaria, Denmark, Estonia, Germany, Greece, Spain, France, Italy, Latvia, Lithuania, Luxembourg, Netherlands, Portugal, Romania, Slovakia, Slovenia, the United Kingdom, Canada, Czech Republic, Hungary, Iceland, Norway, Poland, Turkey, Albania, Croatia and the United States of America.

The customs authority in each of the above-mentioned countries, in agreement with each NATO unit stationed on its territory, designates a customs office (or a central office) to be responsible for customs formalities and controls concerning the movement of goods carried out by or on behalf of each NATO unit.

Each designated customs office in the Member State of departure shall deliver to the NATO unit under its competence forms 302 to be used as transit declarations:

- pre-authenticated with the stamp and the signature of that customs office;
- serially numbered;
- bearing the full address of that designated customs office (for the return copy of the form 302)

The customs office shall keep a record of the number and the serial numbers of pre-authenticated forms 302 which were issued to the NATO units.

Each consignment shall be sent under the cover of a pre-authenticated the form 302.

Not later than at the time of consignment, the competent NATO authority shall do either of the following:

- lodge the form 302 data electronically at the customs office of departure or entry;
- complete the form 302 on paper with a statement that the goods are being moved under their control and authenticate this statement by their signature, stamp and date.

Where the form 302 is presented on paper, a copy of a completed and signed form shall be given without delay to the designated customs office responsible for customs formalities and controls pertaining to the NATO forces which dispatch the goods or on whose behalf the goods are being dispatched.

The other copies of the form 302 accompany the goods to the NATO forces at destination where the forms are stamped and signed by those NATO forces.

At the time of arrival of the goods two copies of the form are given to the designated customs office. That customs office retains one copy and stamp and return the second copy to the customs office responsible for customs formalities and controls pertaining to the NATO forces which dispatch the goods or on whose behalf the goods are being dispatched (to the address shown on the form 302).

However, it should be noted that when goods circulating under cover of form 302 are transported for all or part of their journey using the paper based transit procedure applicable to goods transported by rail, the operation carried out under cover of form 302 is suspended during that part of the journey for which the paper based rail procedure is used.

I.4.2.6. Postal packages

I.4.2.6.1. Background and legislation

Articles 226(3)(f) and 227(2)(f) UCC The principle of freedom of transit is enshrined in Article 1 of the UPU Constitution (1964) and Article 4 of the UPU Convention (2008).

Freedom of transit carries with it the obligation for each postal operator to forward by the quickest routes and the most secure means items which are passed to it by another postal operator. This means that national postal monopolies are preserved but that the national postal operator must convey the items which are passed to

it by another postal service of a UPU country.

The transit procedure under the postal system is open to UPU right holders ('designated operator' hereafter referred to as "postal operator"⁶). National postal legislation will lay down who the postal operator is.

When post in transit is not handed over to the postal operator of the country that is transited but is transported across that country by a private operator the standard customs procedures will apply.

The customs territory of the Union is considered to form a single territory for the purpose of transit by post. The postal operator of one Member State can therefore carry goods across the whole customs territory of the Union while making use of the transit procedure for post. This means that a postal operator of a Member State may, but is not required to, hand over the consignment to the postal operator of the Member State of transit.

A postal operator of a Member State may arrange the means of transport to carry the goods across internal borders. Sub-contractors should further be able to provide transport services for a postal operator of a Member State, provided the postal operator is properly identified, for example, in the transport document.

I.4.2.6.2. Description of the procedure

*Articles 288-290
IA*

The rules of the transit procedure for goods transported under the postal system are specified in Articles 288-290 IA.

Where non-Union goods are carried by post (including parcel post) from one point to another in the customs territory of the Union under the external transit procedure, the package and any accompanying documents shall bear a yellow label (Annex 72-01 IA).

Where a package, a mail bag or container, contains multiple items only one yellow label needs to be affixed to the outermost

6 "Postal operator" means a designated operator established in and authorised by a Member State to provide the international services governed by the Universal Postal Union Convention currently in force.

packaging.

In the absence of a yellow label or other evidence of non-Union status the goods will be treated as Union goods.

If the postal consignment contains both Union goods and non-Union goods, for the Union goods proof of their customs status (T2L) or a reference to the MRN of that means of proof shall be sent separately to the postal operator of destination or be enclosed in the consignment.

Where the proof was sent separately to the postal operator of destination, he shall present that proof to the customs office of destination together with the consignment.

Where the proof of customs status of Union goods or its MRN is enclosed in the consignment, the exterior of the package should be clearly marked to show that the status document or MRN is enclosed. A T2L document can be issued retrospectively.

Yellow labels must be affixed to the outside of the package and to the consignment note. Additionally the yellow label must be affixed to the customs declaration for postal packages CN22/CN23.

Where Union goods are moved to, from or between special fiscal territories under the internal transit procedure, the postal consignment and any accompanying documents shall bear a label set out in Annex 72-02 IA.

Where Union goods are moved under the internal transit procedure from the customs territory of the Union to a common transit country for onward transmission to the customs territory of the Union, those goods shall be accompanied by proof of the customs status of Union goods established by one of the means listed in Article 199 IA.

The proof of the customs status of Unions goods shall be presented to a customs office on re-entry in the customs territory of the Union.

As an alternative, the Union transit procedure is highly recommended for such Union goods in order to avoid delays when crossing the borders. However, according to Article 2 of Appendix 1 of the CTC, the common transit procedure does not apply to postal consignments. Therefore, a Union transit procedure be

suspended while crossing common transit countries.

I.5. Exceptions (pro memoria)

I.6. Specific national instructions (reserved)

I.7. Restricted part for customs use only

I.8. Annexes

I.8.1. Rules and principles governing the adoption of Union transit legislation

Latest version of the Rules of procedures for the Customs Code Committee and Expert Group can be found at:

<https://ec.europa.eu/transparency/regexpert/index.cfm?do=groupDetail.groupDetailDoc&id=23818&no=1>

RULES OF PROCEDURE OF THE CUSTOMS EXPERT GROUP

THE CUSTOMS EXPERT GROUP

Having regard to the Union Customs Code (UCC) and the UCC Implementing Regulation (in particular Article 211(6) UCC and Article 259 of the UCC Implementing Regulation),

Having regard to the terms of reference of the Customs Expert Group,

Having regard to the standard rules of procedure of expert groups,

HAS ADOPTED THE FOLLOWING RULES OF PROCEDURE:

Article 1

Representation

1. Each Member State shall be considered to be one member of the Customs Expert Group (hereinafter referred to as 'the group'). Each member of the group shall decide on the composition of its delegation, taking into account the expertise required, and inform the chair.
2. Within the date mentioned in the invitation and in any case no later than 5 calendar days before the date of a group meeting, the Member States' authorities shall communicate to the Commission:
 - a) the composition of each delegation, except where such composition is already known to the chair;
 - b) the absence of a delegation to a meeting.
3. A member delegation may represent a maximum of one other member. The member that is being represented shall inform the chair of this in writing before the meeting, or

in the case of a standing mandate, before the first meeting, in which that mandate is valid.

A mandate to represent another member may have the following content:

- a) a member may give a standing mandate, until further notice, to another member to represent it in discussions covering all meetings and concerning all items on the agenda of those meetings;
- b) a member may give a single mandate to another member to represent it in a specific meeting concerning all items on the agenda of that meeting; or
- c) a member may give a single mandate to another member for one specific item/several specific items on the agenda of a specific meeting.

Article 2

Secretariat

The Commission shall provide secretarial support for the group and any sections or sub-groups created under Article 6.

Article 3

Convening a meeting

1. Meetings of the group are convened by the Chair, either on its own initiative, or at the request of an absolute majority of members after the Chair has given its agreement.
2. Joint meetings of sections of the group or of the group with other expert groups may be convened to discuss matters falling within their respective areas of responsibility.

Article 4

Agenda

1. The secretariat shall draw up the agenda under the responsibility of the Chair and submit it to the members of the group.
2. The agenda shall be adopted by the group at the start of the meeting.
3. The agenda shall make a distinction between:
 - a) Draft Delegated Acts for consultation;
 - b) The examination of the economic conditions in connection with an application or an authorisation for a special procedure under Article 211 (6) UCC and in accordance with Article 259 of the UCC Implementing Regulation;
 - c) other issues put to the group for information or an exchange of views, either on the chair's initiative, or at the written request of a member of the group.

Article 5

Documentation to be submitted to group members

1. The secretariat shall submit to the group members the invitation to the meeting, the draft agenda and the delegated act or application or authorisation for a special procedure on which the group is consulted no later than fourteen calendar days before the date of the meeting.
2. The secretariat shall submit to the group members other documents related to the meeting, as far as possible, within the same time limit.
3. In urgent or exceptional cases, the time limits for submitting the documentation mentioned in paragraphs 1 and 2 may be reduced to five calendar days before the date of the meeting.

Article 6

Sections and Sub-groups

1. The Group shall comprise the following sections:
 - General Customs Legislation
 - Data Integration and Harmonisation – EU Customs Data Model
 - Authorised Economic Operator

- Customs Control and Risk Management
- Tariff and Statistical Nomenclature
- Tariff Measures
- Duty Relief
- Origin
- Customs Valuation
- Customs Debt and Guarantees
- Import and Export Formalities
- Customs Status and Transit
- TIR Convention and other UNECE customs Conventions
- Special Procedures other than transit
- Enforcement of Intellectual Property Rights
- International Customs Matters

2. The General Customs Legislation section shall preserve the overall structure and coherence of customs legislation.
3. The consultations in a matter that falls under the scope of two or more sections shall take place in the General Customs Legislation section, taking into account the conclusions reached in the respective sections.
4. In duly justified cases and on the chair's proposal, in the cases referred to in paragraph 3, the General Customs Legislation section may decide, in accordance with Article 7, that the consultation takes place in a section other than the General Customs Legislation section.
5. In addition to the sections, the Chair, after consulting the group, may set up ad-hoc sub-groups to examine specific questions on the basis of specific terms of reference; such sub-groups shall be disbanded as soon as their mandate is fulfilled.
6. For the purposes of these rules and except where otherwise provided for, references to "the group" shall include any section or sub-group concerned.

Article 7

Conclusions of the group

1. As far as possible, the group shall reach conclusions by consensus.
2. In the absence of consensus, and if the Chair requests the group to vote, the group's conclusions shall be adopted by an absolute majority of the members. The members shall have the right to have a document summarising the reasons for their position annexed.

Article 8

Advice of the group on the fulfilment of the economic conditions

Where, under Article 211(6) of the UCC and Article 259 of the UCC Implementing Regulation, the group is requested to advise the Commission on whether the economic conditions are fulfilled in connection with an application or an authorisation for a special procedure, the following specific rules apply:

- a) The group will be requested to advise the Commission only after it has been verified that all the other relevant conditions (excluding the provision of a guarantee) for granting the authorisation are fulfilled and, where applicable, both the members and the Commission have done all other necessary consultations on the application, in particular those related to antidumping or countervailing measures.
- b) Before the group votes, the group shall express its preliminary/indicative views on the application or authorisation. If the group preliminary/indicative views are that the economic conditions are not fulfilled, the member concerned shall communicate to the applicant or the authorisation holder the grounds on which the group took these views.
- c) If the group does not reach consensus, the members shall vote on the application or authorisation.
- d) The group's advice shall be that the economic conditions are fulfilled if there are more members present or represented voting in favour of the application or authorisation than members present or represented voting against. In all other cases, the advice of the group shall be that the economic conditions are not fulfilled or not fulfilled anymore. Abstentions shall not be taken into account.
- e) The members voting against shall give the reasons for their position.
- f) If a member has not concluded its internal consultation procedure and, therefore, cannot give an opinion on an application or authorisation at the time of the meeting, such member may, with the Chair's permission, give its opinion in writing within a

fortnight after the meeting. If an opinion in writing is not admitted, the member concerned may vote during the group meeting or abstain from voting.

Article 9

Relations with the European Parliament and the Council

1. The Commission shall provide the Parliament and the Council the same documentation that it sends to the members for the meetings on the preparation and implementation of Union customs legislation, including soft law and delegated acts. Experts from the European Parliament and the Council shall have access to the meeting of the group.
2. The sharing of and access to confidential information shall be governed by Annex II of the Framework Agreement on relations between the European Parliament and the European Commission.
3. When preparing and drawing up delegated acts, the Commission shall ensure a timely and simultaneous transmission of the draft acts to the European Parliament and the Council.

Article 10

Third countries and experts

1. The Chair shall invite on an ad hoc basis, as observers:
 - a) The representatives of Turkey, to attend the meetings of the group on matters affecting Decision No 1/95 of the EC-Turkey Association Council of 22 December 1995 on implementing the final phase of the Customs Union;
 - b) The representatives of Andorra, to attend the meetings of the group on matters affecting Decision No 1/2003 of the EC-Andorra Joint Committee of 3 September 2003, on the laws, regulations and administrative provisions necessary for the proper functioning of the Customs Union;
 - c) The representatives of Switzerland, to attend the meetings of the group on matters affecting the Agreement between the European Community and the Swiss Confederation on the simplification of inspections and formalities in respect of the carriage of goods and on customs security measures, signed in Brussels on 25 June 2009;
 - d) The representatives of Norway, to attend the meetings of the group on matters affecting the EEA Agreement on simplification of inspections and formalities in

respect of carriage of goods, as amended by Decision 76/2009 of the EEA Joint Committee.

- e) The representatives of acceding countries, to attend the meetings of the group as from the date of signature of the Treaty of Accession.
3. The Chair may decide to invite representatives of other third parties or experts from outside the group with specific competence in a subject on the agenda to participate in the work of the group or sections, on his/her own initiative or at the request of a member of the group. The Chair shall inform the members of the group in the invitation to the meeting. An absolute majority of the component members of the group may oppose that participation before the meeting and no later than the date mentioned in the invitation.

Article 11

Written procedure

1. If necessary, the group may be consulted via a written procedure. To this end, the secretariat sends the group members the document(s) on which the group is consulted within the deadlines mentioned in Article 5.
2. However, if an absolute majority of group members asks for the question to be examined at a meeting of the group, the written procedure shall be terminated without result and the Chair shall convene a meeting of the group as soon as possible.
3. The chair shall inform the members of the group of the outcome of a written procedure no later than 14 calendar days after the expiry of the time limit to vote.

Article 12

Minutes of the meetings

1. Minutes on the discussion on each point on the agenda and the conclusions delivered by the group in accordance with Article 8 shall be meaningful and complete. They shall be drafted by the secretariat under the responsibility of the Chair.
2. The minutes shall be submitted to the members as soon as possible and in any case at least five calendar days before the following meeting of the same section.
3. The members of the group may request corrections to the minutes.

Article 13

Attendance list

At each meeting, the secretariat shall draw up, under the responsibility of the Chair, an attendance list specifying, where appropriate, the authorities, organisations or bodies to which the participants belong.

Article 14

Conflicts of interest

Should a conflict of interest in relation to an external expert invited as an independent expert to a meeting pursuant to Article 9(3) arise, the Chair shall take all appropriate measures, in compliance with the horizontal rules on Commission expert groups.

Article 15

Correspondence

1. Correspondence relating to the group shall be addressed to the Commission, for the attention of the Chair.
2. Correspondence for group members shall be submitted to the e-mail address(es) which they provide for that purpose and which may include the Permanent Representations of the Member States.

Article 16

Access to documents

Applications for access to documents held by the expert group will be handled in accordance with Regulation (EC) No 1049/2001 and detailed rules for its application.

Article 17

Deliberations

In agreement with the Chair, the group may, by an absolute majority of its members, decide to open its deliberations to the public.

Article 18

Protection of personal data

All processing of personal data for the purposes of these rules of procedure shall be in accordance with Regulation (EC) No 45/2001.

Article 19

Application

These rules of procedure shall apply from the date of adoption by the group.

I.8.2. Rules and principles governing the adoption of common transit legislation.

EU-Common Transit Countries Joint Committees and working groups on common transit and on the simplification of formalities in trade in goods

Provisions of the EU-Common Transit Countries Joint Committees on common transit and on simplification of formalities in trade in goods establishing their respective rules of procedure and setting up a working party

THE EU-COMMON TRANSIT COUNTRIES JOINT COMMITTEE on common transit ("JOINT COMMITTEE on common transit");

having regard to the Convention on a common transit procedure of 20 May 1987 and in particular Article 14 (4) and (5) thereof,

and

THE EU-COMMON TRANSIT COUNTRIES JOINT COMMITTEE on simplification of formalities in trade in goods ("JOINT COMMITTEE on simplification of formalities in trade in goods");

having regard to the Convention of 20 May 1987 on simplification of formalities in trade in goods and in particular Article 10 (4) and (5) thereof,

HAVE ADOPTED THE FOLLOWING PROVISIONS:

Chapter I

Joint Committee

Article 1

The Joint Committee shall be chaired in turn for one calendar year by a representative of the European Commission and a representative of one of the EFTA countries.

Article 2

The tasks of the Secretariat of the Joint Committee shall be carried out in turn by a representative of the European Commission and a representative of the EFTA country chairing the Joint Committee.

Article 3

Once he has obtained the agreement of the Parties, the Chairman of the Joint Committee shall fix the date and place of meetings.

Article 4

Before each meeting the Chairman shall be informed of the composition of each delegation.

Article 5

Unless there is a decision to the contrary, the meetings of the Joint Committee shall not be public. The Joint Committee may, depending on the subjects dealt with, invite any persons or organisations concerned by these subjects.

Article 5 a

1. When the Joint Committee has decided that a third country will be invited to accede to the Conventions, this third country may be represented on the Joint Committee, sub-committees and working parties by observers in accordance with Article 15(6) of the Convention on a common transit procedure and with Article 10(6) of the Convention on simplification of formalities in trade in goods, respectively.
2. The Joint Committee may invite other third countries to be represented on the Joint Committee, sub-committees and/or working parties by informal observers before the date referred to in Article 15(6) of the Convention on a common transit procedure and in Article 10(6) of the Convention on simplification of formalities in trade in goods, respectively. This invitation is made in writing by the Chairman and can be limited in time or limited to certain groups or agenda items. It can be withdrawn at any point in time.

Article 6

The Joint Committee's decisions and recommendations in respect of urgent matters may be taken by written procedure.

Article 7

All communications from the Chairman and the Contracting Parties in accordance with these rules of procedure shall be addressed to the Parties and to the Secretariat of the Joint Committee.

Article 8

1. The Chairman shall draw up the provisional agenda for each meeting. It shall be forwarded to the Contracting Parties not later than fifteen days before the beginning of the meeting.

2. The provisional agenda shall include the items in respect of which the Chairman has received a request for inclusion in the agenda not later than twenty-one days before the beginning of the meeting, if the documentation is sent at the latest on the date of dispatch of that agenda.
3. The agenda shall be adopted by the Joint Committee at the beginning of each meeting. An item other than those appearing on the provisional agenda may be placed on the agenda.
4. The Chairman may, in agreement with the Contracting Parties, shorten the periods specified in paragraph 1 and 2 in order to take account of requirements.

Article 9

The Joint Committee established by the Convention on a common transit procedure and the Joint Committee established by the Convention on the simplification of formalities in trade in goods may hold combined meetings.

Article 10

1. The Secretariat of the Joint Committee shall draw up a summary record of each meeting which shall include, in particular, the conclusions arrived at by the Joint Committee.
2. Upon approval by the Joint Committee, the summary record shall be signed by the Chairman and by the Secretariat of the Joint Committee and shall be filed in the records of the European Commission.
3. A copy of the summary record shall be forwarded to the Contracting Parties.

Article 11

Acts of the Joint Committee shall be signed by the Chairman.

Article 12

Recommendations and decisions of the Joint Committee within the meaning of Article 15 of the Convention on a common transit procedure and Article 11 of the Convention on the simplification of formalities in trade in goods, respectively, shall be entitled

"Recommendation" or "Decision" followed by a serial number and a reference to their subject matter.

Article 13

1. Recommendations and decisions of the Joint Committee within the meaning of Article 15 of the Convention on a common transit procedure and Article 11 of the Convention on the simplification of formalities in trade in goods, respectively, shall be divided into articles. As a general rule, decisions shall include a provision fixing the date on which they enter into force.
2. The recommendations and decisions referred to in the first paragraph shall end with the words "Done at (date)", the date being that on which they were adopted by the respective Joint Committee.
3. Recommendations and decisions referred to in the first paragraph shall be forwarded to the addressees referred to in Article 7 above.

Article 14

Each of the Parties shall defray the expenses it incurs as a result of its participation in meetings of the Joint Committee, both in respect of staff, travelling and subsistence expenses and in respect of postal and telecommunications costs.

Article 15

1. The expenses for interpretation at meetings and for the translation of documents shall be borne by the European Union in so far as the interpretation or translation relates to the official languages of the European Union.
2. If a common transit country uses a language which is not an official language of the European Union, that country shall bear the expenses of interpretation or translation into an official language of the European Union.
3. The expenses for the material organization of meetings shall be borne by the Contracting Party who holds the Chair in accordance with Article 1.

Article 16

Without prejudice to other provisions applicable in this matter, the business of the Joint Committee shall be confidential.

Chapter II

Working Group

Article 17

A Working Party shall be set up to assist the Joint Committee in carrying out its tasks and in which all the Contracting Parties to the respective Convention shall be represented.

Article 18

The Chair and the Secretariat of the Working Party shall be assumed by the European Commission.

Article 19

Articles 3 to 5, 7 to 10 and 14 to 16 shall apply mutatis mutandis to the Working Party.

Adopted by the EU-Common Transit Countries Joint Committees on common transit and on simplification of formalities in trade in goods on 5 December 2017 in Oslo.

PART II - STATUS OF GOODS

II.1. Introduction

Part II deals with the concept of the status of goods, how and when it is necessary to prove the customs status of Union goods, and the impact of status on the transit systems.

Paragraph 2 contains the general theory and legislation regarding the customs status of goods.

Paragraph 3 details the common means by which the customs status of Union goods can be proven.

Paragraph 4 deals with movements of Union goods without the use a proof of Unions status.

Paragraph 5 gives details of proving the customs status of Union sea fishing products.

Paragraph 6 is reserved for specific national instructions.

Paragraph 7 is reserved for the use of customs administrations.

Paragraph 8 contains the Annexes to Part II.

II.2. General theory and legislation

II.2.1. The customs status of the goods

II.2.1.1. Union goods

Article 5 (23) UCC Union goods are goods:

Article 2,

Convention

1. **wholly obtained in the customs territory of the Union;** or
2. brought into the customs territory of the Union from countries or territories outside that territory and **released for free circulation;** or
3. **obtained or produced in the customs territory of the Union,** either solely from goods brought into the customs territory of the Union from countries or territories outside that territory which have been released for free circulation or from a combination of such goods and goods wholly obtained in the customs territory of the Union.

Article 153(3) UCC If the goods are wholly obtained from goods placed under the external transit they do not have the Union status. This is for example the case for animals. These new-borns are deemed to be non-Union goods.

II.2.1.2. Non-Union goods

Article 5 (24) UCC Non-Union goods are goods other than those referred to above or which have lost their customs status as Union goods.

Article 154 UCC Union goods lose their status when:

Articles 2(3)(a),

Convention

- they are taken out of the customs territory of the Union, except for the cases detailed in section 0;
- they are placed under the external transit procedure, free zone, customs warehousing or inward processing; or
- they are placed under the end-use procedure and are either abandoned to the State or destroyed and waste remains.

II.2.1.3. Which transit procedure?

The above distinction in the customs status of goods determines, if the goods are declared to transit whether they will be placed under a T1, or T2/T2F procedure.

See also I.4.1.2.1. and I.4.1.2.2. for further clarification on the use of these codes.

Article 227(1) UCC T2 transit procedures can only take place when a third country is involved. If Union goods temporarily leave the customs territory of the Union and no third country is involved in such movement, then these goods may alternatively be moved under the provisions governing the status of Union goods as further described below section 0.

II.2.2. Moving Union goods

Article 154(a) UCC and Article 119(2) and (3)DA When moving Union goods from one point to another within the customs territory of the Union and temporarily out of that territory, they lose their Union status as from the moment they leave the customs territory of the Union. However, in specific cases, the Union goods may move temporarily out of the customs territory of the Union without alteration of their status as Union goods. We distinguish three possibilities:

1. With a customs procedure
2. Without a customs procedure, with a proof of Union status
3. Without a customs procedure and without a proof of Union status

These three possibilities are elaborated in the coming sections.

II.2.2.1. With a customs procedure

Union goods may **move** from one point to another within the customs territory of the Union and **temporarily out** of that territory when placed **under the internal transit procedure**.

Article 155(1) UCC When the internal transit procedure is taking place in one of the following ways, the goods will only keep their status as Union goods if that status is established under certain conditions and by means laid down in the customs legislation:

- in accordance with the TIR Convention;
- in accordance with the ATA Convention/Istanbul Convention;
- under cover of the Rhine Manifest;
- under cover of a form 302;
- under the postal system in accordance with the acts of the UPU.

See also: 0. and 0.

Article 154(b) UCC Note that where Union goods are placed under the external transit procedure (T1) instead of the internal transit procedure (T2), they lose their Union status and will be treated as non-Union goods.

The details on the application of transit procedure are described in all other parts of this manual.

II.2.2.2. Without a customs procedure, but with a proof of Union status

Article 119(3) DA **Union goods** may **move** from one point to another within the customs territory of the Union and **temporarily out** of that territory **without** being subject to a **customs procedure** and without alteration of their status **if** their customs **status** of Union goods **is proven** in the following specific cases:

- they temporarily left the territory by air or sea;
- they are carried under cover of a single transport document issued in a MS and they are not being transhipped outside the territory of the Union;

- they are transhipped outside the territory of the Union on a means of transport other than that onto which they were initially loaded with a new transport document being issued covering carriage from outside the Union provided that the new document is accompanied by a copy of the original single transport document;
- they are motorised road vehicles registered in a MS;
- they are packaging, pallets and other similar equipment, excluding containers, belonging to a person established in the Union, used to transport goods which temporarily left the territory; or
- they are goods in baggage carried by passengers which are not intended for commercial use.

II.2.2.3. Without a customs procedure and without proof of Union status

Article 119(2) DA **Union goods** may **move** from one point to another within the customs territory of the Union and **temporarily out** of that territory **without** being subject to a **customs procedure** and **without alteration of their status** in the following specific cases:

- they are carried by air and loaded or transhipped in a Union airport for consignment to another Union airport under the cover of a single transport document issued in a Member State (see section 0.);
- they are carried by sea on a Regular Shipping Service (RSS) vessel and shipped between 2 Union ports (see section 0.); or
- they are carried by rail and transported through a contracting party country to the CTC under the cover of a single transport document issued in a Member State and provided for in an international agreement (see VI.3.5.).

II.2.3. Proof of the customs status of Union goods

II.2.3.1. Presumption of the customs status of Union goods

Article 153 (1) UCC In general, all goods within the customs territory of the Union shall be presumed to have the customs status of Union goods unless it is established that they are not Union goods.

However, there are circumstances, as described in the next section, where in spite of this general rule, the presumption of having the customs status of Union goods does not apply and the status of the goods must be proven.

II.2.3.2. Requirement to prove the customs status of Union goods

Article 119 (1) DA The presumption of the customs status of Union goods does not apply:

- where goods are brought into the customs territory of the Union and are still under customs supervision to determine their customs status;
- where goods are in temporary storage;
- where goods are placed under any of the special procedures with the exception of the internal transit, outward processing and the end-use procedures;
- where products of sea-fishing caught by a Union fishing vessel outside the customs territory of the Union, in waters other than the territorial waters of a third country are brought into the customs territory of the Union;
- where goods obtained from products of sea-fishing caught by a Union fishing vessel outside the customs territory of the Union, in waters other than the territorial waters of a third country on board that vessel or a Union factory ship, in the production of which other products having the customs status of Union goods may have been used are brought into the customs territory of the Union; or

- where products of sea-fishing and other products taken or caught by vessels flying the flag of a third country within the customs territory of the Union.

*Article 2(2),
Appendix II,
Convention*

Goods whose customs status of Union goods cannot be proven, where required above, will be treated as non-Union goods.

II.2.3.3. Waiver to prove the customs status of Union goods

Nevertheless, the proof of the Union status of the goods is not required when the goods were moved as described above in section 0.

II.2.3.4. The means of proof of Union status

II.2.3.4.1. Common means

*Article 199 IA
Article 4, Appendix
II, Convention*

Where it is necessary to prove the customs status of Union goods as listed in section II.2.3.2 and the Union goods have been moved in accordance with the movements described under 0 one of the following means may be used to prove their Union status:

- the **T2L or T2LF document** (for details, see sections 0 and 0);
- the **customs goods manifest** (for details, see sections 0 and 0);
- a **shipping company's manifest**, showing all the symbols for the goods (transitional provision, for details see sections 0 and 0);
- a properly completed **invoice or transport document**, which may contain Union goods only, indicating the code "T2L", "T2LF" respectively (for details see sections 0 and 0);

The use of these common means of proof are further detailed in section 0.

II.2.3.4.2. Specific situations

Specific means adapted to certain operations may be used as proof

of Union status in the cases listed below. However, the availability of these specific means does not preclude the use of the above common means where the status cannot be considered proven in accordance to the specific means.

- **The internal transit declaration data as proof of Union status**

*Article 199(1)(a)
IA*

The data of the internal transit declaration is a proof of Union status in the sense that only Union goods may be placed under the internal transit procedure. Hence, when the T2 declaration is presented, customs may assume these goods have the Union status.

Such proof can however not be used for movements as described in section 0.

- **TIR or ATA movements:**

*Article 207 IA
Article 12,
Appendix II,
Convention*

When Union goods are moved under the TIR or ATA convention, a voucher of a TIR or an ATA carnet showing the symbol “T2L”, “T2LF” respectively and authenticated by the office of departure will serve as proof of Union status. For further details, see section 0.

- **Military mobility:**

Article 207 IA

When Union goods are moved under the cover of a form 302, this form 302 showing the symbol “T2L”, “T2LF” respectively and authenticated by the office of departure will serve as proof of Union status. Further particulars on the use of the form 302 are detailed in the “Guidance document on military mobility for Member States and their Military Forces”.

- **Postal consignments:**

*Articles 199(1)(h)
and 290 IA
Annex 72-02 IA*

Where packages under the postal system are carried to, from or between the non-fiscal areas, a special label set-out in Annex 72-02 IA must be affixed to the packages and accompanying documents.

Article 2(3),

Note: no specific labels are set-out for Union goods under the

*Appendix II,
Convention*

postal system in other circumstances. Hence, when Union goods are moved :

- (1) directly from one point to another point in the customs territory of the Union and temporarily leave the territory by air, they will benefit from the presumption of customs status of Union goods at re-entry;
- (2) from one point to another point in the customs territory of the Union and are, outside the territory, redistributed for onward transmission to the EU, their Union status must be proven using one of the ‘common’ means set-out above in 0 at re-entry.

Article 208 IA

- **Vehicles as means of transport:**

When motorised road vehicles temporarily leave and re-enter the customs territory of the Union, the registration plates and registration documents for motorised vehicles registered in a Member State will serve as proof of Union status. For further details, see Annex 0.

*Article 119(3)(e)
DA and Article 209
IA*

- **Packaging used to transport goods:**

When receptacles, packing, pallets and other similar equipment, excluding containers, are used for the transport of goods leaving temporarily the customs territory of the Union, the identification and declaration that they belong to a person established in the EU will serve as proof of Union status unless there is a doubt about the veracity of the declaration.

Note:

The above paragraph applies only to packages used to transport goods in accordance with Article 119(3)(e) DA.

When empty packages are returning, thus without being reused for transport of goods, one of the other means listed in Article 199 IA must be used.

When packages are used for the transport of goods to a third

country, they lose their status of Union goods. In this case, the provisions with regard to returned goods apply (Article 203 UCC). For example goods are exported to Switzerland and the packaging returns empty to the EU.

Note: Packaging not having the customs status of Union goods

Article 199(4) IA

For goods having the customs status of Union goods in packaging not having the customs status of Union goods, the document certifying the customs status of the Union goods shall bear one of the following endorsements:

BG	οπακωβκα N
CS	obal N
DA	N-emballager
DE	N-Umschließungen
EE	N-pakendamine
EL	Συσκευασία N
EN	N packaging
ES	envases N
FI	N-pakkaus
FR	emballages N
HR	N pakiranje
HU	N csomagolás
IT	imballaggi N
LT	N pakuotė
LV	N iepakojums
MT	ippakkjar N
NL	N-verpakkingen
PL	opakowania N
PT	embalagens N
RO	ambalaj N
SI	N embalaža
SK	N - obal
SV	N förpackning

Article 119(3)(f)

DA and Article 210

IA

Article 13,

Appendix II,

Convention

Non-commercial goods in baggage

When non-commercial goods are carried in the baggage by passengers, have temporarily left and re-entered the customs territory of the Union, the declaration of customs status of Union goods by the passengers will suffice unless there is doubt

about the veracity of the declaration.

Article 205(2) IA

In the case that a traveller requires to lodge a request for endorsement of a T2L/T2LF, he should use the form set out in Annex 51-01 IA.

- **Excise goods**

Article 199(1)(g) IA

In the case of excise goods, the print-out of the electronic administrative document (e-AD), as provided for by Council Directive 2008/118/EC and Regulation No. 684/2009, used to accompany the movement of excise goods released for free circulation but under excise duty suspension, between two points in the Union, may be used as means to prove the Union status.

- **Products obtained from fishing**

Article 199(1)(e) IA

A fishing logbook, a landing declaration, transhipment declaration and vessel monitoring data, as appropriate, for products of sea fishing and the goods obtained from such products caught by Union fishing vessels outside the customs territory of the Union in waters other than the territorial waters of a third country may be used as means to prove the Union status. (See also section 0)

- **Goods for export**

*Article 199(6)IA
Article 2(2)(a),
Appendix II,
Convention*

Status documents or rules cannot be used in respect of goods for which the export formalities have been completed or which have been placed under the outward processing procedure.

- **Retrospective issue of proof**

*Article 199(5)IA
Article 4(2),
Appendix II,
Convention*

Where the conditions for issuing the documents proving the customs status of Union goods are met, these documents may be issued retrospectively. Where this is the case, they shall bear one of the following phrases in red:

BG	Издаден впоследствие
CS	Vystaveno dodatečně
DA	Udstedt efterfølgende
DE	Nachträglich ausgestellt

EE	Välja antud tagasiulatuvalt
EL	Εκδοθέν εκ των υστέρων
EN	Issued retrospectively – [code 98201] 99210
ES	Expedido a posteriori
FI	Annettu jälkikäteen
FR	Délivré a posteriori
HR	Izdano naknadno
HU	Kiadva visszamenőleges hatállyal
IS	Útgefið eftir á
IT	Rilasciato a posteriori
LT	Retrospektyvusis išdavimas
LV	Izsniegts retrospektīvi
MT	Maħruġ b’mod retrospettiv
NL	Achteraf afgegeven
NO	Utstedt i etterhånd
PL	Wystawione retrospektywnie
PT	Emitido a posteriori
RO	Eliberat ulterior
SI	Izdano naknadno
SK	Vyhotovené dodatočne
SV	Utfärdat i efterhand

For further details about the retrospective issue of proofs, consult the detailed sections on the related proofs, i.e. section 0 for the T2L/T2LF document, section 0 for CGM, section 0 for the shipping’s company manifest and section 0 for the invoice or transport document.

II.2.4. Overview of movements of Union goods temporarily out of the territory

Specifications	Proof	Customs declaration	Other requirements	Legal provision
Air				
•From one Union airport to another Union airport without a stop outside the EU	Not required	None	Single AWB issued in a MS	Art 119(2)(a) DA
•From one Union airport to another Union airport with a possible stop outside the EU	Proof is required	None	AWB	Art 119(3)(a)and(b) DA
•From one Union airport to another Union airport and transhipped outside the EU	Proof is required	None	New AWB + copy of original AWB issued in a MS	Art 119(3)(c) DA
Sea				
•From one Union port to another Union port without a stop outside the EU	Not required	None	RSS authorisation	Art 119(2)(b) DA
•From one Union port to another Union port with a possible stop outside the EU	Required	None	B/L	Art 119(3)(a)and(b) DA
•From one Union port to another Union port and transhipped outside the EU	Required	None	New B/L + copy of original B/L issued in a MS	Art 119(3)(c) DA

Specifications	Proof	Customs declaration	Other requirements	Legal provision
Rail				
<ul style="list-style-type: none"> From one Union station to another Union station transported through a 3rd country, which is a contracting party to the Convention on a common transit procedure. 	Not required	None*	<ul style="list-style-type: none"> - International agreement supporting the application of Article 119(2)(c) DA. Eg. T2 Corridor in CH - CIM consignment note issued in a MS 	Art 119(2)(c) DA
<ul style="list-style-type: none"> From one Union station to another Union station transported through a 3rd country, which is not a contracting party to the Convention on a common transit procedure, without being transhipped outside the EU 	Required	None*	CIM consignment note issued in a MS	Art 119(3)(b) DA

Specifications	Proof	Customs declaration	Other requirements	Legal provision
•From one Union station to another Union station and transhipped outside the EU	Required	None*	New CIM consignment note + copy of original CIM consignment note issued in a MS	Art 119(3)(c) DA
Road				
•From one point to another point in the EU without being transhipped outside the EU	Required	None*	CMR issued in a MS	Art 119(3)(b) DA
•From one point to another point in the EU and transhipped outside the EU	Required	None*	New CMR + copy of original CMR issued in a MS	Art 119(3)(c) DA
Means of transport**				
•Road vehicles registered in MS	Considered as proven	None	Registration plate and registration documents	Art 119(3)(d) DA, Art 208(1) IA
•Road vehicles registered in MS	Required	None	None	Art 119(3)(d) DA, Art 208(2) IA

Specifications	Proof	Customs declaration	Other requirements	Legal provision
•Packaging, pallets, and other similar equipment	Considered as proven	None	- Identification of belonging to EU person - Declaration of having Union status - No doubt about veracity	Art 119(3)(e) DA, Art 209(1) IA
•Packaging, pallets, and other similar equipment	Required	None	None	Art 119(3)(e) DA, Art 209(2) IA
•Container	Always returned goods!	ATA	In accordance with Istanbul Convention	ATA Convention
Travellers **				
•Non-commercial goods carried by traveller	Considered as proven	None	- Declaration by passenger - No doubt about veracity	Art 119(3)(f) DA
Postal consignments				
•Postal consignment transport from one point to another point in the EU without being transhipped outside the EU	None	T2	Identification as postal consignment	

Specifications	Proof	Customs declaration	Other requirements	Legal provision
•Postal consignment transport from one point to another point in the EU with onward transmission from a CTC	Required	T2	Identification as postal consignment	Art 290(2) IA
•Postal consignment transport from, between or to a special fiscal territory	Label set out in Annex 72-02 IA	T2F	Identification as postal consignment	Art 290(1) IA

* The requirement to provide or not a customs declaration only relates to the customs territory of the EU. A third country may require to place the Union goods under a customs transit procedure when passing its territory. For example, in the case of the T2 Corridor, the T2 Corridor is used as a transit procedure on the Swiss territory.

** Means of transport and non-commercial goods carried by travellers do not lose their Union status only if they are moved in accordance with Article 119(3) DA. For example the transport from Germany via Switzerland to Italy. In other situations the procedure of returned goods of Article 203 UCC applies.

II.3. Movements of Union goods with a proof of Union status

Previous section explained when **Union goods** may **move** from one point to another within the customs territory of the Union and **temporarily out** of that territory **without** being subject to a **customs procedure** and without alteration of their status **if** their customs **status** of Union goods **is proven** (see section 0). Section 0 explained which means may be used to prove the Union status.

This section details further the particularities and application of the common means of proof of Union status.

II.3.1. Use of proof of Union Status

Proofs of Union status are **established** as follows:

1. The person concerned provides the proof of Union status using one of the means as listed in section 0.
2. The customs authority at departure endorses the proof if required.
3. The customs authority at departure registers the proof if required.

They are consecutively **used** as follows:

1. The person concerned may move the goods. When re-entering the customs territory of the Union, the person will present the proof to customs authority at arrival.
2. The customs authority at re-entry must monitor the proper use of the proofs of Union status, i.e. the authenticity of the proof, its proper use, ...

In order to facilitate this monitoring task, the customs office of re-entry where the proof has been presented, should stamp the form for re-entering in order to prevent a second use of the form, where applicable.

II.3.2. Common means to prove the Union status - detailed

II.3.2.1. T2L or T2LF documents

*Article 124a DA
Articles 5 and 6,
Appendix II,
Convention*

Until the electronic PoUS system is deployed, the T2L/T2LF document as proof of Union status consist of:

- the T2L document: copy 4 of the Single Administrative Document (SAD), (for further details see paragraph V.3.3.1.1.);
or
- the T2LF document: copy 4 of the SAD for goods transported to, from or between the non-fiscal areas, (for further details see paragraph IV.5.4); and
- the loading list, in specific cases.

With respect to the requirements, the form of T2L/T2LF documents, the provisions of IV.1.4.2.1 "Form and completion of the transit declaration" apply.

Article 124a DA

Articles 6 and 8, Appendix II, Convention

TRADE

The person concerned enters 'T2L' or 'T2LF' in the right-hand subdivision of box 1 of the form and 'T2Lbis' or 'T2LFbis' in the right-hand subdivision of box 1 for any continuation sheets used and the loading lists where applicable.

The document shall be drawn up in a single original.

*Articles 200 and
202 IA*

The T2L/T2LF documents, continuation sheets and loading list must be endorsed and registered by customs.

Article 124a DA

Article 8, Appendix II, Convention

CUSTOMS

The customs office of departure shall endorse and register the document and indicates in box C of:

- the form:
 - o the name and stamp of the office, the signature of an official of that office, the date of endorsement, the registration number or the number of the dispatch declaration where it is required
- the continuation sheets or loading lists:
 - o the number appearing on the T2L/T2LF document by means of a stamp or by hand. The stamps shall include the name of the competent office; or the entry should be accompanied by the official stamp of the competent office.

The documents are to be returned to the person.

Article 123 DA Once the T2L/T2LF document is endorsed, its validity period is limited to 90 days. At the request of the person concerned and for justified reasons, customs may set the validity for a longer period.

Single use of the proof

Article 205(1) IA The T2L/TZL2F documents can only be used upon their first presentation. If the documents were used for only a part of the goods upon their first presentation, a new proof must be established for the remaining goods in accordance with the above-described procedure.

Replacement

A T2L/T2LF document may be replaced by one or more new documents where circumstances so require by the customs authority who endorsed the original T2L/T2LF document.

Extra copies

If three copies are necessary, these may be supplied in the form of an original and two photocopies, provided that the latter are marked "copy".

Retrospective issue of T2L/T2LF

Article 199(5) IA
Article 4(2),
Appendix II,
Convention A T2L/T2LF document can be issued retrospectively unless the issue of such a document is specifically ruled out by the legislation and as long as this retrospective issue is done with discernment and after careful examination to ensure that all the conditions for granting this document are met.

Article 212 IA
Article 21,
Appendix II,
Convention However, T2L/T2LF documents issued retrospectively shall be accepted by the customs authorities without prejudice to the application of retrospective control procedures or other procedures of administrative assistance, in particular in the event of suspicion

of fraud or irregularities.

T2L/T2LF documents issued retrospectively shall bear the appropriate phrase as indicated in Note 2 in section II.2.3.4.2.

The customs authority competent to issue the retrospective T2L/T2LF document is the one who would have been competent to endorse the original T2L/T2LF document.

Article 148(4)(b) **T1 declaration drawn up in error**

DA

A T2L/T2LF document may be issued retrospectively in respect of goods for which a T1 declaration had been drawn up in error.

In such a case, the T2L/T2LF document must contain a reference to that T1 declaration.

Duplicates

A duplicate of a T2L/T2LF document may be issued unless it is specifically ruled out by the legislation and as long as this duplication is done with discernment and after careful examination to ensure that all the conditions for issuing such document are met. Further details about the issue of duplicates are provided in Part V.3.4.4.

II.3.2.2. Customs goods manifest

This section will be completed when the PoUS will be deployed and the use of the Shipping company's manifest as proof of Union status will be discontinued.

II.3.2.3. Shipping company's manifest *(sea only - transitional provision)*

*Article 199(2) IA
Article 10,
Appendix II,
Convention*

Until the electronic PoUS system is deployed, economic operators may continue to use the shipping company's manifest as means of proof of Union status.

TRADE

The shipping company's manifest (on a non-regular shipping service) shall include the following information:

- the name and full address of the shipping company ;
- the name of the vessel ;
- the place and date of loading ;
- the place of unloading ;
- signature of shipper.

And for each consignment:

- a reference to the bill of lading or other commercial document ;
- the number, description, marks, and reference numbers of the packages ;
- the normal trade description of the goods including sufficient detail to permit their identification ;
- the gross mass in kilograms ;
- the container identification number, if appropriate; and
- the following entries for the status of the goods, as appropriate:
 - o the letter 'C' (equivalent to T2L) for goods whose customs status of Union goods can be demonstrated,
 - o the letter 'F' (equivalent to T2LF) for goods whose custom status of Union goods can be demonstrated, consigned to or from a part of the Union Customs territory, where the provisions of Directive 2006/112/EC do not apply, i.e. the non fiscal areas; or
 - o the letter 'N' for all other goods.

*Article 203 IA
Article 10,
Appendix II,
Convention*

At the request of the shipping company, the duly completed and signed manifest shall be endorsed by the competent office.

CUSTOMS

In case of endorsement of the shipping company's manifest, the competent office will include the following:

- the name and stamp of the competent office;
- the signature of an official of that office; and
- the date of endorsement

Article 199(5) IA Shipping company's manifest-issued retrospectively shall bear the
Article 4(2), appropriate phrase as provided in section 0.
Appendix II,
Convention

II.3.2.4. Invoice or transport document

TRADE

The invoice or transport document shall include at least the following information:

- the full name and address of the consignor, or of the person concerned where that person is not the consignor;
- the number and kind, marks and reference numbers of the packages;
- a description of the goods;
- the gross mass in kilograms;
- the value of the goods;
- the container numbers, if appropriate;
- the symbol T2L or T2LF, as appropriate; and
- the hand written signature of the person concerned

Note: the invoice or transport document must relate only to Union goods.

Invoices or transport document where the total value of the goods covered does not exceed EUR 15 000.

*Articles 199(1) d
and 211 UCC-IA
Article 9, Appendix
II, Convention*

Where the total value of the Union goods covered by the invoice or transport document does not exceed EUR 15 000, no endorsement by the competent office is required. However, the name and address of the competent office shall be shown on the invoice or document, in addition to the above details.

Invoices or transport document where the total value of the goods covered exceeds EUR 15 000.

*Article 126 DA and
Article 201 IA
Article 9, Appendix
II, Convention*

At the request of the person concerned, the invoice or transport document duly completed and signed by him shall be endorsed by the competent office. If the invoice or transport document is not endorsed, it cannot serve as a proof of Union status.

Article 126 DA

Article 9, Appendix II, Convention

CUSTOMS

The endorsement of the invoice or transport document by the competent office will include the following:

- the name and stamp of the competent office;
- the signature of an official of that office;
- the date of endorsement; and
- either the registration number or the number of the dispatch declaration , where such a declaration is required;

Article 199(5) IA Invoice or transport documents issued retrospectively shall bear the appropriate phrase as provided in section 0.
Article 4(2),
Appendix II,
Convention

II.3.2.5. TIR, ATA carnet or Form 302

Article 127 DA Where the goods transported under cover of a TIR Carnet, an ATA Carnet or Form 302 are all Union goods, the declarant shall clearly enter the symbol “T2L” or “T2LF” respectively in the space reserved for the description of goods, together with his signature, on all relevant vouchers of the carnet and present the carnet to the office of departure for endorsement.
Article 207 IA
Article 12,
Appendix II,
Convention

Where the TIR Carnet, ATA Carnet or Form 302 covers both Union goods and non-Union goods, the two categories of goods shall be shown separately, and the symbol ”T2L” or “T2LF” respectively shall be entered in such a way that it clearly relates only to the Union goods.

CUSTOMS

Where a TIR Carnet, an ATA Carnet or Form 302, with a view to proving the customs status of Union goods, is presented to the office of departure for endorsement, care is to be taken to ensure that the Union goods are shown separately from the other goods and that the symbol “T2L” or “T2LF” respectively is entered in such a way that it relates only to the Union goods.

The symbol “T2L” or “T2LF” respectively shall be authenticated with the stamp of the office of departure accompanied by the signature of the competent official.

II.3.3. Authorised issuer

II.3.3.1. General provisions

Article 128 DA
Article 14,
Appendix II,
Convention

The customs authorities may authorise a person, who will be known as the "authorised issuer", to issue the following proofs of Union status:

1. T2L, T2LF documents without endorsement (see 0) (transitional);
 - a) with pre-authentication by customs;
 - b) with self-authentication;
 - c) with electronic self-authentication without signature.
2. customs goods manifest without endorsement and without registration (see 0);
3. shipping company's manifests without endorsement (see 0) (transitional provision);
 - a) issue shipping company's manifest as proof;
 - b) issue shipping company's manifest after departure.
4. invoices or transport documents for goods exceeding EUR 15 000 without endorsement (transitional provision) (see 0).

Note that the authorisation to issue T2L/T2LF documents without endorsement is a transitional provision in so far that the proof will consist of T2L/T2LF documents instead of data entered in the PoUS system.

The authorisation to issue certain means of proof of Union status without endorsement (and registration) by customs is a customs decision upon application. This means that the general rules of the customs decisions as described in Part VI apply, unless otherwise specified.

The procedure to follow shall be in accordance with Part VI, section 2.2, unless additional details are provided below.

The application shall be lodged with the customs authority competent for the place where the applicant's main accounts for customs purposes are held or are accessible, and where at least part of the activities covered by the authorisation are to be carried out.

The applicant must fulfil the general and specific conditions. The general conditions applicable in all circumstances are listed in below table. The other specific conditions are listed in the sections below related to each specific means or facility.

<p>General conditions</p> <p style="text-align: right;"><i>Article 128(1) DA</i> <i>Article 14, Appendix II, Convention</i></p>
- the applicant is established in the EU or a common transit country;
- the applicant must have an EORI number, if he is established in the EU
- the person concerned has not committed any serious or repeated offences against customs or tax legislation;
- the competent customs authorities are able to supervise the procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned;
- the person concerned keeps records which enable the customs authorities to carry out effective controls.

II.3.3.2. T2L/T2LF document or invoice or transport document issued by authorised issuer (*transitional provision*)

II.3.3.2.1. Authorisation

In addition to the general conditions listed above in section 0, the applicant must fulfil the following specific conditions in order to be authorised to issue T2L/T2LF documents, invoices or transport documents as proof of Union status without the endorsement of

customs.

Specific conditions for issuing T2L/T2LF documents, invoice or transport document

Article 14, Appendix II, Convention

- the person concerned regularly issues the proof of the customs status of Union goods, or customs authorities know that he can meet the legal obligations for the use of those proofs

In addition to the general conditions listed above in section 0 and the specific conditions, the applicant must fulfil the following specific conditions in order to be authorised issue electronic self-authentication T2L/T2LF documents, as proof of Union status without the endorsement of customs.

Specific conditions for electronic self-authentication without signature

Article 17, Appendix II, Convention

- The authorised issuer has given a written undertaking acknowledging his liability for the legal consequences arising from all T2L/T2LF documents or commercial documents issues bearing the special stamp.

Article 128a(2) DA

Article 15, Appendix II, Convention

CUSTOMS

The authorisation shall specify, in particular:

- a) the customs office assigned responsibility for pre-authenticating the 'T2L' or 'T2LF' forms;
- b) the manner in which the authorised issuer shall establish that the forms have been

- properly used;
- c) the excluded categories or movements of goods;
 - d) the period within which and the manner in which the authorised issuer shall notify the competent customs office in order to enable it to carry out any necessary controls before departure of the goods.
 - e) whether the proofs should be
 - (i) pre-authenticated by customs
 - (ii) self-authenticated by the authorised issuer with signature
 - (iii) electronically self-authenticated by the authorised issuer (without signature)
 - f) that the authorised consignor must complete and sign the form not later than the consignment of the goods.
 - g) The customs authority may authorise the use of loading lists that do not comply with all the requirements

II.3.3.2.2. Use of T2L/T2LF documents, invoices or transport documents issued by an authorised issuer

When the proofs are pre-authenticated by customs:

Article 128a DA

Article 16, Appendix II, Convention

CUSTOMS

Customs will stamp and sign in advance :

- The front of the invoices or transport documents; or
- Box , ‘C. Office of departure‘ on the front of the T2L/T2LF documents and where appropriate the continuation sheets.

The signature of the official of the office responsible for prior authentication does not need to be hand-written and the stamp of that office may be pre-printed if prior authentication is administered centrally by a single customs authority

When the proofs are self-authenticated by authorised issuer:

*Article 128a DA and Part II, Chapter II of Annex 72-04 IA
Article 16, Appendix II, and Annex B9, Appendix III, Convention*

TRADE

The authorised issuer will stamp with a special stamp:

- The front of the invoices or transport documents; or
- Box , 'C. Office of departure' on the front of the T2L/T2LF documents and where appropriate the continuation sheets.

The stamp may be pre-printed on the forms where the printing is entrusted to a printer approved for that purpose. Boxes 1 and 2 and 4 to 6 of the special stamp have to be completed with the following information:

- Coat of arms or any other signs or letter characterising the country;
- Competent customs office;
- Date;
- Authorised issuer; and
- Authorisation number.

Note : The pre-printing of the stamp is approved by the competent authority of the country where the authorised issuer is established and not by the authorities of the country where the printer is established.

Further completion of the proof by authorised issuer:

*Article 128a DA
Articles 16(4), 19 and 20, Appendix II, Convention*

TRADE

Not later than on consignment of the goods, the authorised issuer shall complete and sign the form by entering in:

- a clearly identifiable space on the commercial document or
- box 'D. Control by office of departure' of the T2L/T2LF documents documents

and where appropriate the continuation sheets,

the following data

- the name of the competent customs office,
- the date of completion of the document and signature of the authorised issuer,
- and
- one of the following endorsements:

BG	Одобрен издател
CS	Schválený vydavatel
DA	Autoriseret udsteder
DE	Zugelassener Aussteller
EL	Εγκριμένος εκδότης
EN	Authorised issuer
ES	Emisor autorizado
ET	Volitatud väljastaja
FI	Valtuutettu antaja
FR	Emetteur agréé
HR	Ovlaštenog izdavatelja
HU	Engedélyes kibocsátó
IT	Emittente autorizzato
LT	Įgaliotasis išdavėjas
LV	Atzītais izdevējs
MT	Emittent awtorizzat
NL	Toegelaten afgever
PL	Upoważnionego wystawcę
PT	Emissor autorizado
RO	Emitent autorizat
SK	Schválený vystaviteľ
SL	Pooblašчени izdajatelj
SV	Godkänd utfärdare

The authorised issuer shall :

- make a copy of each proof issued,
- present the copies to customs as set in the authorisations for purposes of control

and

- retain them for at least three years

If electronically self-authenticated by authorised issuer without signing:

Article 128b DA

Article 17, Appendix II, Convention

TRADE

Not later than on consignment of the goods, the authorised issuer shall complete and sign the form as indicated in previous ‘Trade‘ box with exception of the following:

The T2L, T2LF documents or commercial documents shall contain in place of the authorised issuer’s signature one of the following endorsements:

BG	Освободен от подпис
CS	Podpis se nevyžaduje
DA	Fritaget for underskrift
DE	Freistellung von der Unterschriftsleistung
EE	Allkirjanõudest loobutud
EL	Δεν απαιτείται υπογραφή
EN	Signature waived
ES	Dispensa de firma
FI	Vapautettu allekirjoituksesta
FR	Dispense de signature
HR	Oslobodeno potpisa
HU	Aláírás alól mentesítve
IS	Undanþegið undirskrift
IT	Dispensa dalla firma
LT	Leista nepasirašyti
LV	Derīgs bez paraksta
MT	Firma mhux meħtieġa
NL	Van ondertekening vrijgesteld
NO	Fritatt for underskrift
PL	Zwolniony ze składania podpisu

PT	Dispensada a assinatura
RO	Dispensă de semnătură
SI	Opustitev podpisa
SK	Oslobodenie od podpisu
SV	Befrielse från underskrift

For further details on the use of these means of proofs, see also section 0 for T2L/T2LF documents and 0 for invoices and transport documents.

II.3.3.3. Customs goods manifest issued by an authorised issuer

This section will be completed when the PoUS will be deployed and the use of the Shipping company's manifest as proof of Union status will be discontinued.

II.2.3.4. Shipping company's manifest issued by an authorised issuer (transitional provision)

II.3.3.4.1. Authorisation

In addition to the general conditions listed above in section 0, the applicant must fulfil following specific conditions in order to be authorised to draw up a **shipping company's manifest** as proof of Union status without the endorsement of customs.

- the person concerned regularly issues the proof of the customs status of Union goods, or whose competent customs authorities know that he can meet the legal obligations for the use of those proofs

For logistical reasons, however, the manifest is sometimes unavailable for authentication at the time of sailing. In such cases, a

shipping company may transmit the contents of the manifest electronically from the port of departure after the vessel has sailed so that they are available at the port of destination before the vessel arrives. Customs authorities may authorise the shipping company to **draw up** such manifests at the latest on **the day after** the departure of the vessel but before its arrival at the port of destination, the TC12 authorisation (see Annex 8.2). In addition to the general conditions listed above in section 0, the applicant must fulfil following specific conditions.

- they are international shipping company;
- they use electronic data interchange systems to transmit information between the ports of departure and destination in the customs territory of the Union;
- they operate a significant number of voyages between the ports of the Member States or the common transit countries on recognised routes.

Application

*Articles 128c and
128d DA
Article 18,
Appendix II,
Convention*

The shipping company's application should list all the countries and all the ports of departure and destination concerned.

The shipping company should also indicate in its application the name(s) of its representative(s) in those ports.

Consultation procedure for the authorisation

On receipt of an application, the customs authorities of the Member State where the shipping company is established shall notify the other Member States in whose respective territories the ports of departure and intended destination are situated of that application.

The relevant contact persons are listed in Annex II.8.2 – Annex B.

The customs authorities at the ports of departure and destination will then examine with the local offices of the shipping company whether the conditions for using the simplified procedure are met, and in particular the requirement that there should be a significant number of voyages between the countries along recognised routes.

On completion of this consultation procedure, the customs authorities at the ports of departure and destination will advise their competent authorities as to whether these ports are equipped to use an electronic data interchange system and whether the shipping company fulfils the criteria listed above.

If no objection is received within 60 days (Member States) or within 45 days (common transit countries) of the date of notification, the customs authorities shall authorise use of the simplified procedure to draw up a shipping company's manifest as proof of Union status without the endorsement of customs.

This authorisation shall be valid in the Member States concerned and shall apply only to transport operations between the ports to which it refers. The simplification covers the carriage of all goods which the shipping company transports by sea between the ports of the Member States of the Union and the common transit countries listed in the authorisation.

II.3.3.4.2. Drawing up the proof

Such a manifest must be authenticated by the shipping company before the vessel leaves the port of departure.

For logistical reasons, however, the manifest is sometimes unavailable for authentication at the time of sailing. In such cases, a shipping company may transmit the contents of the manifest electronically from the port of departure after the vessel has sailed

so that they are available at the port of destination before the vessel arrives.

*Articles 128c and 128d DA
Article 18 of Appendix II to the Convention*

Article 128c and 128d DA (Article 18 of Appendix II to the Convention) allows such a manifest to be issued retrospectively as proof of status and, subject to certain conditions, to be transmitted to the port of destination by means of an electronic data interchange system.

*Article 126a DA
Article 18, Appendix II, Convention*

When used as proof of the customs status of Union goods, the shipping company's manifest must include at least following particulars:

- the name and full address of the shipping company;
- the name of the vessel;
- the place and date of loading;
- the place of unloading;
- and for each consignment:
 - the reference for the bill of lading or other commercial document;
 - the number, description, marks and reference numbers of the packages;
 - the normal trade description of the goods including sufficient detail to permit their identification;
 - the gross mass in kilograms;
 - where applicable, the container identification numbers; and
 - the following entries for the status of the goods:
 - the letter "C" (equivalent to "T2L") for goods whose customs status of Union goods can be demonstrated; or
 - the letter "F" (equivalent to "T2LF"), for goods, from or between the non-fiscal areas, whose customs status of Union goods can be demonstrated; or
 - the letter "N" for all other goods."

II.3.3.4.3. Procedure at the port of departure

The shipping company must draw up the manifest proving the customs status of Union goods no later than the day after the departure of the vessel and, in any case, before its arrival at the port of destination.

The shipping company will then transmit the manifest by electronic data interchange to the port of destination.

Upon request, the shipping company will transmit the manifest to the customs authorities at the port of departure either by electronic data interchange system, or, if the customs authorities are not equipped to receive data by electronic mail, on paper.

The competent authorities at the port of departure will carry out inspections on the basis of risk analysis.

II.3.3.4.4. Procedure at the port of destination

The shipping company will present a copy of the manifest to the customs authorities at the port of destination either by electronic data interchange system, or, if the customs authorities are not equipped to receive data by electronic means, on paper.

The competent authorities at the port of destination will check the declared customs status of Union goods, carrying out inspections on the basis of risk analysis and if necessary cross-checking with the competent authorities at the port of departure.

II.3.3.4.5. Irregularities/offences

The shipping company must report any irregularities or offences discovered to the competent authorities at the ports of departure and destination. It is also obliged to help clear up any irregularities or offences detected by the competent authorities at the ports of departure and destination.

If it is not possible to clear up irregularities and offences at the port

of destination, the competent authorities at the port of destination will notify the competent authorities at the port of departure and the authority which issued the authorisation, which will then take the necessary action.

II.3.3.4.6. Responsibilities of the shipping company

The shipping company must:

- keep suitable records enabling the competent authorities to check operations at departure and destination;
- make all relevant records available to the competent authorities;
- undertake to accept full liability to the competent authorities for the performance of its obligations and for reporting and helping clear up any offences and irregularities.

II.3.4. Common transit country

*Articles 9,
Convention*

When Union goods have arrived in a common transit country under a T2 procedure, they will preserve their Union status provided:

- they remained under a T2 procedure or a warehousing procedure; and
- the period of the warehousing storage did not exceed 5 years (or 6 months for some specific categories of goods); and
- at all times, they remained under the control of the customs authority.

Union goods in common transit countries

*Articles 2(3)(b) and
9, Convention
Article 2, Appendix
II, Convention*

Union goods in common transit countries may be placed under the T2 procedure in a common transit country only when:

- The goods arrived in that country under the T2 procedure, and
- The goods are reconsigned under the conditions that:
 - o they remained at all times under the control of the customs authority to ensure there is no change in identity

or state,

- they have not been placed under a customs transit procedure other than transit or a warehousing procedure,
- if they were placed under a warehousing procedure:
 - the period does not exceed five years,
 - for goods falling within Chapters 1 to 24 of the Nomenclature for the Classification of Goods, the period cannot exceed 6 months,
 - the goods were stored in special spaces and have received no treatment other than that needed for their preservation in their original state, or for splitting up consignments without replacing the packaging, and
 - any treatment took place under customs supervision

and

- The new T2 procedure contains the reference of the T2 procedure under which the Union goods have arrived in that common transit country, including all special endorsements and pairing thereon.

Provision of proofs of Union status in a common transit country

*Articles 5, 9, 10
and 18a,
Convention*

Following means of proofs can be issued in a common transit country:

- T2L document
- Invoice or transport document
- Shipping company's manifest

For more details on the provision and use of these proofs, see sections 0 and 0.

Any document certifying the customs status of Union goods issued by a competent office of a common transit country shall bear a reference to the corresponding T2 declaration or document

certifying the customs status of Union goods under which the goods arrived in that common transit country and shall include all special endorsements appearing thereon.

Union goods re-exported from a common transit country

*Article 9,
Convention
Article 12,
Appendix II,
Convention*

Where Union goods, which entered a common transit country and which are to be re-exported under a transit procedure other than common transit, the T2L/T2LF does not need not be renewed provided the goods have not been warehoused prior to re-consignment. In order to show that the goods have remained under the permanent supervision of the customs authorities, the competent customs office of the common transit country stamps the upper front part of the document, adding the date of re-exportation.

Example: Union goods have entered a common transit country by a non-RSS vessel and are re-exported by truck under a TIR procedure. Note that the validity period for the T2L/T2LF document is limited to 90 days.

Issuing proofs in common transit countries

*Article 2, Appendix
II, Convention*

Proofs for Union goods moving from a common transit country can only be provided if they are moved directly from that common transit country to another common transit country or a Member State.:

- without passing a third country; or
- when passing a third country, they are moved under the cover of a single transport document made out in a contracting party.

Union goods exported from a common transit country

*Article 2, Appendix
II, Convention*

Proofs of Union status cannot be used for Union goods intended for export from a common transit country or the EU.

Presumption of Union status of goods

Temporary Admission

*Article 9(2),
Convention*

A proof of Union status is however not required for Union goods in a common transit country placed under the temporary admission procedure and which have received no treatment other than that needed for their preservation in their original state or for splitting up consignments.

T2 Corridor

*Article 2a,
Appendix II,
Convention*

Goods having the customs status of Union goods which are carried by rail may move, without being subject to a customs procedure, from one point to another within the customs territory of the Union and be transported through the territory of a common transit country without alteration of their customs status. For more details on the T2 Corridor, see Part VI – section 3.5.5.

II.4. Movements of Union goods without proof of Union Status

II.4.1. Carried by air

*Article 119(2)(a)
DA*

Union goods carried by air from one Union airport to another Union airport and without a stop outside of the EU, benefit from the presumption of Union status on condition that they are covered by a single transport document, i.e. the AWB issued in a Member State. Thus, under these circumstances, no proof is required for the Union goods.

II.4.2. Regular shipping service

II.4.2.1. Definition

Article 120 DA

Shipping companies only operating (short-sea) services between two or more Union ports and carrying Union goods, can apply to be

granted authorisation as a Regular Shipping Service (RSS).

Union goods carried on board an RSS approved vessel between two or more Union ports keep their Union status with no requirement to prove that status to customs at the Union ports of arrival. The RSS assigned vessel is not allowed to call:

- at any port outside the customs territory of the Union or
- to a port that is not part of the RSS approved routes or
- to a port in a Free Zone of a Union port nor
- make any transshipment of goods at sea.

Article
119(2)(b) DA

The RSS can therefore be compared to a land bridge between two or more Union ports with no customs checks on either end of the bridge. However, non-Union goods carried by an RSS approved vessel must be placed under a T1 transit procedure.

When a non-RSS vessel sails between Union ports and leaves the customs territory of the Union, the Union goods on board lose their Union status. On arrival back into the Union the status of the Union goods must be proven otherwise all the goods on board are deemed to be non-Union goods by customs.

Where shipping services operate between Union and non-Union ports, they will not be granted authorisation to be a RSS for those routes. Union goods carried on board a non-RSS vessel and arriving to be off-loaded at a Union port will need to prove the customs status of those goods.

The Convention on a common transit procedure does not cover the RSS facilitation nor the use of the ETD as a transit declaration for maritime transport.

This concept of RSS shall not be confused with the term "regular service" as used by maritime transport operators.

II.4.2.2. Procedure for authorising regular shipping services

*Articles 120 and
121 DA*

Authorisation is granted only to shipping companies which:

Article 39(a) UCC

- are established in the customs territory of the Union;
- have no record of any serious infringement or repeated infringements of customs legislation and taxation rules, including having no record of serious criminal offences relating to their economic activity (Note: this condition is deemed to be fulfilled for those having an AEO status);
- undertake to communicate, once the authorisation is issued, to the customs authority that granted the authorisation:
 - o the names of the vessels assigned to the regular shipping service,
 - o the port where the vessel starts its operation as RSS and
 - o the ports of call;
- undertake not to make any calls at any port outside the customs territory of the Union or at any free zone in a Union port, and not to make any transshipments of goods at sea;

The horizontal rules governing customs decisions upon application fully apply to the authorisation to establish regular shipping services. The guidelines described in Part VI, sections 2.2 to 2.5 apply thus equally in addition to below described specifications.

TRADE

The application shall specify the Member States concerned by the RSS and may specify Member States which could potentially be concerned for which the applicant declares that he has plans for future services.

Article 195 IA

After examining the request, the competent customs authority (authorising customs authority) should notify the customs authorities (the consulted customs authorities) of the other Member

States actually or potentially concerned by the shipping service requesting their agreement, through the Customs Decision System. The other administrations shall indicate their agreement or refusal within fifteen days of communication by the authorising customs authority. Where the consulted Member State signifies its refusal, it shall communicate the reason(s) and the corresponding legal provisions on the offence committed through the Customs Decision System. The authorities of the Member State where the application was made shall not issue the authorisation and shall notify the applicant stating the reasons for the refusal.

Article 195 IA

If no reply or refusal is received within fifteen days of receipt of communication, the authorising customs authorities shall issue an authorisation to the shipping company concerned.

The authorisation shall be accepted by the other Member States actually or potentially concerned by the shipping service.

Article 121 DA

TRADE

After being authorised to establish regular shipping services the shipping company registers with the authorising customs authority:

- a) the names of the vessels assigned to the RSS;
- b) the first port where the vessel starts its operation as a RSS;
- c) the ports of call;

and notify the authorising customs authority of:

- d) any amendments to the information in a), b) and c)
- e) the date and time when the amendments take effect

and, where appropriate,

- f) the names of the part charterers

CUSTOMS

All the amendments to the authorisation communicated by the shipping company shall be registered in the Customs Decision system within 1 working day from the day of communication and shall be accessible to the customs authorities concerned by the RSS. The amended registration takes effect on the first working day following that of the registration.

All correspondence with other customs administrations on the RSS is to be made through the Customs Decision system.

Annex II.8.4 contains the list of authorities competent for the authorisation procedure and communication regarding the regular shipping service.

CUSTOMS

Authorisation => registration in the electronic RSS information and communication system.

Where appropriate, fill in box 'Other information' of the RSS authorisation with the name(s) of the part charterer(s) for each vessel.

This information will be completed following the update of the CDMS planned end 2020.

II.4.2.3. Part-charter arrangements

In the case of part-charter arrangements, an application for authorisation of a RSS is submitted by the person (lessor or charterer), or his representative, defining the RSS. The authorising customs authorities may request any additional information required to process the application.

Examples of a contract of affreightment involving sub-chartering and part-charter arrangements are given in Annex II.8.1.

II.4.2.4. Verification of conditions for the RSS

The customs authorities may require evidence from the shipping company that it observes the provisions related to the operation of the RSS, namely that the RSS is operated on the basis of the information registered with the competent customs authority and calls solely at the registered ports of call.

Where a customs authority establishes that the provisions of the RSS have not been observed, it will immediately inform via the Customs Decision system the customs authorities of other Member States in which the RSS is operated so that those can take the measures required.

II.4.2.5. Regular shipping service or non-regular shipping service

Non-Union goods, and in certain cases also Union goods, carried on a RSS vessel have to be already moving under a customs procedure ("lorry on the ferry") or they have to be placed under a Union transit procedure (T1 or T2F) for the carriage by the RSS. For that purpose, a RSS can choose whether it gets authorised for the use of an electronic transport document (ETD) as a transit declaration for maritime transport or whether it uses the standard transit procedure (using the SAD-based NCTS declaration and a guarantee) for T1 or T2F goods. In case of the use of the ETD as a transit declaration for maritime transport, the RSS own manifests can be used for that purpose and no guarantee is required.

Where short-sea shipping services operate between two or more Union ports and they carry mainly non-Union goods, these operators should consider the administrative effort. They should assess whether it is worthwhile to fulfil the administrative requirements needed to have authorisation(s) for the use of the RSS and that of the ETD as a transit declaration for maritime transport and the operational requirements to be in place to use those

authorisations. Alternatively, the operators could instead consider using making use of a non-RSS. Thus, there would be no need for a RSS authorisations and the operator could instead provide a simple proof of the customs status of Union goods, where applicable.

Unforeseen circumstances during the transport by RSS:

When a vessel registered for a RSS is forced by unforeseen circumstances to tranship goods at sea, to call at or load or unload goods in a non-Union port or a non-RSS port or in a free zone in a Union port, the shipping company shall immediately inform the customs authorities of all subsequent Union ports of call along the vessel's scheduled route.

The customs status of the goods on board that vessel shall not be altered unless these are new goods loaded or goods unloaded and left at those locations.

Example 1 New York/Le Havre/Antwerp on a non-regular shipping service

The goods are all deemed to be non-Union goods on arrival at Le Havre.

- For Union goods (other than goods subject to excise duties) loaded in Le Havre: either a T2L document or, at the request of the shipping company, the shipping company's manifest bearing the code "C" shall be used.
- For Union goods subject to excise duties loaded in Le Havre: a print-out of the electronic administrative document (e-AD) (as provided for by Articles 21 and 34 of Council Directive 2008/118/EC and Regulation No. 684/2009) shall be used.

Example 2 Le Havre/Pointe à Pitre (Guadeloupe) on a non-RSS

The goods are all deemed to be non-Union goods on arrival at

Pointe à Pitre.

- For Union goods: a T2LF document or, at the request of the shipping company a shipping company's manifest bearing the code "F" shall be used.

Example 3 Genoa/Marseille on a non-RSS

The goods are all deemed to be non-Union goods on arrival at Marseille.

- For Union goods (other than goods subject to excise duties) loaded in Genoa: a T2L document or, at the request of the shipping company, a shipping company's manifest bearing the code "C" shall be used.
- For Union goods subject to excise loaded at Genoa: a print-out of e-AD (as provided for by Article 21 and 34 of Council Directive 2008/118/EC and Regulation No. 684/2009) shall be used.

Example 4 New York/Le Havre/Antwerp on a non-RSS

On the vessel's arrival in Le Havre all goods shall be considered to be non-Union goods.

Some are unloaded at Le Havre while the rest remain on board.

There are two possibilities:

- the goods are carried by road to Antwerp: a T1 transit declaration for the carriage by road shall be used and a guarantee shall be furnished;
- the goods not unloaded are transported by sea to Antwerp: Union transit procedure is not required. On arrival in Antwerp all goods shall be deemed to be non-Union goods unless evidence of the customs status of Union goods is presented.

Example 5 Export of goods where a refund is applied for

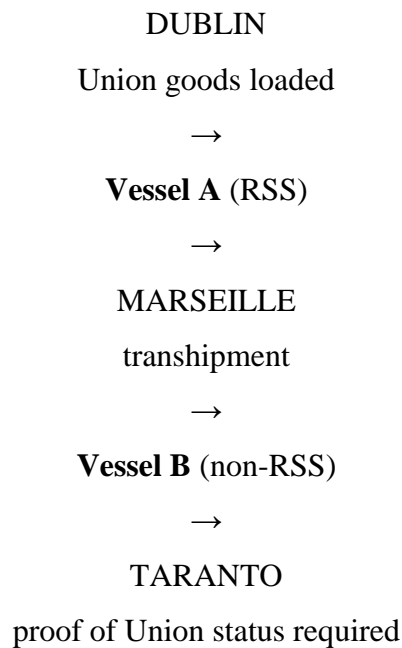
Le Havre/Antwerp/New York on a non-RSS

Export formalities are completed at Le Havre, where the goods are placed on a vessel under a single contract of carriage to a third country, and carried to Antwerp where they are loaded onto another vessel bound for a non-EU country.

As these goods are transported on a non-RSS, they are deemed to be non-Union goods.

Proof of the customs status of Union goods in case of transhipment

Union goods are transported under a Regular Shipping Service (see section 0). If the goods are subsequently transhipped in a Union port on to a vessel that is not a regular shipping service, the status can be lost and the goods are placed in temporary storage. This presents a problem in the final Union port of destination (discharge). The problem is illustrated diagrammatically as follows:



In such cases the required proof of status at the final Union port of destination (discharge) e.g. Taranto shall be a T2L, issued and authenticated by the competent authorities at the latest, at the port of transshipment, e.g. Marseille.

It is recommended that in these cases the proof of status accompanies the goods from the start of the transport operation (vessel A).

Alternatively, the required proof may be demonstrated by the shipping company's manifest (see paragraph II.4.2.).

II.4.3. T2 Corridor

See VI.3.5.5.

II.5. Specific provisions concerning products of sea-fishing and goods obtained from such products

Proof of customs status for Union products of sea fishing and other products taken from the sea by vessels

Article 213 IA

A fishing logbook, a landing declaration, transshipment declaration and vessel monitoring data, as appropriate, have to be produced to prove the Union status:

- of the products of sea fishing caught by a Union fishing vessel outside the customs territory of the Union, in waters other than the territorial waters of a third country; and,
- of the goods obtained from such products on board a Union fishing vessels or Union factory ship, in the production of which other products having the customs status of Union goods may have been used.

Article 129 DA

The fishing logbook, a landing declaration, transshipment declaration and vessel monitoring data, as appropriate must be presented by:

1. the Union fishing vessel which caught the products and, where applicable, processed them; or,
2. another Union fishing vessel, or the Union factory ship which processed the products following their transshipment from the vessel referred to in point 1; or,
3. any other vessel onto which the said products and goods were transhipped from the vessels referred to in points 1 and 2, without any further changes being made; or,
4. a means of transport covered by a single transport document made out in the country or territory not forming part of the customs territory of the Union where the products or goods were landed from the vessels referred to in points 1, 2 or 3.

Article 214 IA

When sea-fishing products or goods obtained from such products are transhipped and transported through a third country or territory

before being transported to the EU, the proof of the customs status of Union goods shall be presented for those products and goods on their entry into the customs territory of the Union by means of a printout of the fishing logbook including a certification by the customs authority of that country or territory that the products or goods were under customs supervision while in that country or territory and have undergone no handling other than that necessary for their preservation.

The printout of the fishing logbook as set out in the current legislation can mean either the printout of the relevant parts of the fishing logbook (i.e. an excerpt), including the data on transshipment(s), where applicable, or the printout of the full fishing logbook, provided that those printouts allow for the identification of the respective consignment of the sea-fishing products or goods and include a reference to the relevant fishing logbook.

Customs administrations of third countries are not legally obliged to certify on a printout of the fishing logbook the non-manipulation of the sea-fishing products and goods transhipped and transported through those countries. Therefore a certification other than that on a printout of the fishing logbook can be accepted.

The form of the certification documents is not binding; an example provided by the fishing industry is included in Annex 0. Another example is a non-manipulation certificate as issued by Singapore, a printout of which is attached as Annex 0.

*Articles 130 and
133 DA*

Article 130 DA sets out the data requirements for the proof of the Union customs status for sea-fishing products and goods, both delivered directly or via transshipment to the customs territory of the Union.

Article 133 DA sets out the data requirements for the certification of non-manipulation of sea-fishing products and goods transhipped and transported through a third country or territory, which is an

integral part of the proof of the Union customs status for those products and goods.

If, for the purposes of the certification of non-manipulation, other documents are used than a printout of the fishing logbook, or a printout of the relevant parts of the fishing logbook, those other means have to contain all the relevant data set out in Articles 130 and 133 DA, a reference to the fishing logbook and have to be accompanied by the relevant fishing logbook printout, or printout of the relevant parts of the fishing logbook, when presented to the customs authorities of the Member States when entering the customs territory of the Union.

Concerning the information on the place where the products of sea-fishing were caught required in Article 130(1)(a), it is understood that the information on the exact place of catch is to be regarded as being sensitive and sharing that information with the customs authorities of third countries for the purpose of the certification might pose problems. Therefore, the obligation to include that information in the documents submitted for the certification to the customs authorities of third countries should not be required, under the condition that the information on the exact place of catch is provided to the customs authorities of the Member States when entering the customs territory of the Union.

II.6. Specific national instructions (reserved)

II.7. Restricted part for customs use only

II.7.1. T2L(T2LF) document authenticated by electronic means

II.8. Annexes

II.8.1. Example contract of 'affreightment' involving sub-contracting and part-charter arrangements

Part charter

The paragraph explains the commercial aspects of Part-Charter with particular emphasis on the transport of containers and the consequences for Union transit.

1. Introduction

In container traffic Part-Charter is usually known as "SLOT CHARTER". A "slot" is a precise part of a vessel's cargo space corresponding to one container or container unit.

There are two types of container:

- a) TEU = Twenty Feet Equivalent
and
- b) FEU = Forty Feet Equivalent (aka 2 TEU-container)

Note : other types of containers are 10ft, highcube, 45ft, etc ...

2. Types of Slot Charter

There are two main forms:

- a) Ordinary Slot-Charter
and
- b) Vessel Sharing Agreement

3. Ordinary Slot Charter

Under the ordinary Slot-Charter, a charterer (a shipping line) charters from a ship-owner (another shipping line with excess capacity on a vessel) a number of "Slots". The charterer will (normally) pay a sum for the total number of Slots he has chartered, whether he is able to utilize the total numbers of Slots chartered or not. Ordinary Slot-Charter will (normally) be concluded on a voyage-by-voyage basis.

4. Vessel sharing agreement

Under the Vessel Sharing Agreement two (or more) shipping lines agree to place a fixed number of Slots at each other's disposal on designated vessels or routes. These agreements are normally on a reciprocal level and the lines in question do not pay each other for the Slots.

5. Commercial consequences

- (a) Apart from the fact that ordinary Slot-Charter involves payment and Vessel Sharing Agreements do not involve payment, the legal implementation of the two types of charter are the same.
- (b) The system operates as ordinary charter, i.e. the cargo travelling under Slot-Charter/Vessel Sharing Agreements travels in the name of the charterer, on his Bill of Lading and manifests. The owner of the vessel will issue one Ocean Bill of Lading covering the total number of Slots utilized - not one Bill of Lading per container/consignment. The owner of the vessel has no underlying documentation (apart from dangerous cargo declarations and the like) of the individual consignments: shipper, consignee, contents, etc.
- (c) Cargo travelling under Slot-Charter/Vessel Sharing Agreements is de facto travelling as if on board one of the Charterer's own vessels.
- (d) The shipper/consignee may not have to know - or have to be told - that part of the transportation is carried out on board a Slot-Charter/Vessel Sharing Agreement vessel.
- (e) The shipper/consignee will receive a Bill of Lading issued by the shipping line with which he has contracted the transportation.

6. Consequences for Union transit

Where commercial part-charter arrangements operate, each shipping company may act as a principal provided that all manifests conform to the requirements of Articles 50 and 51 of the TDA in its entirety.

Moreover, the Ocean Bill of Lading item on the manifest of the vessel carrying the cargo shall indicate, to the competent authorities at the port of destination, that transit controls shall be based on the charterer's manifests and bills of lading.

7. Consequences for the approval of regular shipping services

- a) In the case of part-charter arrangements, an application for authorisation of a regular shipping service shall be submitted by the person (lessor or charterer) defining the RSS, i.e. determining the vessel(s) to be used for the RSS and specifying the ports of call, or by his representative.

Customs authorities may request any information they require to assess the applicant and in particular the charter-party.

- b) Examples:

Example 1:

- vessel Goodwill belongs to ship owner A, who concludes a time charter with shipping company B. Under the charter, A makes his vessel available to B.
- B is responsible for the commercial management of the vessel he has leased. He specifies the ports to be served by his vessel (RSS). B concludes a vessel-sharing agreement (part-charter) with C to ensure that the vessel is filled. This means that part-charter arrangements have been entered into. B concedes commercial exploitation of part of vessel Goodwill to C but retains operational use of the rest of the vessel. **Authorisation to operate a RSS using Goodwill shall be applied for by B.**

Example 2:

Services (1)	Vessels (2)	Persons responsible for defining the service (3)	Part-charterers (4)
Rotterdam – Dublin - Rosslare - Antwerp - Le	Corvette	A	B: on the Corvette: Rosslare - Antwerp - Le Havre - Lisbon; on the Caravel: Rosslare -

Havre - Lisbon - Leixoes - Vigo	and Caravel		Antwerp - Le Havre - Lisbon - Vigo
			C: on the Corvette: Rotterdam - Rosslare - Antwerp - Le Havre - Lisbon; on the Caravel: Rosslare - Antwerp - Le Havre - Lisbon - Vigo
			D: on the Corvette: Rotterdam - Rosslare - Antwerp - Le Havre - Lisbon
Rotterdam - Dublin - Rosslare - Antwerp - Le Havre - Bilbao - Lisbon - Leixoes - Vigo	Douro	B	A: Rotterdam - Dublin - Rosslare - Antwerp - Le Havre - Bilbao
			C: Rosslare - Antwerp - Le Havre - Bilbao - Lisbon - Leixoes
			D: Antwerp - Le Havre - Bilbao - Lisbon - Leixoes - Vigo
Rotterdam - Dublin - Rosslare - Antwerp - Le Havre - Lisbon - Leixoes - Vigo	Angela J	C	A: Rotterdam - Dublin - Rosslare - Antwerp - Le Havre - Lisbon
			B: Rotterdam - Rosslare - Antwerp - Le Havre - Lisbon
			D: Antwerp - Le Havre - Lisbon - Leixoes - Vigo
Rotterdam - Dublin - Rosslare - Antwerp - Le Havre - Bilbao - Lisbon - Leixoes - Vigo	Goodwill	D	A: Rotterdam - Dublin - Rosslare - Antwerp - Le Havre - Lisbon
			B: Rotterdam - Rosslare - Antwerp - Le Havre - Lisbon
			C: Antwerp - Le Havre - Lisbon - Leixoes - Vigo

- Column 1 lists services, with the ports to be used by the vessel(s) concerned. It is for these services that “RSS” authorisation is applied for.
- Column 2 names the vessel(s) assigned to the various services. To be covered by a single application, vessels must call at the ports that are mentioned in it.
- Column 3 contains the name of the person responsible for defining the service (ports of call, etc.). This is the person who applies for authorisation and must inform the part-charterers (see Column 4) of the service’s “regular” status. This person may naturally also transport goods using this service.
- Column 4 names the various part-charterers who have leased space on a lessor’s vessel. These persons are not required to apply for authorisation but they must respect, or ensure that their clients respect, the customs procedures applicable (depending on the customs status of the goods being transported) to “regular” services.

c) Content of the RSS application and authorisation

The authorisation for the RSS is completed in accordance with the following instructions:

- **General:**
The Commission and the customs authorities of the Member States shall store and have access to the authorisation, including any amendments to it, using the electronic RSS information and communication system.
- **Boxes:**
Box 1: Insert the name of the shipping company, or its representative, and full address.

In case the commercial management of a vessel is shared between several companies, which together specify the ports to be served, insert the name of each shipping company concerned, or its representative, and full address.

In that case, each shipping company concerned must be named as the applicant on the single application for a regular shipping service.

Box 2: Insert all the ports of call in order of calling for a particular route. The name of each port is followed by the appropriate ISO-country code (for example: Rotterdam (NL), Dublin (IE), Le Havre (FR)).

Where the authorisation is issued for more than one route, each route must be distinguished by a number (for example: 1. Rotterdam (NL) - Dublin (IE) - Le Havre (FR), 2. Lisbon (PT) – Vigo (ES) – Bilbao (ES), etc.).

Box 3: Insert the name(s) of the vessel(s) assigned to the route specified in box 2. In case there is more than one route listed in box 2 the vessels must be distinguished by the number of the route they serve (for example: 1. Neptune, Goodwill, 2. Corvette, 3. Douro, etc.).

Box 4: Insert the name(s) of the part charterer(s) (and not the names of vessels). The person who requests the authorisation must give the customs authorities the name(s) of the part charterer(s). Note that part charterer(s) are not the holders of the certificate and are not listed in box 1.

Box 5: This box must be dated and signed by the shipping company(y)(ies) or representative(s) mentioned in box 1.

Box A: The name of the Member State is followed in brackets by its ISO-country code: (AT), (BE), (BG), (CY), (CZ), (DE), (DK), (EE), (ES), (FI), (FR), (GR), (HR), (HU), (IE), (IT), (LT), (LU), (LV), (MT), (NL), (PL), (PT), (RO), (SE), (SI), or (SK)).

II.8.2. Shipping manifest – TC12 authorisation

Authorisation to use the simplification provided for in Article 129(c) DA (Article 18 of Appendix II of the Convention). See section 0.

Specimen authorisation TC 12

1. Holder of authorisation	(Authorisation number)
	Authorisation to use the simplification provided for in Article 129(c) DA (Article 18 of Appendix II of the Convention)
2. Countries and ports of departure to which this authorisation refers and the name(s) of the shipping company's representative(s).	
3. Countries and ports of destination to which this authorisation refers, and the name(s) of the shipping company's representative(s).	

4. Other information	
5. Issuing Authority	
	Stamp
Name:	Date:
Address:	
Country :	(Signature)

II.8.2.B. Annex B - List of the competent authorities for consultation

For the latest version of this list, please click on one of the following links:

EUROPA:

https://ec.europa.eu/taxation_customs/business/customs-procedures/what-is-customs-transit/common-union-transit_en

II.8.3. Proof of the customs status of Union motorised road vehicles

To determine the customs status of motorized road vehicles within the customs territory of the Union, it is necessary to respect the following rules:

1. The rules concerning the movement of goods from one point to another point in the customs territory of the Union are equally applicable to the movement of motorized road transport, pleasure craft and private aircraft.
2. The term movement covers not only the use of the vehicle when moving in the customs territory of the Union but also, like all other Union goods, transfer of ownership (delivery / acquisition) and change of residence involving relocation of the vehicle without change of ownership.
3. Article 153 UCC states "All goods in the customs territory of the Union shall be presumed to have the customs status of Union goods unless it is established that they are not Union goods." This presumption applies also to the circulation of vehicles.
4. Therefore, when vehicles are imported from a third country and entered to free circulation without registration in a Member State they can be dispatched to another Member State as Union goods because basic presumption of Article 153 of the UCC has been fulfilled. For registration purposes, such vehicles must be treated in exactly the same way as Union manufactured vehicles.
5. In such circumstances, the registration of new vehicles must not be dependent on proof of the customs status of the Union vehicle.
6. In cases of genuine doubt, the competent authorities may request information under mutual assistance. However, such requests are not to be made on a routine basis.
7. Consequently, Union vehicles must be able to move within the customs territory of the Union under the same conditions as other Union goods. No intervention by a customs office is provided for.
8. These rules do not affect the provisions applicable to fiscal matters notably in connection with the requirement for registration of the owner in his country of residence.
9. Without prejudice to the above rules any motorized road vehicle registered in a Member State is considered to have Union status provided that:

- (a) the registration document relating to it is produced to the competent authorities of the Member State into which the vehicle is introduced;
- (b) the vehicle's registration as shown by the document and also by the registration plate corresponds exactly with the provisions below, depending on the country of registration.

Failing that proof of the customs status of Union goods should be established in accordance with the provisions of Article 199 IA.

10. Proof of the customs status of Union motor road vehicles by reference to the registration number (Article 208 IA):

Austria:

In Austria the numbering system consists of a "distinguishing sign" and a "reserved sign".

The distinguishing sign consists of one or two letters and identifies the administrative district (political district), statutory city, state government or federal authorities; the prefix consists of a combination of numbers and letters.

Number plates show a black writing on white ground as well as narrow red-white-red edge strips above and below. The licence plates must consist of Latin letters and Arabic numerals. Since November 2002 the number plates on the left side have a blue field with a white "A" under the EU star wreath.

Identification letters and symbols are separated by an emblem. In the case of normal plates, it is the coat of arms of the respective federal state and below the name of the federal state in black block lettering.

Number plates - mostly in rectangular landscape format with rounded corners - have the following dimensions (width × height):

- Single-line: 520 × 120 mm, character height 67 mm
- Two lines: 300 × 200 mm, font height 67 mm

Sample illustrations:



Belgium:

Motorized road vehicles registered in Belgium are considered to have the customs status of Union goods unless:

1. the registration certificate, as illustrated below, bears the abbreviation T1.

 - a. When it was issued before 16 November 2010: on the reverse side of the title page, on the left side in the section dedicated to temporary admission.

CERTIFICAT D'IMMATRICULATION - DIRECTORAT DU 05/04/1994 - MINISTÈRE DES COMMUNICATIONS ET DE L'INFRASTRUCTURE

Surge-Type: TEST Catégorie: VOITURE (VVF)

Cylindres: 1000 cc Puissance: 11

N° Chassis: [REDACTED] Code: 050

N° Recession-type: N° Reference: 1

Essentiel: ESSENCE Couleur: [REDACTED]

Site de circulation: 20/04/1994 N° de plaque: -940001 / #

T1 DOUANE - ADMISION TEMPORAIRE
 ATV: 120000-1-120-voiture: 350000 Fr B
 Franchise du 01/04/1994 pour la durée des fonctions
 Vente, cession, etc uniquement sur autorisation déclarée
 Changement d'adresse

Titulaire de l'acte: [REDACTED]
 RUE DE TESTE
 1000 BRUXELLES BT

Adresse à l'étranger:
 ADRESSE à L'ÉTRANGER
 FRANCE

Test 1994 102 102 2000 T1 000000

- b. When it was issued as of 16 November 2010, on the front of Part 1, in the table on temporary admission in the lower left-corner..



2. the vehicle bears a « merchant » licence plate, it **may** not have the customs status of Union goods. In this case, the authorisation for temporary admission must be in the vehicle. The registration certificate bears, instead of the characteristics of the vehicle, the plate number, the validity date, the type of "dealer plate", the National Registry number or the company number and the maximum cylinder capacity or the maximum power requested by the holder.

The registration plates concerned bear an index number, a group of 3 letters and a group of 3 digits in the following combinations:

- - "dealer plates" for cars: 1 - Z + 2 other letters + 3 digits
- - "dealer plates" for motorcycles: 1 - ZM or 1 - ZW + 1 other letter + 3 digits (dimensions differ from other plates; index and letters above, digits underneath).
- - "dealer plates" for mopeds: 1 - SZ + 1 other letter + 3 digits (dimensions differ from other plates; index and letters above, digits underneath).
- - "dealer plates" for trailers: 1 - ZQ or 1 - ZU + 1 other letter + 3 digits.

The digits and letters are green against a white background. A self-adhesive sticker indicating the year must also be affixed to a specifically designated place.

3. the vehicle bears a « test » licence plate, it **may** not have the customs status of Union goods. In this case, the authorisation for temporary admission must be in the vehicle. However, these vehicles are not allowed to circulate outside the Belgian territory. The registration certificate bears, instead of the characteristics of the vehicle, the plate

number, the validity date, the type of "dealer plates" and the National Registry number or the company number.

The registration plates concerned bear an index number, a group of 3 letters and a group of 3 digits (2 digits for mopeds) in the following combinations:

- *for cars: 1 - ZZ + 1 other letter + 3 digits*
- *for motorcycles: 1 - ZZM or 1 - ZZW + 3 digits (dimensions differ from other plates; letters above, digits underneath)*
- *for mopeds: 1 - SZZ + 2 digits (dimensions differ from other plates; letters above, digits underneath)*
- *for trailers: 1 - ZZQ or 1 - ZZU + 3 digits.*

The digits and letters are green against a white background. A self-adhesive sticker indicating the year must also be affixed to a specifically designated place.

Bulgaria

Motorized road vehicles registered in the Republic of Bulgaria are considered to have the customs status of Union goods where they carry rectangular plate with a registration consisting combination of letters and digits in black on a reflective white background with a blue band on the left hand side of the registration plate.

The blue band of the registration plate bears the flag of Bulgaria and white letters BG.

The registration is consists of a combination three groups (e.g. C 5027 AB), as:

- The first group is consists of letters and corresponds to the territorial department.
- The second group is consists of four Arabic numerals.
- The third group is series (one or two letters).

Motorized road vehicles registered in the Republic of Bulgaria are not considered to have the customs status of Union goods if:

- they have a rectangular plate with a registration consisting combination of six digits separated in middle by letter "B" in black on white background and The validity year is marked on red background on the right hand side of the registration plate.

- they have a rectangular plate with a registration consisting combination of six digits separated in the middle by letter “T” or “H” in black on white background.
- they have a rectangular plate with a registration consisting combination of letters “C”, “CC” or “CT” and digits in white on red background; or
- they have a rectangular plate with a registration consisting combination of letters “XX” with digits in white on blue background.

Motorized vehicles with registration plates of this kind may or may not have the customs status of Union goods;

Their status can be verified only by consulting relevant documentation.

Croatia

1. Motorized road vehicles registered in the Republic of Croatia are considered to have the customs status of Union goods where they carry respective license plates.

License plates for vehicles are made of metal, coated with reflective foil, bearing the administrative district indication and the vehicle's registration number in black letters on white background. The Croatian coat of arms lies between the area and the administrative district indication and the vehicle's registration number.

Exceptionally, the license plates of the *vehicles which do not comply with the stipulated conditions* concerning the dimensions (length, width, height) i.e. whose maximum allowed weight exceeds the prescribed one, i.e. which exceed the allowed axle weight, bear letters and numbers in red.

License plates for vehicles owned by foreign citizens who are granted temporary or permanent residence (temporarily registered vehicles, vehicles owned by foreign trade, traffic, cultural and other representative offices, foreign correspondent offices and permanent foreign correspondents) bear letters and numbers in green.

2. Licence plates for the *vehicles belonging to diplomatic and consular agencies, foreign countries' missions and international organizations' agencies* in the Republic of Croatia and their staff are in blue and bear yellow letters and numbers. They also bear a numeric country code of the country the agency belong to, and the letter corresponding to the

agency's activity, i.e. status of the respective person in the agency and the registration number of the vehicle.

Cyprus

The Road Transport Department of Cyprus is computerized since 1/1/1997. All the registration certificates issued since 2/1/1997 are printed by computers.

a. Vehicles registered permanently in Cyprus

All vehicles registered permanently in Cyprus have a registration number consisting of a combination of one, two, or three Latin characters and a serial number from 1 to 999. Each vehicle has two number plates, one at the front with white reflective background and one at the back with yellow or white reflective background, both with black characters and numbers.

In order to determine the the customs status of Union goods for the majority of the vehicles which have registration numbers as LLNNN (e.g. YW764) or LLLNNN (e.g. EAY857) you have to check the corresponding details which are shown on the registration certificate as explained in table A.

b. Vehicles registered for Diplomats (CD or AT)

The vehicles registered for Diplomats have two registration numbers written on the registration certificate. The first number is the permanent registration. The second number denotes that the vehicle belongs to the diplomatic corps.

The registration number for diplomatic vehicles consist of a combination of two numbers indicating the code of the Embassy or Commission followed by the letters "CD" or "AT" and the number of the vehicle within the certain Embassy or Commission.

These vehicles circulate with their diplomatic registration number for the period they have diplomatic status and when the diplomatic status ceases to exist they use the permanent registration number. The the customs status of Union goods of these vehicles can be verified by consulting their documentation.

Table A

Information (Taxation details) (In English and Greek as written)	Possible form of information with the translation in English written in lower case letters
---	---

	on Registration Certificates)	
1	Customs Duty Τελωνειακός Δασμός	Duty Free, Duty Partly Paid, Duty Paid ΠΛΗΡΗΣ ΑΠΑΛΛΑΓΗ, ΜΕΡΙΚΗ ΑΠΑΛΛΑΓΗ, ΚΑΤΑΒΛΗΘΗΚΕ
2	Custom R.C (Customs Relief Code) Κ.Ε Δασμών (Κωδικός Εξαίρεσης Δασμών)	01.01, 01.18, 01.19, 07.02, 07.03, 07.05, 07.06, 07.07, 11(4)α, 11(4)β, 11(4)γ

Czech Republic

1. Motorized road vehicles registered in the Czech Republic are considered to have the customs status of Union goods if their registration is in one of the following special series:

- Rectangular white number plate bearing an inscription consisting of at least five up to seven digits (at least one letter and one number) in black e.g.: 1K3 2246. The first letter corresponds to the territorial department. **Number plate “on request” consisting of five, seven or eight digits (at least one letter and one number) in black on white background. Army vehicles have number plate consisting of seven Arabic numerals (without letters) on white background.** Special motorized vehicles and agricultural and forest tractors have a rectangular yellow background on the number plate.

Motorized road vehicles are in circulation with white number plates belonging to previous series formed of a combination of two or three letters and four numbers in black separated in pairs by dashes (e.g. CHA 63-46). Lorries, buses, trailers belonging to previous series have a rectangular yellow background on the number plate.

- Rectangular white number plate with black digits registered for export purposes bearing a red field with the date of expiration.
- Special rectangular white number plate with black digits consisting of letters 'EL' followed by three, four or five digits (electric vehicles).**
- Special rectangular white number plate with green digits consisting of two Arabic numerals, followed by letter 'V' and two, three or four Arabic numerals (historical vehicles).**

- **Special rectangular white number plate with green digits consisting of two Arabic numerals, followed by letter 'R' and three or four Arabic numerals (race cars and motorbikes).**
 - Special rectangular white number plate with green digits registered for permanent manipulation consisting of at least five up to seven digits with the first letter corresponding to the territorial department followed by Arabic numerals.
 - Special rectangular white number plate with green digits registered for test purposes consisting of five digits with letter 'F' followed by Arabic numerals.
2. Motorized road vehicles registered in the Czech Republic are not considered to have the customs status of Union goods if they have a rectangular **white** number plate bearing **three Arabic numerals followed by the letters 'CD' or 'XX' or 'XS' or 'HC' and two Arabic numerals in blue** (diplomatic corps or foreign mission) unless the Union status is verified by consulting their documentation.

Denmark

Motorized road vehicles registered in Denmark are considered to have the customs status of Union goods where the lower box of the registration certificate contains the following entry: "IKKE TOLDDOKUMENT VED OMREGISTRERING" (translation: no customs document need be produced in the event of change of ownership).

Estonia

Motorized road vehicles registered in Estonia on the basis of regulation of motorized road vehicles. The number plate of motorized road vehicles is a combination of three letters and three numbers. After the first of May 2004 the left of the number plate will be marked 'EST'.

Finland

Motorized road vehicles registered in Finland are considered to have the customs status of Union goods unless they are temporarily registered for export purposes (export registration), in which cases they have a registration plate containing one letter and, at the most, four digits in black on reflective white. Furthermore, on the right edge of these registration plates there is in white on reflective red the year and month of expiration of the registration.

In addition, motor vehicles are considered not to have the customs status of Union goods if they bear:

1. A transport plate which has one letter and, at the most, four digits in red colour on reflective white;
2. A test plate which has, in black colour, the word “KOE” (=test) vertically aligned, one letter and, at the most, three digits on reflective yellow.

France

Motorized road vehicles registered in France are considered to have the customs status of Union goods unless they are registered in one of the following special series:

- CMD, CD, C, K (diplomatic or like status)
- TT (temporary residence)
- IT (temporary residence)
- WW (garage)

Germany

The proof of the Union specifications for the registration of motor vehicles in the Federal Republic of Germany (road motor vehicles and their trailers) **is considered as valid**, if a German registration certificate was issued and if the vehicle carries the rectangular registration license plate, which consists of a **distinctive combination of letters** for the administrative district (up to 3 letters) and a **number for the recognition** (consisting of a group of letters and numbers)

(See example 1).

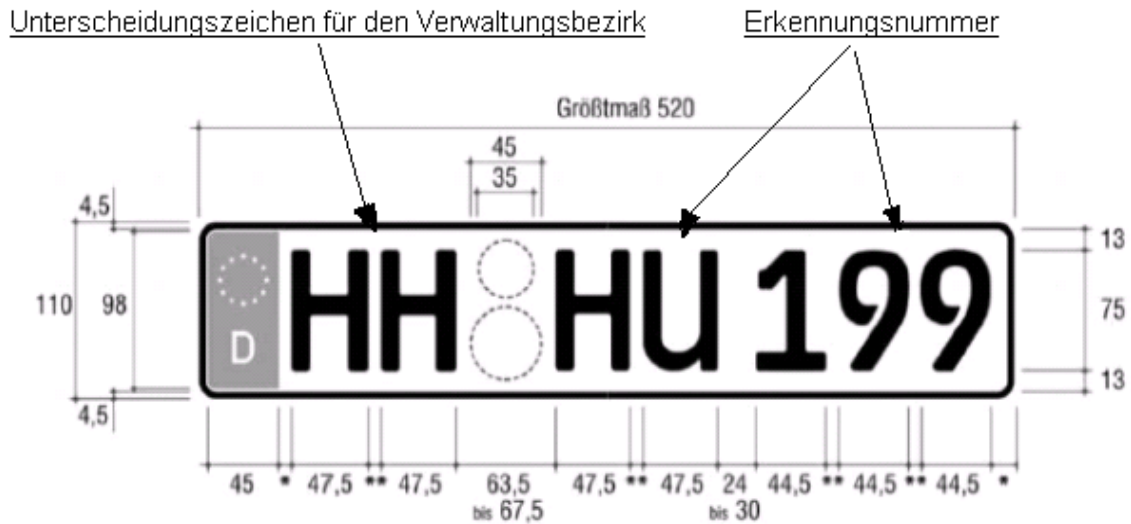
Following the number for the recognition these registration license plates can carry also in addition the letter for identification "H" ("Old timer registration license plate" for the historical vehicles – **see example 2**) or they can contain a specific period for driving the car within a specific season ("Registration license plate for a season" – **see example 3**).

The proof of the Union specifications **is considered not to be valid** for vehicles, if they carry a registration license plate,

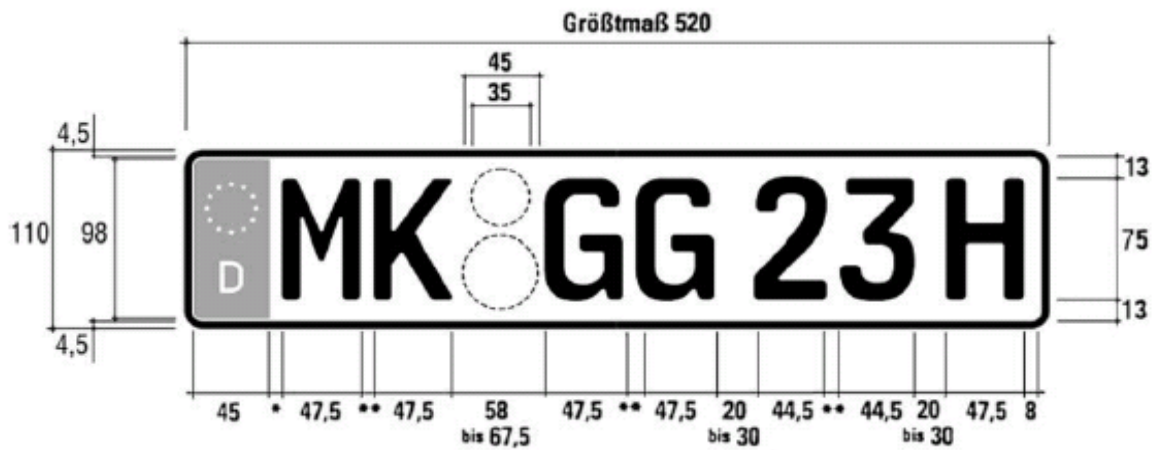
- Carrying as distinctive combination of letters for the administrative district only the number 0 (special registration license plate for the diplomatic Corps and privileged international organizations),
- Containing behind the number for the recognition consisting only of numbers, an identification letter as for example "A" and an expiration date. The field, wherein this expiration date is indicated, is red.
- (Registration license plate for exportation – **see example 4**),
- The registration license plate for a short time period (short time registration plate): its number for the recognition consists likewise only of numbers and it contains an expiration date. The field, wherein the expiration date is indicated, is yellow.
- (Registration license plate, for taking a car for a testing procedure, or for a test drive, or for a transfer drive – see example 5)
- Or a registration license plate
- Carrying not the black but the red color.
- The registration numbers can consist of one or two lines.

Example 1

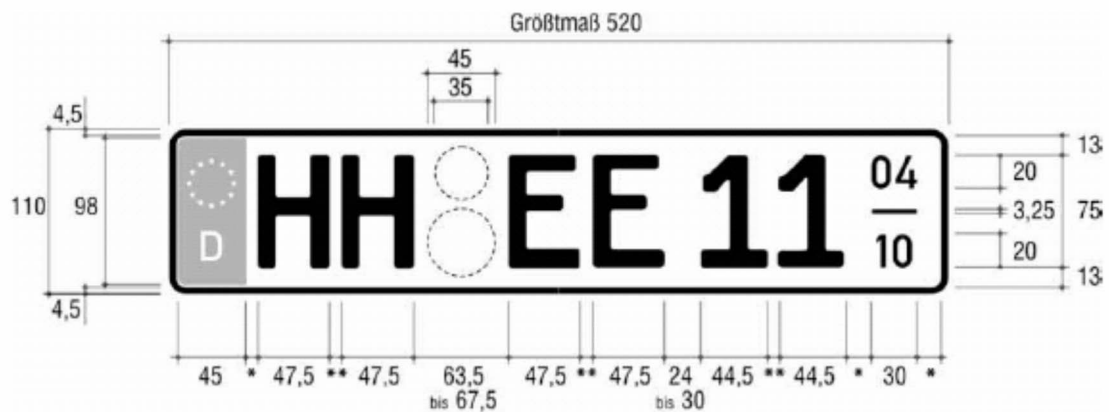
Distinctive combination of letters for the administrative district number for the recognition



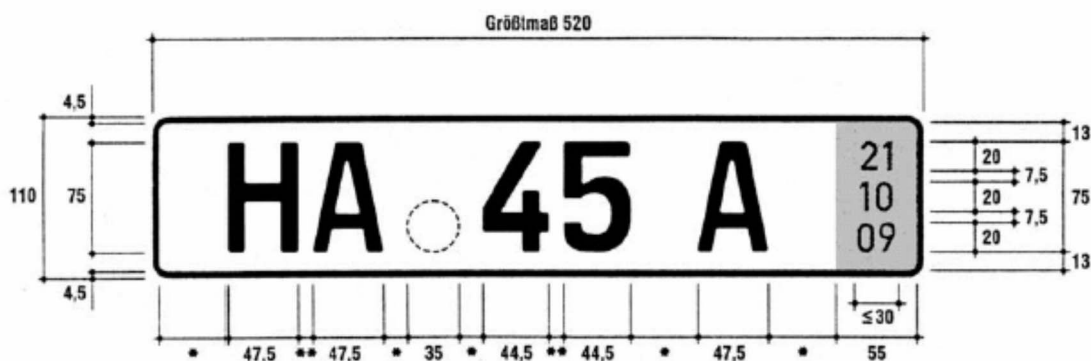
Example 2 ("Registration license plate for old timer" for the historical vehicles)



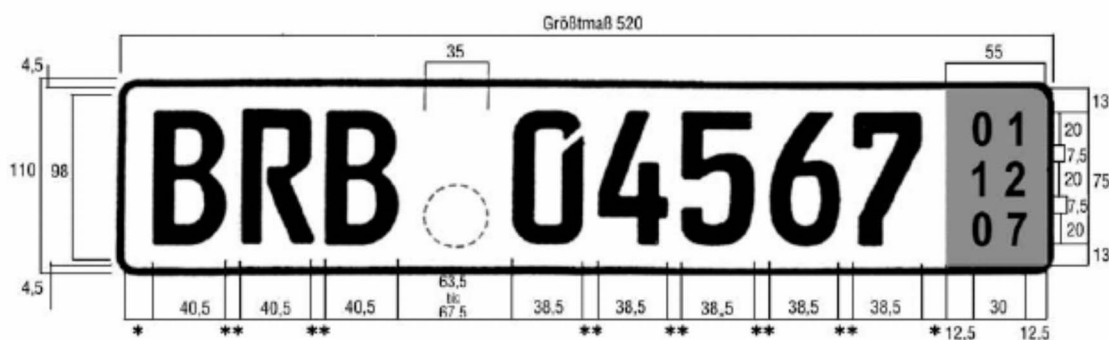
Example 3 ("Registration license plate for a season")



Example 4 (Registration license plate for export)



Example 5 (Registration license plate for taking a car for a testing procedure or for a test drive or for a transfer drive)



Greece

Motorized road vehicles registered in Greece are considered to comply with the conditions of Articles 9 and 10 of the EEC Treaty in Greece where they carry a white rectangular plate with a registration consisting of a combination of three letters and four digits (e.g. BAK 7876) or six digits only (e.g. 237.568 - former plate still valid) and their registration document is form T-01-19.

They are not considered to have the customs status of Union goods if they carry a rectangular plate containing:

- (a) the letters CD or DS (diplomatic corps) before the number (green plate)
- (b) the letters X A (foreign mission) before the number (yellow plate)
- (c) the letters EX (temporary admission) before the number (white plate).

Hungary

Motorised vehicles registered in Hungary are considered to have the customs status of Union goods where they have not been registered in one of the following special series:

- V (temporary stay)
- E (provisional)

Ireland

Motorized road vehicles registered in Ireland are considered to have the customs status of Union goods only if they are registered in a series other than the series ZZ and the registration card carries no special endorsement relating to customs (e.g. having a reference to the Revenue Commissioners). This endorsement would be validated by a customs stamp.

Italy

Motorized road vehicles registered in Italy are considered to have the customs status of Union goods unless:

1. they are registered in one of the following special series:
 - E E (Escursionisti Esteri)
 - CD (Corpo diplomatico)
2. the registration plate bears the word "PROVA";
3. The registration plate bears the indication "SO" and in addition the registration document (libretto di circolazione) bears the following statement:

"veicolo soggetto a formalità doganali nel caso di trasferimento di proprietà o di trasferimento di residenza del proprietario dal territorio di Livigno ad altro comune. Produrre documento doganale al p.r.a. di Sondrio."

Latvia

Motorized vehicles registered in the Republic of Latvia are considered to have the customs status of Union goods when they carry a white rectangular plate with a registration which usually consists of a combination of two black letters and one to four black digits (e.g. EP-6037) (but there can be also only letters or digits) and a Latvian registration document has been issued in respect thereof. They also bear the Latvian national flag or the blue EC flag with 12 stars (starting from 1st of May) and two black letters (LV) on the right side.

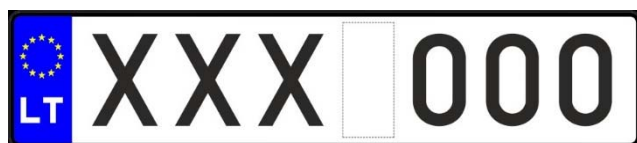
Lithuania

Motorized road vehicles registered in Lithuania are considered to have the customs status of Union goods if a Lithuanian registration certificate was issued and if the vehicle carries the rectangular registration number license plate (format 520x110 mm or 300x150 mm), which is white, light reflective and with a repetitive safety mark. There is a blue strip on its left edge, and the edging, letters and numbers of the vehicle registration number license plate are black. There is a character of the European Union (EU) and a white distinguishing mark of the Republic of Lithuania “LT” in the blue strip of the vehicle registration number license plate. The inscriptions of registration number license plates are composed by:

- three letters and three numbers for car, two letters and three numbers for trailer and semi-trailer, three numbers and two letters for motorcycle (format 250x150 mm, 185x210 mm or 520x110 mm), two numbers and three letters for moped (motorcycle) (format 145x120 mm or 520x110 mm) and two numbers and two letters for powerful quadricycle (format 250x150 mm) designation (see example 1);
- a letter “H” and five numbers that indicate a serial number for historical car designation. The vehicle registration number license plates of this type are available for the users since 3 April 2018 (see example 2);
- from 1 to 6 characters, one of which must be a number, for a personal vehicle registration number license plate (that bears an inscription made as per the applicant’s request) (see example 3);
- two letters (letter “E” and any other letter in alphabet ascending order) and four numbers that indicate a serial number for electric vehicle. The vehicle registration number license plates of this type are available for the users since 1 July 2016 (see example 4);
- a letter “T” and five numbers for taxi. The vehicle registration number license plates of this type are available for the users since 3 April 2018 (see example 5).

Example 1

For cars



For trailers or semi-trailers



For motorcycles

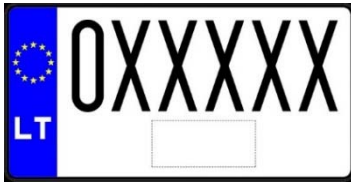


Example 2



Example 3

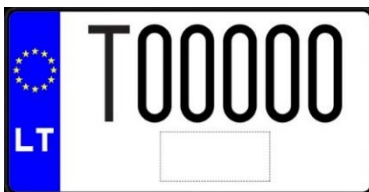




Example 4



Example 5



Motorized road vehicles registered in Lithuania are not considered to have the customs status of Union goods if the vehicle carries:

- **the diplomatic** (of foreign missions and international organizations) rectangular registration number license plate. The surface of this plate is green, light reflective and with a repetitive safety mark. The edging, letters and numbers of the vehicle registration number license plate are white. The inscriptions of the vehicle registration number license plates of this type are composed by six numbers. The first two numbers indicate a code of the foreign mission conferred by the Department of Protocol of the Ministry of Foreign Affairs according to the order of accreditation of the foreign mission in Lithuania. The third number indicates a vehicle category (the status of the person who exercises the ownership of the vehicle). The last three numbers indicate a serial number of issue of the vehicle registration number license plates. The vehicle registration number license plates of this type are available for the users since 11 October 2004 (see example 6);

- **the temporary commercial** rectangular registration number license plate. The surface of the vehicle registration number license plate is white, light reflective and with a repetitive safety mark. There is a blue strip on its left edge, and the edging, letters and numbers of the vehicle registration number license plate are red. There is a character of the European Union (EU) and a white distinguishing mark of the Republic of Lithuania “LT” in the blue strip of the vehicle registration number license plate. Temporary vehicle registration number license plates can be issued for cars, trailers and motorcycles. Cars and trailers are designated with a letter “P” and five numbers that indicate a serial number, motorcycles are designated with a letter “P” and four numbers that indicate a serial number. Temporary vehicle registration number license plates are available for the users since 30 September 2004. Since 3 April 2018 the vehicle registration number license plates of this type are issued for an unlimited period. The operators can use the temporary vehicle registration number license plates only for the designation of the vehicles that are in their possession, using which they can participate in the public traffic only in the territory of Lithuania (see example 7);
- **the temporary (transit)** rectangular registration number license plate. The surface of the vehicle registration number license plate is white, light reflective and with a repetitive safety mark. There is a blue strip on its left edge, and the edging, letters and numbers of the vehicle registration number license plate are red. There is a character of the European Union (EU) and a white distinguishing mark of the Republic of Lithuania “LT” in the blue strip of the vehicle registration number license plate. Temporary (transit) vehicle registration number license plates can be issued for the cars, trailers and motorcycles that are exported from Lithuania (see example 8).

Motorized vehicles with registration number license plates of the kinds mentions above may or may not have the customs status of Union goods. Their status can be verified only by consulting relevant documentation.

Example 6

For cars and trailers:



Format 1 520x110 mm



Format 2 300x150 mm

For motorcycles



Format 3 250x150 mm



Format 5 182x210 mm

For mopeds



Format 4 145x120 mm

Example 7

For cars and trailers:



520x110 mm



300x150 mm

For motorcycles:



250x110 mm

Example 8

For cars and trailers:



520x110 mm



For motorcycles



Luxembourg

Motorized road vehicles registered in Luxembourg are considered to have the customs status of Union goods unless:

1. the registration card (carte grise) bears:

"DOUANE - ADMISSION TEMPORAIRE
Duties when sold"

Malta

Motorized vehicles registered in Malta are considered to have the customs status of Union goods when they carry 2 rectangular registration plates.

These shall be fixed one on the front and the other on the rear of the motor vehicle in such a position that every letter and figure on the plate is upright.

The registration plate shall consist of 3 numeric, alphabetical or alpha numeric combinations.

The registration plate also has the European Union emblem with yellow stars and an M underneath. The Registration plates also have a hologram with the plate serial number underneath.

Motorized road vehicles registered in Malta should not be considered to have the customs status of Union goods if the registration plate consists of any of the following combinations.

CD* ***	DIPLOMATS
TRIAL RN ***	MOTOR CAR IMPORTERS
DDV ***	DIPLOMATIC DISTINGUISHED GUESTS
PRO ***	PROTOCOL
DMS ***	DIPOMATIC MISSIONS
*** **X	EXPORT BY DEALERS
TF* ***	TAX FREE
GV* ***	GOVERNMENT VEHICLES
GM **	MINISTERS VEHICLES

Netherlands

Motorized road vehicles registered in the Netherlands are considered to have the customs status of Union goods unless the registration document (kentekenbewijs) are bearing following letters and digits:

CD- xx-xx

xx-CD-xx

CDJ-xxx

BN – xx-xx

GN – xx-xx

1.

Poland

Motorised road vehicles registered in Poland are considered to have the customs status of Union goods if

1. they carry a rectangular plate with a registration which consists of a combination of letters and digits (up to seven positions with at least one letter) in black on reflective white or reflective yellow (historical vehicles), in red on reflective white (test vehicles), in white on reflective blue (diplomatic or similar status), in white on black (former plate still valid), and
2. a Polish registration document has been issued on respect thereof.

Portugal

1. Motorized road vehicles registered in Portugal are considered to have the customs status of Union goods when they have a rectangular white number plate bearing an inscription consisting of two letters and four numbers in black, separated in pairs by dashes (e.g.: AB-32-46). The registration document is the form "LIVRETE 1227".
2. However, motorized road vehicles which carry a white plate, also rectangular, bearing the letters CD, CC or FM, belong to various corps diplomatiques and may or may not have the customs status of Union goods. The status can be verified only by consulting their documentation.

Romania

In Romania there are three types of registrations of the road vehicles: permanent, temporary and for the diplomatic corps.

The road vehicles **permanently registered** in Romania are considered to have the customs status of Union goods.

The permanent registration plates of the road vehicles have the following structure: LL NN XXX, where LL is the indicator of the district, made up of one or two letters, NN is the first

part of the order number from 01 to 99, and XXX is the second part of the order number, made up of three letters from AAA to ZZZ.

The plate has an aluminum clamp and reflective white background, while the letters and figures are black and are found in the registration certificate of the vehicle in question.

The road vehicles with **temporary registration** or **pertaining to the diplomatic corps** are not considered as Union vehicles, unless such quality is attested by the accompanying documents.

The plates for temporary registration are assigned to the foreign vehicles and trailers that benefit from a temporary admission customs procedure, or to the vehicles meant to be exported.

The temporary registration plates of the road vehicles have the following structure: LL NNNNNN F, where LL is the indicator of the district, made up of one or two letters, NNNNNN is the order number from 101 to 999999, and F is a fraction on red background, containing the month and year when the registration expires, each expressed by two letters.

The plate has an aluminum clamp and reflective white background, while the letters and figures are black and are found in the registration certificate of the vehicle in question. The certificate does not contain special mentions to indicate whether the vehicle comes from within the European Union or from outside.

The registration plates of the road vehicles pertaining to the diplomatic missions, the consular offices and their staff, as well as to other organizations and foreign citizens with diplomatic status, who operate in Romania, have the following structure: one of the indicators CD, CO or TC, as the case may be, and the order number made up of two sets of three figures.

The plate has reflective white background, the letters and figures are blue and are found in the registration certificate of the vehicle in question.

Slovak Republic

1. Motorised road vehicles registered in the Slovak Republic are considered to have the customs status of Union goods if their registration is in one of the following special series:
 - rectangular white number plate bearing an inscription consisting of two letters and five digits (three numbers and a pair of letters) in black, separated by dash (e.g.: BA-858BL). The first pair of letters corresponds to territorial department. The second group of digits after dash may consist of five letters, or letters at the first four positions and number at the fifth position, or letters at the first three positions and numbers at fourth and fifth position.
 - Motorised road vehicles are in circulation also with white number plates belonging to previous series formed of a combination of two or three letters and four numbers in pairs in black, separated by dash (e.g.: BA 12-23);
 - special rectangular white number plate with red digits in two lines. First line consists of two letters corresponding to territorial department and second line consists of letter “M” followed by three digits. After letter “M” may also be added another letter. Such plates are issued for new-made vehicles, new-bought vehicles or vehicles used for test purposes;
 - special rectangular yellow number plate with black digits in two lines. First line consists of two letters corresponding to territorial department and second line consists of letter “V” followed by three digits. After letter “V” may also be added another letter. Such plates may be issued for vehicles registered for export purposes. On the upper right corner is the field with the date of expiration;
 - special rectangular yellow number plate with red digits in two lines. First line consists of two letters corresponding to territorial department and second line consists of letter “H” followed by three digits. After letter “H” may also be added another letter. Such plates may be issued for historical vehicles;
 - special rectangular white number plate with blue digits in two lines. First line consists of two letters corresponding to territorial department and second line consists of letter “S” followed by three digits. After letter “S” may also be added another letter. Such plates may be issued for vehicles used for sport purposes;
 - special rectangular white number plate with green digits in two lines. First line consists of letter “C” possibly followed by another letter and second line consists of five digits. Such plates may be issued for vehicles individually imported to the Slovak Republic that technical eligibility has not been approved, or for other vehicles.
2. However, motorised road vehicles which carry a rectangular blue plate, bearing the letters “EE” or “ZZ” followed by five numbers in yellow, belong to various diplomatic corps or foreign mission and may or may not have the customs status of

Union goods. The Union status can be verified only by consulting their documentation.

Slovenia

Motorised road vehicles registered in the Republic of Slovenia are considered to have the customs status of Union goods if they are equipped with a rectangular plate bearing an alpha-numeric (three to six letters or a combination of letters and numbers) license code (corresponding to regions), and a Slovenian registration document has been issued in respect thereof..

Spain

1. The number plate of motorized road vehicles is a combination of two groups of letters (the first corresponds to territorial departments, e.g.: MA - Malaga, M - Madrid; the second is formed by one or two letters) and a group of numbers (0000 to 9999) in between the two groups of letters (e.g. MA-6555-AT).

Motorized road vehicles are in circulation with number plates belonging to previous series which are formed of a combination of one or two letters and up to six numbers e.g. M-636.454.

As from October 2002, motorized road vehicles have a number plate consisting of four numbers followed by three letters, without indication of the territorial department (e.g. 4382 BRT).

Motorized road vehicle registered in Spain according to the above procedures are considered as having the customs status of Union goods.

2. Motorized road vehicles registered in Spain are not considered as having the customs status of Union goods if their registration is in one of the following special series:
 - CD, CC

- tourist plate bearing a number combining two groups of numbers (the first of between 00 and 99; the second of between 0000 and 9999) and a group of letters (one or two depending on the case). All the groups are separated by a dash, e.g. 00-M-0000.
- With a view to establishing the date on which the temporary movement permit expires, the tourist plate has a vertical red band 3 cm long bearing in white the last two digits of the year in question (one above the other) and the month in Roman numerals (below the arabic numerals). E.g. 00-M-0000 - 86VI

Sweden

Motorized road vehicles registered in Sweden are considered to have the customs status of Union goods unless they are temporarily registered for export purposes (export registration). In those cases the registration plates are red with white characters. On the right hand side as well as on the left hand side of the registration plates the date of expiry (year, month and day) of the temporary registration is shown. In addition to this registration plate the owner has a special decision describing the actual type of temporary registration.

Other temporarily registered motorized road vehicles are considered to have the customs status of Union goods.


II.8.4. List of the competent authorities for the regular shipping service

For the latest version of this list, please click on one of the following links:

EUROPA:

https://ec.europa.eu/taxation_customs/business/customs-procedures/what-is-customs-transit/common-union-transit_en

II.8.5. Certificate of non-manipulation for sea-fishing products and goods


Reference to the Fishing Trip:		
<div style="background-color: black; color: white; display: inline-block; padding: 2px 10px; border-radius: 5px;">Vessel Information</div>		
Vessel name:	Radio Callsign:	Register and Page:

CERTIFICATE OF NON-MANIPULATION	
<p>The undersigned Customs Authority hereby certifies that the products of sea-fishing and/or goods obtained from the said products have remained under customs supervision throughout their stay and have undergone no handling other than that necessary for their preservation.</p>	
Products of sea-fishing (name and type):	
Gross mass (kg):	
Goods obtained from products of sea-fishing (kind):	
Description of the goods:	
Gross mass (kg):	
Date of arrival of the products/goods:	
Date of departure of the products/goods:	
Means of transport used for reconignment to the customs territory of the Union:	
<div style="text-align: right; margin-right: 100px;">Address of the Customs Authority:</div> <div style="text-align: right; margin-right: 100px;">Country or territory:</div> <div style="text-align: right; margin-right: 100px;">Date:</div>	
<p style="text-align: center;">Captain of the Fishing Vessel</p> <div style="border: 1px solid black; height: 60px; margin: 5px auto; width: 90%;"></div> <p style="text-align: center;">Signature and Stamp</p>	<p style="text-align: center;">Customs Authority</p> <div style="border: 1px solid black; height: 60px; margin: 5px auto; width: 90%;"></div> <p style="text-align: center;">Signature and Stamp</p>
<small><i>Certification of non-manipulation for products of sea-fishing and/or goods obtained from said products transhipped and transported through a country or territory that is not part of the customs territory of the Union (Articles 130 and 133 of Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 and Article 214 of Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015).</i></small>	

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II.8.6. Certificate of non-manipulation issued by Singapore

Original

1. Name & Address of Shipping Agent/ Freight Forwarder		 <p>SINGAPORE CUSTOMS 55 Newton Road #07-01 Revenue House Singapore 307987 Tel : 6355 2000 Fax : 6337 6361 E-mail: customs_cnmcfshq@customs.gov.sg</p> <p>CERTIFICATE OF NON-MANIPULATION</p> <p>No.</p>	
2. Details of Consignment			
Item(s) Description		Quantity/ Gross Weight	
Country of Origin of Goods		Outward Bill of Lading No./ Air Waybill No.	
Date of Discharge in Singapore		Date of Departure from Singapore	
Country of Final Destination		Outgoing Vessel/ Vehicle/ Flight No.	
3. Declaration by Shipping Agent/Freight Forwarder			
<p>I/We undertake that</p> <p>a) The goods indicated, when transhipped via Singapore, will not undergo operations beyond the following:</p> <ol style="list-style-type: none"> i. ensuring the preservation of goods in good condition for the purpose of transport or storage; ii. facilitating shipment or transportation; and iii. packaging or presenting goods for sale. <p>b) all information provided for above is true and correct.</p> <p>Authorised Signature:</p> <p>Name: _____</p> <p>Designation: _____</p> <p>Date: _____ (company stamp)</p>			
4. Certification by Singapore Customs			
<p>We certify that, to the best of our knowledge, the declaration by the shipping agent/ freight forwarder is true and correct.</p> <p>This Certificate is issued without any prejudice or liability whatsoever on our part arising from any circumstances.</p> <p>Authorised Signature:</p> <p>Name: _____</p> <p>Designation: _____</p> <p>Date: _____ (stamp)</p>			

SC-A-009 (Ver 3 – 01/17)

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PART III – GUARANTEES

III.1. Introduction

Part III deals with transit guarantees.

Paragraph 1 contains the introduction and legal references regarding transit guarantees.

Paragraph 2 contains general provisions regarding transit guarantees.

Paragraph 3 describes the individual guarantee.

Paragraph 4 describes the comprehensive guarantee and guarantee waiver.

Paragraph 5 is reserved for specific national instructions.

Paragraph 6 is reserved for the use of customs administrations.

Paragraph 7 contains the Annexes.

III.1.1. Purpose of guarantee

Customs duties and other charges applicable to goods are temporarily suspended when these goods are released for common/Union transit. In order to ensure the payment of duties and other charges when a (customs) debt is incurred in the course of a transit operation, the holder of the procedure is required to furnish a guarantee.

The legal bases for transit guarantees are :

- Article 10 Convention;
- Articles 9 -13 and 74-80, Appendix I, Convention;
- Annex I, Appendix I, Convention;
- Annexes C1 to C7 of Appendix III, Convention;
- Articles 89-98, UCC;
- Articles 82 and 85, DA;
- Articles 148, 150-152, 154-162, IA;
- Annexes 32-01, 32-02, 32-03 and 32-06, IA;
- Annex 72-04, IA.

III.1.2. Forms of guarantee

Articles 11 and 55(a), Appendix I, Convention

Articles 89(5) and 92(1) UCC

The guarantee may be furnished as a cash deposit or by a guarantor. The guarantee shall be an individual guarantee covering a single transit operation or a comprehensive guarantee covering several operations. The individual guarantee by a guarantor may be in the form of vouchers that the guarantor issues to the holders of the procedure and in the form of guarantor's undertaking. The use of the comprehensive guarantee is a simplification of the standard rules and is therefore subject to an authorisation.

III.1.3. Guarantee waiver

Article 13 Appendix I Convention

Articles 89(7), (8) and (9) UCC

Article 24(2) TDA

By way of exception no guarantee needs to be furnished in the following cases:

- guarantee waiver by law:
 - goods carried on the Rhine, the Rhine waterways, the Danube or the Danube waterways;
 - goods carried by a fixed transport installation;

- goods placed under the common/Union transit procedure using the ETD simplification for air and for sea transport (the latter concerns only Union);
- in the Union - where the amount of import duty does not exceed the statistical value threshold for declarations laid down in Article 3(4) of Regulation (EC) No 471/2009 of the European Parliament and of the Council of 6 May 2009 on Community statistics relating to external trade with non-member countries(O.J. L 152, 16.6.2009, p. 23);
- in the Union - states, regional and local government authorities or other bodies governed by public law, in respect of the activities in which they engage as public authorities.

The list in Annex 7.2 defines the Rhine waterways. The information was supplied by the customs administrations of the countries concerned.

- -
-

*Article 10(2)(a)
Convention*

- guarantee waiver by national decision applicable only to common transit countries:

*Article 10(2)(b)
Convention*

- on the basis of bilateral or multilateral agreement of the Contracting Parties for operations involving only their territories;
- for the part of an operation between the customs office of departure and the first customs office of transit according to a decision of the Contracting Party concerned.

III.1.4. Area of validity

*Article 10(1)
Convention*

*Articles 19(2) and
21(2) Appendix I*

In general, the guarantee shall be valid only for the Contracting Parties involved in the common/Union transit operation. By way of exception, individual guarantees in the form of a cash deposit or by means of vouchers shall be valid for all Contracting Parties.

Where the guarantee is valid only for the Contracting Parties involved, a restriction of the area of validity is possible. The guarantor may delete the name of the Contracting Party or Parties or the Principality of Andorra or the Republic of San Marino in the guarantor's undertaking. As a result, the guarantee is valid in all the Contracting Parties and States that have not been crossed out. However, it has to be noted that a guarantee does not cover common transit operations to and from Andorra or San Marino since the Convention is not applicable.

For the Union transit procedure, a guarantee is valid in all Member States and in the Principality of Andorra and the Republic of San Marino. Provided that the Union or the Principality of Andorra or the Republic of San Marino have not been crossed out in the guarantor's undertaking and the holder of the procedure observes the conditions of the use of the guarantee, he is allowed to furnish a guarantee accepted or granted by the competent authorities of a Contracting Party other than the Union for a Union transit operation within the Union and/or between the Union and one of those States.

III.1.5. Table of guarantee

	Individual guarantee			Comprehensive guarantee
	Cash deposit	by guarantor's undertaking	by voucher	
Coverage	single operation	single operation	single operation	several operations
Area	unrestricted validity	restriction possible	unrestricted validity	restriction possible
Amount required as guarantee	100% of (customs) debt	100% of (customs) debt	100% of (customs) debt	100% 50% 30% 0% of the reference amount

Period of validity of certificates	N/A	N/A	Maximum one year after date of issue	Two years (one two years extension possible)
Proof that guarantee has been furnished	Cash deposit produced by the holder of the procedure	Guarantor's undertaking (the model in Annex C1 , Appendix III Convention/ Annex 32-01 IA)	Guarantor's undertaking (the model in Annex C2 , Appendix III Convention/ Annex 32-02 IA)	Guarantor's undertaking (the model in Annex C4, Appendix III, Convention/Annex 32-03 IA)

III.2. General provisions

III.2.1. Necessity for a guarantee

III.2.1.1. Introduction

Article 10(1) Appendix I Convention Furnishing a guarantee that ensures the payment of any (customs) debt which may be incurred, is a condition for carrying goods under common/Union transit procedure.

Article 89(2) UCC The payment of the amounts at stake is ensured when the amount of the guarantee is calculated in accordance with the appropriate provisions on the guarantee used.

III.2.1.2. Failures

Article 30 Appendix I Convention In cases where no data about a guarantee is given on the transit declaration or, in a case of business continuity procedure, the required guarantee document is not presented at the customs office of departure, the declaration must not be accepted.

Articles 89(2), 94(3) and 95 UCC

In cases where the amount of guarantee turns out to be insufficient, the customs office of departure must not release the goods for transit unless a guarantee is furnished that covers the full amount of the (customs) debt liable to be incurred.

The customs office of departure must also refuse the release where, in a case of business continuity procedure, the documents presented prove that the guarantee has not been issued to the holder of the procedure of the transit operation concerned.

III.2.2. Calculation of the amount of the guarantee

III.2.2.1. Introduction

*Article 10(1)
Appendix I
Convention* The amount of a guarantee must be calculated in such a way that it covers the full amount of the (customs) debt liable to be incurred.

Article 89(2) UCC

III.2.2.2. Calculation

*Articles 18 and 74
Appendix I
Convention* In general, the calculation is to be made on the basis of the highest rates applicable to such goods in the country of departure. The calculation is to include all the customs duties and other charges, e.g. excise duties and value added tax that are applicable to those goods at import. The highest rates concerning customs duties result from the conventional rates. Privileges, for instance, that are subject to the furnishing of proof at the time of release for free circulation, e.g. a preferential rate or a quota, are not to be taken into account.

*Articles 148 and
155 IA*

The calculation is to be made on the basis of the import duties that would be applicable to goods of the same kind in the country of departure in case of release the goods for free circulation. Goods that are in free circulation in the Contracting Party are to be treated as goods being imported from a third country.

This applies also when Union goods are placed under Union transit procedure with destination to a common transit country. These goods are presumed to be non-Union goods for the purpose of the calculation of the amount of the guarantee in order to ensure the possible payment of a (customs) debt in a Contracting Party other than the Union.

*Article 74(2)
Appendix I
Convention*

Article 155(3) IA

The goods concerned are to be classified on the basis of the customs tariff, but if the classification is not possible or appropriate, the amount of guarantee may be assessed. The assessment must ensure that the guarantee will cover the full amount of the (customs) debt liable to be incurred. In exceptional cases where such an assessment is also not possible, the amount of guarantee may be presumed to be 10.000 EUR. This basic idea applies to both a comprehensive and an individual guarantee.

III.2.3. Guarantor

III.2.3.1. Introduction

Article 12 The guarantor shall be a natural or legal third person.

Appendix I

Convention

Article 94 UCC

The guarantor and the holder of the procedure must not be the same person.

III.2.3.2. Establishment and approval

The guarantor shall be established in the Contracting Party where the guarantee is provided and approved by the customs authorities requiring the guarantee.

Such approval takes place according to the provisions in force in the country concerned. Therefore national law determines the general legal relationship between the guarantor and the competent authorities within the general framework of the transit rules

In the Union the guarantor does not need to be approved by the customs authorities unless the guarantor is a credit institution, financial institution or insurance company accredited in the Union in accordance with Union provisions in force.

The customs authorities may refuse to approve a guarantor who does not appear certain to ensure payment of the amount of (customs) debt within the prescribed period.

A guarantor must have an address for service in each country for which his guarantee is valid or, where the laws of a country make no provision for such an address, he must appoint an agent. The address for service gives a place of business, registered in accordance with the laws of the country in question, at which the competent authorities can conduct all formalities and procedures relating to the guarantor in writing in legally binding form. An appointed agent shall be a natural or legal person appointed by the guarantor.

This ensures that written communications to and legal proceedings involving a guarantor can be verifiably delivered in any country in which a (customs) debt may arise in connection with goods under the transit procedure.

TRADE

1) The guarantor shall undertake in writing to pay the amount of (customs) debt.

2) The guarantor undertakes not to change his addresses for service without lodging the annex to his undertaking with the new addresses for service at the customs office of guarantee.

III.2.3.3. Liability

*Article 117
Appendix I,
Convention*

The liability of the guarantor is based on the acceptance of his undertaking by the customs office of guarantee. It will be effective from the date the customs office of departure releases goods for a transit operation covered by this guarantee.

*Article 94
UCC*

Article 85 DA

The liability of the guarantor is limited to the maximum amount shown in the guarantor's undertaking. Claims may not be made beyond this amount.

Where the common/Union transit procedure has not been discharged, the customs authorities of the country of departure shall, within nine months from the presentation of the goods at the office of destination, notify the guarantor that the procedure has not been discharged.

Where the procedure is still open after that nine-month period, the customs authorities of the country of departure within three years from the date of acceptance of the transit declaration, notify the guarantor that he is or might be required to pay the (customs) debt. The notification states the MRN and date of the transit declaration, the name of the customs office of departure, the holder of the procedure's name and the amount involved.

The guarantor shall be released from his obligations if either of those notifications have not been sent to him before the expiry of the time limit. But if either of those notifications has been sent, the guarantor shall be informed of the recovery of the debt or the discharge of the procedure.

III.2.3.4. Revocation of the approval of the guarantor or of the undertaking and cancellation of the undertaking

*Article 23,
Appendix I,
Convention*

The customs office of guarantee may revoke the approval of the guarantor or the approval of the guarantor's undertaking at any time. That customs office shall notify the revocation to the guarantor and

Article 93 UCC

the holder of the procedure. The revocation shall take effect on the 16th day following the date on which the decision on the revocation is received or is deemed to have been received by the guarantor.

Article 82 DA

Provided that the customs authorities didn't require that the form of guarantee chosen should be maintained for a specific period a guarantor may cancel his undertaking at any time. The guarantor shall notify the cancellation to the customs office of guarantee.

The cancellation shall not affect goods which, at the moment where the cancellation takes effect, have already been placed and still are under a common/Union transit procedure by virtue of the cancelled undertaking.

The cancellation of the undertaking by the guarantor shall take effect on the 16th day following the date on which the cancellation is notified by the guarantor to the customs office of guarantee.

When the guarantor's undertaking is revoked or cancelled, the customs office of guarantee shall retain the guarantor's undertaking for at least nine months except where the (customs) debt is extinguished or can no longer arise or the guarantor has been notified of the recovery of the (customs) debt or the discharge of the procedure.

In the case that the guarantor has been notified that a transit procedure has not been discharged, the customs office of guarantee shall retain that undertaking on the basis of the information received until recovery or discharge has been completed or, if appropriate, the guarantor is released from his liability.

The customs authorities of the country responsible for the relevant customs office of guarantee shall introduce into the electronic system information of any revocation or cancellation of a guarantee and the date when it becomes effective.

III.3. Individual guarantee

III.3.1. Cash deposit

III.3.1.1. Introduction

*Article 19
Appendix I
Convention*

A guarantee in the form of a cash deposit may be furnished at the customs office of departure in accordance with the provisions in force in the country of departure and will be repaid when the

Article 92(1)(a) procedure has been discharged.
UCC

Article 150 IA

III.3.1.2. Repayment

In general, the customs office of departure is competent for the repayment. That customs office should inform the holder of the procedure of this repayment at the time of lodging the cash deposit or other equivalent means of payment and ask him which means of repayment he prefers. If the holder of the procedure decides on a money transfer, the customs office of departure shall note the details of the holder's of the procedure bank account and inform him that he will bear the costs of the transfer.

In a case of the guarantee in a form of cash deposit, no interest shall be payable by the customs authorities.

III.3.2. Individual guarantee in the form of an undertaking by a guarantor

Article 20
Appendix I,
Convention

The undertakings given by a guarantor for the purpose of an individual guarantee are lodged at the customs office of guarantee and approved. They have to be registered in the Guarantee Management System (GMS) by that office. GMS is linked to the NCTS.

Article 92
UCC

Articles 152 and
154 IA

For each undertaking the customs office of guarantee shall communicate to the holder of the procedure the following information:

- a guarantee reference number (GRN),
- an access code associated with GRN.

The holder of the procedure cannot modify that access code.

When a customs declaration is lodged, it shall contain GRN and the corresponding access code. The customs office of departure shall verify the existence and the validity of the guarantee in the system.

In a case of business continuity procedure the guarantor's undertaking has to be presented at the customs office of departure. Where the customs office of guarantee is not the customs office of departure and has therefore kept a copy of the guarantor's undertaking, the customs office of departure is to inform the customs office of guarantee when it has returned the original to the

undertaking to the holder of the procedure.

The model of the undertaking is set out in Annex C1, Appendix III, Convention/Annex 32-01 IA. But where required by national law, regulation or administrative provision, or in accordance with common practice, a country may allow the undertaking to take a different form provided it has the same legal effect as the undertaking set out in that form.

III.3.3. Individual guarantee in the form of vouchers (TC32)

III.3.3.1. Liability and approval

*Article 21
Appendix I
Convention*

*Articles 160 and
161 IA*

The undertakings given by a guarantor for the purpose of an individual guarantee in the form of vouchers (TC32) are lodged at the customs office of guarantee and approved. They are retained at that customs office for the period of its validity. In addition the undertakings and the vouchers have to be registered in the GMS by that customs office.

The undertaking does not contain a maximum amount of liability. The customs office of guarantee should ensure that the guarantor has sufficient financial resources to pay any (customs) debt liable to be incurred. In particular, the customs office could consider limiting the number of vouchers issued by a given guarantor.

The model of the undertaking is set out in Annex C2, Appendix III, Convention/Annex 32-02 IA. But where required by national law, regulation or administrative provision, or in accordance with common practice, a country may allow the undertaking to take a different form provided it has the same legal effect as the undertaking set out in that form..

III.3.3.2. Notification

Each country must inform the Commission of the names and addresses of guarantors that are authorised to issue individual

guarantee in the form of vouchers.

The list of authorised guarantors is given in the Annex III.7.1.

In case of revocation of the authorisation the country responsible for the customs office of guarantee shall notify the Commission immediately and give the date on which either becomes effective.

The Commission will inform the other countries.

III.3.3.3. Voucher (TC32)

Vouchers are made by a guarantor and provided to persons who intend to be the holder of the procedure. The guarantor may combine the voucher with a counterfoil and, if appropriate, with a receipt.

The absence of the holder's of the procedure signature on the voucher does not affect the validity of the voucher and the signature of the guarantor on the voucher need not be hand-written.

Each voucher covers an amount of 10 000 EUR for which the guarantor is liable. The period of validity of a voucher is one year from the date of issue.

Each voucher has to be registered in the GMS and for each voucher the customs office of guarantee shall communicate to the holder of the procedure the following information:

- a guarantee reference number (GRN),
- an access code associated with GRN.

The holder of the procedure cannot modify that access code.

When a customs declaration is lodged, it shall contain GRN and access code of each voucher. The customs office of departure shall verify the existence and the validity of the guarantee in the system.

A declarant submits at the customs office of departure a number of vouchers corresponding to the multiple of 10 000 EUR to cover the amount of (customs) debt which may be incurred (eg. if the amount

of (customs) debt is 8 000 EUR, one voucher is sufficient, but if it is 33 000 EUR, 4 vouchers are needed)

In a case of business continuity procedure the voucher or vouchers have to be presented at the customs office of departure and retained by that office

The model of the voucher corresponds to the specimen in Annex C3, Appendix III, Convention/Annex 32-06 IA.

TRADE

The guarantor enters on the TC 32 voucher the date up to which the voucher is to remain valid. This may not be more than one year from the date of issue.

III.4. Comprehensive guarantee and guarantee waiver

III.4.1. General provisions

III.4.1.1. Introduction

*Article 55(a)
Appendix I
Convention* The use of a comprehensive guarantee or a comprehensive guarantee with a reduced amount, including guarantee waiver is a simplification granted on the basis of an authorisation. It requires the completion of an application by the applicant and an authorisation granted by the competent authority.

*Articles 89(5) and
95 UCC*

Article 84 DA

III.4.1.2. General conditions

The applicant must comply with the conditions laid down in Article 57 and 75, Appendix I, Convention/Article 95 UCC and Article 84 DA (for further details see VI.2.1. and VI.3.1.).

III.4.1.3. Calculation of the reference amount

*Article 74,
Appendix I,
Convention* The use of the comprehensive guarantee and or a comprehensive guarantee with a reduced amount, including the guarantee waiver is granted up to a reference amount. In order to protect the financial interests of the Contracting Parties and to meet the requirements of the holder of the procedure the reference amount must be calculated with the utmost care.

Article 155 IA

The reference amount shall correspond to the amount of the (customs) debt which may become payable in connection with each common/Union transit operation in respect of which the guarantee is provided, in the period between the placing of the goods under the common/Union transit procedure and the moment when that procedure is discharged. That period should represent a typical example of the transit activities of the holder of the procedure. The calculation of the reference amount should also include the transport of goods during peak periods or those goods he does not regularly

declare for transit, in order to cover all possible eventualities.

For the purpose of that calculation, account shall be taken of the highest rates of (customs) debt applicable to goods of the same type in the country of the customs office of guarantee.

The customs office of guarantee shall establish the reference amount in cooperation with the holder of the procedure on the basis of the information on goods placed under the common/Union transit procedure in the preceding 12 months and on an estimate of the volume of intended operations in the future. In agreement with the applicant, the customs office of guarantee may assess the reference amount by rounding up the sums in order to cover the required amount. Where that information is not available, that amount shall be fixed at EUR 10 000 for each transit operation.

The customs office of guarantee shall review the reference amount on its own initiative or following a request from the holder of the procedure and shall adjust it if necessary.

III.4.1.4. Amount of the guarantee

The reference amount of the comprehensive guarantee shall be equal to the maximum amount shown in the guarantor's undertaking that the applicant presents at the customs office of guarantee for acceptance.

III.4.1.5. Guarantee certificate

*Article 79,
Appendix I,
Convention*

Annex 72-04 IA

The competent authorities shall issue the holder of the procedure with a certificate (comprehensive guarantee certificate TC31 and guarantee waiver certificate TC33). In order to prevent the misuse of the certificates and the guarantee, the competent authorities shall issue more certificates only in justified cases and in the number

justified by the holder of the procedure (for example where the holder of the procedure regularly presents transit declarations at several customs offices).

A comprehensive guarantee certificate and guarantee waiver certificate are presented only in a case of business continuity procedure.

The models of certificates are set out in Annex C5 and C6, Appendix III, Convention / Chapter VI and VII, Annex 72-04 IA).

The certificates are valid for 2 years, but the extension for the next 2 years is possible (Annex 72-04 IA, 19.3).

III.4.1.6. Obligations of the holder of the procedure and review of the reference amount

Articles 74(5) and (6), Appendix I Convention

The holder of the procedure shall ensure that the amount which is payable or may become payable does not exceed the reference amount.

Articles 156 and 157 IA

The monitoring of the reference amount is ensured by the systems (GMS and NCTS) for each common/Union transit operation at the time of placing of goods under the common/Union transit procedure.

In a case of business continuity procedure the competent authorities shall describe the means of monitoring in the authorisation. They may consider the proposals made by the holder of the procedure. In any case, the method of monitoring must enable the holder of the procedure to determine whether the reference amount will be exceeded by the transit operation to be applied for.

In this respect the competent authorities may require in particular, that the holder of the procedure at least keeps records of each transit

declaration lodged in business continuity procedure and the amount of customs duties and other charges either calculated or assessed. In particular, he may monitor whether he exceeds the reference amount by debiting it with the amount for each transit operation at the time the goods are released for transit. Subsequently, he credits the reference amount with that amount at the time he receives information that the transit operation has ended. The holder of the procedure may assume that the operation has ended on the date when the goods must be presented at the customs office of destination. He is to amend his accounts retrospectively if he receives information that the procedure has not been discharged or has ended after the expiry of the time limit set by the customs office of departure.

Where the holder of the procedure establishes that he might exceed the reference amount, he must take measures in respect of the authorisation and, if necessary, future transit operations.

If the holder of the procedure does not inform the customs office of guarantee that the reference amount is exceeded in business continuity procedure, the authorisation may be revoked.

III.4.1.7. The use of the comprehensive guarantee

Article 76, Appendix I, Convention The undertakings given by a guarantor for the purpose of a comprehensive guarantee are lodged at the customs office of guarantee and approved. They

Article 154 IA have to be registered in the GMS system by that office.

For each undertaking the customs office of guarantee shall communicate to the holder of the procedure the following information:

- a guarantee reference number (GRN),
- an access code associated with GRN.

Upon request of the holder of the procedure the customs office of guarantee shall assign one or more additional access codes to this guarantee to be used

by that holder or by his representatives.

When a customs declaration is lodged, it shall contain GRN and the proper access code. The customs office of departure shall verify the existence and the validity of the guarantee in the system.

In a case of business continuity procedure a comprehensive guarantee certificate or a guarantee waiver certificate has to be presented (further details are in III.4.1.5.).

The model of the guarantor's undertaking is set out in Annex C4, Appendix III, Convention/Annex 32-03 IA. But where required by national law, regulation or administrative provision, or in accordance with common practice, a country may allow the undertaking to take a different form provided it has the same legal effect as the undertaking set out in that form.

III.4.1.8. Temporary prohibition relating to the use of comprehensive guarantee

Article 77, Appendix I, Convention Annex I, Appendix I, Convention The use of the comprehensive guarantee or the comprehensive guarantee with a reduced amount, including the guarantee waiver, may be temporary prohibited in the following cases:

Article 96 UCC

- in special circumstances,
- for the goods in respect of which large-scale fraud involving the use of the guarantee has been proven.

As regards the Union transit procedure the decision on the prohibition is taken by the Commission and concerning the common transit procedure – by the EU-CTC Joint Committee.

The **special circumstances** mean a situation in which it has been established, in a significant number of cases involving more than one holder of the procedure and putting at risk the smooth functioning of the procedure that the comprehensive guarantee or a comprehensive guarantee with a reduced amount, including the guarantee waiver is no longer sufficient to ensure payment, within the prescribed time limit, of the (customs) debt arising when some types of goods are removed

from the common/Union transit procedure.

The **large-scale fraud** means a situation where it is established that the comprehensive guarantee or the comprehensive guarantee with a reduced amount, including the guarantee waiver is no longer sufficient to ensure payment, within the time limit prescribed, of the (customs) debt arising when some types of goods are removed from the common/Union transit procedure. In this connection account should be taken of the volume of goods removed and the circumstances of their removal, particularly if these result from internationally organised criminal activities.

III.4.1.8.1. Individual guarantee with multiply usage – common transit countries only

*Annex I, Appendix
I, Convention
Annex
Appendix
Convention*

A2, III,
In a case of temporary prohibition of the comprehensive guarantee (including reduction and waiver) the holders of the authorisation for the comprehensive guarantee, may, upon request, use an individual guarantee with multiply usage, provided the following conditions are fulfilled:

- the individual guarantee shall be put up in the form of a specific guarantee document which covers only the types of goods referred to in the decision on the prohibition;
- this individual guarantee may be used only at the customs office of departure identified in the guarantee document;
- it may be used to cover several simultaneous or successive operations provided that the sum of the amounts involved in current operations for which the procedure has not yet been discharged does not exceed the reference amount of the individual guarantee. In that case, the customs office of guarantee assigns one initial access code for the guarantee to the holder of the procedure. The holder of the procedure can

assign one or more access codes to this guarantee to be used by himself or his representatives;

- each time the procedure is discharged for a transit operation covered by this individual guarantee, the amount corresponding to that operation shall be released and may be re-used to cover another operation up to the maximum amount of the guarantee.

Individual guarantee with multiply usage is applicable only to the common transit operations started in common transit countries at the customs office of departure or by authorised consignors. It cannot be used for the Union transit operations started in the EU.

Code "9" should be indicated in a transit declaration as the guarantee code. That code does not exist in the EU legislation.

III.4.1.8.2. Derogation from the decision temporarily prohibiting the use of the comprehensive guarantee or the comprehensive guarantee with a reduced amount (including waiver)

Despite the decision on the temporarily prohibiting the use of the comprehensive guarantee or the comprehensive guarantee with a reduced amount (including guarantee waiver), the use of the comprehensive guarantee may be notwithstanding authorised if the holder of the procedure meets the following criteria:

- he can show that no (customs) debt has arisen in respect of the goods in question in the course of the common/Union transit operation which he has undertaken in the two years preceding the decision on the prohibition; or where (customs) debt has arisen during that period, he can show that those debts were fully paid by the debtor/debtors or the guarantor within prescribed time-limit;
- he demonstrates a high level of control of his operations and of

the flow of goods by means of a system of managing commercial and transport records, which allows appropriate customs controls;

- his financial solvency shall be deemed to be proven where he has good financial standing, which enables him to fulfil his commitments, with due regard to the characteristics of the type of business activity concerned.

That exceptional usage of the comprehensive guarantee concerns both common and Union transit operations.

In a case of business continuity procedure box 8 of the Guarantee certificate TC31 should be endorsed with the phrase: "UNRESTRICTED USE – 99209". Annex B6, Appendix III, Convention/Appendix D1, Annex 9, TDA contain all linguistic versions of that phrase.

III.4.1.9. Anullement and revocation of the authorisation

*Article 80,
Appendix I,
Convention*

*Articles 27 and 28
UCC*

In case of anullement or revocation of the authorisation, certificates issued earlier may not be used to place goods under the common/Union transit procedure and shall be returned by the holder of the procedure to the customs office of guarantee without delay.

The country responsible for the customs office of guarantee shall forward to the Commission the means by which certificates that remain valid and have not yet been returned may be identified.

The Commission will inform the other countries.

Further details are in VI.2.3.

III.4.2. Reduction of the amount of guarantee and guarantee waiver

III.4.2.1. Introduction

The maximum amount of guarantee that, in principle, is equal to the reference amount may be reduced provided the holder of the procedure complies with certain criteria of reliability. The amount may be reduced to 50% or 30 % of the reference amount or a guarantee waiver may be granted.

III.4.2.2. Criteria of reduction

Further details are in VI.3.1.

III.5. Specific national instructions (reserved)

III.6. Restricted part for customs use only

III.7. Annexes

III.7.1. List of guarantors authorised to issue TC32 individual guarantee vouchers

For the latest version of this list, please click on one of the following links:

EUROPA:

https://ec.europa.eu/taxation_customs/business/customs-procedures/what-is-customs-transit/common-union-transit_en

III.7.2. List of waterways

Belgium	(a) Terneuzen canal (b) The Scheldt down to Antwerp (c) The canals linking Smeermaas or Petit-Lanaye and Liège (d) The new Scheldt-Rhine canal from the port of Antwerp to Krammer in the Netherlands via the Eastern Scheldt, the Eendracht, the Slaakdam and the Prins Hendrikpolder (e) Albert canal (f) Willebroek canal
Germany	All waterways linked with the Rhine, including "Main-Donau-Kanal", excluding Danube and Danube waterways.
France	(a) The Grand Canal d'Alsace (b) The Moselle between Apach and Neuves-Maisons (c) The levels of Marckolsheim, Rhinau, Gerstheim, Strasbourg and Gamsheim on the French bank of the Rhine between Kembs and Vogelgrun
Luxembourg	That part of the canalised Moselle between Apach-Schengen lock and Wasserbillig
Netherlands	1. Rhine waterways in the strict sense of the term: (a) Lobith-Amsterdam link: - Rhine, Waal, Amsterdam - Rhine canal (b) Lobith-Rotterdam port area link: - Rhine, Waal, Merwede, Noord, Nieuwe Maas, Nieuwe Waterweg - Rhine, Lek, Nieuwe Maas, Nieuwe Waterweg (c) Lobith-Dordrecht-Hansweert-Antwerp link: Rhine, Waal, Merwede, Dordtse Kil or Nieuwe Merwede, Hollands Diep, Volkerak, Krammer, Zijpe, Mastgat, Keeten, Oosterschelde (Eastern Scheldt canal), through

	<p>Zuid-Beveland, Westerschelde (Western Scheldt), Scheldt</p> <p>(d) Lobith-Dordrecht-Hansweert-Ghent link: Rhine, Waal, Merwede, Dordtse Kil or Nieuwe Merwede, Hollands Diep, Volkerak, Krammer, Zijpe, Mastgat, Keeten, Oosterschelde (Eastern Scheldt), Zuid-Beveland canal, Westerschelde (Western Scheldt), Terneuzen canal</p> <p>(e) Lobith-De Kempen-Smeermaas or St.Pieter link: all the waterways commonly used between these places and the junctions with the following waterways; Rhine, Waal, Juliana-kanaal, Dieze, Zuid-Willemsvaart, Wessem-Nederweert Canal.</p> <p>2. The following vessels are considered to be using the Rhine waterways:</p> <ul style="list-style-type: none"> - vessels coming from the Rhine heading for Antwerp or Ghent, or - vessels coming from Antwerp or Ghent and having to leave the Netherlands by the Rhine when they pass through the port of Rotterdam to tranship goods in transit covered by a Rhine manifest or to pick up goods which must leave the Netherlands via the Rhine waterways leading to Antwerp or Ghent via the Rhine. <p>3. In practice, the waterway in existence since 1975 which leads to Antwerp via the Kreekrak locks is also considered a Rhine waterway.</p>
Switzerland	The Rhine to Basel

PART IV - STANDARD TRANSIT PROCEDURE NCTS (NEW COMPUTERISED TRANSIT SYSTEM)

In this part the standard transit procedure under the New Computerized Transit System (NCTS) is described.

Note: Part V describes business continuity procedure in case the NCTS cannot be used.

Chapter 1 deals with the standard transit declaration procedure.

Chapter 2 deals with formalities at the customs office of departure.

Chapter 3 deals with formalities and incidents during transport.

Chapter 4 deals with formalities at the customs office of destination.

Chapter 5 deals with Andorra, San Marino and special fiscal territories.

Note:

This text is not a substitution for guides or technical aids concerning the use of the NCTS technical applications and software (FTSS + DDNTA).

CHAPTER 1 – THE STANDARD TRANSIT DECLARATION

IV.1.1. Introduction

This chapter describes the standard transit procedure using the NCTS.

Paragraph 2 gives the general theory and legislation concerning a standard transit procedure.

Paragraph 3 describes how to use the NCTS.

Paragraph 4 covers the loading of the goods and the completion of the transit declaration.

Paragraph 5 deals with specific situations.

Paragraph 6 covers exceptions to the general rules.

Paragraph 7 is reserved for specific national rules.

Paragraph 8 is reserved for the use of customs administrations.

Paragraph 9 contains the Annex to Chapter 1.

IV.1.2. General theory and legislation

The legal sources are in :

- Article 3(c),(d) and (e) of Appendix I, Convention;
- Title I, Appendix III, Convention;
- Annex A1 and A2; Appendix III, Convention;
- Articles 5 point 12, 6(1), 158, 162, 163 and 170-174, UCC;
- Articles 143 and 148 DA;
- Articles 294 and 296, IA;
- Appendices D1, D2, F1, F2, G1 and G2, Annex 9, TDA.

IV.1.3. The NCTS

IV.1.3.1. Organisation of the NCTS

The NCTS is a computerised transit system based on an exchange of electronic messages. These messages replace the various paper documents and certain formalities of the transit system.

The electronic message exchange takes place at three levels:

- Between the economic operators and customs ('external domain');
- Between customs offices of one country ('national domain');
- Among the national customs administrations themselves and with the Commission ('common domain').

The main items and messages in the NCTS operation are:

- The transit declaration, which is presented in electronic form – the message "Declaration Data"(IE015)
- The Master reference number (MRN), which is a unique registration number, allocated by the competent authority to a transit declaration and printed on the TAD/TSAD and LoI/TSLoI to identify a transit operation.
- The TAD/TSAD, which is printed out at the customs office of departure or at traders' premises once the goods are released for transit and accompanies them goods from departure to destination.
- The message 'Anticipated arrival record – AAR" (IE001), sent by the customs office of departure to the declared customs office of destination indicated in the declaration.

- The message 'Anticipated transit record -ATR" (IE050), sent by the customs office of departure to the declared customs office(s) of transit to notify the anticipated border crossing of the goods.
- The message 'Notification of crossing frontier – NCF" (IE118), sent by the actual customs office of transit to the customs office of departure and notified about the passage of the goods.
- The message 'Arrival advice - AA' (IE006), sent by the actual customs office of destination to the customs office of departure when the goods arrived.
- The message 'Destination control results' (IE018), sent by the actual customs office of destination to the customs office of departure (after the goods have been checked, where necessary).

IV.1.3.2. Scope of the NCTS

The NCTS is applicable mandatory to all common/Union transit operations regardless of the mode of transport concerned, with the exception of transit procedures where a commercial document serves as the transit declaration (such as for example in transit procedures in air, sea, or rail where, respectively, the air/sea transport documents or CIM consignment note serves as transit declarations).

IV.1.3.3. Access for operators to the NCTS

In general, the following possibilities may be offered to an economic operator to access the NCTS:

- Direct Trader Input (including the input via a customs internet site);
- Electronic Data Interchange (EDI);
- Data input at the customs office.

The national customs authorities should be contacted for further details on operator access.

IV.1.4. The declaration procedure

This paragraph gives information about:

- the loading of goods (paragraph 2.1);
- the transit declaration (paragraph 2.2).

IV.1.4.1. Loading

*Article 24,
Appendix I
Convention,*

Article 296 IA

Each transit declaration shall include only goods placed under the common/Union transit procedure that are moved or are to be moved from one customs office of departure to one customs office of destination on a single means of transport, in a container or in a package (eg. eight packages loaded in one trailer).

However, one transit declaration may include goods moved or to be moved from one customs office of departure to one customs office of destination in more than one container or in more than one package where containers or packages are loaded on a single means of transport.

The following is regarded as constituting a single means of transport on condition that the goods carried are to be dispatched together:

- a road vehicle accompanied by its trailer(s) or semi-trailer(s);
- a line of coupled railway carriages or wagons;
- boats constituting a single chain.

If a consignment is split between two means of transport, a separate transit declaration is needed for each means of transport, even though all the goods are transported between the same customs office of departure and destination.

On the other hand, a single means of transport can be used for loading goods at more than one customs office of departure and for unloading at more than one customs office of destination.

If goods are loaded on a single means of transport at more than one customs office of departure, separate transit declarations shall be lodged for each of the consignments at each customs office of departure, to cover the goods loaded at that office.

Example 1:

At the customs office of departure A three packages loaded on a truck are covered by one transit declaration, and those packages are to be delivered to the customs office of destination C. Then, at the next customs office of departure B five packages were added and loaded on the same truck and also are to be delivered to the same customs office of destination C. Those five packages have to be covered by a new transit declaration.

Without prejudice to the provisions of Article 7(3) of the Convention, several transit declarations may be issued to the same holder of the procedure for goods carried on a single means of transport and bound for the same destination or several destinations. A guarantee must be furnished for each such declaration.

Example 2:

At the customs office of departure A two packages loaded on a truck are covered by one transit declaration with destination to the customs office of destination C and three packages are covered by another transit declaration with destination to the customs office of destination D. At the customs offices of destination (C and D) the packages are unloaded and the transit operations are ended.

IV.1.4.2. Transit declaration (IE015)

IV.1.4.2.1. Form and completion of the transit declaration

*Annexes A1 and
B1,
Appendix III
Convention,
Article 5 point 12
UCC*

It is important to note that the expression “**transit declaration**” has two meanings. Firstly “**transit declaration**” means the declaration whereby a person indicates in the prescribed form and manner a wish to place goods under the transit procedure and secondly, it means the data as a transit declaration. i.e. the message "Declaration Data" (IE015) and the print out of such declaration in a form of Transit Accompanying Document (TAD). In the following Chapters the expression ‘transit declaration’ is used in the first meaning.

Data element should be provided, as referred to in Annex A1 to Appendix III, Convention/Appendix C2, Annex 9, TDA

In order to lodge a transit declaration all mandatory data elements have to be provided (IE015).

Transit declarations shall be drawn up in one of the official languages of the Contracting Parties, which is acceptable to the competent authorities of the country of departure.

It is important that economic operators correctly complete the transit declaration in order to avoid the declaration being rejected by the NCTS.

If a transit declaration is rejected by the NCTS, the reason of the rejection is notified to the declarant who is allowed to make the necessary corrections in the declaration, or to submit a new declaration.

A transit operation may contain maximum 999 goods items. Each goods item of a declaration must be entered into the NCTS and is printed on the Transit Accompanying Document (TAD) or the List of Items (LoI). A LoI is printed when the transit declaration covers

Annexes A1 and A2, , Appendix III, Convention

Appendices C2, D1 and D2, Annex 9, TDA

more than one goods item. It is attached to the TAD which has a reference to the LoI in box 31. The models and explanatory notes on the TAD and the LoI are in Annexes A3-A3, Appendix III, Convention/ Appendices F1 and F2, Annex 9, TDA.

IV.1.4.2.2. Mixed consignments

Article 28, Appendix I, Convention

Article 294 IA

Appendix D1, Annex 9, TDA

Annex B-IA

Generally, consignments comprising of non-Union goods moving under the T1 transit procedure and Union goods moving under the T2/T2F transit procedure are covered by a single transit declaration, which is attached with the LoI to the TAD. The TAD provides information and a summary of the LoI used for the goods of different status.

Alternatively, separate transit declarations may be made (for example: a T1 transit declaration for non-Union goods and a T2 or T2F transit declaration for Union goods).

Note: it is possible that Union goods which are not placed under transit (and moving within the customs territory of the Union) are transported in the same means of transport as goods that are placed under transit. In that case the transit declaration only covers the goods

placed under transit.

TRADE

In cases of mixed consignments the code "T-" is entered at the declaration level as a declaration type to cover the whole declaration. The actual status (T1, T2, T2F) of each goods item is entered in the NCTS at item level and printed on the List of Items.

IV.1.4.2.3. Lodging of the transit declaration

The lodging of the transit declaration (IE015 by a data-processing technique engages the responsibility of the holder of the procedure with regard to:

- (a) the accuracy of the information given in the declaration;
- (b) the authenticity of the documents attached;
- (c) compliance with all the obligations relating to the placing of the goods under the Union/common transit procedure.

The authentication of the declaration is subject to the conditions applicable in the country of departure.

TRADE

The holder of the procedure shall contact customs in order to establish the manner in which a transit declaration submitted in electronic form is authenticated.

IV.1.4.2.4. Transit /Security declaration

*Articles 127
and 128 UCC,*

*Articles 104,105
to 109 DA*

Article 182 IA

Before the goods arrive into the customs territory of the Union, an entry summary declaration (ENS) shall be lodged at the customs office of first entry.

Article 106(3) as amended by TDA

That customs office ensures that on the basis of that declaration a risk assessment of the transaction is carried out by evaluating the data against risk criteria.

The time limits for the submission of the ENS are directly related to the mode of transport and are as follows:

- (a) road traffic - at the latest one hour before arrival;
- (b) rail :
 - where the train voyage from the last train formation station located in a third country to the customs office of first entry takes less than two hours - at the latest one hour before arrival,
 - in all other cases - at the latest two hours before arrival;
- (c) inland waterways – at the latest two hours before arrival;
- (d) maritime containerized cargo - at the latest 24 hours before loading at the port of departure,
- (e) maritime bulk/break bulk cargo - at the latest four hours before arrival,
- (f) in cases of goods coming from any of the following:
 - Greenland,
 - the Faeroe Islands,
 - Iceland,
 - Ports on the Baltic Sea, the North Sea, the Black Sea and the Mediterranean Sea,
 - all ports in Maroccoat the latest two hours before arrival;

(g) for movement between a territory outside the customs territory of the Union and the French overseas departments, the Azores, Madeira or the Canary Islands, where the duration of the voyage is less than 24

hours - at the latest two hours before arrival;

(h) for air transport by the following time-limits:

- for flights with a duration of less than four hours - at the latest by the time of the actual departure of the aircraft;
- for other flights - at the latest four hours before the arrival.

The ENS is not required:

(a) in respect of the goods listed in Art. 104 DA,

(b) if international agreements between the Union and third countries provide for the recognition of security and safety checks carried out in these countries as countries of export according to Article 127(2)(b) of the UCC. It concerns the following countries: Norway, Switzerland, Lichtenstein, Andorra and San Marino.

The ENS is lodged by the carrier or, notwithstanding the carrier's obligation the following persons:

(a) the importer or consignee or other person in whose name or on whose behalf the carrier acts; or

*Article 130(1)
UCC*

(b) any person who is able to present the goods in question or have them presented at the customs office of entry.

The ENS is made electronically using Import Control System (ICS).

As an alternative the NCTS may be used provided:

(a) a transit procedure starts at the external border of the Union on entry,

(b) the data comprises the particulars required for an ENS.

In this case at the customs office of entry, which is also the customs office of departure, the transit/security declaration (IE015) is lodged

containing transit data as well as security & safety data. After risk assessment and release of the goods for transit Transit/Security Accompanying Document (TSAD) and Transit/Security List of Items (TSLoI) are printed. The specimens of TSAD and TSLoI are in Appendices G1 and G2, Annex 9, TDA.

All references to TAD and LoI apply also to TSAD and TSLoI.

IV.1.5. Specific situations

IV.1.5.1. Agreements between the Union and other countries on the safety and security data

Common transit countries, except Norway, Switzerland and Lichtenstein, have not concluded specific agreements with the Union concerning the recognition of security and safety checks carried out in these countries as countries of export.

It means that when goods enter the customs territory of the Union from those countries who have not concluded specific agreements with the Union, the economic operators are required to submit an ENS according to Union customs legislation whereby they have two options:

- either to submit ENS using the Import Control System (ICS),
- or to benefit from the NCTS, where the security & safety data can be included in a transit declaration.

The second option is possible if the following conditions are met:

- The NCTS in those countries accepts a declaration lodged by economic operators, which contains transit data and ENS data;
- TSAD and TSLoI are printed as equivalent to TAD and LoI;
- The NCTS in those countries is able to receive and forward ENS data together with transit data to the EU countries and other Contracting Parties and also to receive ENS data transmitted from the EU countries and other Contracting Parties to those countries (acting as transit and destination country);
- The EU countries recognise and accept such common transit

declaration data for the purpose of both the common transit procedure and ENS data, without any legal amendment or extension of the scope of the Convention, based on the relevant provisions of the UCC;

- Other Contracting Parties recognise transit and ENS data as well as TSAD and TSLoI, when presented to one of their customs offices, as equivalent to a TAD and LoI provided it contains all necessary transit data.

IV.1.5.2. Rules applicable to goods with packaging

The following rules should apply to goods with packaging:

a) Non-Union goods with packaging not having Union status

A single T1 declaration is to be completed for the goods and their packaging.

b) Non-Union goods with packaging having Union status

In all cases a single T1 declaration is to be completed for the goods and their packaging.

c) Union goods referred to in Article 189 DA with packaging not having Union status

A single T1 declaration is to be completed for the goods and their packaging.

However, when such goods instead of being exported from the customs territory are released for free circulation, the customs status of Union goods may be applied to them only on production of a T2L document issued retrospectively.

Leaving aside the consideration of the possible repayment of the export refund on agricultural products, such a T2L document may be obtained only

following payment of the customs duties applicable to the packaging.

d) Union goods with packaging not having Union status exported from the EU customs territory to a third country, other than a common transit country

A T1 declaration is to be completed for the packaging so that, if the packaging is put into free circulation, it does not wrongfully benefit from the customs status of Union goods. This document must bear one of the following endorsements:

BG	Общностни стоки
CS	zboží Unie
DA	fælleskabsvarer
DE	Unionswaren
EE	Ühenduse kaup
EL	κοινοτικά εμπορεύματα
ES	mercancías comunitarias
FR	marchandises communautaires
IT	merci unionali;
LV	Savienības preces
LT	Bendrijos prekės
HU	közösségi áruk
MT	Merkanzija Komunitarja
NL	communautaire goederen
PL	towary unijne
PT	mercadorias comunitárias
RO	Mărfuri unionale
SI	skupnostno blago
SK	Tovar Únie
FI	unionitavaroita
SV	gemenskapsvaror
EN	Union goods
HR	Roba Unije

e) Union goods with packaging not having Union status exported from the EU customs territory to a common transit country

A single T1 declaration is to be completed for the goods and their packaging. This must bear the endorsements "Union goods" as shown above and "T1 packaging" as shown below.

Consigned to another Member State in the case referred to in Article 227 of the UCC.

A single T2 declaration is to be completed for the goods and their packaging after payment of the customs duty applicable to the packaging.

Where the person concerned does not wish to pay customs duty on the packaging, the T2 declaration must bear one of the following endorsements:

BG	T1 колетѝ
CS	obal T1
DA	T1 emballager
DE	T1-UmschlieÙungen
EE	T1-pakend
EL	συσκευασία T1
ES	envases T1
FR	emballages T1
IT	imballaggi T1
LV	T1 iepakojums
LT	T1 pakuotė
HU	T1 göngyölegek
MT	Ippakkjar T1
NL	T1-verpakkingsmiddelen
PL	opakowania T1
PT	embalagens T1
RO	Ambalaje T1
SI	pakiranje T1
SK	Obal T1
FI	T1-pakkaus

SV	T1-förpackning
EN	T1 packaging
HR	T1 pakiranje

3) Consigned to another Member State in cases other than those referred to the point 2) above.

No Union transit declaration needs be completed following payment of the customs duty applicable to the packaging.

Should the person concerned not wish to pay the customs duty applicable to the packaging, it must then be placed under the T1 procedure.

f) Mixed consignment

1) Consignments which include in a single package goods under the T1 procedure and goods under the T2 procedure.

Separate declarations are to be made in accordance with the status of the goods. In box 31, quantities of split consignments must be shown as well as, in the upper portion of this box, the description and numbers of other documents completed for the mixed consignments in question. The declarations must bear one of the following endorsements:

BG	Общностни колет
CS	obal Unie
DA	fælleskabsemballager
DE	gemeinschaftliche Umschließungen
EE	Ühenduse pakend
EL	κοινοτική συσκευασία
ES	envases comunitarios
FR	emballages communautaires
IT	imballaggi unionali
LV	Savienības iepakojums
LT	Bendrijos pakuotė
HU	közösségi göngyölegek

MT	Ippakkjar Komunitarju
NL	communautaire verpakkingsmiddelen
PL	opakowania unijne
PT	embalagens comunitárias
RO	Ambalaje unionale
SI	skupnostno pakiranje
SK	Obal Únie
FI	yhteisöpakkaus
SV	gemenskapsförpackning
EN	Union packaging
HR	Pakiranje Unije

If the mixed consignment is packed in T1 packaging, a single T1 declaration is to be completed for the goods and their packaging.

2) Mixed consignments which include in a single package goods under the T1 procedure and goods moving outside the transit procedure

A single declaration is to be used. In box 31, the quantities and types of goods in split consignments under the T1 procedure must be shown as well as one of the following endorsements:

BG	Стоки не обхванати от транзитен режим
CS	zboží není v režimu tranzitu
DA	varer ikke omfattet af forsendelsesprocedure
DE	nicht im Versandverfahren befindliche Waren
EE	Kaubad ei ole transiidi protseduuril
EL	Εμπορεύματα εκτός διαδικασίας διαμετακόμισης
ES	mercancías fuera del procedimiento de tránsito
FR	marchandises hors procédure de transit
IT	merci non vincolate ad una procedura di transito
LV	Precēm nav piemērota tranzīta procedūra
LT	Prekės, kurioms neįforminta tranzito procedūra
HU	nem továbbítási eljárás alá tartozó áruk
MT	Merkanzija mhux koperta bi procedura ta' transitu

NL	geen douanevervoer
PL	towary nieprzewożone w procedurze tranzytu
PT	mercadorias não cobertas por um procedimento de trânsito
RO	Mărfuri neplasate în regim de tranzit
SI	blago, ki ni krito s tranzitnim postopkom
SK	Tovar nie je v tranzitnom režime
FI	tavaroita, jotka eivät sisälly passitusmenettelyyn
SV	varor ej under transitering
EN	goods not covered by a transit procedure
HR	Roba koja nije u postupku provoza

IV.1.5.3. Goods in passenger-accompanied baggage

Article 210 IA Administrations are required to apply the provisions of Article 210 IA (establishing the customs status of Union goods) in case of goods in baggage carried by passengers and not intended for commercial use.

However, on entry into the customs territory of the Union, passengers coming from third countries may place the goods under the Union transit procedure.

IV.1.5.4. Transport of Union goods to, from or via a common transit country

When Union goods are carried into or through the territory of one or more common transit countries it is advisable to follow the following rules in order to secure prompt border crossings:

a) When goods are carried between two points situated within the customs territory of the Union across the territory of one or more common transit countries, or from the customs territory of the Union into the territory of a common transit country, it is advisable to place them under the Union /common transit procedure at the competent customs office where the holder of the procedure is established, or where the goods are loaded for movement under the Union/common transit procedure, or at the latest before the joint Union /common transit country frontier zone in order to avoid delays at the border

crossings. Similarly, it is advisable to end movements under the Union/common transit procedure outside the Union/common transit country frontier zone wherever possible.

b) The competent authorities of the Member States and of the common transit countries shall ensure that the economic operators concerned are officially and suitably informed about the provisions and are made aware of the advantages of the application of the provisions of paragraph a), in order to avoid as far as possible practical difficulties at Union /common transit countries borders.

Transit through the territory of a common transit country

The movement of Union goods from one point in the Union to another via a common transit country may take place under the T2, T2F or T1 transit procedure (see Part I, paragraph 4.1.2.1.).

Movement of Union goods to a common transit country

Where the Union goods are exported from the customs territory of the Union to a common transit country and a transit procedure following export starts in the Union, the goods are covered by an internal Union transit procedure (T2) within the Union and subsequently that procedure continues as a common transit procedure in the common transit countries.

Article 189 DA

However, in exceptional cases, an external Union transit procedure (T1) shall apply in case a transit procedure follows export and continues as a common transit procedure in the common transit countries. Those cases are the followings:

a) the Union goods have undergone customs export formalities with a view to refunds being granted on export to third countries under the common agricultural policy;

b) the Union goods have come from intervention stocks, they are subject to measures of control as to their use or destination, and they have undergone customs formalities on export to third countries under the common agricultural policy;

c) the Union goods are eligible for the repayment or remission of import duties on condition that they are placed under external transit in accordance with Article 118(4) of the UCC;

d) the Union goods which are referred to in Article 1 of Directive 2008/118/EC (see footnote 9) are exported;Re-consignment of

Union goods from a common transit country

a) Union goods which have been brought into the territory of a common transit country under the T2 procedure may be re-consigned under that procedure provided that:

- they remained under the control of the customs authorities of that country to ensure that there is no change in their identity or state;
- they have not been placed, in that common transit country, under a customs procedure other than transit or warehousing* except when the goods were temporarily admitted to be shown at an exhibition or similar public display;

* In case of goods that were warehoused, the re-consignment must take place within a period of five years (or goods falling within Chapters 1-24 of the Harmonised System and warehoused for less than six months) on condition that the goods were stored in special spaces and having received no treatment other than that needed for their preservation in their original state, or for splitting up consignments without replacing the packaging and that any treatment has taken place under customs supervision.

- the T2 or T2F declaration or any document being the proof of the customs status of Union goods issued by a common transit country shall bear a reference to the MRN of the declaration or the proof of the customs status of Union goods under which the goods arrived to that common transit country.

b) In the case of export without a transit procedure common transit countries cannot issue a T2 or T2F as there was no previous transit declaration. Consequently, re-consignment must be effected under the cover of a T1 procedure. On re-entry into the Union the consignment must be treated as an importation of non-Union goods unless they can benefit from the provisions on returned goods.

Action on re-entry of re-consigned goods into the customs territory of the Union

a) When Union goods are re-consigned from a common transit country to a destination in the Union, they are covered by T2 or T2F declaration or equivalent (e.g. consignment note CIM-T2).

b) In order to determine in the Member State of destination, whether

it is a movement of goods between two points in the Union which has been interrupted in a common transit country or a re-entry of goods into the customs territory of the Union following a definitive or temporary export from the Union, the following rules must be observed:

- the goods and the T2 or T2F declaration or equivalent must be presented to the customs office of destination in order to complete the transit operation;
- it is the responsibility of this office to decide if the goods can be released immediately for free circulation or must be placed under another customs procedure;
- the goods shall be released immediately for free circulation in the case where the T2 or T2F declaration or equivalent does not bear a reference to a previous export from the customs territory of the Union.

In cases of doubt the customs office of destination may require evidence from the consignee (e.g. by the production of an invoice with the VAT registration numbers of the consignor and consignee in accordance with the provisions of Directive 2006/112/EC as amended, or by the production of the electronic administrative document (e-AD) in accordance with the provisions of Directive 2008/118/EC).

*Article 9(4),
Convention*

- the goods must be covered by the subsequent transit procedure or placed in temporary storage with all the consequences which follow (payment of import VAT and internal taxes where necessary):
 - when the goods were exported from the customs territory of the Union, or
 - when the consignee or his representative cannot prove to the satisfaction of the customs authorities that it is a movement of goods between two points in the customs territory of the Union.

IV.1.6. Exceptions (pro memoria)

IV.1.7. Specific national instructions (reserved)

IV.1.8. Restricted part for customs use only

IV.1.9. Annexes

CHAPTER 2 – FORMALITIES AT THE CUSTOMS OFFICE OF DEPARTURE

IV.2.1. Introduction

Paragraph 2 gives the general theory and legislation concerning the formalities at departure.

Paragraph 3 describes the procedure at the customs office of departure.

Paragraph 4 deals with specific situations.

Paragraph 5 covers exceptions to the general rules.

Paragraph 6 is reserved for specific national rules.

Paragraph 7 is reserved for the use of customs administrations.

Paragraph 8 contains the Annexes to Chapter 2.

IV.2.2. General theory and legislation

The legal sources are in :

- Article 11 Convention;
- Articles 30-41 and 81-83 Appendix I, Convention;
- Articles 162, 163 and 170-174 UCC;
- Articles 222, 226, 227 and 297-303 IA.

IV.2.3. Description of the procedure at the customs office of departure

This paragraph gives information about:

- acceptance and registration of the transit declaration (paragraph 3.1.);
- amendment of the transit declaration (paragraph 3.2.);
- invalidation of the transit declaration (paragraph 3.3.);
- verification of the transit declaration and control of the goods (paragraph 3.4.);
- itinerary for the movement of goods (paragraph 3.5.);
- time limit (paragraph 3.6.);
- means of identification (paragraph 3.7.);

- release of the goods (paragraph 3.8);
- discharge of the transit procedure (paragraph 3.9)

IV.2.3.1. Acceptance and registration of the transit declaration

Articles 27, 30 and 35, Appendix I, Convention The customs office of departure accepts the transit declaration – the message "Declaration data" (IE015) - on condition that:

- Articles 171-172 UCC,*
- it contains all the necessary information for the purpose of the common/Union transit procedure;
 - it is accompanied by all the necessary documents;
- Article 143 DA*
- the goods to which the transit declaration refers have been presented to customs during the official opening hours.

The NCTS automatically validates the declaration. An incorrect or incomplete declaration is rejected by the message "Declaration Rejected"(IE016). A rejection also follows when the data indicated is not compatible with the registered data in the national reference database.

When the transit declaration is accepted, the NCTS generates a Master Reference Number (MRN) (the message IE028).

The declaration then has status 'Accepted' and the customs office of departure decides whether or not to check the goods before release.

The customs authorities may allow additional documents required for implementation of the provisions governing the customs procedure for which the goods are declared not to be lodged with the declaration. In this case the documents shall be kept at the customs authorities' disposal. Box 44 of the transit declaration is completed as follows:

- in the attribute 'document type' indicate the code corresponding to the document concerned (codes are given in Annex A2, Appendix III, Convention/ Appendix D1, Annex 9, TDA)
- in the attribute 'document reference' give the description and reference of the document.

National customs authorities allows travellers to present a paper transit declaration in one copy (making use of the Single Administrative Document or, where relevant, of the layout of the Transit Accompanying Document) to the customs office of departure in order to have it processed by the NCTS.

The customs office of departure must be competent to deal with transit operations and the type of traffic concerned. A list of customs offices competent to deal with transit operations is found at the following website:

http://ec.europa.eu/taxation_customs/dds/csrdhome_en.htm.

IV.2.3.2. Amendment of the transit declaration

*Article 31,
Appendix I,
Convention*

Article 173 UCC

The amendment of a customs declaration as provided for in Article 173 UCC can be permitted upon application by the declarant. Before the acceptance of the customs declaration, the declarant may correct it without prior application.

The holder of the procedure may request permission to amend the transit declaration after customs have accepted it. The amendment must not render the declaration applicable to goods other than those it originally covered.

The holder of the procedure submits amendments to the declaration data by means of the message "Declaration amendment"(IE013) transmitted to the customs office of departure which decides whether the amendment request is accepted (message "Amendment Acceptance" (IE004) or rejected (message "Amendment Rejection"(IE005).

No amendment shall be permitted where the competent authorities have indicated after receiving the transit declaration that they intend to examine the goods, or have established that the data are incorrect or where they have already released the goods for transit

*Article 29a,
Appendix I,
Convention*

*Article 130, 171
UCC*

Amendments of the transit declaration before it has been accepted by customs are not covered by Article 173 UCC and do not require prior application by the declarant.

For example, if the transit declaration has not yet been lodged, or has been pre-lodged and not yet accepted, it can be corrected without prior permission as this is not to be regarded as an amendment as stipulated in Article 173 UCC.

The relevant NCTS specifications (T-TRA-DEP-A-002-Correction)

specify that the correction of a pre-lodged declaration is to be processed by means of the same message as for an amendment.

IV.2.3.3. Invalidation of the transit declaration

*Article 32
Appendix I,
Convention*

Article 174 UCC

Article 148 DA

A transit declaration can be invalidated by the customs office of departure by sending the message "Cancellation Notification"(IE010) to the declarant on the basis of his request made by the message "Declaration Cancellation Request" (IE014) transmitted to the customs office of departure only before the goods are released for transit. The declarant shall be informed consequently by the customs office of departure about the result of his request by the message "Cancellation Decision"(IE009).

However, where the customs office of departure informed the declarant that it intends to examine the goods, the request for invalidation is not accepted before the examination takes place.

The transit declaration cannot be invalidated after the goods have been released for transit except in exceptional cases:

- where Union goods have been declared in error for a customs procedure applicable to non-Union goods, and their customs status as Union goods has been proven afterwards by means of a T2L, T2LF or a customs goods manifest,
- where the goods have been erroneously declared under more than one customs declaration,

In case of business continuity procedure for transit it is important to ensure that any declaration, which has been entered to the NCTS, but which has not been further processed due to the failure of the system, needs to be invalidated.

The economic operator is obliged to provide information to the

competent authorities each time a declaration is submitted to the NCTS, but subsequently reverted to business continuity procedure.

In some cases the customs authorities may require the presentation of a new declaration. In this case the previous declaration is invalidated and the new declaration is given a new MRN.

IV.2.3.4. Verification of the transit declaration and control of the goods

*Article 35,
Appendix I,
Convention*

After acceptance of the declaration the customs office of departure for the purpose of verifying the accuracy of the particulars contained in a transit declaration which has been accepted:

Article 188 UCC,

*Articles 238 and
239 IA*

- examines the declaration and the supporting documents;
- requires the declarant to provide other documents; if any
- examines the goods; if needed
- takes samples for analysis or for detailed examination of the goods, if needed
- verifies the existence and validity of the guarantee.

The existence and validity of the guarantee is checked by the means of the GRN and the access code (further details are in Part III).

Before the release of the goods for transit the NCTS checks in GMS the integrity and the validity of a guarantee with regard to the following information depending on the level of monitoring:

- the amount of the guarantee is sufficient (in case of a comprehensive guarantee, if the available amount of the guarantee is sufficient);
- the guarantee is valid in all Contracting Parties involved in the transit operation;
- the guarantee is in the name of the holder of the procedure.

Subsequently the GMS registers the usage and informs the NCTS..

In case the goods are examined, it is done in the places designated by the customs office of departure and during the hours appointed for that purpose. The holder of the procedure shall be informed about the place and time. However, the customs authorities may, at the request of the holder of the procedure, carry out the examination of the goods at other places or outside the official opening hours.

If the control detects minor discrepancies the customs office of departure notifies the holder of the procedure. In order to solve these discrepancies, the customs office of departure will make minor modifications (in agreement with the holder of the procedure) in the declaration data in order to allow the goods to be released for transit.

If the control detects a serious irregularity the customs office of departure informs the holder of the procedure that the goods are not released by the message 'No release for transit' (IE051) and registers the unsatisfactory result.

The following code on the control results is to be recorded by **the customs office of departure** in the message IE001:

- "A1" (Satisfactory): where the goods are released for transit after their physical control (full or partial) and no discrepancies were detected;
- "A2" (Considered satisfactory): where the goods are released for transit after documentary control only (no physical control) and no discrepancies were detected or without any control;
- "A3" (Simplified procedure): where the goods are released for transit by an authorised consignor.

IV.2.3.5. Itinerary for the movement of goods

*Article 33,
Appendix I,*

The general rule is that goods entered for the transit procedure must be moved to the customs office of destination along an

Convention economically justified route.

Article 298 IA

However, where the customs office of departure or the holder of the procedure considers it necessary, that customs office shall prescribe an itinerary for the movement of goods during a transit procedure taking into account any relevant information communicated by the holder of the procedure.

CUSTOMS

The customs office of departure, taking into account any relevant information communicated by the holder of the procedure, will specify a prescribed itinerary by entering in the declaration data in the NCTS the information of the countries to be transited (country codes will suffice).

Note 1: for the Union give the country codes of the Member States concerned.

Note 2: give the country codes of any countries included in the prescribed itinerary.

The prescribed itinerary may be changed during the transit operation. In this case, the carrier is obliged to make the necessary entries in box 56 of the TAD and to present it without undue delay after the itinerary has been changed together with the goods to the nearest customs authority of the country in whose territory the means of transport is located. The competent authority will consider whether the transit operation may continue, take any steps that may be necessary and endorse the TAD in box G.

Further details on procedures to be followed in the event of incidents occurring during transport are in IV.3. 3.1.

IV.2.3.6. Time limit for the presentation of the goods

*Articles 34 and
45(2) Appendix I,
Convention*

The customs office of departure shall set a time limit within which the goods shall be presented at the customs office of destination.

*Articles 297 and
306(3) IA*

The time limit prescribed by that office is binding on the competent authorities of the countries the territory of which the goods enter

during a transit operation. That time-limit cannot be changed by them.

Where the goods are presented to the customs office of destination after expiry of the time-limit set by the customs office of departure, the holder of the procedure shall be deemed to have complied with the time-limit where he or the carrier proves to the satisfaction of the customs office of destination that the delay is not attributable to him.

CUSTOMS

When setting the time limit, the customs office of departure shall take into account:

- the means of transport to be used;
- the itinerary;
- any transport or other legislation which may have impact on setting a time-limit (for example: social or environmental legislation that affects the mode of transport, transport regulations on working hours and mandatory rest periods for drivers);
- the information communicated by the holder of the procedure , where appropriate.

The customs office of departure shall either enter, and/or endorse when in agreement with the time limit entered by the holder of the procedure, the time limit in the declaration data (using the YYYY-MM-DD system). This is the date by which the goods and the TAD shall be presented at the customs office of destination.

IV.2.3.7. Means of identification

This paragraph is sub-divided as follows::

- introduction (paragraph IV.2.3.7.1.);
- methods of sealing (paragraph IV.2.3.7.2.);
- characteristics of seals (paragraph IV.2.3.7.3.);

- use of seals of a special type (paragraph IV.2.3.7.4.).

IV.2.3.7.1. Introduction

*Article 11(2)
Convention*

Ensuring the identification of goods transported under the transit procedure is very important. As a general rule, identification of these goods is ensured by sealing.

*Articles 36 - 39,
Appendix I,
Convention*

Article 192 UCC

Article 299 IA

*Article 39,
Appendix I,
Convention,*

However, the customs office of departure can waive the requirement for sealing when the description of goods in the declaration data or in the supplementary documents is sufficiently precise to permit easy identification of the goods and states their quality and nature and special features (e.g. by giving engine and chassis number where cars are transported under the transit procedure or serial numbers of the goods).

Article 302 IA

As an exemption no seals are required (unless the customs office of departure decides otherwise) where:

- the goods are carried by air, and either labels are affixed to each consignment bearing the number of the accompanying airway bill, or the consignment constitutes a load unit on which the number of the accompanying airway bill is indicated;
- the goods are carried by rail, and identification measures are applied by the railway companies.

CUSTOMS

The customs office of departure, having affixed the seals, shall record the number of the seals and the seal identifiers in the declaration data.

Where seals are not required for identification the customs office of departure shall

leave the box empty. In this case the NCTS automatically prints "- -" in box D of the TAD.

In the case of goods not subject to the transit procedure being carried together with goods under the transit procedure on the same means of transport or in the container, sealing of the load compartment or the space containing the goods will not normally be done where the identification of the goods is ensured by sealing of the individual packages or by a sufficiently precise description of the goods.

Note: the goods must be clearly separated and labelled in order to easily identify which goods are carried under transit and which are not.

If the identity of the consignment cannot be ensured by sealing or by the precise description of the goods, the customs office of departure shall refuse to allow the goods to be placed under the transit procedure.

*Article 38(5),
Appendix I,
Convention*

Seals shall not be removed without the approval of the competent customs authorities.

Article 301(5) IA

Where a vehicle has been sealed at the customs office of departure and it carries goods to different customs offices of destination under cover of several TADs and where successive unloading takes place at several customs offices of destination situated in different countries, the customs authorities at the intermediate customs offices of destination where the seals are removed to unload parts of the load must affix new seals and indicate this in box F of the TAD (s). In this case the customs authorities shall endeavour to reseal as necessary, with a customs seal of at least equivalent security feature.

The customs office of destination indicates this/these new seal(s) mentioned on the TAD to the customs office of departure in the

message IE018 under 'New Seals Info' and 'New Seals ID'.

IV.2.3.7.2. Methods of sealing

*Article 11(2),
Convention,*

There are two methods of sealing:

Article 299 IA

- the space containing the goods, where the means of transport or the container has been recognised by the customs office of departure as suitable for sealing;
- each individual package, in other cases.

Where sealing the space containing the goods is used, the means of transport must be suitable for sealing.

CUSTOMS

The customs office of departure regards the means of transport as suitable for sealing where:

- seals can be simply and effectively affixed to the means of transport or the container;
- the means of transport or the container contains no concealed spaces where goods may be hidden;
- the spaces reserved for the goods are readily accessible for inspection by the customs authority.

(Article 11(3), Convention, Article 300 IA)

Note: The means of transport or the containers are regarded as suitable for sealing where they are approved for the carriage of goods under customs seals in accordance with an international agreement to which the Contracting Parties acceded (for example the Customs Convention of 14 December 1975 on the international transport of goods under cover of TIR carnets)

IV.2.3.7.3. Characteristics of seals

All seals used as a means of identification have to comply with specified characteristics and technical specifications.

*Article 38,
Appendix I,
Convention*

Article 301 IA

Seals shall have the following essential characteristics:

- remain intact and securely fastened in normal use;
- be easy checkable and recognisable;
- be so manufactured that any breakage, tampering or removal leaves traces visible to the naked eye;
- be designed for single use, or if intended for multiple use, be so designed that they can be given a clear, individual identification mark each time they are re-used;
- bear an individual seal identifiers which are permanent, readily legible and uniquely numbered.

In addition, seals shall comply with the following technical requirements:

- the form and dimensions of the seals may vary depending on the sealing method used, but the dimensions must be such as to ensure that identification marks are easy to read;
- the identification marks of seals must be impossible to falsify and difficult to reproduce;
- the material used must be resistant to accidental breakage and such as to prevent undetectable falsification or re-use.

The seals shall be deemed to fulfil the above requirements, where they have been certified by the competent body in accordance with ISO International Standard No 17712:2013 "Freight containers – Mechanical Seals".

For containerised transports, seals with high-security features shall be used to the widest possible extent.

The customs seal should bear the following indication:

- the word "Customs" in one of the official languages of the Union or of the common transit country or a corresponding abbreviation;
- a country code, in the form of the ISO-alpha-2 country code,

identifying the country in which the seal is affixed.

In addition, the Contracting Parties may, in agreement with each other decide to use common security features and technology.

Each country shall notify its customs seal types in use to the Commission. The Commission shall make this information available to all countries.

IV.2.3.7.4. Use of seals of a special type

*Articles 81-83,
Appendix I,
Convention*

For the holder of the procedure to use seals of a special type an authorisation by the competent authorities is required.

*Articles 317-318
IA*

Use of seals of a special type is a simplification subject to certain conditions (Further details are in Part VI, paragraph 3.3).

Where these seals of a special type are used, the holder of the procedure enters the make, type and number of the seals affixed in the declaration data (box D). The seals must be affixed before release of the goods.

IV.2.3.8. Release of goods

*Article 40,
Appendix I
Convention*

After completion of the following formalities at the customs office of departure:

Article 303 IA

- presentation of the declaration data to the customs office of departure;
- verification of declaration data;
- acceptance of a transit declaration;
- completion of the possible control;

- furnishing of the guarantee, where required (see Part III);
- setting of the time limit;
- setting of an itinerary, where required;
- affixing seals, where required;

the goods are released for transit. The relevant messages are transmitted:

- the message "Release for transit" (IE029) to the declarant;
- the message IE001 to the customs office of destination;
- the message IE050 to the customs office of transit, if applicable.

The content of those messages is derived from the transit declaration (amended, as appropriate).

CUSTOMS

Where the formalities have been completed the customs office of departure:

- validates the transit declaration;
- records the control results;
- registers the guarantee;
- sends the declared office of destination and the office(s) of transit (if any) the message IE001 and, where appropriate the message IE050; and
- prints the TAD (including the LoI, where appropriate).

IV.2.3.8.1. Documentation at release

*Article 41,
Appendix I,
Convention*

Article 303(4) IA

*Article 184 (2) DA
as amended by
TDA*

The customs office of departure shall provide the TAD with the MRN to the holder of the procedure or the person who presented the goods at the customs office of departure. The TAD, supplemented by LoI, if appropriate, shall accompany the goods during the transit operation.

The TAD can be printed also by a declarant, upon the previous

approval of the customs office of departure.

IV.2.3.9. Discharge of the transit procedure

Article 48(2), Appendix I, Convention The transit procedure shall be discharged by the customs authorities when they are in a position to establish, on the basis of a comparison of the data available to the customs office of departure and those available to the customs office of destination, that the procedure has ended correctly.

Article 215(2) UCC

IV.2.4. Specific situations

In the particular cases where a huge number of different goods items in small quantities (e.g. ship supplies, household effects in international removals), which are consigned for the same final consignee, have to be placed under Union/common transit it is recommended that a generic goods description is sufficient in order to avoid the additional costs needed to enter the transit data. Such an arrangement would be subject to the additional condition that a complete description of the goods in detail is available for customs purposes and accompanies the consignment.

In any event, it first has to be verified that all the goods really have to be placed under Union/common transit.

IV.2.5. Exceptions (pro memoria)

IV.2.6. Specific national instructions (reserved)

IV.2.7. Restricted part for customs use only

IV.2.7.1 ATIS

CUSTOMS

To access this part of the document, kindly go to CIRCABC at:

<https://circabc.europa.eu/ui/group/fac511f0-681d-41af-b678->

[7d743f529c8f/library/d9bfedcd-976c-4e10-836b-5158b27518f7](https://circabc.europa.eu/ui/group/fac511f0-681d-41af-b678-7d743f529c8f/library/d9bfedcd-976c-4e10-836b-5158b27518f7)

IV.2.7.2 SMS

CUSTOMS

To access this part of the document, kindly go to CIRCABC at:

<https://circabc.europa.eu/ui/group/fac511f0-681d-41af-b678-7d743f529c8f/library/d9bfedcd-976c-4e10-836b-5158b27518f7>

IV.2.8. Annexes

CHAPTER 3 – FORMALITIES AND INCIDENTS DURING MOVEMENT OF GOODS UNDER COMMON/UNION TRANSIT OPERATION

IV.3.1. Introduction

This chapter describes the formalities and incidents during movement of goods under common/Union transit operation.

Paragraph 2 gives the general theory and legislation.

Paragraph 3 describes the formalities in the case of incidents during movement of goods under common/Union transit operation and at the customs office of transit.

Paragraph 4 deals with specific situations.

Paragraph 5 covers exceptions to the general rules.

Paragraph 6 is reserved for specific national rules.

Paragraph 7 is reserved for the use of customs administrations.

Paragraph 8 contains the annexes to Chapter 3.

IV.3.2. General theory and legislation

The legal sources are in :

- Articles 43 and 44 Appendix I, Convention ;
- Articles 304 and 305, IA;
- Appendix F1, Annex 9, TDA.

IV.3.3. Formalities in the case of incidents and the customs office of transit

This paragraph gives information about:

- the formalities to be followed in the case of an incident occurring during movement of goods under common/Union transit operation (paragraph 3.1);
- the formalities at the customs office of transit (paragraph 3.2.).

IV.3.3.1. Formalities in the case of incidents

The most frequently occurring examples of what might be considered as incidents during movement of goods under common/Union transit operation are:

- the itinerary cannot be followed due to circumstances beyond the carrier's control;
- the custom seals are accidentally broken or tampered for reasons beyond the carrier's control;
- transfer of the goods from one means of transport to another means of transport;
- as a consequence of imminent danger the immediate partial or total unloading of the means of transport;
- an accident which may affect the ability of the holder of the procedure or the carrier to comply with his obligations;
- any of the elements constituting a single means of transport is changed (for example a wagon is withdrawn).

*Article 44,
Appendix I,
Convention*

Article 305 IA

In each of those cases the carrier must inform immediately the nearest competent customs office in the country in whose territory the means of transport is located. He must as well without delay after the incident make the necessary entries in box 56 of the TAD and present the goods together with the TAD to that customs office. The competent authorities of that customs office decides whether the transit operation concerned may continue or not. If the operation may continue the relevant office will endorse box G, specifying the action taken.

If the seals have been broken outside of the carrier's control the competent authority examines the goods and the vehicle. If it is decided to allow the transit operation to continue, new seals are affixed and the TAD is endorsed accordingly by the customs

authotity.

Transferring of goods from one means of transport to another means of transport can only be done subject to the permission and under supervision of the competent authorities at the place where the transfer is to be made. In that case the carrier shall complete box 55 'Transshipment' of the TAD. This may be done legibly by hand, in ink and in block letters. Where appropriate, customs shall endorse box F of the TAD. Where more than two transshipments have occurred and box F is subsequently full, the information required shall be entered by the carrier in box 56 of the TAD.

But, if the goods are transferred from a means of transport that is not sealed, despite the entries made by the carrier, the goods and TAD are not required to be presented at the nearest customs office and no customs endorsement is made.

When one or more of the elements constituting a single means of transport is changed, the goods and the means of transport may not be presented at the nearest customs office and the endorsement of that customs office is not necessary in the following cases:

- where one or more carriages or wagons are withdrawn from a set of coupled railway carriages or wagons due to technical problems. In this case the carrier may, after making the necessary entries in TAD continue a transit operation.
- where only the tractor unit of a road vehicle is changed without its trailers or semi-trailers during the journey (without the goods being handled or transhipped), the registration number and nationality of the new tractor unit shall be entered in box 56 of the TAD by the carrier and the transit operation may continue.

Where, in the cases mentioned above, the carrier is not required to present the goods and the TAD at the customs authority in whose territory the means of transport is located, he does not have to inform that authority about such incidents.

In all the cases above relevant entries made by the carrier and endorsement made by the customs authorities shall be recorded in the NCTS by the customs office of transit (if any) or by the customs office of destination.

Any splitting of a consignment must take place under customs control and the common/Union transit procedure must be ended. A new transit declaration must be completed for each part of the consignment.

IV.3.3.2. Formalities at the customs office of transit

This paragraph gives information about:

- the customs office of transit (paragraph 3.2.1);
- formalities at the customs office of transit (paragraph 3.2.2.);
- change of the office of transit (paragraph 3.2.3.);
- action in the event of irregularities (paragraph 3.2.4).

IV.3.3.2.1. The customs office of transit

*Article 3(h),
Appendix I,
Convention,*

Article 1(13) IA

The customs office of transit is a customs office situated at a point of entry or exit into the Contracting Party. The following table gives the various possibilities for common and Union transit.

	Common transit	Union transit
Point of entry	- into a Contracting Party	- into the customs territory

		of the Union when the goods have crossed the territory of a third country in the course of a transit operation,
Point of exit	- from a Contracting Party when the goods are leaving the customs territory of that Contracting Party in the course of a transit operation via a frontier between that Contracting Party and a third country.	- from the customs territory of the Union when the goods are leaving that territory in the course of a transit operation via a frontier between a Member State and a third country other than a common transit country.

To facilitate the movement of Union goods between the different parts of the customs territory of the Union when they have to cross the territory of a third country, other than a common transit country, Member States shall undertake to establish as far as possible when local circumstances permit, special lanes alongside their customs offices situated at the external frontier of the Union, reserved for the control of Union goods moving under the cover of a transit declaration issued in another Member State.

The control of such goods shall be limited to examination of the proof of the customs status of Union goods and if necessary the ending of the transport operation, provided the circumstances of that operation do not call for a more detailed examination.

In cases where the above mentioned control does not produce any irregularities, the transport shall be allowed to proceed to its destination.

IV.3.3.2.2. Formalities at the customs office of transit

Article 43, Appendix I Convention The TAD, including MRN, and the goods are presented to each customs office of transit.

Article 304 IA The customs office(s) of transit may inspect the goods where considered necessary. Any inspection shall be carried out mainly on the basis of the particulars of a transit operation received from the customs office of departure in the form of the message IE050.

CUSTOMS

The customs office of transit:

- registers the MRN;
- registers the border passage, and
- sends the message IE118 to the customs office of departure

Where the goods are subject to an export restriction the TAD bears one of the following mentions:

- in common transit:

DG0 ('Export from country subject to restriction') or,

DG1 ('Export from country subject to duties')

- in Union transit:

DG0 ('Export from EU subject to restriction') or,

DG1 ('Export from EU subject to duties').

IV.3.3.2.3. Change of the customs office of transit

Goods may be transported via a customs office of transit other than the declared one in the TAD.

If the goods and the TAD are presented to a customs office of transit other than the declared one and the MRN entered by the actual customs office of transit relates to a transit operation for which that customs office does not hold the relevant message IE050, the NCTS will automatically request from the customs office of departure the message "ATR Request"(IE114) to be sent to the actual customs office of transit.

The NCTS at the customs office of departure will automatically respond with the message "ATR Response" (IE115). Upon receipt of the message IE115, the NCTS is updated and the transit operation record will be available in the "ATR Created" state, ready for processing by customs.

The declared customs office(s) of transit not passed will automatically be advised when the transit operation has ended at the customs office of destination.

If the data of the transit operation concerned cannot be delivered due to different reasons the message IE115 with the 'ATR rejection reason code' and indication of the rejection reason (mandatory for code 4) is sent to the actual customs office of transit and that customs office shall take the appropriate measures.

CUSTOMS

At the actual customs office of transit:

- MRN is recorded in the NCTS.
- The message (IE114) is transmitted to the customs office of departure.
- The NCTS in the customs office of departure replies with the message (IE115) including the information of the message IE050.
- The NCTS at the customs office of transit is updated and the transit operation record is available in the "ATR Create" state, ready for processing by customs.
- The customs office of transit registers the border passage and sends the message IE118 to the customs office of departure.

IV.3.3.2.4. Action in the event of major irregularities

Where a customs office of transit finds major irregularities relating to the transit operation in question it shall end the transit procedure and initiate the necessary investigations.

IV.3.4. Specific situations (pro memoria)

IV.3.5. Exceptions (pro memoria)

IV.3.6. Specific national instructions (reserved)

IV.3.7. Restricted part for customs use only

IV.3.8. Annexes

CHAPTER 4 - FORMALITIES AT THE CUSTOMS OFFICE OF DESTINATION

IV.4.1. Introduction

Chapter 4 describes the formalities at the customs office of destination.

Paragraph 2 gives the general theory and legislation.

Paragraph 3 describes the formalities at the customs office of destination, including the ending and control of the procedure.

Paragraph 4 deals with specific situations.

Paragraph 5 covers exceptions to the general rules.

Paragraph 6 is reserved for specific national rules.

Paragraph 7 is reserved for the use of customs administrations.

Paragraph 8 contains the annexes to Chapter 4.

IV.4.2. General theory and legislation

At the end of the transit operation the goods together with the TAD and information required by the customs office of destination (e.g. receipt issued by the police in a case of accident, receipt from the vehicle breakdown service, CMR etc) shall be presented to that customs office. This is the end of the transit operation. The message "Arrival advice" (IE006) is sent by the customs office of destination to the customs office of departure without delay.

The customs office of destination shall check the goods on the basis of information retrieved from the NCTS, complemented with the TAD where relevant, shall record the results of the inspection and send the message 'Control results' (IE018) to the customs office of departure.

If no discrepancies have taken place, the transit operation shall be

discharged by the customs office of departure.

In the event of discrepancies further measures shall be necessary.

The legal sources are in :

- Articles 8 and 45-51 Appendix I, Convention;
- Annex B10, Appendix III, Convention;
- Articles 215, 233(1),(2) and (3) UCC;
- Articles 306-312 IA;
- Annex 72-03 IA.

IV.4.3. The formalities at the customs office of destination

This paragraph gives information about:

- the presentation of the goods together with the documents at the customs office of destination (paragraph 3.1);
- the control of the end of the procedure (paragraph 3.2).

In this paragraph we shall assume that no discrepancies have occurred. The steps to be taken in the event of discrepancies are outlined in paragraphs 4.4 of this Chapter.

Note: **the ending** of the transit procedure at the customs office of destination is not the same as **the discharge** of the transit procedure. It is the customs office of departure, on the basis of information supplied by the customs office of destination, which decides whether the transit procedure can be discharged .

IV.4.3.1. Presentation of the goods

Article 8, Appendix I, Convention

Article 233(1) and (2) UCC,

The transit procedure shall end and the obligations of the holder of the procedure shall be met when the goods placed under the procedure, TAD and other required information are available at the customs office of destination, in accordance with the customs

legislation.

In practice the end of the procedure means the presentation of the goods, the TAD and other required information to the customs office of destination, and legally it means that such presentation is carried out in accordance with the legal provisions pursuant to the type of procedure used, i.e. regular or simplified⁷. Both actions are the responsibility and the main obligation of the holder of the procedure.

When the procedure ends the holder's of the procedure obligations under the procedure also end. An event or non-respect of obligations subsequent to that date involves other destinations and other customs rules rather than those relating to transit. That does not mean however that the responsibility (financial or otherwise) of the holder of the procedure could not be questioned subsequent to the end of the procedure, but only insofar as it relates to the previous transit operation.

*Article 8,
Appendix I,
Convention*

Article 233(3) UCC

In addition to the holder of the procedure, other persons have obligations under the transit procedure. The carrier and any person who receives the goods knowing that they were placed under the transit procedure are also responsible for presentation of the goods intact at the customs office of destination within the prescribed time limit and in compliance with the measures taken by the customs authorities to ensure their identification.

The goods together with the TAD and other required information shall be presented at the customs office of destination. This shall be done during the official opening hours of that customs office.

(for simplifications, see Part VI.)

⁷ In addition to the general definition of the end of the procedure, there is a series of specific provisions setting out the special conditions under which the procedure comes to an end or is regarded as having come to an end within the framework of procedures such as those concerning the authorised consignee and air-sea transit and transit procedure for moving goods by fixed transport installation (for further information see : Part V).

Presentation must take place within the time limit set by the customs office of departure. The time limit is shown in box D of the TAD.

The time limit set by the customs office of departure is binding on the competent authorities of the countries whose territory is entered during a transit operation. The competent authorities, including customs office of destination, shall not alter it (further details are in IV.2.3.6).

The customs office of destination uses the MRN to retrieve the data from the NCTS forwarded by the message IE001.

The message IE006 is sent to the customs office of departure when the customs officer at the destination has registered the MRN in the NCTS to inform the customs office of departure that the goods have arrived. The message shall be transmitted on the day the goods and the TAD are presented at the customs office of destination.

Where the goods have been released for transit in the NCTS at departure, but the NCTS at destination is unavailable upon arrival of the goods, the customs office of destination shall end the procedure on the basis on the TAD and shall carry the necessary entries into the NCTS when it is available again in order to discharge the transit procedure.

IV.4.3.2. Control of the end of the transit procedure

Article 47, Appendix I, Convention After the presentation of the goods, the TAD and other required information, **the customs office of destination** shall register the arrival and enter the following information in the NCTS:

- Article 188 UCC*
1. MRN (the registration number of the transit operation);
 2. the date of arrival;
 3. in case of incidents during the movement of goods (for example: new seals, transshipment) all necessary information retrieved from the TAD (if not already recorded by a previous customs office).
- Article 308-309 IA*

The customs office of destination shall decide whether the goods will be examined or not and shall retain the TAD. The examination shall be carried out using the information of the message IE001 received from the customs office of departure.

The customs office of destination shall enter the appropriate control result code into the message IE018 and send it to the customs office of departure. The following code for the control results is to be recorded by the customs office of destination:

1. The code "A1" (Satisfactory) is to be recorded where the customs office of destination carried out a physical control of the goods (full or partial), and no discrepancies were detected. In addition to a physical control of the goods the following shall be checked at least:

- registration number of the means of transport at departure and at destination by comparing the data of the declaration with that available at destination;
- the condition of any seals affixed;

2. The code "A2" (Considered satisfactory) is to be recorded in the following cases:

- where the customs office of destination carried out a documentary control only (no physical control of the goods) and no discrepancies were detected or where it did not carry out any control. Checking the conditions of the seals affixed, without physical control of the goods is also recorded by means of the code "A2" provided the seals are intact.
- where the goods were delivered to an authorised consignee and the customs office of destination decides not to carry out any control of the goods and/or documents, and the message "Unloading remarks" (IE044) shows no irregularities.

It is recommended that in case of the code "A2" the customs office of

destination shall send the message IE018 on the same day the goods were presented at the customs office of destination or at the latest on the following working day.

3. The code "A5" (Discrepancies) is to be recorded in the following cases:

(a) where minor discrepancies were detected, but they did not lead to a debt.

Examples:

- Missing, broken or damaged seals;
- Goods delivered after expiry of the time-limit;
- Incorrect identity/nationality of means of transport;
- Failure to make the necessary entries in case of incidents during the movement of goods;
- Irregularity in weight without visible tampering with the goods (small weight differences by rounding off the weight).

(b) where in cases of minor discrepancies an administrative fine was required on the basis of the national regulations.

(c) where goods in excess were found (the same or another type) as undeclared goods and where the Union status of those goods/the status of those goods as the goods of the Contracting Party cannot be determined.

When the goods declared in a transit declaration were delivered to the customs office of destination, the fact that goods in excess were found does not prevent the customs office of departure to discharge the procedure and writes off the movement. The goods originally declared for transit may then be released. For the goods in excess the customs office of destination shall clarify the situation.

The customs office of destination should provide in the message IE018 a detailed description of the discrepancies. Any information entered in the free text box of that message should be made as far as possible in a language understandable by the customs office of departure.

4. The code "B1" (Not satisfactory) means major discrepancies that do not allow discharge of the transit procedure. The transit operation is not written-off in the NCTS and the liability of the holder of the procedure and guarantor remains in place until the case is resolved. Therefore, that code shall be used only in duly justified cases, where goods are missing (fully or partly) or similar events such as the goods presented at destination differ in a significant way from the description in the declaration (as regards the type and quantity).

Two types of the code B1 are to be distinguished:

(a) The code "B1" (Not satisfactory) with the flag "Waiting for discrepancies resolution" is to be recorded where a shortage of goods or presentation of different goods than declared was detected during the physical or documentary customs control and the customs office of destination suspects that it might have been caused by an error or negligence at the place of departure.

The customs office of destination shall:

- request the customs office of departure to investigate, in particular by examining any documents produced by the holder of the procedure/declarant and by comparing them with the data of the declaration, and
- not release the goods from transit.

The transit operation is set to "Waiting for discrepancies resolution". At the customs office of departure the process is suspended until the irregularities are clarified.

Once the case is resolved, the customs office of departure informs the customs office of destination by sending the message "Notification resolution of differences" (IE020) with the code "1".

The goods shall then be released from transit and the operation will be finally discharged and the customs office of departure writes it off in the NCTS.

Where the case is not resolved, the customs office of departure informs the customs office of destination by sending the message "Notification

resolution of differences"(IE020) with the code "0". After receiving that message or where no message was received within 6 calendar days from the day the message IE018 with the flag was sent, the customs office of destination shall start its own investigation in order to solve the case.⁸

Articles 112 and 114(1), Appendix I, Convention (b) The code "B1"(Not satisfactory) without the flag "Waiting for discrepancies resolution" is to be recorded where a shortage of goods or presentation of different goods is detected during a physical or

Articles 79, 87(1 and 4),) and 124 (1)(g) and (h) UCC documentary customs control and the customs office of destination does not assume that it might be caused by an error or negligence at the place of departure.

The customs office of destination starts its own investigation in order to regulate the case.

Article 103(c) DA

As regards a debt referred to in points 3 (goods in excess), 4(a) and (b) two options exist:

- A debt is incurred, in accordance with Article 79 of the Code /Article 112(1)(b) Appendix I of the Convention (non-compliance with a condition governing the placing of the goods under the Union transit or common transit procedures; removal of the goods from the customs supervision) and has to be paid;
- A debt had been incurred, but it was extinguished, according to Article 124(1)(g) and (h) of the Code and Article 103(c) DA/ Article 112(2) Appendix I of the Convention.

Extinguishment of a debt takes place where:

⁸ If the customs office of departure is in the following countries: BG, CH, CZ, ES, MK and RS, please use that code as indicated. In other countries the procedure is different and irrespective of the code indicated in the message IE020, the operation is automatically written off in the system. It means that the further proceeding is carried out outside the NCTS. Therefore, in case of those other countries, it is recommended to use the code "B1" with the flag only when the customs office of destination is totally convinced that a shortage of goods or presentation of different goods than declared have been caused by an error or negligence at the place of departure and will have to be dealt with at the customs office of departure.

- ✓ the removal of the goods from the transit procedure or non-compliance with the conditions governing the placing of the goods under the transit procedure or the use of the transit procedure results from the total destruction or irretrievable loss of those goods as a result of the actual nature of the goods or unforeseeable circumstances or force majeure, or as a consequence of instruction by the customs authority;
- ✓ the failure which led to the incurrence of that debt has no significant effect on the correct operation of the transit procedure and did not constitute an attempt at deception, and all formalities necessary to regularise the situation of the goods are subsequently carried out.

Article 103(c) DA specifies that one of the cases where that failure occurs is that the customs supervision has been subsequently restored for goods which are not covered by a transit declaration, but which previously were in a temporary storage or were placed under a special procedure together with goods formally placed under that transit procedure.⁹

For further details see VIII.2.3.2.

In both cases (debt extinguished or not) the customs office of destination shall continue its investigation and follows the provisions of Article 87(1) of the Code/Article 114(1), Appendix I, Convention in order to determine the customs authority competent for recovery of the debt or eventually for taking a decision on the extinguishment of the debt. For further details see VIII.2.1, VIII.2.2, VIII.2.3 and VIII.3.2.

Where the customs office of destination assumes to be competent for recovery, it shall request from the customs office of departure the transfer of competency by sending the message IE150 (Recovery request). For further details see VIII.3.3.3, VIII.3.3.4. and VIII.3.3.5.

⁹ Union transit procedure only

After collection of the debt, if the customs office responsible for recovery is not the customs office of departure, it has to inform the customs office of departure about such recovery by sending the message IE152 (Recovery Dispatch Notification).

Where the customs debt is lower than EUR 10 000, it is deemed to have been incurred in the Member State where the finding was made, and so the customs office of destination is competent for recovery (Article 87(4) of the Code).¹⁰ However, the exchange of messages IE150/151 is still required to allow the customs office of destination to start the recovery procedure. Where recovery is completed, the customs office of destination sends the message IE152 to the customs office of departure. For further details see VIII.3.3.5.

In cases referred to in points 1, 3 and 4 above the customs office of destination shall send the message IE018 at the latest:

- on the third day following the day the goods are presented at the customs office of destination or at another place (in exceptional cases, e.g. a series of public holidays, that time-limit may be extended up to six days).
- on the sixth day following the day the goods are received by an authorised consignee.



¹⁰ Union transit procedure only

IV.4.4. Specific situations

This paragraph gives information about specific situations in the transit procedure at the customs office of destination. These specific situations are:

- issuing a receipt (paragraph 4.1);
- issuing alternative proof (paragraph 4.2);
- presentation of the goods and documents outside the appointed days and hours and at a place other than the customs office of destination (paragraph 4.3);
- irregularities (paragraph 4.4);
- change of customs office of destination (paragraph 4.5).

IV.4.4.1. Issuing a receipt

Upon request by the person presenting the goods and the TAD at the customs office of destination, that office shall issue a receipt (TC11). The receipt cannot however be used as alternative proof of the ending of the procedure.

*Article 46
Appendix I,
Convention*

Article 306(5) IA

The receipt has two important functions. Firstly, it informs the holder of the procedure that the carrier delivered the goods and the documents to the customs office of destination. Secondly, the receipt plays an important role in the event of an enquiry being initiated where the customs office of departure has not received the message (IE006). In such cases the holder of the procedure is able to produce the receipt to the customs office of departure indicating to which customs office the goods and documents were presented. This makes the enquiry procedure much more efficient.

*Annex B10,
Appendix III,
Convention*

Annex 72-03 IA

The form of the receipt must conform to the specimen TC11 in Appendix III, Annex B10, Convention/Annex 72-03 IA.

The person requesting the receipt shall complete it before handing it

to a customs officer at the customs office of destination, for endorsement.

TRADE

The person requesting a receipt at the customs office of destination will complete the form TC 11 in a legible way by entering:

- the place, name and reference number of the customs office of destination;
- the status of the goods as specified in the related TAD (T1, T2, T2F);
- the MRN;
- the place, name and reference number of the customs office of departure;
- the place.

In addition, the receipt may contain other information relating to the goods. The holder of the procedure may for instance want to show the address to which the carrier of the goods will return the receipt after endorsement by customs. The customs office of destination is not required to return the receipt by post; however this can be done, if necessary. Normally the holder of the procedure will request the carrier to return the receipt to him.

The return address may be entered on the back of the receipt.

CUSTOMS

The customs office of destination shall do the following where a receipt is requested:

- check whether the correct form is used i.e. TC11;
- check that it is legible;
- check that it has been completed correctly;
- check whether there are any circumstances which prohibit the issue of the receipt;
- if in order, issue the receipt to the person who requested it.

IV.4.4.2. Issuing alternative proof

Article 45(4), Appendix I, Convention The holder of the procedure may request customs to provide him with alternative proof on the copy of the TAD that the transit procedure has ended correctly and no irregularity has been detected.

Article 308(2) IA This may be done at the time that the goods and the TAD are presented at the customs office of destination.

Note: Detailed information on the acceptance of alternative proof by the customs office of departure is in Part VII, paragraph 3.3.1.

TRADE

To obtain alternative proof as foreseen in article 45(4) Appendix I, Convention/ Article 308 IA a copy of the TAD and LoI (where appropriate), may be presented to the customs office of destination for endorsement.

The copy, which may be a photocopy, must be:

- marked with the word 'copy',
- carry the stamp of the customs office of destination, the official's signature, the date and the following mention: "Alternative proof – 99202".,

Annex 8.3. contains the endorsement 'alternative proof' in all language versions.

CUSTOMS

The TAD and LoI (where appropriate) must be endorsed by the customs office of destination. This may include an endorsement applied by a computer system, but it must be clear to the customs of the country of departure that the endorsement is original.

The customs office of destination shall endorse the alternative proof when no irregularity has been found. The stamp, the official's signature and the date is entered on the TAD.

The person presenting the alternative proof with the goods and the TAD is deemed to be the representative of the holder of the procedure. The customs office of destination

shall hand over the endorsed copy of the TAD to this person.

IV.4.4.3. Presentation of the goods and the documents outside the appointed days and hours and at a place other than the customs office of destination

*Article 45(1),
Appendix I,
Convention*

Generally, goods, TAD and required information must be presented:

Article 306(1) IA

- at the customs office of destination, and
- during the appointed days and hours of opening.

However, that customs office may, at the request of the holder of the procedure or other person presenting the goods, allow the presentation to take place outside the official opening hours or at any other place.

IV.4.4.4. Irregularities

IV.4.4.4.1. Irregularities concerning seals

Only the goods which have been sealed shall be released for the common/Union transit procedure. The customs office of destination shall check whether the seals are still intact. If the seals have been tampered with, the customs office of destination shall indicate this information in the message IE018 that it sends to the customs office of departure.

CUSTOMS

The customs office of destination shall check the condition of the seals and record the results in the NCTS. If the seals are missing, are in poor condition, or if there is evidence that they have been tampered with, it is highly recommended that customs will examine the goods and will enter the facts in the NCTS.

IV.4.4.4.2. Other irregularities

The customs office of destination shall identify in the NCTS the irregularity that it has found in order to inform the customs office of departure. That office shall judge by the facts presented and determine the appropriate measures to take.

The customs office of destination may find a difference between the goods declared in the NCTS and the goods actually presented at that customs office. Each case should be treated individually, because it may happen that an error occurred at departure.

CUSTOMS

The customs office of destination shall:

- register the MRN, and
- indicate any irregularities in the message (IE018).

IV.4.4.5. Change of the customs office of destination/diversion

A transit operation may end at a customs office other than the one declared in the transit declaration. That office shall then be considered to be the customs office of destination.

*Article 47(2),
Appendix I,
Convention,*

*Articles 306(4) and
307(2) IA*

As the NCTS will show that the actual customs office of destination has not received the message 'IE001' for the MRN presented, that customs office shall send the message 'Anticipated arrival record request' (IE002).

Where the customs office of departure finds the operation via the MRN it shall send the message 'Anticipated arrival record response' (IE003). The customs office of destination accepts the change of office and sends the message IE006 to the customs office of departure.

Where the customs office of departure does not find the operation via the MRN it shall include in the message IE003 the reasons

(coded 1 to 4) why the message IE001 cannot be sent. The NCTS rejects the arrival and notifies the economic operator at destination with the message 'Anticipated arrival record rejected notification' (IE021). The reasons for rejection can be:

1. the goods and TAD already arrived at another customs office of destination;
2. the operation was cancelled by the customs office of departure;
3. the MRN is unknown (either due to technical reasons or due to irregularities), or
4. other reasons.

Three situations can be distinguished:

1. The new customs office of destination is in the same Contracting Party/Member State as the one entered in the transit declaration :

CUSTOMS

The customs office of destination shall:

- register the MRN;
- request information regarding the declaration from the customs office of departure on the basis of the MRN by sending the message IE002;
- send the message IE006 to the customs office of departure;
- check the time limit, the state of any seals (if affixed) and the itinerary (if indicated);
- decide on the level of check required;
- having obtained a positive result from the check, register the control result in the NCTS;
- send the message IE018 to the customs office of departure.

The customs office of departure shall, after receiving the message IE006, inform the declared customs office of destination and the declared (but not used) customs office(s) of transit with the message 'Forwarded arrival advice' (IE024) that the transit operation has ended.

2. The new customs office of destination is in a different Contracting Party/Member State than the one entered in the transit declaration:

CUSTOMS

The customs office of destination shall:

- register the MRN;
- request information regarding the declaration from the customs office of departure on the basis of the MRN by sending the IE002;
- send the message IE006 to the customs office of departure;
- check the time limit, the state of any seals (if affixed) and the itinerary (if indicated);
- decide the level of check required;
- having obtained a positive result from the check, register the control result in the NCTS;
- send the message IE018 to the customs office of departure.

The customs office of departure shall, after receiving the message IE006, inform the declared customs office of destination and the declared (but not used) customs office(s) of transit with the message 'Forwarded arrival advice' (IE024) about the fact that the transit operation has ended.

3. The new customs office of destination is in a different Contracting Party / Member State from the one entered in the TAD which bears one of the following mentions:

- in common transit:

- DG0 ('Export from country subject to restriction')

or

- DG1 ('Export from country subject to duties')

- in Union transit:

- DG0 ('Export from EU subject to restriction')

or

- DG1 ('Export from EU subject to duties')

CUSTOMS

The customs office of destination shall:

- register the MRN;

- request information regarding the declaration from the customs office of departure on the basis of the MRN by sending the message IE002;
- keep the goods under customs control and decide whether to:
 - allow their removal to the Contracting Party/Member State having jurisdiction over the customs office of departure; or
 - disallow their removal until a specific written authorisation authorising their release has been received from the customs office of departure.

IV.4.5. Presentation of the goods and TAD after expiry of time limit

*Article 45(2)
Appendix I,
Convention*

Where the presentation of the goods and TAD has taken place after expiry of the time-limit set by the customs office of departure, the

Article 306(3) IA

holder of the procedure or the carrier shall be deemed to have complied with the time-limit where they prove to the satisfaction of the customs office of destination that the delay is not attributable to them.

The following are examples of proof of unforeseen circumstances which cause the expiration of the time limit, but for which blame is not attributable to the holder of the procedure or to the carrier:

- receipt issued by the police (for instance in respect of an accident or theft);
- receipt issued by health service (for instance in respect of medical attendance);
- receipt from the vehicle breakdown service (for instance in respect of a vehicle repair);
- any proof of delay due to a strike, weather conditions or any other unforeseen circumstances.

However, it is up to the customs office of destination to decide on the validity of the proof.

IV.4.6. Specific national instructions (reserved)

IV.4.7. Restricted part for customs use only

IV.4.8. Annexes

IV.4.8.1. Structured messages and data content for the IE (Information Exchange)

This Annex has been deleted as it is not relevant anymore!

IV.4.8.2. Country codes

IV.4.8.3. Package codes

CHAPTER 5 - ANDORRA, SAN MARINO AND NON-FISCAL TERRITORIES

IV.5.1. Introduction

The standard transit procedure is described in the previous Chapters. This Chapter 5 describes the specific transit arrangements, that exist between:

- the European Union and Andorra (paragraph [2](#));
- the European Union and San Marino (paragraph [3](#));
- the European Union and its special fiscal territories (paragraph [4](#)).

Paragraph [5](#) covers exceptions.

Paragraph [6](#) is reserved for specific national instructions.

Paragraph [7](#) is reserved for customs use only.

Annexes are reproduced in paragraph [8](#).

IV.5.2. Andorra

This paragraph gives information on:

- background and legislation (2.1);
- formalities (2.2);

IV.5.2.1. Background and legislation

In 1990, the EC and Andorra concluded a customs union by an Agreement in the form of an Exchange of Letters¹¹. The customs union applies to trade in goods falling within chapters 25-97 of the Harmonised System (HS).

By decision no. 1/96 of the EC-Andorra Joint Committee¹², the Community transit procedure as laid down in the Community Customs Code (CCC) and its implementing provisions (IPC), was extended to trade falling within the scope of the customs union. The decision was subsequently replaced by decision no. 1/2003 of the EC-Andorra Joint Committee¹³. After 1 May 2016 the Union transit procedure replaced the Community transit procedure as the Union Customs Code and its delegated and implementing acts are successors of the CCC and IPC.

IV.5.2.2. Formalities

IV.5.2.2.1. Goods falling within chapters 1 to 24 HS

The export and import of goods falling within these Chapters with as destination or origin Andorra are treated as third country exports or imports.

A customs declaration is therefore presented, with the abbreviation

11 Agreement in the form of an Exchange of Letters between the European Economic Community and the Principality of Andorra signed on 28 June 1990, O.J. L 374, 31.12.1990, p. 14.

12 Decision no. 1/96 of the EC-Andorra Joint Committee of 1 July 1996 concerning certain methods of administrative cooperation for implementation of the Agreement in the form of an Exchange of Letters between the EEC and the Principality of Andorra and the transit of goods between these two, O.J. L 184, 24.7.1996, p. 39.

13 Decision no. 1/2003 of the EC-Andorra Joint Committee of 3 September 2003 on the laws, regulations and administrative provisions necessary for the proper functioning of the Customs Union, O.J. L 253, 7.10.2003, p. 3.

EX for export and IM for import in box 1.

Examples¹⁴:

a) Export of Union goods with destination in Andorra

- agricultural products with an export refund

Presentation of an export declaration EX1 (at the customs office in the Member State of export). Export Accompanying Document (EAD) must be presented to the customs office of exit from the Union (French or Spanish office).

- agricultural products without an export refund

Presentation of an export declaration EX1 (at the customs office in the Member State of export). Export Accompanying Document (EAD) must be presented to the customs office of exit from the Union (French or Spanish office).

- excise goods for which an electronic administrative document (e-AD) has been issued which accompanies the goods to the border

Presentation of an export declaration EX1 (at the customs office in the Member State of export). Export Accompanying Document (EAD) and the e-AD are presented to the customs office of exit from the Union (French or Spanish office).

- agricultural products with export refund and subject to excise duty for which an electronic administrative document (eAD) has been issued which accompanies the goods to the border

Presentation of an export declaration EX1 (at the customs office in the Member State of export). The Export Accompanying Document (EAD) and the e-AD are presented to the customs office of exit

14 The examples are given for transport by road.

from the Union (French or Spanish office).

b) Import into the Union customs territory of agricultural goods coming from Andorra

At the customs office of entry in the Union, the goods are placed under a customs procedure such as release for free circulation or external Union transit procedure (T1) where the customs office of destination is situated in the Union.

It should be noted that goods originating in Andorra, as defined by the customs union agreement, are exempt from Union import duties provided the goods are imported under cover of an EUR.1 movement certificate or an exporter's invoice declaration (Title II of the customs union agreement).

c) Transit through the Union customs territory with destination to Andorra

A transit declaration for external Union transit procedure (T1) is presented at the point of entry into the Union (for example in Belgium) in order to forward third country goods to Andorra.

d) Transit between two points in the Union via Andorra

The Union transit procedure does not cover the passage through Andorra for which a separate (Andorran) procedure is required.

The Union transit procedure is considered to be suspended in the territory of Andorra, provided that the passage through Andorra is effected under cover of a single transport document.

Where there is no single transport document to cover the passage through Andorra, the Union transit procedure is ended at the point of exit from the Union , before entry into Andorra.

IV.5.2.2.2. Goods falling within chapters 25 to 97 HS

Decision 1/2003 provides the basis for applying *mutatis mutandis* the Community transit procedure laid down in the CCC and IPC to trade between the Community and Andorra in goods falling within chapters 25-97 HS. After 1 May 2016 the Community transit procedure was replaced by the Union transit procedure specified in the Union Customs Code and its delegated and implementing acts which are successors of the CCC and IPC.

Customs formalities need to be completed in trade between the Member States of the Union and Andorra in a manner analogous to the situation that existed before the establishment, in 1993, of the internal market. Thus, a customs declaration is presented, with in box 1 the abbreviation EX for export and IM for import.

In this context the following cases must be distinguished:

- goods in free circulation, as defined by the customs union agreement, move under the internal Union transit procedure (T2) or are transported with the proof of the customs status of Union goods;
- goods not in free circulation move under the external Union transit procedure (T1), see example b) in paragraph 2.2.1.;
- specific case of products referred to in Regulation 3448/93¹⁵ move under the external Union transit procedure (T1), see example c.

The guarantee provided for under the Union transit procedure must

15 Council Regulation (EEC) No 3448/93 of 6 December 1993 laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products, O.J. L 318, 20.12.1993 p. 18. Examples of products concerned are: mannitol, sorbitol, casein, caseinates and other casein derivatives, dextrans and dextrin glues, starches or starch glues, prepared glazings and dressings with a basis of amylaceous substances.

be valid for both the Union and Andorra. In the guarantor's undertakings and guarantee certificates the words 'Principality of Andorra' must not be deleted.

Examples:

a) Dispatch of goods in free circulation (other than those covered by Regulation 3448/93) from the Union to Andorra and vice versa

- the dispatch formalities are completed at an office situated in a Member State/Andorra : issuing of an export declaration EX1 and a declaration for internal Union transit procedure (T2);

or

- the dispatch formalities are completed at the EU/Andorra border: the goods circulate freely to the border where an export declaration EX1 is issued provided the proof of the customs status of Union goods is presented.

It should be noted, however, that the border customs office which serves as the customs office of exit may refuse to place the goods under the transit procedure if that procedure is to end at the neighbouring border customs office.

b) Dispatch of goods not in free circulation (other than those covered by Regulation 3448/93) from the Union to Andorra and vice versa

Goods that are not in free circulation are transported under cover of external Union transit procedure (T1) to the customs office of destination in Andorra or the Union.

c) Specific case of goods referred to in Regulation 3448/93

The procedures described above apply subject to the following:

- Processed agricultural Union goods dispatched from the

Union to Andorra and benefiting from an export refund

Issuing of an export declaration EX1 and a declaration for external Union transit procedure (T1).

- *Processed agricultural products in free circulation in Andorra and dispatched to the Union*

These products move under the external Union transit procedure (T1).

As the Union customs authorities are required to charge the variable component, the TAD of the declaration for external transit procedure (T1) is to be endorsed with the phrase, underlined in red: ‘*Charge agricultural component only – EEC-Andorra Agreement*’.

Other transit procedures

The common transit procedure is not applicable to trade with Andorra.

Andorra is not a Contracting Party to the TIR Convention.

Summary table of selected procedures (i.e. transit, export, import)		
Goods of 1-24 HS		
	Goods coming from the EU	Goods coming from Andorra
With export refund	EX1	
Without export refund	EX1 or T1 ¹⁶	
Excise goods	EX1 + e-AD	
Excise goods with export refund	EX1 + e-AD	
All goods		IM4' ¹⁷ (+ EUR.1) (for release for free circulation), or, T1

Goods of 25-97 HS (other than the products mentioned in reg. 3448/93)		
	Goods coming from the EU	Goods coming from Andorra
Goods in free circulation	EX1 + T2 (T2F) (at the internal office) or T2L, T2LF or the document having equivalent effect + EX1 (at the border)	EX1 + T2 (T2F) (at the internal office) or T2L, T2LF or the document having equivalent effect + EX1 (at the border)
Goods not in free circulation	T1	T1 (transit) or 'IM4' (release for free circulation)

Agricultural products mentioned in regulation 3448/93		
	Goods coming from the EU	Goods coming from Andorra
With export refund	EX1 + T1	
In free circulation		T1 + phrase 'Charge agricultural component only – EEC-Andorra Agreement'.

¹⁶ Situation of transit of non-Union goods through the customs territory of the Union.

¹⁷ The release for free circulation is carried out by the customs office of entry into the Union.

IV.5.3. San Marino

This paragraph gives information on:

- background and legislation (3.1);
- formalities (3.2).

IV.5.3.1. Background and legislation

In 1992, the EC and San Marino concluded an Interim Agreement on trade and customs union¹⁸. The agreement was replaced by the Agreement on cooperation and customs union¹⁹ which entered into force on 1 April 2002. The customs union applies to goods falling within chapters 1-97 of the Common Customs Tariff (CCT),

Decision no. 4/92 of the EEC-San Marino Co-operation Committee²⁰ determined the provisions concerning the movement of goods between the Community and San Marino. The decision applied as from 1 April 1993 and was amended by Decision no. 1/2002²¹ which took effect on 23 March 2002.

18 Interim agreement on trade and customs union between the European Economic Community and the Republic of San Marino, O.J. L 359, 9.12.1992, p. 14.

19 Agreement on cooperation and customs union between the European Economic Community and the Republic of San Marino, O.J. L 84, 28.3.2002, p. 43.

20 Decision no. 4/92 of the EEC-San Marino Co-operation Committee of 22 December 1992 concerning certain methods of administrative co-operation for implementation of the Interim Agreement and the procedure for forwarding goods to the Republic of San Marino, O.J. L 42, 19.2.1993, p. 34.

21 Decision no 1/2002 amending Decision no 4/92 of the EEC-San Marino Co-operation Committee of 22 December 1992 concerning certain methods of administrative co-operation for implementation of the Interim Agreement and the procedure for forwarding goods to the Republic of San Marino, O.J. L 99, 16.4.2002, p. 23.

Decision no 1/2010²² of the EC-San Marino Cooperation Committee contains the updated list of Italian customs offices which may carry out customs formalities of goods destined for San Marino.

IV.5.3.2. Formalities

Decision No 4/92, as amended, co-ordinates the methods of administrative co-operation between San Marino and the EU in applying the rules of the Community transit procedure which was replaced after 1 May 2016 by the Union transit procedure (UCC and UCC-related acts are successors of CC and IPC).

The following rules apply to the movement of goods falling within the scope of the EU-San Marino customs union (chapters 1-97 CCT with the exception of 'ECSC products'):

1. Goods moving from designated Union customs offices in Italy to San Marino

Goods moving under an external transit procedure (T1) with destination in San Marino shall be released for free circulation at one of the designated Union customs offices in Italy²³.

At a designated customs office, a T2-SM (internal transit procedure) is started or T2L-SM²⁴ (customs status of Union goods)

22 Decision no 1/2010 of the EU-San Marino Cooperation Committee of 29 March 2010, establishing various implementing measures for the Agreement on Cooperation and Customs Union between the European Economic Community and the Republic of San Marino, O.J. L156, 23.06.2010. p. 13.

23 The customs offices are listed in Decision no 1/2010, O.J. L 156, 23.06.2010. They are: Ancona, Bologna, Forlì, Genova, Gioia Tauro, La Spezia, Livorno, Milano, Ravenna, Rimini, Roma, Orio Al Serio, Milano, Taranto, Trieste and Venezia.

24 The T2L-SM document is issued in triplicate with an endorsement on each copy with one of the following phrases: Rilasciato in tre esemplari – Délivré en trois exemplaires. The original and a copy of the T2L-SM document are delivered to the person concerned and the second copy is retained at the office of departure.

document is issued to cover their onward movement to San Marino. The San Marino competent authorities shall either end the T2-SM internal transit procedure in the NCTS or stamp a copy of the T2L-SM document and return it to the customs office of departure in Italy (i.e. one of the designated Union customs offices as listed in Decision no 1/2010).

2. Goods moving from the Union²⁵ to San Marino

Proof that the goods are in free circulation within the Union must be submitted to the competent authorities of San Marino. This proof may take the form of the TAD (T2 or T2F) or the original proof of customs status of Union goods (T2L or T2LF) or a document having equivalent effect (in particular the e-AD document referred to in the Commission Regulation (EC) no 684/2009).

3. Goods moving from San Marino to the Union (except Italy²⁶):

Goods transported from San Marino to the Union shall be moved either under the internal transit procedure (T2 or T2F) started by the competent authorities of San Marino (the customs office of destination is situated in the Union) or with the proof of the customs status of Union goods (T2L or T2LF) or with a document having equivalent effect. The TAD, the T2L or T2LF, or the document having equivalent effect shall be presented to the customs office of import in the Union in order to prove that the goods are in free circulation in San Marino.

Where the goods which are to be forwarded to the Union were previously brought into San Marino under the cover of a T2F, T2LF or a document having equivalent effect (in particular the eAD referred to in the Commission Regulation (EC) no 684/2009) the

25 Exchanges between Italy and San Marino are carried out under a fiscal (VAT) regime.

26 Idem.

San Marino authorities shall include a reference to the document which accompanied the goods at the time of their arrival in San Marino.

On guarantor's undertakings and guarantee certificates the words 'Republic of San Marino' must not be deleted.

Note: 'ECSC products' are outside the scope of the customs union. As a consequence, they are treated as non-free circulation goods when they arrive in the Union.

4. Other transit procedures

The common transit procedure is not applicable to trade with San Marino.

San Marino is not a Contracting Party to the TIR convention.

IV.5.4. Special fiscal territories

This paragraph gives information on:

- background and legal basis (4.1);
- internal Union transit procedure (4.2);
- customs status documents (4.3).

IV.5.4.1. Background and legislation

*Article 1 point 35
IA*

*Directive
2006/112/EC,*

*Directive
2008/118/EC*

The special fiscal territories means a part of the customs territory of the Union where the provisions of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax or Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC do not apply.

The following territories are the special fiscal territories:

- The Channel Islands;
- The Canary Islands;
- The following French Overseas Departments: Guadeloupe, Martinique, Mayotte, French Guiana and Réunion;
- Mount Athos;
- The Åland Islands.

Article 188 DA

In order to ensure that fiscal charges (VAT and excise duties) are controlled and accounted for, the Union goods moving to from or between the non-fiscal territories are subject to the following formalities:

- Where Union goods are moved from a special fiscal territory to another part of the customs territory of the Union, which is not a special fiscal territory and that movement ends at a place situated outside the Member State where they entered that part of the customs territory of the Union, those Union goods shall be moved under internal Union transit procedure.

Examples:

1) The goods entered the Union in France, they were moved from France to the Canary Islands and later brought into Spain. The movement between the Canary Islands and Spain shall be provided by the internal Union transit procedure.

2. For the Union goods moved from Åland Islands to Sweden by a vessel the internal Union transit procedure (T2F) does not need to be applied since the goods are moved from special fiscal territory directly to a Member State where they stay. However, in case the same goods are transported further by road to Denmark which is another part of the customs territory of the Union the internal Union transport (T2F) is applied).

- However, in other situations (eg. the goods entered the Union in France where they were released for free circulation, later were moved to Canary Islands and finally were brought again to France or the Union goods from Sweden are moved directly to Åland Islands) the internal transit procedure (T2F) is an option. The goods may also be moved on the basis on the proof of the customs status of Union goods.

IV.5.4.2. Internal Union transit procedure

Articles 47, 50, 52 and 53 TDA The internal Union transit procedure for movements covered by article 188 DA is known as the T2F procedure and will apply as follows:

- Transit declaration:

Enter the code T2F in box No 1 of the transit declaration

- Airline or shipping company (paper-based transit declaration for goods carried by air and sea):

Enter the code T2F on the relevant manifest.

- Airline or shipping company (ETD as a transit declaration for the use of the transit procedure for goods carried by air and sea):

Enter the code T2F in respect of the Union goods in question.

IV.5.5. Exceptions (pro memoria)

IV.5.6. Specific national instructions (reserved)

IV.5.7. Restricted part for customs use only

IV.5.8. Annexes (pro memoria)

PART V - BUSINESS CONTINUITY PROCEDURE FOR COMMON/UNION TRANSIT

CHAPTER 1 – INTRODUCTION

Business continuity procedure described in this Part governs situations where either the customs' system or traders' system are unavailable.

The use of business continuity procedure is subject to a number of **important general rules**:

- Transit operations in the NCTS and in business continuity procedure should be regarded clearly as different procedures. This means that all movements that have been initiated and successfully released in the NCTS shall also be ended in the NCTS, and all movements started under business continuity procedure shall be ended according to the provisions governing the use of that procedure.
- Where the decision to revert to business continuity procedure is taken, it is important to ensure that any declaration, which has been entered to the NCTS, but which has not been further processed due to the failure of the system, is cancelled.

V.1.1. General theory and legislation

The legal sources are in:

- Article 26, Appendix I, Convention ;
- Article 6(3)(b) UCC ;
- Article 291 IA ;
- Annex II, Appendix I, Convention ;
- Annex 72-04 IA.

V.1.1. Transit declaration in case of business continuity procedure:

Business continuity procedure is based on paper documents as transit declarations.

V.1.2. Stamp in a case of the business continuity procedure

The paper-based transit declaration used for business continuity procedure must be recognisable by all parties involved in the transit operation in order to avoid problems at the customs office(s) of transit and at the customs office of destination.

To this end, the business continuity procedure shall be indicated on the copies of the paper-based transit declaration with a stamp (dimensions: 26 x 59 mm) in box A of the SAD or in box MRN on the TAD. The stamp may be pre-printed on the SAD or the TAD.

- The document shall be stamped either by the customs office of departure in case of standard procedure or by the authorised consignor where the simplified procedure is used.
- See Annex 8.1 for the business continuity stamps in the different languages.

Please note that both types of stamps are acceptable – the old stamp introduced by the Council Regulation (EEC) No 2913/92 establishing the Community Customs Code and the new stamp introduced by the UCC. The old stamps may be used until stocks run out.

V.1.3. Temporary failure of the NCTS at the customs office of departure

The exact conditions under which the competent authority reverts to business continuity procedure shall be the responsibility of each national administration. These conditions should, however, be fixed in advance and be communicated/made available to the economic operators.

V.1.4. Temporary failure of the computerized system used by the holder of the procedure

The following cases are covered by this paragraph:

- the computerised system of the holder's of the procedure is unavailable,
- the electronic connection between the computerized system used by the holder of the procedure and the NCTS is unavailable.

Any recourse to business continuity procedure must be previously approved by the customs authorities. In order to obtain this approval, the holder of the procedure whether using the standard or the simplified procedure must notify customs by fax, email, or other means of the reason for and the starting time of business continuity procedure.

When the customs authorities are satisfied about the alleged unavailability, they shall communicate their approval to use business continuity procedure to the holder of the procedure.–In addition, they may request proof or proceed for controls. However, customs authorities shall refuse their approval in cases of systematic announcements of unavailability by the same holder of the procedure.

The customs authority shall monitor the use of business continuity procedure in order to avoid its misuse.

In case an authorised consignor makes more than 2 % of his yearly declarations under business continuity procedure caused by the failure of his computerized system or the electronic connection between his system and the NCTS, the authorisation shall be reviewed in order to assess if the conditions for the latter are still met.

V.1.5. Procedures

V.1.5.1. Departure - standard procedure

In the standard procedure the holder of the procedure shall complete a paper-based transit declaration and present it with the goods at the customs office of departure.

Further details are in V.2 and V.3.

The transit operation must be ended and discharged on the basis of the paper declaration.

CUSTOMS

Where the decision to revert to business continuity procedure is taken, it is important to ensure that any declaration, which has been entered to the NCTS, but which has not been further processed due to the failure of the system, **is invalidated**. The trader is obliged to provide information to the competent authorities each time a declaration is submitted to the system, but subsequently reverted to business continuity procedure.

Any transit data with LRN or MRN allocated to the transit operation shall be withdrawn from the NCTS.

V.1.5.2. Departure - authorised consignor

The approval by the customs authorities to revert to business continuity procedure can be given by the way agreed between the authorised consignor and those authorities.

The holder of the procedure shall complete a paper-based transit declaration.

Further details are in VI.3.5.3.2.

When the computerized system of the authorised consignor is available again, that person shall inform the customs authorities, and, if relevant, communicate details of the paper documents used.

V.1.5.3. Destination - standard procedure

Where goods have been released for transit in the NCTS at the customs office of departure, but the system at the customs office of destination is unavailable upon arrival of goods, the customs office of destination shall end the procedure on the basis of the TAD and shall make the necessary entries in the NCTS when it is available again in order to allow the customs office of departure to discharge the procedure.

Provided that no irregularity has been found, the customs office of destination shall furnish the holder of the procedure or the carrier with alternative proof that the procedure has ended. Further details are in V.6.4.2.

V.1.5.4. Destination - authorised consignee

In case of failure of the NCTS at destination an authorised consignee follows the procedures for the authorised consignee as laid down in Part VI.

V.1.6. Specific national instructions (reserved)

V.1.7. Restricted part for customs use only

V.1.8. Annexes

V.1.8.1. Stamp used for business continuity procedure

A) The stamp used before and after 1 May 2016 (until stocks run out)

- BG:** **NCTS ΑΒΑΡΙΪΝΑ ΠΡΟЦΕДУΡΑ**
НЯМА НАЛИЧНИ ДАННИ В СИСТЕМАТА
ЗАΠΟЧНАΤΑ НА _____
(Дата/час)
- CH:** **NCTS FALLBACK PROCEDURE**
NO DATA AVAILABLE IN THE SYSTEM
INITIATED ON _____
(Date/hour)
- CS:** **NCTS HAVARIJNÍ POSTUP**
DATA NEJSOU V SYSTÉMU
ZAHÁJEN DNE _____
(Datum/hodina)
- DA:** **NCTS NØDPROCEDURE**
INGEN DATA TILGÆNGELIGE I SYSTEMET
PÅBEGYNDT DEN _____
(Dato/klokkeslæt)
- DE:** **NCTS NOTFALLVERFAHREN**
KEINE DATEN IM SYSTEM VERFÜGBAR
Begonnen am _____
(Datum/Uhrzeit)
Ticket-Nr: _____
- EE:** **NCTS ASENDUSTOIMING**
Süsteemi andmed ei ole kättesaadavad
Algatatud _____
(Kuup/kellaaeg).
- EL:** **ΕΚΤΑΚΤΗ ΔΙΑΔΙΚΑΣΙΑ ΝCΤS**
ΤΟ ΣΥΣΤΗΜΑ ΔΕΝ ΔΙΑΘΕΤΕΙ ΚΑΝΕΝΑ ΣΤΟΙΧΕΙΟ
ΑΡΧΙΣΕ ΣΤΙΣ _____
(Ημερομηνία/ώρα)
- EN:** **NCTS FALLBACK PROCEDURE**
NO DATA AVAILABLE IN THE SYSTEM
INITIATED ON _____
(Date/hour)

ES: PROCEDIMIENTO DE EMERGENCIA PARA CASOS DE FALLO DEL NCTS

DATOS NO DISPONIBLES EN EL SISTEMA

INICIADO EL _____

(Fecha/hora)

FI: NCTS-VARAMENETTELY

JÄRJESTELMÄ EI KÄYTETTÄVISSÄ

ALOITETTU _____

(pvm/kellonaika)

FR: PROCÉDURE DE SECOURS NSTI

AUCUNE DONNÉE DISPONIBLE DANS LE SYSTÈME

ENGAGÉE LE _____

(Date/heure)

HU: NCTS TARTALÉK ELJÁRÁS

NINCS ELÉRHETŐ ADAT A RENDSZERBEN

INDÍTVÁ _____

(Dátum/óra)

IS:

IT: PROCEDURA DI RISERVA DEL NCTS

DATI NON DISPONIBILI NEL SISTEMA

AVVIATA IL _____

(Data/ora)

LV: DTKS ALTERNATĪVĀ PROCEDŪRA

DATI SISTĒMĀ NAV PIEEJAMI

UZSĀKTS _____

(Datums/stunda)

- LT:** **NCTS ATSARGINĖ PROCEDŪRA**
SISTEMOJE DUOMENŲ NĖRA
PRADĖTA _____
(data/valanda)
- MK:** **НКТС РЕЗЕРВНА ПОСТАПКА**
ТРАНЗИТ ВО УНИЈАТА/ЗАЕДНИЧКИ ТРАНЗИТ
НЕМА ДОСТАПНИ ПОДАТОЦИ ВО СИСТЕМОТ
ЗАПОЧНАТО НА _____
(datum/час)
- MT:** **PROCEDURA TA' RIŻERVA NCTS**
L-EBDA DEJTA DISPONIBBLI FIS-SISTEMA
MIBDIJA FI _____
(Data/hin)
- NL:** **NOODPROCEDURE NCTS**
GEGEVENS NIET BESCHIKBAAR IN HET SYSTEEM
BEGONNEN OP _____
(Datum/uur)
- NO:** **NCTS FALLBACK PROCEDURE**
NO DATA AVAILABLE IN THE SYSTEM
INITIATED ON _____
(Date/hour)
- PL:** **PROCEDURA AWARYJNA NCTS**
DANE NIE SĄ DOSTĘPNE W SYSTEMIE
OTWARTO W DNIU _____
(data/godzina)
- PT:** **PROCEDIMENTO DE CONTINGÊNCIA EM CASO DE FALHA DO NSIT**
DADOS NÃO DISPONÍVEIS NO SISTEMA
INICIADO A _____
(Data/hora)
- RO:** **PROCEDURA DE REZERVĂ NCTS**
NICIO DATEI DISPONIBILĂ ÎN SISTEM
INIȚIATĂ LA _____
(Data/ora)

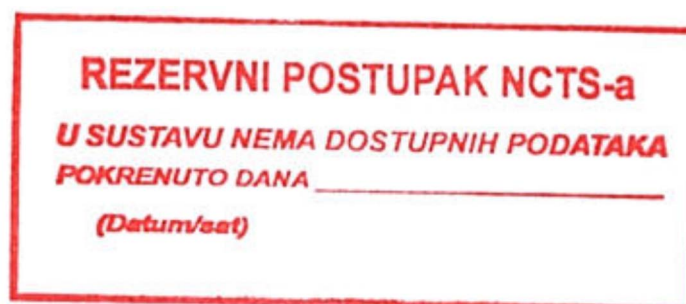
RS **NCTS РЕЗЕРВНИ ПОСТУПАК**
ТРАНЗИТ УНИЈЕ/ЗАЈЕДНИЧКИ ТРАНЗИТ
У СИСТЕМУ НЕМА ДОСТУПНИХ ПОДАТАКА
ПОКРЕНУТО ДАНА _____
(датум/час)

SI: **ALTERNATIVNI POSTOPEK NCTS**
PODATKI V SISTEMU NISO NA VOLJO
ZAČETO DNE _____
(Datum/ura)

SK: **NCTS HAVARIJNÝ STAV**
V SYSTÉME NIE SÚ K DISPOZÍCII ŽIADNE ÚDAJE
SPUSTENÝ _____
(dátum/hodina)

SV: **RESERVROUTIN NÄR NCTS INTE FUNGERAR**
INGA DATA TILLGÄNGLIGA I SYSTEMET
INLEDD DEN _____
(Datum/klockslag)

HR **Stamp**



TR **NCTS KAĞIT USULÜ**
BİRLİK TRANSİTİ/ORTAK TRANSİT
SİSTEMDE VERİ BULUNMAMAKTADIR
.....'DE BAŞLATILMIŞTIR
(Tarih/Saat)

B) The new stamp used after 1 May 2016

BG: **TALITLUSPIDEVUSE PROTSEDUUR**
LIIDU TRANSIIDIPROTSEDUUR/ÜHIS
TRANSIIDIPROTSEDUUR
SÜSTEEMI ANDMED EI OLE KÄTTESAADAVID
ALGATATUD _____
(Kuupäev/kellaeg)

CS:

ZÁLOŽNÍ POSTUP
TRANZITNÍ REŽIM UNIE/SPOLEČNÝ TRANZITNÍ
REŽIM
DATA NEJSOU V SYSTÉMU
ZAHÁJEN DNE _____
(datum/hodina)

DA:

BEREDSKABSPROCEDURE
EU-FORSENDELSE/FÆLLES FORSENDELSE
INGEN TILGÆNGELIGE DATA I SYSTEMET
INDLEDT DEN _____
(Dato/tidspunkt)

DE:

BETRIEBSKONTINUITÄTSVERFAHREN
UNIONSVERSANDVERFAHREN/GEMEINSAMES
VERSANDVERFAHREN
KEINE DATEN IM SYSTEM VERFÜGBAR
EINGELEITET AM _____
(Datum/Uhrzeit)

EE:

TALITLUSPIDEVUSE PROTSEDUUR
LIIDU TRANSIIDIPROTSEDUUR/ÜHIS
TRANSIIDIPROTSEDUUR
SÜSTEEMI ANDMED EI OLE KÄTTESAADAVAD
ALGATATUD _____
(Kuupäev/kellaeg)

EL:

ΔΙΑΔΙΚΑΣΙΑ ΣΥΝΕΧΕΙΑΣ ΤΩΝ ΔΡΑΣΤΗΡΙΟΤΗΤΩΝ
ΕΝΩΣΙΑΚΗ ΔΙΑΜΕΤΑΚΟΜΙΣΗ/ΚΟΙΝΗ
ΔΙΑΜΕΤΑΚΟΜΙΣΗ
ΔΕΝ ΥΠΑΡΧΟΥΝ ΔΙΑΘΕΣΙΜΑ ΣΤΟΙΧΕΙΑ ΣΤΟ
ΣΥΣΤΗΜΑ
ΕΝΑΡΞΗ ΔΙΑΔΙΚΑΣΙΑΣ ΣΤΙΣ _____
(Ημερομηνία/ώρα)

EN:

BUSINESS CONTINUITY PROCEDURE
UNION TRANSIT/COMMON TRANSIT
NO DATA AVAILABLE IN THE SYSTEM
INITIATED ON _____
(Date/hour)

ES:

**PROCEDIMIENTO DE CONTINUIDAD DE LAS
ACTIVIDADES**
TRÁNSITO DE LA UNIÓN/TRÁNSITO COMÚN
DATOS NO DISPONIBLES EN EL SISTEMA
INICIADO EL _____
(Fecha/hora)

FI:

**TOIMINNAN JATKUVUUTTA KOSKEVA
MENETTELY**
UNIONIN PASSITUS / YHTEINEN PASSITUS
JÄRJESTELMÄSSÄ EI OLE TIETOJA
ALOITETTU _____
(Pvm/kellonaika)

FR:

PLAN DE CONTINUITÉ DES OPÉRATIONS
TRANSIT DE L'UNION/TRANSIT COMMUN
AUCUNE DONNÉE DISPONIBLE DANS LE
SYSTÈME
ENGAGÉE LE _____
(Date/heure)

HU:

ÜZLETMENET-FOLYTONOSSÁGI ELJÁRÁS
UNIÓS/EGYSÉGES ÁRUTOVÁBBÍTÁS
A RENDSZERBEN NEM ÁLL RENDELKEZÉSRE
ADAT
KEZDŐIDŐPONT _____
(Nap/óra)

IS:

IT:

PROCEDURA DI CONTINUITÀ OPERATIVA
TRANSITO UNIONALE/TRANSITO COMUNE
NESSUN DATO DISPONIBILE NEL SISTEMA
AVVIATA IL _____
(Data/ora)

LV:

DARBĪBAS NEPĀRTRAUKTĪBAS PROCEDŪRA
SAVIENĪBAS TRANZĪTS /KOPĒJAIS TRANZĪTS
DATI SISTĒMĀ NAV PIEEJAMI
SĀKUMA DATUMS _____
(Datums/laiks)

LT:

VEIKLOS TĘŠTINUMO PROCEDŪRA
SAJUNGOS TRANZITAS/BENDRASIS TRANZITAS
SISTEMOJE DUOMENŲ NĖRA
PRADĖTA _____
(Data ir laikas)

**МК: ПОСТАПКА ЗА ОБЕЗБЕДУВАЊЕ НА
КОНТИНУИТЕТ ВО РАБОТЕЊЕТО
ТРАНЗИТ НА УНИЈАТА/ЗАЕДНИЧКИ ТРАНЗИТ
НЕМА ДОСТАПНИ ПОДАТОЦИ ВО СИСТЕМОТ
ЗАПОЧНАТО НА _____
(датум/час)**

MT:

**IL-PROCEDURA TAL-KONTINWITÀ
TAL-OPERAT**
IT-TRANŻITU TAL-UNJONI/IT-TRANŻITU KOMUNI
L-EBDA DEJTA DISPONIBBLI FIS-SISTEMA
INBDIET NHAR _____
(Id-data/il-hin)

NL:

BEDRIJESCONTINUÏTEITSPROCEDURE
UNIEDOUANEVERVOER/GEMEENSCHAPPELIJK
DOUANEVERVOER
GEEN GEGEVENS BESCHIKBAAR IN HET
SYSTEEM
BEGONNEN OP _____
(Datum/uur)

NO:

BUSINESS CONTINUITY PROCEDURE
UNION TRANSIT/COMMON TRANSIT
NO DATA AVAILABLE IN THE SYSTEM
INITIATED ON _____
(Date/hour)

PL:

PROCEDURA CIĄGŁOŚCI DZIAŁANIA
PROCEDURA TRANZYTU UNIJNEGO/WSPÓLNA
PROCEDURA TRANZYTOWA
DANE NIE SĄ DOSTĘPNE W SYSTEMIE
OTWARTO W DNIU _____
(data/godzina)

PT:

**PROCEDIMENTO DE CONTINUIDADE DAS
ATIVIDADES**
TRÂNSITO DA UNIÃO/TRÂNSITO COMUM
DADOS NÃO DISPONÍVEIS NO SISTEMA
INICIADO EM _____
(Data/hora)

RO:

**PLANUL DE ASIGURARE A CONTINUITĂȚII
ACTIVITĂȚII**
TRANZIT UNIONAL/TRANZIT COMUN
NU EXISTĂ DATE DISPONIBILE ÎN SISTEM
INIȚIAT LA DATADE _____
(Data/ora)

SI:

POSTOPEK NEPREKINJENEGA POSLOVANJA
TRANZIT UNIJE / SKUPNI TRANZIT
PODATKI V SISTEMU NISO NA VOLJO
SPROŽEN DNE _____
(Datum/ura)

SK:

**PLÁN NA ZABEZPEČENIE KONTINUITY
ČINNOSTÍ**
COLNÝ REŽIM TRANZITU ÚNIE/SPOLOČNÝ
TRANZITNÝ REŽIM
V SYSTÉME NIE SÚ DOSTUPNÉ ŽIADNE ÚDAJE
ZAČATÝ _____
(dátum/hodina)

SV:

KONTINUITETSPLAN
UNIONSTRANSITERING/GEMENSAM
TRANSITERING
INGA DATA ÄR TILLGÄNGLIGA I SYSTEMET
INLEDD DEN _____
(Datum/klockslag)

HR:

**POSTUPAK OSIGURAVANJA KONTINUITETA
POSLOVANJA**
PROVOZ UNIJE / ZAJEDNIČKI PROVOZ
PODACI NISU RASPOLOŽIVI U SUSTAVU
POKRENUT DANA _____
(Datum/sat)

TR:

İŞ SÜREKLİLİĞİ USULÜ
BİRLİK TRANSİT/ORTAK TRANSİT
SİSTEMDE VERİ BULUNMAMAKTADIR
.....'DE BAŞLATILMIŞTIR
(Tarih/Saat)

**RS: ОСИГУРАЊЕ КОНТИНУИТЕТА ПОСТУПКА
ТРАНЗИТ УНИЈЕ/ЗАЈЕДНИЧКИ ТРАНЗИТ
У СИСТЕМУ НЕМА ДОСТУПНИХ ПОДАКА
ПОКРЕНУТО ДАНА _____
(датум/час)**

CHAPTER 2 – GENERAL INSTRUCTIONS RELATED TO THE SAD AND TAD

Article 3 (c), (d) and (v), Appendix I, Convention Part V concerns business continuity procedure based on the use of the Single Administrative Document (SAD) or Transit Accompanying Document (TAD) as the paper-based transit declarations. It is divided into six chapters.

Articles 5 (12) and 6(3)(b) UCC

Chapter 3 deals with the standard transit declaration procedure.

Chapter 4 deals with formalities at the customs office of departure.

Chapter 5 deals with incidents during transport.

Chapter 6 deals with formalities at the customs office of destination.

Note:

It is important to note that the expression “**transit declaration**” has two meanings. Firstly “**transit declaration**” means the declaration whereby a person indicates in the prescribed form and manner a wish to place goods under the transit procedure and secondly, it means the document used as a transit declaration. i.e. the required “**copies of the SAD or TAD**”. In the following chapters the expression ‘transit declaration’ is used in the first meaning, the prescribed form being the SAD or the TAD.

CHAPTER 3 - THE STANDARD TRANSIT DECLARATION

V.3.1. Introduction

This Chapter describes business continuity procedure based on the use of the SAD or the TAD as the paper-based transit declaration.

Paragraph 2 gives the general theory and legislation concerning a standard transit declaration.

Paragraph 3 describes the standard transit declaration procedure from the loading of the goods through to the completion and signing of the declaration.

Paragraph 4 deals with specific situations concerning the transit declaration procedure.

Paragraph 5 covers exceptions to the general rules.

Paragraph 6 is reserved for specific national instructions.

Paragraph 7 is reserved for the use of customs administrations.

Paragraph 8 contains the Annexes to Chapter 3.

V.3.2. General theory and legislation

The paper-based transit declaration is the customs declaration for placing goods under the transit procedure. It may be lodged in the following forms:

- a Single Administrative Document (SAD), or
- a SAD printed out on plain paper by the computerised system of the economic operator, or
- a Transit Accompanying Document (TAD), supplemented, if necessary, by List of Items (LoI).

In that case the TAD does not carry the MRN.

The legal sources for the transit declaration in the forms of the SAD and the TAD are as follows:

- SAD Convention;
- Articles 3(c), (v) and 26, Appendix I, Convention;
- Appendix III, Convention:
 - ✓ Title II, Articles 5 and 6,
 - ✓ Annexes A3, A4, A5 and A6
 - ✓ Annex B1, B4, B5 and B6
- Articles 5(12) and 6(3) (b) UCC;
- ;
- Appendices B1-B6, C1, D1, F1 and F2, Annex 9, TDA
- Annex 72-04 Chapters III and IV IA

V.3.3. The declaration procedure

This paragraph gives information about:

- the paper-based transit declaration in the form of SAD and SAD-BIS (paragraph 3.1.1.);
- loading lists, form and use (paragraph 3.1.2.);
- the paper-based transit declaration in the form of TAD (paragraph 3.1.3);

- mixed consignments (paragraph 3.1.4.);
- signing the transit declaration (paragraph 3.1.5.).

V.3.3.1. Paper-based transit declaration

V.3.3.1.1. Forms and completion of the paper-based transit declaration on the SAD

The SAD consists of numbered copies as follows:

- an 8-page copy set consisting of consecutively numbered copies (copy 1 to copy 8) or,
- a 4-page copy set consisting of consecutively numbered copies (copies 1/6, 2/7, 3/8 and 4/5).

The SAD may be supplemented, where necessary by continuation SAD – BIS forms or by loading lists. SAD-BIS forms are numbered like the normal copy sets:

- 8-page copy set consisting of copies 1 BIS to 8 BIS;
- 4-page copy set consisting of copies 1/6 BIS, 2/7 BIS, 3/8 BIS and 4/5 BIS.

Further information on loading lists is in V.3.3.1.2.

For the paper-based transit declaration three copies of the SAD are required - copies 1, 4 and 5.

- copy 1 is retained by the customs office of departure after the declaration is registered;
- copy 4 accompanies the goods to the customs office of destination and is retained there;
- copy 5 accompanies the goods to the customs office of destination which returns it to the country of departure after the end of the transit procedure.

Where a 4-page copy set is being used for the paper-based transit

declaration, two sets shall be used: copies 1 and 4 of one set and copy. 5 of the other set. In each set the numbers of the copies not being used should be indicated by striking out in the margin the number of the copy not being used, e.g. on copy 1/6 where the number 6 is crossed out means that copy 1 is being used.

Appendix III, Title I, Article 5 and 6 Convention,

The SAD forms used as the transit declaration shall fulfil the following technical requirements, except where the declaration is made by the computerised system of the economic operator.

Annex II SAD Convention

Appendices B1-B6 C1 and D1, Annex 9, TDA

The general rule is that paper-based transit declarations is drawn up on the SAD either in written form by hand (however, they have to be completed legibly, in ink and in block letters) or printed out by a computerised system of the economic operator. However, printing of the SAD by means of official or private sector data processing systems, if necessary on plain paper, may be allowed subject to certain conditions (for further details see Appendix C1, Annex 9, TDA/ Annex B6, Appendix III, Convention).

Appendix 3, Annex II, SAD Convention,

To complete a paper-based transit declaration all mandatory boxes of the copies of the SAD shall be completed while others are optional

Annex B6, Appendix III, Convention

Only the first (top) copy of the SAD is required to be completed. As the document used must be self-copying the details will appear on

Appendix C1, Annex 9, TDA

the other copies.

Transit declarations shall be drawn up in one of the official languages of the Contracting Parties which is acceptable to the competent authorities of the country of departure.

In order to avoid delays at the customs office of departure/destination (or at the customs office of transit) it is important that the economic operators correctly complete the SAD.

The customs office of departure is obliged to ensure that the SAD is correctly and legibly completed and that a clear imprint of the stamp of the customs office of departure is applied to the declaration.

CUSTOMS

Boxes on the SAD marked with capital letters B, C, D(/J), E(/J), F, G and I are to be completed by the customs authorities. However, the left part of box I can also be used for entries made by the authorised consignee.

*Appendix 3,
Annex II, SAD
Convention*

*Appendix C1,
Annex 9, TAD*

Erasures or overwriting are not permitted. All amendments shall be made by striking out the incorrect particulars, and where appropriate, by adding those required, and shall be initialled by the person making them. Such amendments shall be endorsed by the customs authorities. In some cases the customs authorities may require the presentation of a new declaration.

*Article 173 UCC,
Article 31,
Appendix I,
Convention*

However no amendments shall be permitted where the competent authorities have indicated after receiving the transit declaration that they intend to examine the goods, or have established that the particulars are incorrect or have already released the goods for transit.

*Appendix 3,
Annex I, SAD
Convention*

The SAD may be supplemented where necessary by one or more continuation sheets known as SAD-BIS forms.

*Appendix B3,
Annex 9, TDA*

The SAD-BIS forms can be used in the following circumstances:

- where the transit declaration relates to more than one item or,
- where a consignment contains both T1, T2 and T2F goods;

The SAD-BIS forms are then used (like loading lists) for recording the details of the goods of each customs status (T1, T2 or T2F). The SAD must in addition contain a summary of the SAD-BIS forms used for the goods of each customs status.

The SAD-BIS forms are a part of the transit declaration and have to fulfil the same technical requirements.

They must be completed in accordance with the instructions for completion of the SAD form.

- Note: a combination of the SAD-BIS forms and loading lists cannot be used.

V.3.3.1.2. Loading lists, form and completion

Annexes B4 and B5, Appendix III, Convention Loading lists may be used as the descriptive part of the SAD as a transit declaration.

Annex 11 TDA

Chapters III and IV, Annex 72-04 IA

The use of loading lists shall not affect obligations concerning the dispatch/export procedure or any procedure in the country of destination or concerning the forms used for such formalities.

Only the front of the forms may be used as a loading list.

The loading lists should be made out in the same number of copies as the transit declaration to which it relates.

TRADE

1. Each item shown on a loading list has to be preceded by a serial number.
2. Each item must be followed, where appropriate by any references required by legislation, in particular references to documents, certificates and authorisations presented.
3. A horizontal line must be drawn after the last entry and the remaining unused spaces struck through so that any subsequent addition is impossible.
4. 5. Where loading list are used for a consignment of two or more types of goods box 31 "Packages and description of goods" on the SAD shall not be used to show the marks, numbers, number and kind of packages or description of goods. However, in this box reference must be made, as appropriate, to the serial number and the code (T1, T2, T2F) of the attached loading lists.

CUSTOMS

The customs office of departure will enter the registration number on the loading list. This number will be the same as the registration number of the SAD to which it relates. The number will be entered either by means of a stamp incorporating the name of the customs office of departure or by hand. If entered by hand, the stamp of the customs office of departure must accompany the number. The signature of the customs officer is however optional.

The competent authorities may allow holders of the procedure to use special loading lists, which do not comply with the above requirements of loading lists.

Such lists can be used only where:

- they are produced by the companies which use an electronic data-processing systems to keep their records;
- they are designed and completed in such a way that they can be used without difficulty by the competent authorities;
- they include, for each item, the information required in the standard loading lists.

Where two or more loading lists accompany a single SAD, each must bear a serial number allocated by the holder of the procedure. The total number of accompanying loading lists are shown in Box 4 “loading lists” of the SAD.

V.3.3.1.3. Form and completion of the paper-based transit declaration in the form of TAD

Annex A3 A4, A5 and A6, Appendix III, Convention The form of the Transit Accompanying Document (TAD) may be used as a paper-based transit declaration, supplemented, if necessary, by the

Appendix F1 and

F2, Annex 9, TDA List of Items (LoI).

The TAD must be filled in either in written form by hand (however, they have to be completed legibly, in ink and in block letters), or printed out by a computerised system of the economic operator. All mandatory boxes for the transit declaration shall be completed in accordance with Annex B6, Appendix III, Convention/Appendix C1, Annex 9, TDA.

Where the TAD is used as the paper-based transit declaration MRN is not allocated to the transit operation. Instead the national reference number for the business continuity procedure is used and inserted in the TAD in the right upper corner.

When a transit operation covers more than one item of goods, one or more List of Items shall be attached to the TAD. LoI must bear the same reference number of a transit declaration as the one placed on the TAD to which it is attached. The LoI shall be completed in accordance with Annex A5, Appendix III, Convention/Appendix F2, Annex 9, TDA.

⋮

One LoI can contain several items (the boxes are vertically expandable). Maximum items for one transit declaration is 99.

V.3.3.1.4. Mixed consignments

*Article 28,
Appendix I,
Convention*

*Article 294 IA
Appendix D1,*

Annex 9, TDA

Annex B IA

In the case of consignments comprising of non-Union goods moving under the T1 transit procedure and Union goods moving under the T2/T2F transit procedure covered by a single transit declaration, the SAD will have either separate SAD-BIS forms (see V.3.3.2.2.) or loading lists (see V.3.3.2.3) attached to it. The SAD provides common information and a summary of the SAD-BIS forms or loading lists used for the goods of different status. Each SAD-BIS form or loading list contains goods of the same customs status. The code ‘T-’ appears in the third subdivision of box 1 of the SAD, the code “T1bis”, “T2bis” or “T2Fbis”, as appropriate, will be entered in the third subdivision of

box 1 “Declaration” of the SAD-BIS form.

Where the TAD is used as a paper-based transit declaration, ~~it may cover both non-Union and Union goods.~~ In the right hand subdivision of box 1 the code "T-" is indicated and for each item in the LoI in box 1/3 the relevant code (T1, T2 or T2F) is entered.

Unless the consignment is mixed, any boxes 31 for description of goods which have not been used must be struck through to prevent their later use.

Alternatively, separate SAD or TAD may be made out (for example: a T1 SAD/TAD for non-Union goods and a T2 or T2F SAD/TAD for Union goods).

Note: it is possible that Union goods which are not placed under transit (and moving within the Union customs territory) are transported in the same means of transport as goods that are placed under transit. In that case the transit declaration only covers the goods placed under transit procedure.



V.3.3.1.5. Signing of the transit declaration

Annex II, Appendix I, Convention,

Annex 72-04 IA,

By signing the transit declaration the holder of the procedure assumes responsibility for the accuracy of the information given in the declaration, the authenticity of the documents presented and compliance with all the obligations relating to the entry of the goods under the transit procedure.

TRADE

The holder of the procedure or his representative shall sign the transit declaration in box 50 of the SAD or the TAD.

Annex II, Appendix I, Convention,

Annexes B6 and B9, Appendix III, Convention

Annex 72-04 IA

Authorised consignors may be allowed not to sign the transit declarations, bearing the special stamp. . This waiver shall be subject to the condition that the authorised consignor has previously given the customs authority a written undertaking acknowledging that he is the holder of the procedure for all transit operations carried out under cover of transit declarations bearing their special stamp.

Not signed transit declaration contains in the box reserved for the signature of the holder of the procedure the phrase: "Signature waived – 99207".

Further information on this procedure, which is considered a simplification of the standard transit procedure, is in Part VI.

V.3.4. Specific situations (pro memoria)

V.3.4.1. Rules applicable to goods with packages

Further details are in IV.I.5.1.

V.3.4.2. Goods in passenger-accompanied baggage

Further details are in IV.I.5.2

V.3.4.3. Transport of Union goods to, from, or via a common transit country

Further details are in IV.I. 5.3

V.3.4.4. Duplicates

In the event of the theft, loss or destruction of a transit declaration or a T2L/T2LF document, the customs office, which issued the original document, may issue a duplicate.

The interested party requesting the duplicate must duly justify the request and declare in writing to return the original if found.

Authorised consignors and authorised issuers may also issue a duplicate of transit declarations or T2L/T2LF documents, provided that;

- they issued the original document;
- they submitted a duly justified request to the competent authority to be authorised to issue a duplicate of the original; and
- the competent authority accepted the request.

Customs should assess the risk of abuse and, in particular, investigate recurrent requests.

The duplicate must bear in bold letters the word "DUPLICATE", the stamp of the customs office, authorised consignor or of the authorised issuer, which issued the duplicate and the signature of the competent person.

V.3.5. Exceptions (pro memoria)

V.3.6. Specific national instructions (reserved

V.3.7. Restricted part for customs use only

V.3.8. Annexes

CHAPTER 4 - FORMALITIES AT THE CUSTOMS OFFICE OF DEPARTURE

V.4.1. Introduction

Paragraph 2 gives the general theory concerning the formalities at the customs office of departure as well as general information about the legal sources.

Paragraph 3 describes the procedure at the customs office of departure.

Paragraph 4 deals with specific situations.

Paragraph 5 covers exceptions to the general rules.

Paragraph 6 is reserved for specific national rules.

Paragraph 7 is reserved the use of customs administrations.

Paragraph 8 contains the Annexes to chapter 2.

V.4.2. General theory and legislation

The transit procedure starts at the customs office of departure by the presentation of the paper-based transit declaration (in a form of the SAD or the TAD) together with the goods.

The legal sources are as follows:

- Article 26, Appendix I, Convention;
- Article 6(3)(b) UCC;
- Article 291 IA;
- Annex II, Appendix I, Convention;
- Annex 72-04 IA.

V.4.3. Description of the procedure at the customs office of departure

This paragraph gives information about:

- presentation of the paper-based transit declaration (paragraph

- 3.1);
- presentation of a guarantee (paragraph 3.2);
 - acceptance, registration and endorsement of the paper-based transit declaration (paragraph 3.3);
 - amendment of the paper-based transit declaration (paragraph 3.4);
 - invalidation of the paper-based transit declaration (paragraph 3.5);
 - verification of the paper-based transit declaration (paragraph 3.6);
 - itinerary (paragraph 3.7);
 - time limit (paragraph 3.8);
 - identification measures (paragraph 3.9);
 - release of the goods for transit (paragraph 3.10).

V.4.3.1. Presentation of the paper-based transit declaration

The paper-based transit declaration and all accompanying documents shall be presented together with the goods at the customs office of departure during the days and hours appointed for opening. However, at the request of the holder of the procedure, they may be presented at other times or at other places approved by the customs office of departure.

TRADE

The following documents shall be presented at the customs office of departure:

- copies 1, 4 and 5 of the SAD properly completed. Where the SAD-BIS forms or loading lists are used, these must be attached to the SAD;
- two copies of the TAD, supplemented, if necessary by LoI;
- a guarantee (where required: see Part III);
- other necessary documents, if required.

CUSTOMS

The customs office of departure shall:

- check that copies 1, 4 and 5 of the SAD are properly completed and where the SAD-BIS forms or loading lists are used that they are attached to the SAD;
- check that two copies of the TAD are properly completed and where LoI is used it is attached to the TAD;
- check the validity and amount of the guarantee;
- check other necessary documents.

V.4.3.2. Presentation of a guarantee

Article 9, Appendix I, Convention To start a transit procedure a guarantee is required (except where this is waived by law or by authorisation).

Article 89 (2) UCC

Further information on guarantees is in Part III.

CUSTOMS

The customs office of departure shall check that:

- the guarantee details shown in box 52 of the SAD or the TAD match the original guarantee documents presented;
- the amount of the guarantee is sufficient;
- the guarantee is valid in all Contracting Parties involved in the transit operation;
- the guarantee is in the name of the holder of the procedure named in box 50 of the SAD or TAD;
- the guarantee has not expired (TC 31 and TC33 certificates);
- the validity period of one year from the date of issuance has not expired (TC32 voucher);
- the signature on the declaration in box 50 of the SAD or the TAD corresponds to the signature on the reverse of the TC 31 comprehensive guarantee certificate or the TC 33 guarantee waiver certificate.

Note that the original guarantee documents must be presented.

In case of an individual guarantee in the form of vouchers the TC 32 guarantee voucher is retained and attached to a copy 1 of the SAD or a first copy of the TAD.

In case of an individual guarantee in the form of an undertaking, the undertaking is retained and attached to a copy 1 of the SAD or a first copy of the TAD.

In the case of a comprehensive guarantee or guarantee waiver, the original guarantee certificate (TC 31 or TC 33) is returned to the declarant.

V.4.3.3. Acceptance and registration of the transit declaration

Articles 30 and 35, Appendix I, Convention The customs office of departure accepts the transit declaration on condition that:

- Articles and 171-172 UCC*
- it contains all the necessary information for the purpose of the common/Union transit procedure;
- Article 143 DA*
- it is accompanied by all the necessary documents;

- the goods referred to in the declaration to which it refers have been presented to customs during the official opening hours. An apparently incorrect (or incomplete) SAD or TAD shall not be accepted.

The customs office of departure shall register the transit declaration by putting a registration number in box C „Office of departure” of the SAD or the TAD and by inserting in box D(/J) of the SAD or the TAD “Control by office of departure” the details of inspections carried out, seals affixed and time limit allowed, adding his signature and the stamp.

The registration system of declarations used in business continuity procedure must be different from the NCTS system.

The customs office of departure must be competent to deal with transit operations and the type of traffic concerned. A list of customs offices competent to deal with transit operations is found at the following website:

http://ec.europa.eu/taxation_customs/dds/csrdhome_en.htm

V.4.3.4. Amendment of the transit declaration

*Article 31,
Appendix I
Convention*

Article 173 UCC

The holder of the procedure may request permission to amend the transit declaration after customs have accepted it. The amendment may not render the declaration applicable to goods other than those it originally covered.

Amendments shall be made by striking out the incorrect particulars, and where appropriate, by adding those required, and shall be initialled by the declarant. Amendments shall be endorsed by the customs authorities. In some cases the customs authorities may require the presentation of a new declaration. Erasures or

overwriting are not permitted.

No amendment shall be permitted where the competent authorities have indicated after receiving the transit declaration that they intend to examine the goods, or have established that the particulars are incorrect or have already released the goods for transit, except in cases of Article 173(3) UCC.

*Article 29a,
Appendix I,
Convention/Article
171 UCC*

If the transit declaration was pre-lodged, but not accepted yet, it cannot be amended.

V.4.3.5. Invalidation of the transit declaration

*Article 32,
Appendix I,
Convention*

A transit declaration can be invalidated by the customs office of departure on the basis of the request made by the declarant only before the goods are released for transit. The declarant shall be informed consequently by the customs office of departure about the result of his request.

Article 174 UCC

Article 148 DA

However, where the customs office of departure informed the declarant that it intends to examine the goods, the request for invalidation is not accepted before the examination takes place.

The transit declaration cannot be invalidated after the goods have been released for transit except in exceptional cases:

- where Union goods have been declared in error for a customs procedure applicable to non-Union goods, and their customs status as Union goods has been proven afterwards by means of a T2L, T2LF or a customs goods manifest;
- where the goods have been erroneously declared under more than one customs declaration;

In case of business continuity procedure for transit it is important to ensure that any declaration, which has been entered to the NCTS, but which has not been further processed due to the failure of the system,

needs to be invalidated.

The economic operator is obliged to provide information to the competent authorities each time a declaration is submitted to the NCTS, but subsequently reverted to the business continuity procedure.

In some cases the customs authorities may require the presentation of a new declaration. In this case the previous declaration is invalidated and the new declaration is lodged.

V.4.3.6. Verification of the transit declaration and control of the goods

*Article 35,
Appendix I
Convention*

Article 188 UCC,

*Articles 238 and
239 IA*

After acceptance of the declaration the customs office of departure for the purpose of the accuracy of the particulars contained in a transit declaration may carry out the following inspection on the basis of risk analysis or at random:

- examine the declaration and the supporting documents,
- require the declarant to provide other documents;
- examine the goods and take samples for analysis or for detailed examination of the goods.

The goods are examined in the places designated by the customs office of departure and during the hours appointed for that purpose. The holder of the procedure shall be informed about the place and time. However, customs may, at the holder's of the procedure request to carry out the examination of the goods at other places outside the official opening hours.

If the control detects minor discrepancies the customs office of departure notifies the holder of the procedure. In order to solve these discrepancies, the customs office of departure will make minor modifications (in agreement with the holder of the procedure)

in the declaration in order to allow the goods to be released for transit.

If the control detects major discrepancies the customs office of departure informs the holder of the procedure that the goods are not released. .

The following code on the control results is to be recorded by the customs office of departure or by an authorised consignor on the SAD or the TAD:

- "A1" (Satisfactory): where the goods are released for transit after their physical control (full or partial) and no discrepancies were detected;
- "A2" (Considered satisfactory): where the goods are released for transit after documentary control only (no physical control) and no discrepancies were detected or without any control;
- "A3" (Simplified procedure): where the goods are released for transit by an authorised consignor

V.4.3.7. Itinerary for movement of goods

*Article 33,
Appendix I
Convention*

Article 298 IA

The general rule is that goods entered for the transit procedure must be carried to the customs office of destination along an economically justified route.

However, where the customs office of departure or the holder of the procedure considers it necessary, that customs office shall prescribe an itinerary for the movements of goods during the transit procedure taking into account any relevant information communicated by the holder of the procedure.

Where itinerary is prescribed, the customs office of departure shall enter in box 44 of the SAD or the TAD at least indication of the Member States or other Contracting Parties through which the transit procedure is to take place.

CUSTOMS

The customs office of departure, taking into account any relevant information communicated by the holder of the procedure, will specify a prescribed itinerary by:

- entering in box 44 of the SAD or the TAD the words ‘prescribed itinerary’ followed by the details of the countries to be transited (country codes will suffice).

Note 1: for the Union give the country codes of the Member States concerned.

Note 2: give the country codes of any countries included in the prescribed itinerary.

*Article 44,
Appendix I
Convention*

Article 305 IA

Annex 72-04 IA

The prescribed itinerary may be changed during the transit operation. In this case, the carrier is obliged to make the necessary entries in box 56 of copies 4 and 5 of the SAD or on a second copy of the TAD and to present them without undue delay after the itinerary has been changed together with the goods to the nearest customs authority of the country in whose territory the means of transport is located. The competent authority will consider whether the transit operation may continue, take any steps that may be necessary and endorse copies 4 and 5 of the SAD or on a second copy of the TAD in box G.

Further details on procedures to be followed in the event of incidents during movement are in V.5.3.1.

V.4.3.8. Time limit for the presentation of goods

*Articles 34 and
45(2), Appendix I
Convention*

The customs office of departure shall set a time limit within which the goods shall be presented at the customs office of destination.

*Articles 297 and
306(3) IA*

The time limit prescribed by that customs office is binding on the competent authorities of the countries the territory of which the goods enter during a transit operation that time-limit cannot be changed by them.

Where the goods are presented to the customs office of destination after expiry of the time-limit set by the customs office of departure, the holder of the procedure shall be deemed to have complied with the time-limit where he or the carrier proves to the satisfaction of the customs office of destination that the delay is not attributable to him.

CUSTOMS

When setting the time limit, the customs office of departure shall take into account:

- the means of transport to be used;
- the itinerary;
- any transport or other legislation which may have impact on setting a time-limit (for example: social or environmental legislation that affects the mode of transport, transport regulations on working hours and mandatory rest periods for drivers);
- the information communicated by the holder of the procedure , where appropriate.

The customs office of departure shall either enter, and/or endorse when in agreement with the time limit entered by the holder of the procedure , the time limit in box D(/J) of the SAD or the TAD (using the DD-MM-YY system). This is the date by which the goods, the transit declaration and any accompanying documents shall be presented at the customs office of destination.

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V.4.3.9. Means of identification

This paragraph is sub-divided as follows::

- introduction (paragraph V.4.3.9.1.);
- methods of sealing (paragraph V.4.3.9.2.);

- characteristics of seals (paragraph V.4.3.9.3.);
- use of seals of a special type (paragraph V.4.3.9.4.).

V.4.3.9.1. Introduction

*Article 11(2)
Convention*

Ensuring the identification of goods transported under the transit procedure is very important. As a general rule, identification of these goods is ensured by sealing.

*Articles 36-39
Appendix I
Convention*

Article 192 UCC

Any documents which are used for the identification of the goods should be attached to the SAD of the TAD and stamped in such a way as to ensure that substitution is not possible.

Article 299 IA

*Article 39,
Appendix I,
Convention,*

However, the customs office of departure can waive the requirement for sealing when the description of goods in the declaration or in the supplementary documents is sufficiently precise to permit easy identification of the goods and states their quality and nature and special features (e.g. by giving engine and chassis number where cars are transported under the transit procedure or serial numbers of the goods). This description is to be entered in box 31 of the SAD or the TAD.

Article 302 IA

As an exemption no seals are required (unless the customs office of departure decides otherwise) where:

- the goods are carried by air, and either labels are affixed to each consignment bearing the number of the accompanying airway bill, or the consignment constitutes a load unit on which the number of the accompanying airway bill is indicated;
- the goods are carried by rail, and identification measures are applied by the railway companies

CUSTOMS

The customs office of departure, having affixed the seals, shall enter opposite the heading 'seals affixed' in box D(/J) of the SAD or the TAD, the number in figures and the identification marks of the affixed seals.

Where seals are not required for identification the customs office of departure shall enter the phrase “WAIVER - 99201” in box D(/J) of the SAD or the TAD opposite the heading “seals affixed”.

Annex 8.1 contains the endorsement ‘waiver’ in all language versions.

In the case of goods not subject to the transit procedure being carried together with goods under the transit procedure on the same means of transport, sealing of the vehicle will not normally be done where the identification of the goods is ensured by means of sealing of the individual packages or by a precise description of the goods.

Note: the goods must be clearly separated and labelled in order to easily identify which goods are carried under transit and which are not.

*Article 38(5),
Appendix I,
Convention*

If the identity of the consignment cannot be ensured by sealing or by the precise description of the good, the customs office of departure shall refuse to allow the goods to be placed under the transit procedure.

Article 301(5) IA

Seals shall not be removed without the approval of the competent customs authorities.

When a vehicle or container has been sealed at the customs office of departure and it carries goods to different customs offices of destination under cover of transit declarations where successive unloading takes place at several customs offices of destination situated in different countries, the customs authorities at the intermediate customs offices of destination where the seals are removed to unload parts of the load must affix new seals and indicate this in box F of copies 4 and 5 of the SAD or on two copies

of the TAD.

In this case the customs authorities shall endeavour to reseal as necessary, with a customs seal of at least equivalent security feature.

V.4.3.9.2. Methods of sealing

*Article 11(2),
Convention,*

Where sealing the space containing the goods is used, the means of transport must be suitable for sealing.

Article 299 IA

There are two methods of sealing:

- the space containing the goods where the means of transport or the container has been recognised by the customs office of departure as suitable for sealing;
- each the individual package in other cases.

Where sealing the space containing the goods is used, the means of transport must be suitable for sealing.

CUSTOMS

The customs office of departure regards the means of transport as suitable for sealing where:

- seals can be simply and effectively affixed to the means of transport or the container;
- the means of transport or the container contains no concealed spaces where goods may be hidden;
- the spaces reserved for the load are readily accessible for inspection by the competent authorities. (*Article 11, Convention/ Article 300 IA*)

Note: The means of transport or the containers are regarded as suitable for sealing where they are approved for the carriage of goods under customs seals in accordance with an international agreement to which the Contracting Parties acceded (for example the Customs Convention of 14 December 1975 on the international transport

of goods under cover of TIR carnets)

V.4.3.9.3. Characteristics of seals

All seals used as a means of identification have to comply with specified characteristics and technical specifications.

*Article 38,
Appendix I,
Convention*

Seals shall have the following essential characteristics:

Article 301 IA

- remain intact and securely fastened in normal use;
- be easy checkable and recognisable;
- be so manufactured that any breakage, attempt to break or removal leaves traces visible to the naked eye;
- be designed for single use, or if intended for multiple use, be so designed that they can be given a clear, individual identification mark each time they are re-used;
- bear an individual seal identifiers which are permanent, readily legible and uniquely numbered.

In addition seals shall comply with the following technical requirements:

- the form and dimensions of the seals may vary depending on the method of sealing used but the dimensions must be such as to ensure that identification marks are easy to read;
- the identification marks of seals must be impossible to falsify and difficult to reproduce;
- the material used must be resistant to accidental breakage and prevent undetectable falsification or re-use.

The seals shall be deemed to fulfil the above requirements, where they have been certified by the competent body in accordance with ISO International Standard No 17712:2013 "Freight containers – Mechanical Seals".

For containerised transports, seals with high-security features shall be used to the widest possible extent.

The customs seal should bear the following indication:

- the word "Customs" in one of the official languages of the Union or of the common transit country or a corresponding abbreviation;
- A country code, in the form of the ISO-alpha-2 country code, identifying the country in which the seal is affixed.

In addition, the Contracting Parties may, in agreement with each other decide to use common security features and technology.

Each country shall notify its customs seal types in use to the Commission. The Commission shall make this information available to all countries.

V.4.3.9.4. Use of seals of a special type

*Articles 81-83, ,
Appendix I
Convention* For the holder of the procedure to use seals of a special type an authorisation by the competent authorities is required.

Articles 317-318 IA Use of seals of a special type is a simplification subject to certain conditions (Further details are in VI.3.3).

Where these seals of a special type are used, the holder of the procedure enters the make, type and number of the seals affixed opposite the heading "seals affixed" in box D(/J) of the SAD or the TAD. The seals must be affixed before release of the goods.

V.4.3.10. Release of goods

After completion of all formalities at the customs office of departure
i.e.

*Article 40,
Appendix I,
Convention*

Article 303 IA

- proper completion of the appropriate copies of the SAD or the TAD;
- completion of the possible control;
- furnishing of the guarantee, where required (see Part III);
- setting of the time limit;
- setting of a prescribed itinerary, where required;
- acceptance and registration of the declaration;
- verification of the declaration; and
- affixing seals, where required;

the goods will be released and the date of release entered in box D(/J) of the copies of the SAD or TAD.

CUSTOMS

Where the formalities have been completed:

- the customs office of departure shall indicate the following control result code in box D(/J) of copy 1 of the SAD or the TAD;
- "A1" (Satisfactory): where the goods are released for transit after their physical control (full or partial) and no discrepancies were detected;
- "A2" (Considered satisfactory): where the goods are released for transit after documentary control only (no physical control) and no discrepancies were detected or without any control;
- the authorised consignor shall indicate the code "A3"(Simplified procedure) where the goods are released for transit ;
- both the customs office of departure and the authorised consignor shall ensure that the endorsements in box D(/J) are authenticated by the signature of the customs officer/authorised consignor and contain a clear imprint of the stamp and the date;
- both the customs office of departure and the authorised consignor shall enter the business continuity stamp (dimensions: 26 x 59 mm,) on the copies of the transit

declaration in box A of the SAD or the TAD.

Annex V.1.8.1 contains the 'business continuity stamp' in all language versions.

TRADE – Important notice

Inform customs that a declaration was submitted to the NCTS but that, before the goods were released, business continuity procedure was initiated.

CUSTOMS - Important notice

The customs office of departure must invalidate any declaration which has been entered in the NCTS, but which has not been further processed due to the temporary failure of the system.

*Article 40,
Appendix I
Convention*

Copy 1 of the SAD or a first copy of the TAD are retained by the customs office of departure. The goods placed under the transit procedure are carried to the customs office of destination under cover of copies 4 and 5 of the SAD or a second copy of TAD.

Article 303 IA

V.4.4. Specific situations (*pro memoria*)

In the particular cases where a huge number of different goods items in small quantities (e.g. ship supplies, household effects in international removals), which are consigned for the same final consignee, have to be placed under Union/common transit it is recommended that a generic goods description is sufficient in order to avoid the additional costs needed to enter the particulars in a transit declaration. Such an arrangement would be subject to the additional condition that a complete description of the goods in detail is available for customs purposes and accompanies the consignment.

In any event, it first has to be verified that all the goods really have to be placed under Union/common transit.

V.4.5. Exceptions (pro memoria)

V.4.6. Specific national instructions (reserved)

V.4.7. Restricted part for customs use only

V.4.8. Annexes

V.4.8.1. Endorsement 'waiver'

BG	Освободено
CS	Osvobození
DA	Fritaget
DE	Befreiung
EE	Loobumine
EL	Απαλλαγή
ES	Dispensa
FR	Dispense
HR	Oslobodeno
IT	Dispensa
LV	Atbrīvojums
LT	Leista neplombuoti
HU	Mentesség
MK	Изземање
MT	Tneħħija
NL	Vrijstelling
PL	Zwolnienie
PT	Dispensa
RO	Dispensă
RS	Ослобођено
SI	Opustitev
SK	Oslobodenie
FI	Vapautettu
SV	Befrielse
EN	Waiver
IS	Undanþegið
NO	Fritak

TR Vazgeçme

V.4.8.2.

ENDORSEMENT

'SATISFACTORY'

CHAPTER 5 - FORMALITIES AND INCIDENTS DURING MOVEMENT OF GOODS UNDER COMMON/UNION TRANSIT OPERATION

V.5.1. Introduction

This Chapter describes the formalities and incidents during movement of goods in transit under business continuity procedure.

Paragraph 2 gives the general theory and legislation.

Paragraph 3 describes the formalities in the case of incidents during movement of goods and at the customs office of transit.

Paragraph 4 deals with specific situations.

Paragraph 5 covers exceptions to the general rules.

Paragraph 6 is reserved for specific national rules.

Paragraph 7 is reserved for the use of customs administrations.

Paragraph 8 contains the Annexes to Chapter 5.

V.5.2. General theory and legislation

The legal sources are in :

- Articles 43 and 44 Appendix I, Convention;
- Annex B6 Title II, point II, Appendix III, Convention;
- Articles 304 and 305 IA;
- Appendix C1 and F1, Annex 9, TDA.

V.5.3. Formalities in the case of incidents and at the office of transit

This paragraph gives information about:

- the formalities to be followed in the case of an incident occurring during movement of goods under common/Union

transit operation (paragraph 3.1);

- the formalities at the customs office of transit (paragraph 3.2.).

V.5.3.1. Formalities in the case of incidents during movement of goods

The most frequently occurring examples of what might be considered as incidents during movement of goods under common/Union transit operation are:

- the itinerary cannot be followed due to circumstances beyond the carrier's control;
- the custom seals are accidentally broken or tampered for reasons beyond the carrier's control;
- transfer of the goods from one means of transport to another means of transport;
- as a consequence of imminent danger the immediate partial or total unloading of the means of transport;
- an accident which may affect the ability of the holder of the procedure or the carrier to comply with his obligations;
- any of the elements constituting a single means of transport is changed (for example a wagon is withdrawn).

*Article 44,
Appendix I,
Convention*

Article 305 IA

In each of those cases, the carrier must inform immediately the nearest competent customs office in the country in whose territory the means of transport is located. He must as well without delay after the incident make the necessary entries in box 56 of the SAD or the TAD and present the goods together with the SAD or the TAD to that customs office. The competent authorities of that customs office decides whether the transit operation concerned may continue or not. If the operation may continue the relevant office will endorse box G on the SAD or the TAD, specifying the action taken.

If the seals have been broken outside of the carrier's control the competent authority examines the goods and the vehicle. If it is decided to allow the transit operation to continue, new seals are

affixed and the SAD or the TAD is endorsed accordingly.

Transferring of goods from one means of transport to another means of transport can only be done subject to the permission and under supervision of the competent authorities at the place where the transfer is to be made. In that case the carrier shall complete box 55 'Transshipment', of the SAD or the TAD. This may be done legibly by hand, in ink and in block letters. Where appropriate, customs shall endorse box F of the SAD or the TAD. Where more than two transshipments have occurred and box F is subsequently full, the information required shall be entered by the carrier in box 56 of the SAD or the TAD.

But, if the goods are transferred from a means of transport that is not sealed, despite the entries made by the carrier, the goods and the SAD or the TAD are not required to be presented at the nearest customs office and no customs endorsement is made.

When one or more of the elements constituting a single means of transport is changed, the goods and the means of transport may not be presented at the nearest customs office and the endorsement of that customs office is not necessary in the following cases:

- where one or more carriages or wagons are withdrawn from a set of coupled railway carriages or wagons due to technical problems. In this case the carrier may, after making the necessary entries on the SAD or the TAD continue a transit operation;
- where only the tractor unit of a road vehicle is changed without its trailers or semi-trailers during the journey (without the goods being handled or transhipped), the registration number and nationality of the new tractor unit shall be entered in box 56 of the SAD or the TAD by the carrier and the transit operation may continue.

In all cases above, the information concerning the incident including

the information on new seals, is indicated accordingly by endorsing the box F of the SAD or the TAD by the competent authority.

Any splitting of a consignment must take place under customs control and the transit procedure must be ended. A new transit declaration must be completed for each part of the consignment.

V.5.3.2. Formalities at the customs office of transit

This paragraph gives information about:

- the customs office of transit (paragraph 3.2.1);
- formalities at the customs office of transit (paragraph 3.2.2.);
- change of the customs office of transit (paragraph 3.2.3.);
- action in the event of irregularities (paragraph 3.2.4).

V.5.3.2.1. The customs office of transit

*Article 3(4),
Appendix I,
Convention*

The customs office of transit is a customs office situated at a point of entry or exit. The following table gives the various possibilities for common and Union transit.

Article 1(13) IA

	Common transit	Union transit
Point of entry	- into a Contracting Party	- into the customs territory of the Union when the goods have crossed the territory of a third country in the course of a transit operation,
Point of exit	- from a Contracting Party when the consignment is leaving the customs territory of that Contracting Party in the course of a transit operation via a frontier	- from the customs territory of the Union when a consignment is leaving that territory in the course of a transit operation via a frontier between a Member State and a third country other than a common transit

	between that Contracting Party and a third country.	country.
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To facilitate the movement of Union goods between the different parts of the customs territory of the Union when they have to cross the territory of a third country, other than a common transit country, Member States shall undertake to establish as far as possible when local circumstances permit, special lanes alongside their customs offices situated at the external border of the Union, reserved for the control of the Union goods moving under the cover of a customs declaration issued in another Member State.

The control of such goods shall be limited to examination of the proof of the customs status of Union goods and if necessary the ending of the transport operation, provided the circumstances of that operation do not call for a more detailed examination.

In cases where the above mentioned control does not produce any irregularities, the movement shall be allowed to proceed to its destination.

V.5.3.2.2. Formalities at the customs office of transit

*Article 43,
Appendix I,
Convention*

Article 304 IA

The SAD or the TAD is presented, together with the goods, to each customs office of transit. The customs office(s) of transit may inspect the goods where considered necessary.

*Annex B8,
Appendix III,
Convention*

*Chapter V, Annex
72-04 IA*

The carrier shall present a transit advice note to each customs office of transit, which shall retain it. Instead of the transit advice note a photocopy of copy 4 of the SAD or a photocopy of a second copy of the TAD may be presented and retained by the customs office of transit.

Where goods are carried via the customs office other than that declared, the actual customs office of transit shall inform the

customs office of departure.

The customs office(s) of transit may inspect the goods where considered necessary.

The model of a transit advice note (TC10) is in Annex B8, Appendix III, Convention/Chapter V, Annex 72-04 IA.

CUSTOMS

The customs office of transit:

- checks the business continuity procedure stamp on the SAD or on the TAD,
- checks the stamp of the customs office of departure or in case of simplified procedure the stamp of the authorised consignor on the SAD or on the TAD,
- retains a transit advice note or the equivalent document;
- performs the necessary actions, and
- stamps the SAD or the TAD with the customs office stamp.

V.5.3.2.3. Action in the event of major irregularities

Where a customs office of transit finds major irregularities relating to the transit operation in question it shall end the transit procedure and initiate the necessary investigations.

V.5.4. Specific situations (pro memoria)

V.5.5. Exceptions (pro memoria)

V.5.6. Specific national instructions (reserved)

V.5.7. Restricted part for customs use only

V.5.8. Annexes

CHAPTER 6 - FORMALITIES AT THE CUSTOMS OFFICE OF DESTINATION

V.6.1. Introduction

Chapter 6 describes the formalities at the customs office of destination.

Paragraph 2 gives the general theory and legislation.

Paragraph 3 describes the formalities at the customs office of destination, including the ending and control of the procedure.

Paragraph 4 deals with specific situations.

Paragraph 5 covers exceptions to the general rules.

Paragraph 6 is reserved for specific national rules.

Paragraph 7 is reserved for the use of customs administrations.

Paragraph 8 contains the Annexes to Chapter 6.

V.6.2. General theory and legislation

At the end of the transit operation the goods together with the SAD, or the TAD and information required by the customs office of destination shall be presented to the customs office of destination. This is the ending of the transit movement.

The customs office of destination shall check the goods on the basis of the information on the SAD or the TAD, shall record the results of the inspection on the SAD or the TAD and send the document back to the customs office of departure.

If no irregularities have taken place, the transit procedure shall be discharged by the customs office of departure after having received the control result on paper.

In the event of an irregularity further measures shall be necessary.

The legal sources are in :

- Articles 8, 45-46, 48 and 51 Appendix I, Convention;
- Annex II, Appendix I, Convention;
- Annex B10, Appendix III, Convention;
- Articles 215, 233(1),(2) and (3) UCC;
- Articles 306, 308, 310 and 312 IA;
- Annexes 72-03 and 72-04 IA.

V.6.3. The formalities at the customs office of destination

This paragraph gives information about:

- the presentation of the goods together with the documents at the customs office of destination (paragraph 3.1);
- the control of the end of the procedure (paragraph 3.2).

In this paragraph we shall assume that no irregularities have occurred. The steps to be taken in the event of an irregularity are outlined in paragraphs V.6.4.4 .

Note: **the ending** of the transit procedure at the customs office of destination is not the same as **the discharge** of the transit procedure. It is the customs office of departure, on the basis of information supplied by the customs office of destination, which decides whether the transit procedure can be discharged.

V.6.3.1. Presentation of the goods together with the documents

The transit procedure shall end and the obligations of the holder of the procedure shall be met when the goods placed under the procedure, and the SAD or the TAD and other required documents are produced at the customs office of destination, in accordance with the provisions governing the procedure.

In practice the end of the procedure means the presentation of the goods, the SAD or the TAD and other required documents at the customs office of destination, and legally it means that such presentation is carried out in accordance with the legal provisions pursuant to the type of procedure used, i.e. standard or simplified²⁷. Both actions are the responsibility and the main obligation of the holder of the procedure.

When the procedure ends the holder's of the procedure obligations under the procedure also end. An event or non-respect of obligations subsequent to that date involves other destinations and other customs rules rather than those relating to transit. That does not mean however that the responsibility (financial or otherwise) of the holder of the procedure could not be questioned subsequent to the end of the procedure, but only insofar as it relates to the previous transit operation.

In addition to the holder of the procedure, other persons have obligations under the transit procedure. The carrier and any person who receives the goods knowing that they were placed under the transit procedure are also responsible for presentation of the goods intact at the customs office of destination within the prescribed time limit and in compliance with the measures taken by the customs authorities to ensure their identification.

The goods together with the SAD or the TAD and required

27 In addition to the general definition of the end of the procedure, there is a series of specific provisions setting out the special conditions under which the procedure comes to an end or is regarded as having come to an end within the framework of procedures such as those concerning the authorised consignee, transit carried by air, sea and by fixed transport installation see : Part VI).

documents shall be presented at the customs office of destination during the days and hours that the office of destination is open. For simplifications, see Part VI.

Presentation must take place within the time limit set by the customs office of departure. The time limit is shown in box D of the SAD or the TAD.

The time limit set by the customs office of departure is binding on the competent authorities of the countries whose territory is entered during a transit procedure. The competent authorities, including customs office of destination, shall not alter it. Further details are in Part IV, Chapter 2, paragraph 3.7.

V.6.3.2. Control of the end of the procedure

Annex II (13) and (15), Appendix I, Convention

After the presentation of the goods, the SAD or the TAD and required documents the customs office of destination shall perform the following actions:

Article 188 UCC

Annex 72-04(13) and (15), IA

- register the copies of the transit declaration and record on them the date of arrival;
- check the business continuity procedure stamp on the SAD or the TAD;
- check the stamp of the customs office of departure or in case of simplified procedure the stamp of the authorised consignor on the SAD or the TAD;
- perform the verification, if necessary;
- stamp the SAD or the TAD with the customs office stamp.

The customs office of destination determines whether the goods will be examined or not. The examination of the goods shall be carried using the information of the SAD or the TAD presented to the customs office of destination.

The customs office of destination shall retain copy 4 of the SAD or the first copy of the TAD.

The customs office of destination shall enter the appropriate control result code in box I on the SAD or the TAD before sending copy 5 of the SAD or a second copy of the TAD to the customs office of departure.

1. The code "A1" (Satisfactory) is to be indicated where the customs office of destination carried out a physical control of the goods (full or partial), and no discrepancies were detected. In addition to a physical control of the goods the following shall be checked at least:

- registration number of the means of transport at departure and at destination by comparing entries in a declaration and those available at destination;
- the condition of any seals affixed.

2. The code "A2" (Considered satisfactory) is to be indicated in the following cases:

- where the customs office of destination carried out a documentary control without physical control of the goods and no discrepancies were detected or where it did not carry out any control;
- where the goods were delivered to an authorised consignee and the customs office of destination decides not to carry out any control of the goods and/or documents, and information received from the authorised consignee shows no discrepancies .

Checking the conditions of the seals affixed, without physical control of the goods is also recorded as the code "A2" provided the seals are intact.

3. The code "A5" (Discrepancies) is to be indicated in the following cases:

(a) where minor discrepancies were detected, but they did not lead to a debt.

Examples:

- Missing, broken or damaged seals;
- Goods delivered after expiry of the time-limit;
- Incorrect identity/nationality of means of transport;
- Failure to make the necessary entries in case of incidents during the movement of goods;

- Irregularity in weight without visible tampering of the goods (small weight or differences by rounding off the weight).
- (b) where in cases of minor discrepancies an administrative fine was required on the basis of the national regulations.
- (c) where goods in excess were found (the same or another type) as undeclared goods and where the Union status of those goods/the status of those goods as the goods of the Contracting Party cannot be determined.

Because the goods declared in a transit declaration were delivered to the customs office of destination, the fact that goods in excess were found does not prevent the customs office of departure to discharge the procedure. The goods originally declared for transit may then be released. For the goods in excess the customs office of destination shall clarify the situation.

4. The code "B1" (Not satisfactory) means major discrepancies that do not allow discharge of the transit procedure and the liability of the holder of the procedure and guarantor remains in place until the case is resolved. Therefore, that code shall be used only in duly justified cases, where goods are missing (all or partly) or similar events such as the goods presented at destination differ in a significant way from the description in the declaration (as regards the type and quantity).

Where the customs office of destination suspects that a shortage of the goods or presentation of different goods than declared might have been caused by an error or negligence at the place of departure, it should immediately and before sending copy 5 of the SAD or a second copy of the TAD, contact the customs office of departure (via e-mail or phone, or via the national transit coordinator or national help-desk) in order to resolve the case. Once the case is resolved, the customs office of destination, instead of code "B1", enters the code "A1" on copy 5 of the SAD or a second copy of the TAD and sends it to the customs office of departure.

But where the case is not resolved or where the customs office of destination does not assume that a shortage of the goods or presentation of different goods might be caused by an error or negligence at the place of departure, it enters the code "B1" on copy 5 of the SAD or a second copy of the TAD and sends it to the customs office of departure.

The customs office of destination shall start its own investigation in order to regulate the case.

As regards a debt referred to in points 3 (goods in excess) and 4 two options exist:

Articles 112 and 114(1), Appendix I, Convention

Articles 79, 87(1 and 4),) and 124 (1)(g) and (h) UCC

Article 103(c) DA

- A debt is incurred, in accordance with Article 79 of the Code /Article 112(1)(b) Appendix I of the Convention (e.g. non-compliance with a condition governing the placing of the goods under the Union transit or common transit procedures; removal of the goods from the customs supervision) and has to be paid;
- A debt had been incurred, but it was extinguished, according to Article 124(1)(g) and (h) of the Code and Article 103(c) DA/ Article112(2) Appendix I of the Convention.

Extinguishment of a debt takes place where:

- ✓ the removal of the goods from the transit procedure or non-compliance with the conditions governing the placing of the goods under the transit procedure or the use of the transit procedure results from the total destruction or irretrievable loss of those goods as a result of the actual nature of the goods or unforeseeable circumstances or force majeure, or as a consequence of instruction by the customs authority;
- ✓ the failure which led to the incurrance of that debt has no significant effect on the correct operation of the transit procedure and did not constitute an attempt at deception, and all formalities necessary to regularise the situation of the goods are subsequently carried out.

Article 103(c) DA specifies that one of the cases where that failure occurs is that the customs supervision has been subsequently restored for goods which are not covered by a transit declaration, but which previously were in a temporary storage or where placed under a special procedure together with goods formally placed under that transit procedure.²⁸

²⁸ Union transit procedure only

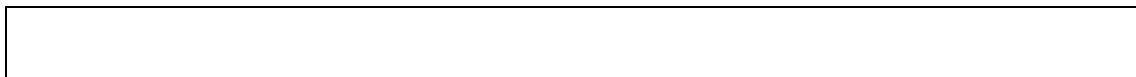
For further details see VIII.2.3.2.

In both cases (debt extinguished or not) the customs office of destination shall continue its investigation and follows the provisions of Article 87(1) of the Code/Article 114(1), Appendix I, Convention in order to determine the customs authority competent for recovery of the debt or eventually for taking a decision on the extinguishment of the debt. For further details see VIII.2.1, VIII.2.2, VIII.2.3 and VIII.3.2.

Where the customs office of destination assumes to be competent for recovery, it shall request from the customs office of departure the transfer of competency by sending the document "TC24 – Determination of the authority responsible for recovery". For further details see VIII.3.3.4.

Where the customs debt is lower than EUR 10 000, it is deemed to have been incurred in the Member State where the finding was made, and so the customs office of destination is competent for recovery (Article 87(4) of the Code)²⁹. However, that customs office shall also send the document "TC24" to the customs office of departure before starting the recovery procedure, although only for information.

In the cases referred to in points 1-4 above copy 5 of the SAD or a second copy of the TAD shall be returned to the customs authority in the Member State or the Contracting Party of departure without delay and at most within 8 days of the day when the transit operation was ended.



²⁹ Union transit procedure only

V.6.4. Specific situations

This paragraph gives information about specific situations in the transit procedure at the customs office of destination. These specific situations are:

- issuing a receipt (paragraph 4.1);
- issuing alternative proof (paragraph 4.2);
- presentation of the goods and documents outside the appointed days and hours and at a place other than the customs office of destination (paragraph 4.3);
- irregularities (paragraph 4.4);
- change of the customs office of destination (paragraph 4.5).

V.6.4.1. Issuing a receipt

Upon request by the person presenting the goods and the SAD or the TAD and the goods at the customs office of destination, that office shall issue a receipt. The receipt cannot however be used as alternative proof of the ending of the procedure.

*Article 46,
Appendix I,
Convention*

Article 306(5) IA

The receipt has two important functions. Firstly it informs the holder of the procedure that the carrier delivered the transit documents to the customs office of destination. Secondly, the receipt plays an important role in the event of an enquiry started where the customs office of departure has not received information of the arrived consignment. In such cases the holder of the procedure will be able to produce the receipt to the customs office of departure indicating to which customs office the goods and documents were presented. This makes the enquiry procedure much more efficient.

*Annex B10,
Appendix III,
Convention*

The form of the receipt must conform to the specimen TC11 in Annex B10, Appendix III, Convention/Annex 72-03 IA.

Annex 72-03

Alternatively, the receipt may be made out on the back of copy 5 of the SAD, in the space provided for this purpose.

*Annex I, SAD
Convention,*

*Appendix B1,
Annex 9, TDA*

Where the back of copy 5 is used as a receipt the following shall be entered by the customs office of destination:

- the reference number of the transit operation;
- the place, name and reference number of the customs office of departure;
- the date and signature.

The person requesting the receipt in the form TC11 shall complete the receipt before handing it to a customs officer at the customs office of destination, for endorsement.

TRADE

The person requesting a receipt at the customs office of destination will complete the form TC 11 in legible handwriting by entering:

- the place, name and reference number of the customs office of destination;
- the status of the goods as specified in the related SAD or the TAD;
- the reference number of the transit operation;
- the place, name and reference number of the customs office of departure;

In addition, the receipt may contain other information relating to the goods. The holder of the procedure may for instance want to show the address to which the carrier of the goods will return the receipt after endorsement by customs. The customs office of destination is not required to return the receipt by post; however this can be done, if necessary. Normally the holder of the procedure will request the

carrier to return the receipt to him.

The return address may be entered on the back of the receipt.

CUSTOMS

The customs office of destination shall do the following where a receipt is requested:

- check whether the correct form is used i.e. TC11;
- check that it is legible;
- check that it has been completed correctly;
- check whether there are any circumstances which prohibit the issue of the receipt;
- if in order, issue the receipt to the person who requested it.

V.6.4.2. Issuing alternative proof

*Article 51,
Appendix I,
Convention*

Article 312 IA

The holder of the procedure may request customs to provide him with alternative proof that the transit procedure has ended correctly and no irregularity has been detected. This may be done at the time that the transit declaration and goods are presented at the customs office of destination.

The holder of the procedure may request customs to provide him with alternative proof on a photocopy of a second copy of the TAD that the transit procedure has ended correctly and no irregularity has been detected. This may be done at the time that the goods and the TAD are presented at the customs office of destination.

Note: Detailed information on the acceptance of alternative proof by the customs office of departure is in VII.3.3.1.

TRADE

To obtain alternative proof as foreseen in article 45(4) Appendix I, Convention/ Article 308 IA a photocopy of a second copy of the TAD and LoI, where appropriate may be presented to the customs office of destination for endorsement.

The photocopy must be:

- marked with the word 'copy';
- carry the stamp of the customs office of destination, the official's signature, the date and the following mention: "Alternative proof – 99202";
- contain a reference number and the details of the transit declaration.

Annex IV.8.3. contains the endorsement "alternative proof" in all language versions.

CUSTOMS

The TAD and LoI (where appropriate), carrying a reference number, must be endorsed by the customs office of destination. This may include a certification applied by a computer system, but it must be clear to the customs office of departure that the certification is an original.

The customs office of destination shall endorse the alternative proof when no irregularity has been found. The stamp, the official's signature and the date is entered on the document.

The person presenting the alternative proof with the goods and the TAD is deemed to be the representative of the holder of the procedure. The customs office of destination shall hand over the endorsed copy of the TAD to this person.

V.6.4.3. Presentation of the goods and the documents outside the appointed days and hours and at a place other than the customs office of destination

Article 45(1), Appendix I, Convention Generally goods, a transit declaration and required documents must be presented:

Article 306(1) IA

- at the customs office of destination, and,
- during the appointed days and hours of opening.

However, the customs office of destination at the request of the holder of the procedure or other person presenting the goods, allow the presentation of the goods and transit documents outside the official opening hours or at any other place.

V.6.4.4. Irregularities

V.6.4.4.1. Irregularities concerning seals

Only the goods which have been sealed shall be released for the common/Union transit procedure. The customs office of destination shall check whether the seals are still intact. If the seals have been tampered with, the customs office of destination shall indicate this information on the SAD or the TAD which are sent to the customs office of departure.

CUSTOMS

The customs office of destination shall check the condition of the seals and indicate the results on the SAD or the TAD. If the seals are in poor condition, or if there is evidence that they have been tampered with, it is highly recommended that customs will examine the goods and will indicate the results on the SAD or the TAD..

V.6.4.4.2. Other irregularities

The customs office of destination shall indicate the irregularity that it has found on the SAD or the TAD in order to inform the customs office of departure and take the appropriate measures.

At the customs office of destination a difference may be found between the goods declared on the paper and the goods actually presented at the customs office of destination. Each case should be

treated individually, because it may happen that the error occurred at departure.

Excesses and shortages should refer either to the number of packages or to the gross mass or to both.

Differences in tariff classification need only be shown when required by common/ Union transit legislation.

Where necessary, these differences should be notified by means of a letter or on a photocopy of the relevant document (T1, T2, T2F, T2L, T2LF, CIM) .

The excesses and shortages noted should also indicate the net, gross or other appropriate unit of quantity.

Annex V.6.8.4 contains the endorsement “differences” in all language versions.

CUSTOMS

The customs office of destination shall:

- indicate any irregularities on the SAD or the TAD

V.6.4.5. Change of customs office of destination

Article 47(2), Appendix I, Convention A transit operation may end at an office other than the one declared in the transit declaration. That office shall then become the customs office of destination.

Article 306(4) IA

Where there is a change of the customs office of destination, the holder of the procedure has not fulfilled all his obligations when he produces the goods at the last customs office of transit which was the customs office of destination originally intended. He is responsible for the correct performance of the operation as far as the new customs office of destination.

Three situations can be distinguished:

1. The new customs office of destination is in the same Contracting Party/Member State as the one entered in the transit declaration:

CUSTOMS

The customs office of destination shall:

- register the transit declaration;
- check whether the information on copy 4 of the SAD or on a first copy of the TAD corresponds with the information on copy 5 of the SAD or on a second copy of the TAD;
- check the time limit, the state of any seals (if affixed) and the itinerary (if prescribed);
- decide the level of check required;
- having obtained a positive result from the check, insert in box I of copy 5 of the SAD or on a second copy of the TAD after word “remarks” the following: "A1" , "A2" or "A5";
- having obtained a negative result from the check, enter in box I of copy 5 of the SAD or on a second copy of the TAD after word “remarks” the code "B1"
- return copy 5 of the SAD or a second copy of the TAD to the country of departure through the normal channels.

2. The new customs office of destination is in a different Contracting Party/Member State than the one entered in the transit declaration:

CUSTOMS

The customs office of destination shall:

- register the transit declaration;
- check box 52 of the SAD or the TAD to ensure that the guarantee is valid in the country concerned;
- check whether the information on copy 4 of the SAD or a first copy of the TAD corresponds with the information on copy 5 of the SAD or on a second copy of the TAD;

- check the time limit, the state of any seals (if affixed) and the itinerary (if prescribed);
- decide the level of check required;
- after entering the control result code ("A1", "A2", "A5" or "B1") , insert in box I of copy 5 of the SAD or a second copy of the TAD , after the word “remarks” the following statement: ”DIFFERENCES: CUSTOMS OFFICE WHERE GOODS WERE PRESENTED.....(NAME AND COUNTRY)”;
- return copy 5 of the SAD or a second copy of the TAD to the country of departure through the normal channels.

Annex V.6.8.9. contains the statement ‘differences: ...’ in all language versions.

3. The new customs office of destination is in a different Member state or Contracting Party from the one entered in the SAD or the TAD which bears the following statement:

”EXIT FROM SUBJECT TO RESTRICTIONS OR CHARGES UNDER REGULATION/DIRECTIVE/DECISION NO”

Annex 8.10 contains the statement in all language versions.

CUSTOMS

The customs office of destination shall:

- register the transit declaration;
- check box 52 of the SAD or the TAD to ensure that the guarantee is valid for the country concerned;
- check whether the information on copy 4 of the SAD or a first copy of the TAD corresponds with the information on copy 5 of the SAD or on a second copy of the TAD;
- check the time limit, the state of any seals (if affixed) and the itinerary (if prescribed);
- decide the level of check required;
- having obtained the positive result from the check, insert in box I of copy 5 of the SAD or a second copy of the TAD , after the word “remarks” the following statement: ”DIFFERENCES: OFFICE WHERE GOODS WERE PRESENTED.....(NAME AND COUNTRY)”;
- send to the country of departure through the normal channels:
 - the notification that the goods under export restriction or under export duty were delivered to the customs office concerned;
 - the copy 5 of the SAD or a second copy of the TAD;
 - keep the goods under customs control and decide whether to:
- allow their removal to the Contracting Party having jurisdiction over the customs office of departure or,
disallow their removal until a specific written authorisation authorising their release has been received from the customs office of departure.

V.6.5. Presentation of the goods and the transit declaration after expiry of time limit

The following are examples of proof of unforeseen circumstances which cause the expiration of the time limit but for which blame is not attributable to the carrier or the holder of the procedure:

- receipt issued by the police (for instance in respect of an accident, theft);
- receipt issued by health service (for instance in respect of medical attendance);
- receipt from the vehicle breakdown service (for instance in respect of a vehicle repair);
- any proof of delay due to a strike, or any other unforeseen circumstances.

However, it is up to customs at the customs office of destination to decide on the validity of the proof.

V.6.6. Specific national instructions (reserved)

V.6.7. Restricted part for customs use only

V.6.8. Annexes

V.6.8.1. Standard endorsement 'satisfactory'

This Annex has been deleted as it is not relevant anymore!

V.6.8.2. Phrase 'alternative proof'

BG	Алтернативно доказателство
CS	Alternativní důkaz
DE	Alternativnachweis
EE	Alternatiivsed tõendid
EL	Εναλλακτική απόδειξη
ES	Prueba alternativa
FR	Preuve alternative
IT	Prova alternativa
LV	Alternatīvs pierādījums
LT	Alternatyvusis įrodymas
HU	Alternatív igazolás
MK	Алтернативен доказ
MT	Prova alternattiva
NL	Alternatief bewijs
PL	Alternatywny dowód
PT	Prova alternativa
RO	Probă alternativă
SI	Alternativno dokazilo
SK	Alternatívny dôkaz
RS	Алтернативни доказ
FI	Vaihtoehtoinen todiste
SV	Alternativt bevis
EN	Alternative proof
IS	Önnur sönnun
NO	Alternativt bevis

HR Alternativni dokaz

TR Alternatif Kanıt

V.6.8.3. List of central offices for the return of copies 5 of the SAD or second copies of the TAD

For the latest version of this list, please click on one of the following links:

EUROPA:

https://ec.europa.eu/taxation_customs/business/customs-procedures/what-is-customs-transit/common-union-transit_en

V.6.8.4. Phrase 'difference'

The endorsement where the office of destination has found differences:

In box I following the word 'Remarks':

BG:	Разлики:	В повече.... Липси.... Описание на стоките. Тарифна позиция....
CS:	Odlišnosti:	přebytečné množství chybějící množství název zboží sazební zařazení
DA:	Uoverensstemmelse:	overtallig : manko : varebeskrivelse : tarifering :
DE:	Unstimmigkeiten:	Mehrmenge : Fehlmenge : Art der Waren : Unterposition HS :
EE:	Erinevused:	ülejääk : puudujääk : kauba kirjeldus : tariifne klassifitseerimine :
EL:	Διαφορές	Πλεόνασμα : Ελλείμμα :..... Φύση των εμπορευμάτων :..... Δασμολογική κατάταξη :
ES:	Diferencias:	sobra : falta : clase de mercancía : clasificación arancelaria :
FR:	Différences:	excédent : manquant : nature des marchandises : classement tarifaire :
IT:	Differenze:	Eccedenza : Deficienza : Natura della merci : Classificazione tariffaria :
LV:	Atšķirības:	vairāk : Mazāk :

		Preču apraksts :
		Tarifu klasifikācija :
LT:	Neatitikimai:	perteklius :
		trūkumas :
		prekių aprašimas :
		tarifinis klasifikavimas :
HU:	Eltérések:	többlet
		hiány
		az áruk fajtája....
		tarifaszáma
MT:		
MK:	Разлики:	ВИШОК:
		КУСОК:
		ОПИС НА СТОКА:
		ТАРИФНО РАСПОРЕДУВАЊЕ:
NL:	Verschillen:	teveel :
		tekort :
		soort goederen :
		tariefpostonderverdeling :
PL:	Niezdgodności:	nadwyżki
		braki
		opis towarów ...
		klasyfikacja taryfowa
PT:	Diferenças:	para mais :
		para menos :
		natureza das mercadorias:
		clasificação pautal :
RO:	Diferențe:	excedent :
		lipsa :
		descrierea mărfurilor:.....
		încadrare tarifară :
SI:	Razlike:	višek :
		manko :
		opis blaga :
		tarifna oznaka :
SK:	Nezrovnalosti:	nadbytočné množstvo
		chýbajúce množstvo
		druh tovaru
		sadzobné zaradenie
RS:	Разлике:	Вишак:.....
		Мањак:.....

		Опис робе:.....
		Тарифна ознака:.....
FI:	Eroavuudet:	ylilukuinen tavara : puuttuu : tavaralaji : tariffiointi :
SV:	Avvikelser:	övertaligt gods : manko : varuslag : klassificering :
EN:	Differences:	excess : shortage : description of goods : tariff classification :
IS:	Osamræmi:	Umframmagn: Vöntun: Vörulysing: Tollflokkun :.....
NO:	Uoverensstemmelser:	overtallig: manko:..... varebeskrivelse:.... tariffering :..
HR:	Razlike:	višak: manjak:..... opis robe:.... * razvrstavanje u tarifu
TR:	Farklılıklar:	fazlalık:..... eksiklik:..... eşya tanımı:..... *tarife sınıflandırması

V.6.8.5. Phrase 'discrepancy' This Annex has been deleted as it is not relevant anymore!

V.6.8.6. Phrase 'enquires being made'

This Annex has been deleted as it is not relevant anymore!

V.6.8.7. Phrase ‘charges collected’

This Annex has been deleted as it is not relevant anymore!

V.6.8.8. Phrase 'differences: office where goods were presented (name and country)'

BG	Различия: митническо учреждение, където стоките са представени ((наименование и страна)
CS	Nesrovnalosti: úřad, kterému bylo zboží předloženo..... (název a země)
DA	Forskelle: det sted, hvor varerne blev frembudt (navn og land)
DE	Unstimmigkeiten: Stelle, bei der die Gestellung erfolgte (Name und Land)
EE	Erinevused: asutus, kuhu kaup esitati(nimi ja riik)
EL	Διαφορές: εμπορεύματα προσκομισθέντα στο τελωνείο.....('Όνομα και χώρα)
ES	Diferencias: mercancías presentadas en la oficina (nombre y país)
FR	Différences: marchandises présentées au bureau (nom et pays)
IT	Differenze: ufficio al quale sono state presentate le merci (nome e paese)
LV	Atšķirības: muitas iestāde, kurā preces tika uzrādītas (nosaukums un valsts)
LT	Skirtumai: įstaiga, kuriai pateiktos prekės (pavadinimas ir valstybė)
HU	Eltérések: hivatal, ahol az áruk bemutatása megtörtént (név és ország)
MK	Разлики: испостава каде стоките се ставени на увид (назив и земја)
MT	Differenzi: ufficċju fejn l-oġġetti kienu pprezentati (isem u pajjiż)
NL	Verschillen: kantoor waar de goederen zijn aangebracht (naam en land)
PL	Nie zgodności: urząd w którym przedstawiono towar(nazwa i kraj)
PT	Diferenças: mercadorias apresentadas na estância (nome e país)
RO	Diferențe: mărfuri prezentate la biroul vamal (numebiroul unde au fost prezentate mărfurile (denumire și țara)
SI	Razlike: urad, pri katerem je bilo blago predloženo ... (naziv in država)
SK	Nezrovnalosti: úrad, ktorému bol tovar dodaný (názov a krajina).
FI	Muutos: toimipaikka, jossa tavarat esitetty (nimi ja maa)
RS	Разлике: царинарница којој је роба предата (назив и земља)
SV	Avvikelse: tullkontor där varorna anmäldes (namn och land)
EN	Differences: office where goods were presented (name and country)
IS	Breying: tollstjórnaskrifstofa þar sem vörum var framvísað (nafn og land)
NO	Forskjell: det tollsted hvor varene ble fremlagt (navn og land)
HR	Razlike: carinski ured kojem je roba podnesena...(naziv i zemlja)
TR	Farklılıklar: Eşyanın sunulduğu idare... (adı/ülkesi)

V.6.8.9. Phrase 'exit from subject to restrictions or charges under regulation/directive/ decision no.....'

- BG Напускането на подлежи на ограничения или такси съгласно Регламент/Директива/Решение № ...
- CS Výstup ze podléhá omezením nebo dávkám podle nařízení/směrnice/rozhodnutí č ...
- DA Udpassage fra undergivet restriktioner eller afgifter i henhold til forordning/direktiv/afgørelse nr. ...
- DE Ausgang aus- gemäß Verordnung/Richtlinie/Beschluss Nr. ... Beschränkungen oder Abgaben unterworfen.
- EE Väljumine ... on aluseks piirangutele ja maksudele vastavalt määrusele/direktiivile/otsusele nr....
- EL Η έξοδος από υποβάλλεται σε περιορισμούς ή σε επιβαρύνσεις από τον Κανονισμό/την Οδηγία/την Απόφαση αριθ. ...
- ES Salida de..... sometida a restricciones o imposiciones en virtud del (de la) Reglamento/Directiva/Decisión no ...
- FR Sortie de soumise à des restrictions ou à des impositions par le règlement ou la directive/décision no ...
- IT Uscita dalla soggetta a restrizioni o ad imposizioni a norma del(la) regolamento/direttiva/decisione n. ...
- LV Izvešana no, piemērojot ierobežojumus vai maksājumus saskaņā ar Regulu/Direktīvu/Lēmumu No....,
- LT Išvežimui iš taikomi apribojimai arba mokesčiai, nustatyti Reglamentu/Direktyva/Sprendimu Nr....,
- HU A kilépés..... területéről a rendelet/irányelv/határozat szerinti korlátozás vagy teher megfizetésének kötelezettsége alá esik
- МК Излезот од предмет на ограничувања или давачки согласно Уредба/Директива/Решение Бр. ...
- MT Hruġ mill-suġġett għall-restrizzjonijiet jew hłasijiet taht Regola/Direttiva/Deċiżjoni Nru...
- NL Bij uitgang uit de zijn de beperkingen of heffingen van Verordening/Richtlijn/Besluit nr. ... van toepassing.
- PL Wyprowadzenie z..... podlega ograniczeniom lub opłatom zgodnie z rozporządzeniem/dyrektywą/decyzją nr ...
- PT Saída da sujeita a restrições ou a imposições pelo(a) Regulamento/Directiva/Decisão n.º ...

- RO Ieșire din ... supusă restricțiilor sau impozitelor prin Regulamentul/Directiva/Decizia Nr ...
- SI Iznos iz zavezan omejitvam ali obveznim dajatvam na podlagi uredbe/direktive/odločbe št ...
- SK Výstup z..... podlieha obmedzeniam alebo platbám podľa nariadenia/smernice/rozhodnutia č
- RS Излаз из..... подлеже ограничењима или трошковима на основу Уредбе/Директиве/ Одлуке бр.....
- FI vientiin sovelletaan asetuksen/direktiivin/päätöksen N:o ... mukaisia rajoituksia tai maksuja
- SV Utförsel från underkastad restriktioner eller avgifter i enlighet med förordning/direktiv/beslut nr ...
- EN Exit from subject to restrictions or charges under Regulation/Directive/Decision No ...
- IS Útflutningur fráháð takmörkunum eða gjöldum samkvæmt reglugerð/fyrirmælum/ákvörðun nr.
- NO Utførsel fra underlagt restriksjoner eller avgifter i henhold til forordning/direktiv/vedtak nr. ...
- HR Izlaz iz ... podliježe ograničenjima ili pristojbama na temelju Uredbe/Direktive/Odluke br...
- TR Eşyanın’dan çıkışı No.lu Tüzük/ Direktif / Karar kapsamında kısıtlamalara veya mali yükümlülüklerle tabidir

PART VI - SIMPLIFICATIONS

VI.1. Introduction

Part VI deals with transit simplifications.

Paragraph 2 outlines the general theory and legislation concerning transit simplifications.

Paragraph 3 describes each transit simplification.

Paragraph 4 deals with specific situations.

Paragraph 5 covers exceptions

Paragraph 6 is reserved for specific national instructions.

Paragraph 7 is reserved for the use of customs administrations.

Paragraph 8 contains the Annexes.

VI.2. General theory and legislation

The legal sources are in:

- Articles 55-111b Appendix I, Convention;
- Article 233(4), UCC;
- Articles 191-200, DA;
- Articles 313-320, IA,
- Articles 25-26 TDA

In general transit simplifications fall into two broad categories:

1. trader based simplifications;
2. simplifications based on the mode of transport.

The aim of transit simplifications, all of which are dependant on the reliability of the economic operator and subject to authorisation, is

to find a balance between customs control and the facilitation of trade. The various transit simplifications are outlined in paragraph 3.

This paragraph describes the procedure necessary to obtain an authorisation for a transit simplification. It outlines:

- the general conditions to be met by an economic operator in order to obtain authorisation for use of a simplification (paragraph 2.1);
- the procedure for obtaining an authorisation (paragraph 2.2);
- monitoring of an authorisation (paragraph 2.3.);
- the procedure for annulment, revocation and amendment of an authorisation (paragraph 2.4);
- the procedure for suspension of an authorisation (paragraph 2.5);
- re-assessment of an authorisation (paragraph 2.6);

VI.2.1. Types of transit simplifications and conditions

*Article 6,
Convention*

*Article 55
Appendix I
Convention*

*Articles 89(5) and
233(4) UCC*

*Articles 24(1) and
(b) and 25-28 TDA*

Upon application the customs authorities may authorise any of the following simplifications regarding the placing of the goods under the common/Union transit procedure or the ending of that procedure:

- (a) the use of a comprehensive guarantee and a comprehensive guarantee with a reduced amount (including a guarantee waiver);
- (b) the use of seals of a special type, where sealing is required to ensure the identification of the goods placed under the common/Union transit procedure;
- (c) the status of authorised consignor, allowing the holder of the authorisation to place goods under the common/Union transit procedure without presenting them to customs;
- (d) the status of authorised consignee, allowing the holder of the

- authorisation to receive goods moved under the common/Union transit procedure at an authorised place to end the procedure;
- (e) the use of the paper-based common/Union transit procedure for goods carried by air (applicable solely until the date of the upgrading of the NCTS system);
- (f) the use of the paper-based Union transit procedure for goods carried by sea (applicable solely until the date of the upgrading of the NCTS system);
- (g) the use of an electronic transport document (ETD) as customs declaration to place goods carried by air under the common or Union transit procedure and goods transported by sea under the Union transit procedure;
- (h) the use of the paper-based common/Union transit procedure for goods carried by rail (applicable solely until the NCTS system is upgraded);
- (i) the use of other simplified procedures based on Article 6 of the Convention;

*Articles 57 and 75,
Appendix I,
Convention*

Article 95(1) UCC

Article 84 DA

1) For the simplification - the use of a comprehensive guarantee the following conditions should be met:

- the applicant is established in the customs territory of a Contracting Party;
- the applicant has not committed any serious infringement or repeated infringement of customs legislation and taxation rules, including no record of serious criminal offences relating to his economic activity;
- the applicant regularly uses the common/Union transit procedure or he has the practical standards of competence or professional qualifications directly related to the activity carried out.

The reference amount of the comprehensive guarantee may be reduced to 50%, 30% or 0% (waiver) provided the additional

criteria are fulfilled:

- 50% of the reference amount:
 - the applicant maintains an accounting system which is consistent with the generally accepted accounting principles applied in the Contracting Party where the accounts are held, allows audit-based customs control and maintains a historical record of data that provides an audit trail from the moment the data enters the file;
 - the applicant has an administrative organisation which corresponds to the type and size of business and which is suitable for the management of the flow of goods, and has internal controls capable of preventing, detecting and correcting errors and of preventing and detecting illegal or irregular transactions;
 - the applicant is not subject to bankruptcy proceedings;
 - during the last three years preceding the submission of the application, the applicant has fulfilled his financial obligations regarding payments of (customs) debt collected on or in connection with the import or export of goods;
 - the applicant demonstrates on the basis of the records and information available for the last three years preceding the submission of the application that he has sufficient financial standing to meet his obligations and fulfil his commitments having regard to the type and volume of the business activity, including having no negative net assets, unless where they can be covered;
 -
- 30% of the reference amount:
 - the applicant maintains an accounting system which is consistent with the generally accepted accounting principles applied in the Contracting Party where the accounts are held, allows audit-based customs control and maintains a historical record of data that provides an audit trail from the moment the data enters the file;
 - the applicant has an administrative organisation which corresponds to the type and size of business and which is suitable for the management of the flow of goods, and has internal controls capable

of preventing, detecting and correcting errors and of preventing and detecting illegal or irregular transactions;

- the applicant ensures that relevant employees are instructed to inform the customs authorities whenever compliance difficulties are discovered and establishes procedures for informing the customs authorities of such difficulties;

- the applicant is not subject to bankruptcy proceedings;

- during the last three years preceding the submission of the application, the applicant has fulfilled his financial obligations regarding payments of (customs) debt collected on or in connection with the import or export of goods;

- the applicant demonstrates on the basis of the records and information available for the last three years preceding the submission of the application that he has sufficient financial standing to meet his obligations and fulfil his commitments having regard to the type and volume of the business activity, including having no negative net assets, unless where they can be covered;

-.

- 0% of the reference amount (guarantee waiver):

- the applicant maintains an accounting system which is consistent with the generally accepted accounting principles applied in the Contracting Party where the accounts are held, allows audit-based customs control and maintains a historical record of data that provides an audit trail from the moment the data enters the file;

- the applicant allows the customs authority physical access to its accounting systems and, where applicable, to its commercial and transport records;

- the applicant has a logistical system which identifies goods as goods in free circulation in the Contracting Party or as third-country goods and indicates, where appropriate, their location;

- the applicant has an administrative organisation which corresponds to the type and size of business and which is suitable for the management of the flow of goods, and has internal controls capable of preventing, detecting and correcting errors and of preventing and

detecting illegal or irregular transactions;

- where applicable, the applicant has satisfactory procedures in place for the handling of licences and authorisations granted in accordance with commercial policy measures or relating to trade in agricultural products;

- the applicant has satisfactory procedures in place for the archiving of his records and information and for protection against the loss of information;

- the applicant ensures that relevant employees are instructed to inform the customs authorities whenever compliance difficulties are discovered and establishes procedures for informing the customs authorities of such difficulties;

- the applicant has appropriate security measures in place to protect the applicant's computer system from unauthorised intrusion and to secure the applicant's documentation;

- the applicant is not subject to bankruptcy proceedings;

- during the last three years preceding the submission of the application, the applicant has fulfilled his financial obligations regarding payments of (customs) debt collected on or in connection with the import or export of goods;

- the applicant demonstrates on the basis of the records and information available for the last three years preceding the submission of the application that he has sufficient financial standing to meet his obligations and fulfil his commitments having regard to the type and volume of the business activity, including having no negative net assets, unless where they can be covered;

-

*Article 57,
Appendix I,
Convention*

*Articles 191, 193,
195, 199 and 200
DA*

Articles 25-28 TDA

2) For the following authorisations - the use of seals of a special type, the status of authorised consignor and the status of authorised consignee the following conditions should be met:

- the applicant is established in the customs territory of a Contracting Party,

- the applicant declares that he will regularly use the common/Union transit arrangements;
- the applicant has not committed any serious infringement or repeated infringement of customs legislation and taxation rules, including no record of serious criminal offences relating to his economic activity;
- the applicant demonstrates a high level of control of his operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs controls;
- the applicant has the practical standards of competence or professional qualifications directly related to the activity carried out.

3) For the authorisation - the use of the paper-based common/Union transit procedure for goods carried by air :

- the applicant is an airline company and is established in the customs territory of a Contracting Party;
- the applicant regularly uses the common/Union transit arrangements, or the competent customs authority knows that he can meet the obligations under those arrangements;
- the applicant has not committed any serious or repeated offences against customs or tax legislation .

4) For the authorisation - the use of the paper-based Union transit procedure for goods carried by sea:

- the applicant is a shipping company and is established in the customs territory of the Union;
- the applicant regularly uses the Union transit arrangements, or the competent customs authority knows that he can meet

the obligations under those arrangements;

- the applicant has not committed any serious or repeated offences against customs or tax legislation .

5) For the authorisation - the use of an electronic transport document (ETD) as a transit declaration to place goods under the common/Union transit procedure:

- as regards air transport (applicable to common/Union transit):

- ✓ the applicant operates a significant number of flights between Union/common transit countries airports;
- ✓ the applicant demonstrates that he will be able to ensure that the particulars of the ETD are available to the customs office of departure in the airport of departure and to the customs office of destination in the airport of destination and that those particulars are the same at the customs office of departure and the customs office of destination;
- ✓ the applicant is established in the territory of a Contracting Party;
- ✓ the applicant declares he will regularly use the Union /common transit arrangements;
- ✓ the applicant has not committed any serious or repeated infringement of customs legislation and taxation rules, including no records of serious criminal offences relating to his economic activity;
- ✓ the applicant demonstrates a high level of control of his operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs controls;
- ✓ the applicant can demonstrate practical standards of competence or professional qualifications directly

*Articles 111a-111b,
Appendix I,
Convention*

*Article 233(4)(e)
UCC*

*Articles 191 and
199-200 DA*

related to the activity carried out.

- as regards maritime transport (applicable only to Union transit):
 - ✓ the applicant operates a significant number of voyages between Union ports;
 - ✓ the applicant demonstrates that he will be able to ensure that the particulars of the ETD are available to the customs office of departure in the port of departure and to the customs office of destination in the port of destination and that those particulars are the same at the customs office of departure and the customs office of destination;
 - ✓ the applicant is established in the territory of the Union;
 - ✓ the applicant declares he will regularly use the Union transit arrangements;
 - ✓ the applicant has not committed any serious or repeated infringement of customs legislation and taxation rules, including no records of serious criminal offences relating to his economic activity;
 - ✓ the applicant demonstrates a high level of control of his operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs controls;
 - ✓ the applicant can demonstrate practical standards of competence or professional qualifications directly related to the activity carried out.

6) For the authorisation - the use of the paper-based common transit procedure specific for the goods carried by rail:

- the applicant is a railway undertaking;
- the applicant is established in the customs territory of a

Contracting Party;

- the applicant regularly uses the common/Union transit procedure, or the competent customs authority knows that he can meet the obligations under the procedure;
- the applicant has not committed any serious or repeated offences against customs or tax legislation.

All authorisations shall only be granted provided that the customs authority considers that it will be able to supervise the common/Union transit procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned.

VI.2.2. Authorisation procedure

*Article 61
Appendix I,
Convention*

Article 22(1) UCC

*Articles 192 and
194 DA*

Each simplification is subject to authorisation. Applications shall be submitted in the electronic form or in writing, authenticated and dated.³⁰ The applicant shall provide the competent authorities with all the facts necessary for granting the authorisation.

The place of lodging the application depends on the type of simplification. Generally, the application shall be submitted to the customs authorities competent for the place where the applicant's main accounts for customs purposes are held or accessible, and where at least part of the activities covered by the authorisation are to be carried out. But in specific cases the place of lodging the application is different. In case of authorised consignor the application shall be submitted to the competent authorities in the country where the common/Union transit operation is due to begin and as regards authorised consignee – to the competent authorities in the country where the common/Union transit operation is due to

³⁰ In the Union Customs Decisions Management System (CDMS) is applicable for applications and authorisations.

be ended. For the authorisation for the use of the seals of special type, the applicant can choose the competent customs authorities. If the applicant is an authorised consignor, he may either submit the application for the use of the seals of special type to the customs authorities competent for issuing the authorisation for the authorised consignor or, according to the general rules above.

The procedures for the acceptance of authorisations and their rejection shall be done in accordance with the general provisions of the Contracting Parties.

TRADE

To obtain an authorisation:

1. Submit an authenticated and dated application in the electronic form or in writing stating which simplification is requested.
2. Include all necessary particulars to support the request, such as:
 - particulars of the applicant;
 - place of establishment;
 - all information which enables the competent authorities to decide if the conditions are fulfilled;
3. Advise on how records of business activities are kept.

Note: applicants shall be held responsible for the accuracy of the information given and the authenticity of the documents supplied.

Before the authorisation is granted the competent authorities shall assess whether the conditions are met.

The main conditions for all transit simplifications are the AEO criteria defined in Article 39(a), (b) and (d) UCC, except for the following simplifications:

- the use of the paper-based common/Union transit procedure for

goods carried by air ;

*Article 64
Appendix I,
Convention*

- the use of the paper-based Union transit procedure for goods carried by sea;- the use of the paper-based common/Union transit procedure for goods carried by rail

*Article 22(4) and
(5) and 39 UCC*

Article 14 DA

where only the AEO criteria defined in Article 39(a) UCC apply.

For verification of those criteria it is strongly recommended to use the document "[Authorised Economic Operators Guidelines](#)".

The document describes in detail how and in what way the particular criteria and sub-criteria shall be verified by the competent customs authorities, taking into account the size and type of the applicant (e.g. multinational companies and large business, small and medium-sized enterprises, transport companies, express operators, consignors/consignees).

*Article 62,
Appendix I,
Convention*

During verification of the conditions any information available from other governmental authorities or agencies can be considered as well.

*Article 58,
Appendix I,
Convention*

The authorisation shall contain all the information necessary for the correct application of the simplification concerned by the economic operator and the supervision by the competent authorities.

Article 23(5) UCC

Usually the authorisation shall be valid without limitation of time.

The authorisation shall take effect from the date on which the applicant receives it, or is deemed to have received it, and shall be enforceable by the customs authorities from that date. Only in exceptional cases that date is different:

- where the applicant has requested a different date of effect;
- where a previous authorisation has been issued with a limitation of time and the sole aim of the current

authorisation is to extend its validity (in this case the authorisation shall take effect from the day after expiry of the period of the validity of the former authorisation);

- where the effect of the authorisation is conditional upon the completion of certain formalities by the applicant, in which case the authorisation shall take effect from the day on which the applicant receives the notification from the competent customs authority stating that the formalities have been satisfactorily completed.

The holder of the authorisation shall inform the customs authorities of any factor arising after the authorisation was granted which may influence its continuation or content.

Decisions rejecting applications shall state the reasons for rejection and shall be communicated to the applicant in accordance with the time-limits and provisions in force in the relevant Contracting Party.

The customs authorities shall monitor the conditions to be fulfilled by the holder of the authorisation and compliance with the obligations resulting from that authorisation.

CUSTOMS

The competent customs office shall:

- provide the applicant with an authenticated and dated authorisation (together with one or more copies, if the authorisation was issued in writing);
- retain applications and all supporting documents;
- retain a copy of the authorisation.

Where an application is rejected or an authorisation is annulled, revoked, amended or suspended, the application and the decision rejecting the application or annulling, revoking, amending or suspending the authorisation, where appropriate, and all attached supporting documents shall be kept for at least three years from the end of the calendar year in which the application was rejected or the authorisation was annulled, revoked, amended or suspended

TRADE

Where the authorisation was issued the reference number of the authorisation shall be provided on a transit declaration whenever the customs office of departure so requires in the case of the following simplifications:

- the use of seals of a special type;
- the use of the paper-based common/Union transit procedure for goods carried by air;
- the use of the paper-based Union transit procedure for goods carried by sea;
- the use of an electronic transport document (ETD) as a customs declaration to place goods under the common/Union transit procedure.

This information needs to be provided, unless it can be derived from other data elements, such as EORI number of the holder of the authorisation or the Customs Decision Management System (CDMS).

VI.2.3. Monitoring of an authorisation

*Article 58,
Appendix I,
Convention*

Each authorisation granted shall be monitored by the competent customs authorities on a continuous and regular basis.

Article 23(5) UCC

The purpose is to establish at an early stage any indication of non-compliance with the obligations resulting from the authorisation.

Where the holder of the authorisation has been established for less than three years, the customs authorities shall closely monitor him during the first year after the authorisation is granted.

For the monitoring, the competent customs authority may draw up a monitoring plan outlining individual monitoring activities including their frequency and timing (e.g. checking compliance with criteria and rules including day-to-day activities of the operator, on-site visits, verification of different database, reports submitted by operators).

The monitoring plan should be based on risk analysis performed at the different stages (verification before the authorisation is granted, management of the authorisation granted etc.), taking into account in particular:

- the type of authorisation;
- the stability of the economic operator;
- the size of business and number of locations;
- the co-operation with the economic operator;
- information received from the economic operator about discrepancies found or any changes that may influence the conditions of the authorisation;
- whether the economic operator has AEO status.

It is recommended to perform on-site visits to the operators at least once a year.

The development of the monitoring plan and any visits to the premises of the operator have to be coordinated by the customs authorities (considering any other auditing/monitoring activities envisaged for the operator, e.g. AEO audits and monitoring) to avoid any duplication of examination.

VI.2.4. Annulment, revocation and amendment of an authorisation

Article 65(2) and (3), Appendix I, Convention

Articles 27 and 28

The customs authorities shall annul an authorisation if it was granted on the basis of incorrect or incomplete information and the holder knew or ought to have known that this information was

UCC

incorrect or incomplete (eg. incorrect number of transit operations justifying the use of a simplification, wrong location of the goods).

The authorisation shall be revoked or amended at the request of the holder.

Equally, the competent authorities may revoke or amend the authorisation if they conclude, on the basis of information provided or on their own account, that an authorisation no longer meets the required conditions, for instance:

- one or more of the conditions needed for the issue of the authorisation are no longer fulfilled;
- a factor arising after the authorisation was granted influences its content or continuation;
- the holder fails to fulfil an obligation imposed by the authorisation;

Article 65(4), (5) and (6), Appendix I, Convention

Articles 27 and 28 UCC

The competent authorities shall inform the holder about the annulment, revocation or amendment of the authorisation in accordance with the time-limits and provisions in force in the Contracting Party.

The annulment of an authorisation shall take effect from the date on which the initial authorisation took effect.

The revocation or amendment of an authorisation shall take effect from the date on which the applicant receives it or is deemed to have received it. However, in exceptional cases where the legitimate interests of the holder of the authorisation so require, the customs authorities may defer the date when revocation or amendment takes effect in accordance with the time-limits in force in the Contracting Parties. The date when the decision takes effect shall be indicated in the decision on the revocation or amendment of the authorisation.

Where the authorisation is valid in other countries, those countries shall be advised immediately by the competent customs authorities

about the annulment, revocation or amendment of the authorisation in the way specified for each type of simplification.

VI.2.5. Suspension of an authorisation

*Articles 67-69
Appendix I,
Convention*

Suspension of the authorisation means that granted authorisation is not valid during a specific period.

Articles 16-18 DA

The authorisation may also be suspended, instead of annulling, revoking or amending it, in the following cases:

- there are sufficient reasons for annulling, revoking or amending the authorisation, but the competent authorities do not yet have all necessary elements to decide about the annulment, revocation or amendment;
- the holder of the authorisation does not fulfil any more one or more conditions or does not ensure the compliance with his obligation, but the customs authorities allow him to take appropriate measures to improve the situation;
- the holder of the authorisation requests such suspension because he is temporarily unable to fulfil the conditions or to comply with the obligations imposed under that authorisation.

When the holder improved his situation, he notifies the customs authorities of the measures he commits to undertake to ensure the fulfilment of the conditions or compliance with the obligations, as well as the period of time he needs to take those measures.

The customs authorities have to set up the period of suspension. Generally, it should correspond to the period of time needed by those authorities to establish whether the conditions for an annulment, revocation or amendment are fulfilled.

The period of suspension may be further extended at the request of the holder of the authorisation. Also the customs authorities may

further extend that period if they need more time for verification of measures taken by the holder to ensure fulfilment of the conditions or compliance with the obligations, but that extension shall not exceed 30 days.

Extension of the period of suspension is needed as well where, following it, the customs authorities intend to annul, revoke or amend that authorisation. In this case that period shall be extended until the decision on annulment, revocation or amendment takes effect.

A suspension shall end at the expiry of the period of suspension unless before the expiry of that period one of the following situations occurs:

- the suspension is withdrawn on the basis that there are no grounds for the annulment, revocation or amendment of the authorisation, in which case the suspension shall end on the date of withdrawal;
- the suspension is withdrawn on the basis that the holder of the authorisation has taken, to the satisfaction of the customs authority competent to grant by the authorisation, the necessary measures to ensure fulfilment of the conditions laid down for the authorisation or compliance with the obligations imposed under that authorisation, in which case the suspension shall end on the date of withdrawal;
- the suspended authorisation is annulled, revoked or amended, in which case the suspension shall end on the date of annulment, revocation or amendment.

The customs authorities inform the holder of the authorisation of the end of the suspension.

Where the authorisation is valid in other countries, those countries shall be advised immediately by the competent customs authorities about the suspension and the end of suspension of the authorisation in

the way specified for each type of simplification.

VI.2.6. Re-assessment of an authorisation

Article 66, Appendix I, Convention The customs authorities competent to grant the authorisation are obliged to re-assess it every once in a while in the following cases:

Article 15 DA

- where there are changes to the legislation affecting the authorisation;
- where necessary, as a result of the monitoring carried out;
- due to the information provided by the holder of the authorisation or by other authorities.

Depending on the reasons for the re-assessment, it can result in a full or partial re-examination of concrete conditions.

The result of the re-assessment is notified to the holder of the authorisation.

For more information on the re-assessment of authorisations it is strongly recommended to use the document "[Authorised Economic Operators Guidelines](#)".

The result of the re-assessment may include the following:

- maintaining the granted authorisation without amendments;
- amendment to the authorisation;
- revocation of the authorisation;
- suspension of the authorisation.



VI.3. Description of simplifications

This paragraph describes the following simplifications:

- the comprehensive guarantee and guarantee waiver (paragraph 3.1);
- use of seals of a special type (paragraph VI.3.2);
- authorised consignor (paragraph VI.3.3);
- authorised consignee (paragraph VI.3.4);
- the use of the paper-based common/Union transit procedure for goods carried by rail (paragraph VI.3.5);
- the use of the paper-based common/Union transit procedure for goods carried by air (paragraph VI.3.6);
- the use of the paper-based Union transit procedure for goods carried by sea; (paragraph VI.3.7);
- simplified procedures based on Article 6 Convention/ article 97(2) CCC (paragraph VI.3.8);
- the use of an electronic transport document (ETD) as a transit declaration to place goods carried by air under the common/Union transit procedure (paragraph VI.3.9);
- the use of an electronic transport document (ETD) as a transit declaration to place goods carried by sea under the Union transit procedure (paragraph VI.3.10).

Geographical validity of transit simplifications	
ALL COUNTRIES :	<ul style="list-style-type: none"> - comprehensive guarantee* - reduced comprehensive guarantee* - guarantee waiver* -the use of the paper-based common/Union transit procedure for goods carried by rail; <p>*except common transit countries excluded by the guarantor. Validity in Andorra and/or San Marino only possible for Union transit.</p>
ALL COUNTRIES provided that the transit operation starts in the country where the authorisation was granted :	<ul style="list-style-type: none"> - use of seals of a special type - authorised consignor
COUNTRY where the authorisation was granted :	<ul style="list-style-type: none"> - authorised consignee
COUNTRY/COUNTRIES concerned :	<ul style="list-style-type: none"> - the use of the paper-based common/Union transit procedure for goods carried by air, - the use of the paper-based Union transit procedure for goods carried by sea; - the use of an electronic transport document (ETD) as a transit declaration; - the use of simplified transit procedures based on Article 6 Convention

VI.3.1. Comprehensive guarantee and guarantee waiver

Where required, the holder of the procedure shall provide a guarantee in order to place goods under the transit procedure.

*Article 74-80
Appendix I,
Convention*

The standard transit guarantee is an individual guarantee covering one single transit movement.

*Articles 89(5) and
95 UCC
Article 84 DA*

However, an economic operator can be authorised, subject to conditions specified in paragraph 2.1., to use a comprehensive guarantee or a guarantee waiver which can be used to cover several transit movements. Further details on the comprehensive guarantee and guarantee waiver are in Part III.

The authorisation procedure shall be in accordance with paragraph VI.2.2.

For revocation or amendment of the authorisation see VI.2.3.

VI.3.2. Use of seals of a special type

*Articles 81-83
Appendix I,
Convention*

The competent authorities may authorise holders of the procedure to use seals of a special type on their means of transport, the containers or packages.

Articles 317-318 IA

The customs authority shall accept as well in the context of authorisation the seals of a special type that have been approved by the customs authorities of another country unless it has information that the particular seal is not suitable for customs purposes.

The special types of seals shall comply with the characteristics of seals described in IV.2.3.8.4..

Where seals have been certified by a competent body in accordance with ISO International Standard No 17712:2013 'Freight containers - Mechanical Seals', those seals shall be deemed to fulfil those requirements.

For containerised transports, seals with high-security features shall be used to the widest possible extent.

The seal of a special type shall bear either of the following indications:

- the name of the holder of the authorisation;
- a corresponding abbreviation or code on the basis of which the customs authority of the country of departure can identify the person;

The authorisation procedure shall be in accordance with paragraph VI.2.2.

For revocation or amendment of the authorisation see VI.2.3.

CUSTOMS

The customs authority shall do the following:

- notify the Commission and the customs authorities of the other Contracting Parties of seals of a special type in use and of seals of a special type which it has decided not to approve for reasons of irregularities or technical deficiencies;
- review the seals of a special type approved by it and in use, when it receives information that another authority has decided not to approve a particular seal of a special type;
- conduct a mutual consultation in order to reach a common assessment;
- monitor the use of the seals of a special type by persons authorised

Where necessary, the Member States and other Contracting Parties in agreement with each other may establish a common numbering system, define use of common security features and technology.

TRADE

The holder of the procedure (mainly the authorised consignor) shall enter the number and the individual seal identifiers of the seals of a special type in the transit declaration and shall affix seals no later than when goods are released for the common/Union transit procedure.

VI.3.3. Authorised consignor

This paragraph is subdivided as follows:

- introduction (paragraph 3.3.1);
- authorisation (paragraph 3.3.2);
- procedures (paragraph 3.3.3).

VI.3.3.1. Introduction

*Articles 84 and 86,
Appendix I
Convention*

Article 314 IA

An authorised consignor is a person authorised by the competent authorities to carry out transit operations without presenting the goods at the customs office of departure. He is the holder of the procedure. The goods have to be under his control at his premises specified in the authorisation at the moment he launches the declaration

The authorised consignor is entitled to lodge a transit declaration in the NCTS and enter in the system the following information:

- the number and the individual seal identifiers (if seals were affixed);
- the time-limit within which the goods shall be presented at the customs office of destination;
- prescribe itinerary, if required

The authorised consignor shall affix the seals of a special type, therefore he needs the separate authorisation (see paragraph 3.2).

VI.3.3.2. Authorisation

*Article 84,
Appendix I,
Convention*

The authorisation procedure shall be in accordance with paragraph 2.2.

Article 193 DA

To obtain the status of authorised consignor, an economic operator shall fulfil the conditions (see VI.2.1) and in addition must:

- be a holder of an authorisation to use a comprehensive guarantee or a comprehensive guarantee with a reduced amount (including a guarantee waiver) (see Part III, paragraph 4).
- use a data-processing technique to communicate with the customs authorities.

*Article 85,
Appendix I,
Convention*

To enable the competent authority to make an initial assessment, the application shall indicate as far as possible:

Annex A DA

- an estimation on how often per month the applicant will send goods under common/Union transit procedure;
- location of goods,
- place, where records are kept.

The competent authority can demand the applicant to provide all additional details or supporting documents necessary for processing the application.

The administration of the holder of the authorisation must be organised in a way that it shall be easy to link the information on the goods in the transit declaration with the information in the consignments notes, invoices, etc. Of particular importance is the information on the number and type of packages and the type and volume of the goods as well as their customs status.

For annulment, revocation or amendment of the authorisation see VI.2.3.

CUSTOMS

The authorisation shall specify the following:

1. the customs office or customs offices of departure that will be responsible for forthcoming common transit operations;
2. the time-limit in minutes available to the customs office of departure after the lodging of the transit declaration within which those authorities may carry out any necessary controls before the release and the departure of the goods;
3. in the case of business continuity procedure how the authorised consignor is to inform the customs office of departure of transit operations in order that it may carry out any necessary controls before the departure of the goods;
3. the categories or movements of goods which are excluded from the authorisation (if any);
4. the operating and control measures which the authorised consignor has to comply with;
5. any specific conditions related to transit arrangements carried out beyond normal working hours of the customs office(s) of departure (if applicable).

VI.3.3.3. Procedures

VI.3.3.3.1. Standard transit procedure - obligations of the authorised consignor

*Article 86,
Appendix I,
Convention*

Article 314 IA

The authorised consignor cannot start the common/Union transit operation before the expiry of the time-limit specified in the authorisation (see VI.3.3.2.). He follows the same procedure as the described one in IV.1. 3 except that he does not have to present the goods to the customs office of departure.

In case of a control he has to assure that the goods will be at the customs disposal.

Where that simplification applies the authorised consignor shall fulfil all the obligations and conditions agreed on in his

authorisation.

After release of the goods for common/Union transit procedure the authorised consignor prints TAD and, where appropriate, List of Items and hands it over to the carrier.

All messages between the authorised consignor and the customs office of departure are exchanged using data processing techniques.

In general, the hours during which the authorised consignor may start a common/Union transit procedure shall coincide with the normal opening hours of the customs office of departure.

However, taking account of the individual activities of certain economic operators, the competent authorities may include in the authorisation the provision that a common/Union transit procedure may start outside of the opening hours of the relevant office.

The authorisation shall stipulate which identification measures shall be taken and whether these are to be applied by the authorised consignor or the customs office of departure.

If the authorised consignor must seal the means of transport or packages he uses the seals of a special type on the basis on the authorisation granted to him.

The seals of a special type shall comply with the characteristics of seals described in IV.2.3.8.2 and IV.2.3.2.

Customs may waive the requirement to use seals where the authorised consignor provides a goods description sufficiently precise to permit easy identification of the goods and states their quantity and nature and any specific features such as serial number of the goods.

The authorisation shall stipulate the circumstances under which seals or other identification measures shall be used.

VI.3.3.3.2. Business continuity procedure - obligations of the authorised consignor

Annex II, Appendix I, Convention
Annex 72-04 IA

In case of unavailability of the NCTS or the electronic system of the authorised consignor, he has to contact the competent authorities and ask for the approval to use business continuity procedure.

After the approval has been given the authorised consignor can use the SAD, the SAD printout or the TAD as the transit declaration.

The transit declaration should be completed by entering:

- in box 44 the prescribed itinerary; if appropriate
- in box D time-limit for delivery of the goods to the customs office of destination and information about the seals affixed (if any);
- endorsement "Authorised consignor – 99206";
- the date on which the goods are consigned;
- the code "A3";
- a number of the transit declaration (in accordance with the rules agreed with the customs office of departure or laid down in the authorisation).

The SAD or the TAD can be produced in one of the following ways:

- stamped in advance with the stamp of the customs office of departure and signed by an official of that office in box C. The pre-authenticated SADs or TADs are numbered consecutively in advance and shall be registered by the customs office. Any SAD-BIS forms, loading lists or Lists of Items that accompany pre-authenticated SADs or TADs must also be pre-authenticated.
- stamped by the authorised consignor with a special stamp

approved by the competent authority and using the form set out in Annex B9 of Appendix III, Convention/Annex 72-04 IA. The stamp may be pre-printed on the forms where a printer approved for that purpose is used.

The authorised consignor shall complete the box by entering the date on which the goods are consigned and shall allocate a number to the transit declaration in accordance with the rules laid down in the authorisation.

The stamp is placed on copies 1, 4 and 5 SAD or on two copies of the TAD, as well as on all copies of the SAD-BIS forms, loading lists or Lists of Items.

The number of the SAD or the TAD is mentioned in box 3 of the special stamp. It may be pre-printed at the same time as the stamp and in the impression thereof. The authorisation shall stipulate that the numbering must form part of an uninterrupted series.

The stamp may be pre-printed on the SADs or TADs. Traders wishing to use the pre-printed method shall use a printing companies approved by the customs authorities of the country where the authorised consignor is established.

The customs authorities may authorise authorised consignors to complete SADs or TADs using a data-processing technique. In such cases the imprint of the special stamp printed by the computer may differ slightly.

Note: a special stamp is used by the Italian customs authorities. Specimen of that stamp is reproduced in Annex VI.8.1.

Authorised consignors shall take all necessary measures to ensure the safekeeping of the special stamp or of the pre-authenticated or pre-printed SADs or TADs in order to avoid their misuse, loss or theft and shall present them to the customs authorities when

required.

Customs may make a post-clearance check to establish whether the authorised consignor has taken all necessary measures to ensure the safekeeping of the special stamp and the forms bearing the stamp of the customs office of departure or of the special stamp.

Where SADs or TADs bearing the special stamp are made out using data-processing techniques, the competent authority may authorise the authorised consignor not to sign them.

Authorised consignors who obtain this authorisation shall enter in box 50 of the SAD or the TAD the words “Signature waived - 99207”.

The waiver is subject to the condition that the authorised consignor has previously given the customs authorities a written undertaking acknowledging that he is the holder of the procedure for all transit operations carried out under cover of SADs or TADs bearing the special stamp.

Where the decision to revert to business continuity procedure is taken, it is important to ensure that any declaration, which has been entered to the NCTS, but which has not been further processed due to the failure of the system, needs to be invalidated.

VI.3.3.3.2.1. Identification measures

See: VI.3.3.3.1.2.

Where seals are not required the authorised consignor shall enter the word ‘Waiver – 99201’ in box D of the SAD or the TAD after the words ‘seals affixed’.

VI.3.3.3.2.2. Departure of the goods

The authorised consignor shall complete the SAD or the TAD.

He shall inform the customs office of departure, by fax, e-mail or in other way agreed in the authorisation of all forthcoming transit operations so that the competent authorities may, if necessary, carry out checks before the release of the goods.

The information sent to the customs authority shall include the following :

- details of the transit declaration,
- date and time of dispatch of the goods and details of seals to be affixed, if appropriate,
- the normal trade description of the goods, ,
- the numbers of the attached documents, if appropriate.

In general, the hours during which the authorised consignor may start a common/Union transit procedure shall coincide with the normal opening hours of the local customs office.

However, taking account of the individual activities of certain economic operators, the competent authorities may include in the authorisation the provision that a common/Union transit procedure may start outside of the opening hours of the relevant office.

In addition, the customs authorities may authorise authorised consignors who consign goods according to a regular schedule (fixed days and hours) to advise details of the schedule to the appropriate customs office. Customs may exempt the consignor from giving information as each consignment is dispatched and preclude the intervention of the customs office of departure.

Where the customs authorities do not check the goods before its departure, the authorised consignor shall, not later than on

consignment of the goods, enter:

- in box 44 of copy 1 of the SAD or of a first copy of the TAD details of the prescribed itinerary (if applicable);
 - in box 50 of copy 1 of the SAD or of a first copy of the TAD the words 'signature waived', where applicable; and,
 - in box D of copy 1 of the SAD or of a first copy of the TAD
- the time limit within which the goods must be presented at the customs office of destination (a date must be mentioned and not the number of days);
 - the details of the seals used (or the word 'waiver', where applicable);
 - the words "authorised consignor";
 - the code "A3", and
 - a stamp indicating the use of business continuity procedure. Annex V.1.8.1 contains the business continuity stamp in the different languages.

Where the customs authorities of the customs office of departure check the goods, they shall record the fact in box D of the SAD or the TAD.

Copies 4 and 5 of the SAD or a second copy of the TAD shall be given to the carrier. The authorised consignor shall retain copy 1 of the SAD or the first copy of the TAD.

After departure of the goods, the authorised consignor shall send copy 1 of the SAD or a first copy of the TAD to the customs office of departure without delay and within the time limit specified in the authorisation.

CUSTOMS

The customs office of departure shall

- retain copy 1 of the SAD or a first copy of the TAD;

- check the consecutive numbering of the SADs or the TADs (pre-authenticated SADs or TADs that are not used shall be returned to customs).

VI.3.4. Authorised consignee

This paragraph is subdivided as follows:

- introduction (paragraph 3.4.1);
- authorisation (paragraph 3.4.2);
- procedures (paragraph 3.4.3).

VI.3.4.1. Introduction

The general rule is that goods placed under the common/Union transit procedure together with the corresponding documents shall be presented at the customs office of destination.

However authorisation as an authorised consignee allows the economic operator to receive the goods at his premises, or at any other specified place, without presenting them at the customs office of destination.

VI.3.4.2. Authorisation

The authorisation procedure shall be in accordance with VI. 2.2 unless otherwise provided hereunder.

To obtain the status of authorised consignee, an economic operator shall fulfil the conditions (see VI.2.1).

The authorisation as an authorised consignee can only be granted if the economic operator, in addition to the other conditions, uses a data-processing technique to communicate with the customs authorities.

To enable the competent authority to make an initial assessment, the application shall indicate as far as possible:

- an estimation on how often per month the applicant will receive

goods under common/Union transit procedure;

- location of goods ;
- place, where records are kept.

The authorised consignee must be organised in a way that it shall be easy to link the information on the goods in the transit declaration with the information in records of the authorised consignee so as to enable customs authorities to control the movement. Of particular importance is information on the volume and type of the goods and the volume of the goods and their customs status.

For annulment, revocation or amendment of the authorisation see VI.2.3.

CUSTOMS

The authorisation shall specify the following:

1. the customs office or customs offices of destination responsible for the supervision of the authorised consignee;
2. the time-limit in minutes available to the customs office of destination after ending a transit procedure within which those authorities may carry out any necessary controls before the release of the goods;
3. in the case of business continuity procedure how the authorised consignee is to inform the customs office of destination of transit operations in order that it may carry out any necessary controls before the release of the goods;
4. the categories or movements of goods which are excluded from the authorisation (if any);
5. the operating and control measures which the authorised consignee has to comply with.;
6. any specific conditions related to transit arrangements carried out beyond normal working hours of the customs office(s) of destination (if applicable).

VI.3.4.3. Temporary storage

Articles 144, 145(1),(3) and (11), 147 and 148 UCC, Article 115 DA This paragraph concerns only the EU.

When the goods are presented at the authorised consignee premises and the Union transit procedure is ended, the goods are in temporary storage.

Goods being in temporary storage can be stored either in temporary storage facilities or in other places designated or approved by the customs authorities. However, t where the goods are stored in other places, they should be declared for subsequent customs procedure or re-exported no later than 6 days after their presentation (unless the customs authorities require the goods to be examined).

The operation of temporary storage facilities requires the authorisation to be granted by the competent customs authorities.

Irrespective of the place of temporary storage (temporary storage facilities or the place designated or approved by customs authorities) the guarantee should be lodged (unless the guarantee waiver applies).

VI.3.4.4. Procedures

VI.3.4.4.1. Standard transit procedure

Article 88, Appendix I, Convention The authorised consignee follows the same procedure as the described one in IV.4.3 except for the following obligations he has to meet (proceeding sequence):

Articles 315-316 IA

- the goods have to be presented at the customs office of destination,
- after arrival of the goods at a place specified in the authorisation he has to send immediately the message "Arrival advice" (IE007) to the customs office of destination and inform

it of any irregularities or incidents that occurred during transport (eg. seals removed);

- he has to wait for the expiry of the timer and the reception of the message "Unloading permission" (IE043) and give the customs the possibility to check the goods before their unloading ,
- he has to control and unload the goods,
- he has to send the message "Unloading remarks" (IE044) to the customs office of destination, indicating any irregularities at the latest on the third day following the day on which he has received the permission to unload the goods.

At the carrier's request the authorised consignee shall issue the receipt which certifies the arrival of the goods at a place specified in the authorisation and contains a reference to the MRN of the common/Union transit operation. The receipt shall be provided using the form set out in Annex B10, Appendix III, Convention/Annex 72-03 IA.

VI.3.4.4.2. Business continuity procedure

In case of business continuity procedure the authorised consignee has to inform without delay the competent authority by means they have agreed in the authorisation (by fax, e-mail or in another way) about the arrival of goods. After the unloading permission given by the customs office of destination he can unload the goods at a place or places specified in the authorisation .

The authorised consignee has to indicate the date of arrival, actual state of the seal(s), the control result code, and his authorisation stamp on copies 4 and 5 of the SAD or on a second copy of the TAD, which accompanied the goods and deliver them to the customs office of destination as soon as possible, no later than the following working day.

The authorised consignee shall inform the customs office of destination of the arrival of the goods in accordance with the conditions laid down in the authorisation in order for the competent authorities to carry out controls, where necessary, before the release of the goods.

The information sent to the customs office of destination should contain the following:

- number of the transit declaration,
- date and time of arrival of the goods and the condition of the seals, if appropriate,
- the normal trade description of the goods (including HS code, if it is part of the declaration)
- details of excess quantities, deficits, substitutions or other irregularities such as broken seals.

In general, the hours during which the authorised consignees can receive goods shall coincide with the normal opening hours of the customs office of destination.

However, taking account of the individual activities of certain economic operators, the competent authorities may include in the authorisation the provision that goods arriving outside of the opening hours of the relevant office can be released by the authorised consignee.

In addition, the customs authorities may authorise authorised consignees who receive consignments according to a regular schedule (fixed days and hours) to advise details of the schedule to the appropriate customs office. This may exempt the authorised consignee from giving information as each consignment arrives and allow them to dispose of the goods at the time of arrival without intervention of the customs office of destination.

Note: in all instances where excess quantities, deficits, substitutions or other irregularities such as broken seals are discovered, the

customs office of destination shall be informed immediately.

If the customs authorities decide to examine the goods, they shall not be unloaded by the authorised consignee. If customs do not wish to examine the goods, the authorised consignee shall be given permission to unload them.

Where the customs authorities do not check the consignment on arrival, the authorised consignee shall enter in the left-hand division of box I of copies 4 and 5 of the SAD or of a second copy of the TAD and, if applicable, in his records:

- the date of arrival; and,
- the condition of any seals affixed.

Note: the second subdivision of box I is reserved for the entries of the customs office of destination.

Copies 4 and 5 of the SAD or a second copy of the TAD shall be forwarded without delay by the authorised consignee to the customs office of destination.

CUSTOMS

Regarding:

- the recording, control or annotation of the SAD or the TAD;
- the return of copy 5 of the SAD or a second copy of the TAD to the customs office of departure;
- the treatment of irregularities ; possible checks etc.;
- the provisions of Part IV apply *mutatis mutandis*.

VI.3.5. Goods carried by rail

VI.3.5.1. Simplifications applicable to transit procedures by rail

Rail freight transport has been liberalised in the EU since the start of 2007, for both national and international services. Freight

transported by rail under liberalised conditions has to follow the same standard transit procedure as for any other transit movement. It should take place under cover of a standard transit declaration using the NCTS as described in detail in Part IV or another transit procedure described in I.4.2 as for any other transit movement.

Below section VI.3.5.2 indicates however certain rail-dedicated particularities when the standard procedure is used.

Notwithstanding the liberalisation of the rail freight transport, during a transitional period, a special 'paper-based transit procedure for rail' can still be applied until the NCTS has been updated in accordance with the UCC Work Programme. However, this paper-based procedure may be used only when at least two railway undertakings are operating under the system of transport in cooperation mode, which still exists in the liberalised market, even though its use decreases. See section VI.3.5.3.

Until the NCTS has been updated in accordance with the UCC Work Programme, Member States have also the possibility to continue applying other paper-based Union transit procedures. The application of this transitional provision is detailed in section VI.3.5.4.

Furthermore, it is possible to move Union goods by rail from one point to another within the customs territory of the Union through the territory of a common transit country without alteration of their customs status and without placing them under a customs procedure as described in section VI.3.5.5.

VI.3.5.2. The standard procedure for rail and its particularities

Where goods are moved under the cover of a standard transit declaration using the NCTS as described in detail in Part IV, certain rail-dedicated variations apply.

The customs office competent for the station of departure is the customs office of departure. The customs office competent for the station of destination is the customs office of destination. In case the movement by rail started before entering the customs territory of the Union or a common transit country, the station at the customs office of first entry will be the station of departure. In case the transport by rail continues after leaving the customs territory of the Union or the common transit country without re-entry, the station at the customs office of exit will be the station of destination.

*Articles 302(2)(b),
IA
Articles 39 (2)(b),
Appendix I,
Convention*

By way of derogation from the general obligation to seal the consignments for identification purposes, neither the means of transport nor the individual packages containing the goods have to be sealed if the railway companies have applied identification measures.

Notwithstanding this derogation, the customs office of departure may still decide to seal the consignments for identification purposes.

*Article 304(6), IA
Article 43(5),
Appendix I,
Convention*

Goods moved by rail under the Union or common transit procedure do not have to be presented at the customs office of transit at the condition that the customs office of transit can verify the border passage of the goods by other means.

Such verification should only take place when needed. The verification may take place retrospectively.

The following simplifications do also apply for goods transported by rail upon authorisation:

- the status of authorised consignor (see Part VI) and
- the status of authorised consignee (see Part VI).

VI.3.5.3. Paper-based transit procedure for rail (transitional provision)

VI.3.5.3.1. Introduction

*Article 24, TDA
Articles 55(f),
Appendix I,
Convention*

The paper-based transit procedure for goods carried by rail is a transitional procedure that entails the use of the paper-based CIM consignment note as transit declaration for goods carried by authorised railway undertakings. It can be used until the deployment of the updated NCTS (phase 5) ³¹.

The update of NCTS phase 5 includes features which facilitate the lodging of the customs transit declaration for rail transport. Consequently, once the NCTS phase 5 update has been deployed at the customs office of departure, the standard transit procedure based on NCTS described in Part IV applies.

The possibility of the use of the paper-based CIM consignment note as a transit declaration is optional. A railway undertaking can opt to use the standard transit procedure based on NCTS. In that case, the CIM consignment note serves only as a transport document and all standard transit provisions apply as described in Part IV and the above section 3.5.2.

The standard transit procedure also applies if the electronic form of the CIM consignment note would be used instead of the paper-based form. The data of an electronic transport document used by railways as a transit declaration will be processed by NCTS.

VI.3.5.3.2. Conditions for the use of the paper-based CIM consignment note as transit declaration.

³¹ In accordance with the [UCC Work Programme](#)

*Article 30, TDA
Article 91,
Appendix I,
Convention*

In order to make use of the CIM consignment note as a transit declaration for Union or common transit, the following conditions must be met.

1. The goods are carried by a railway undertaking in accordance with the Convention concerning International Carriage by Rail (COTIF) of 9 May 1980 in the version of the Protocol of Modification of 3 June 1999.

2. The railway undertakings carrying out the transport operation in the customs territory of the Union or common transit countries are authorised railway undertakings, or some of them hold a national authorisation as a so-called ‘intermediate railway undertaking’.

*Article 32(1), TDA
Article 94(1),
Appendix I,
Convention*

3. The goods are successively taken over and carried by different authorised railway undertakings on the national scale, whereby carriages from and to the nearest station in a neighbouring territory as agreed between the carriers are possible.

4. The involved railway undertakings declare to be jointly liable to the customs authority for any potential customs debt (import duties and other charges).

*Articles 29 and
32(3), 41(1)(2),
TDA
Articles 92(2) and
94(3), Appendix I,
Convention*

5. The railway undertakings, through their Accounting Offices, in cooperation with each other operate a commonly-agreed system to check and investigate irregularities of their movement of goods. (see also section VI.3.5.3.5.1. The functioning of the **accounting offices**)

6. The railway undertakings are responsible for:

- (a) the separate settlement of the transport costs,
- (b) the breakdown of the transport costs per country,
- (c) the payment of the respective share of the costs, and
- (d) a system to check and investigate irregularities.

The competent customs authority has access to the data in the

accounting office of the respective railway undertaking.

The paper-based procedure cannot be used where:

- **only one carrier** is involved in the transport, or
- a **carrier is carrying** the goods **beyond the national territory** with the exception of carriages from and to the station in the neighbouring territory as agreed between the carriers (see above point 3), or
- a **carrier does not meet a requirement** of the simplified procedure unless he is authorised as a so-called intermediate railway undertaking³² (see above point 2).

In all these cases the standard transit procedure applies and the CIM consignment note only serves as a transport document.

For more specific cases and examples on the use of this simplified procedure see section VI.3.5.3.7.

VI.3.5.3.3. Authorised Railway Undertakings

The authorisation for the use of the paper-based rail procedure is a customs decision upon application.

This means that the general rules of the customs decisions as described in [Part VI](#) apply, unless otherwise specified. Note, however, that the electronic system CDMS is not used for lodging, granting and managing this type of decisions. Customs authorities

³² An intermediate railway undertaking may be authorised, although it does not meet all the conditions of the paper-based procedure, where a railway undertaking that is entitled to use the paper-based procedure is acting as the holder of the procedure and where the intermediate railway undertaking is neither the first nor the last carrier in the customs territory of the Union or common transit countries.

will have to inform each other by other means and the Commission can facilitate this process. Therefore, administrations will inform the Commission about their decisions concerning authorised railway undertakings. The Commission will publish and update the information in [Annex 2](#) to the working document TAXUD/A2/TRA/02/2019 on the CIRCABC Transit³³ interest group.

The application shall be lodged with the customs authority competent for the place where the applicant's main accounts for customs purposes are held or are accessible, and where at least part of the activities covered by the authorisation are to be carried out.

The railway undertaking must fulfil the general and specific conditions, including the signing of the relevant declaration. (*)

General conditions
- The applicant is registered and has an EORI number if established in the EU.
- The applicant is established in the EU or a common transit country.
- Customs considers it will be able to supervise the transit procedure and carry out the controls without a disproportionate effort.
Specific conditions
- The applicant is a railway undertaking.
- The applicant regularly uses the Union or common transit procedure or the customs authority knows

³³ The access to the CIRCABC Transit interest group is limited to the national customs administration involved in transit and the customs status of goods. To access the group, contact your national transit coordinator. Limited access is also provided to railway undertakings through CER.

the applicant can meet the obligations under these procedures.
- The applicant has not committed any serious or repeated offences against customs or tax legislation.
- The applicant keeps records which enables the customs authority to carry out effective controls.
- The railway undertaking declares to be jointly liable to the customs authority when involved in the transportation of the goods under the paper-based transit procedure for rail.(*)

(*) The declaration sets out the accepted principle that irregularities discovered during the application of the paper-based transit procedure can be resolved between the competent customs authority and the responsible railway undertaking of the country where the irregularity is deemed to have occurred. The responsible railway undertaking agrees to be liable and to be the first to be asked for the payment of any customs debt (import duties and other charges). A model declaration can be found in Annex 1 to the working document [TAXUD/A2/TRA/02/2019](#).

Articles 39 and 41(3), TDA

Where applicable, customs will determine :

Articles 92(3 and 97(3)), Appendix I, Convention

- the arrangements for the movements of Union goods (see ‘Note’ in section VI.3.5.3.4.4);
- the arrangements for the use of guarantees;
- the modalities to be respected at the accounting offices for the purpose of supervising the use of the CIM consignment note as transit declaration.

Article 25(2), TDA Articles 56(4), Appendix I, Convention

The authorisation is applicable in all Member States and in all common transit countries insofar as authorised or intermediate railway undertakings are established in the respective country.

Nevertheless, the authorised railway undertaking can only operate at its respective national scale, with the exception of carriages from and to the station in a neighbouring territory as agreed between the carriers (see also VI.3.5.3.2.).

Article 22(4), UCC The authorisation takes immediately effect.
Article 64,
Appendix I,
Convention

Articles 22(5) and In general, the authorisation can be valid without limitation of time
28, UCC and as long as the railway undertaking fulfils all criteria and
Article 64, conditions. However, note the following particularities:
Appendix I,
Convention

- The procedure can no longer be started in an EU Member State or common transit country as soon as NCTS phase 5 is deployed in that EU Member State or common transit country (see also 3.5.3.1 - Introduction).
- The authorised railway undertakings of these countries may continue to participate as intermediate or receiving railway undertaking.
- All authorisations will cease to be valid as from the moment NCTS phase 5 is deployed in all the EU Member States and common transit countries.

VI.3.5.3.4. The procedure for the use of the paper-based transit procedure

[Figure 1](#) illustrates the transit procedure when the CIM consignment note is used as transit declaration for goods that move from one point in the EU or common transit country to another point in the EU or common transit country.

For a full understanding of the applicable rules and the possible variations, the full text of all subsections should be read.

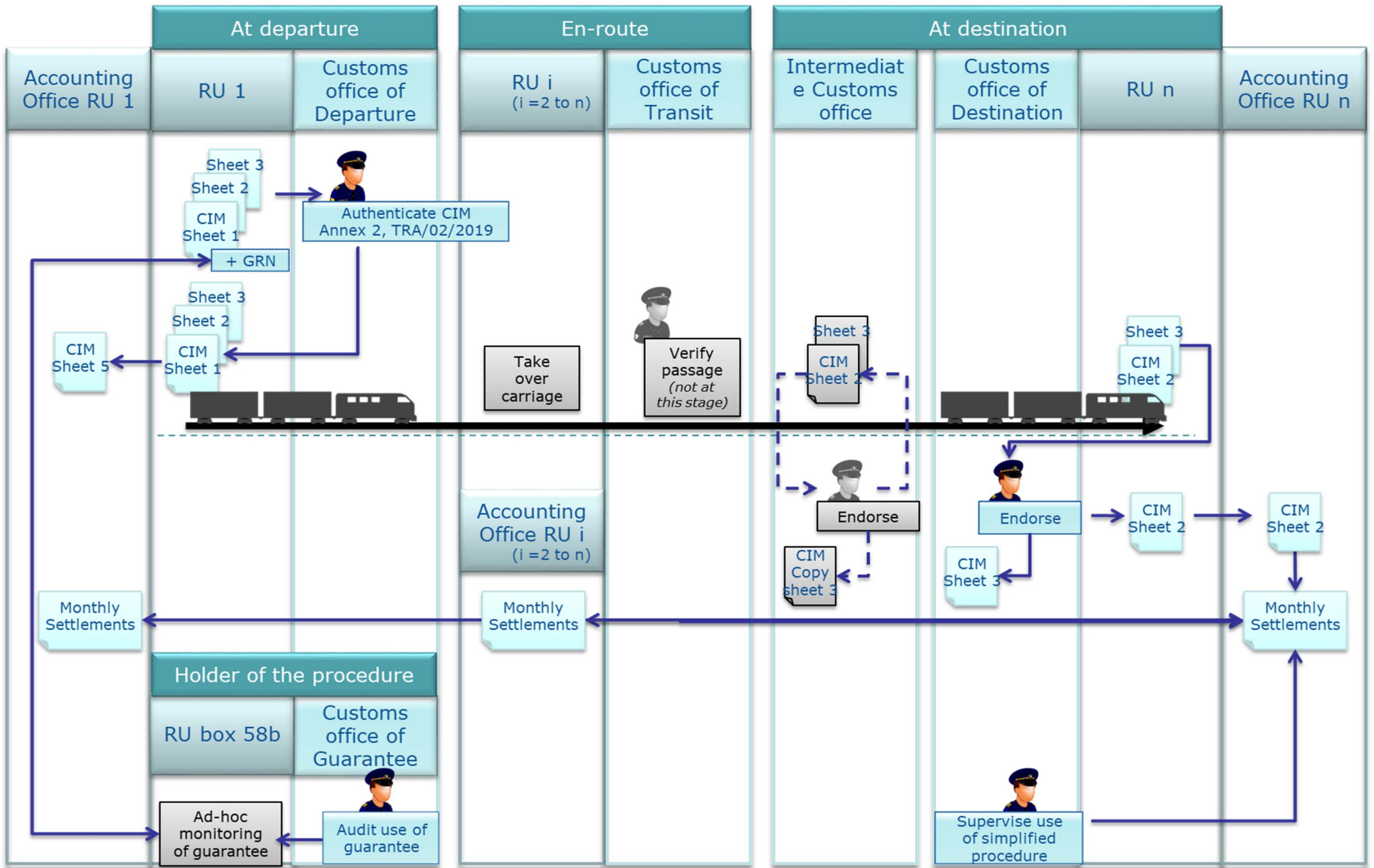


Figure 1: Illustration of the paper-based transit procedure for rail

VI.3.5.3.4.1. The CIM consignment note as transit declaration

*Articles 6 and 7
Appendix B COTIF*

The International Rail Transport Committee (CIT) has established in agreement with the customs administrations and the European Commission³⁴ a model CIM consignment note, a model CIM/SMGS consignment note and a model CIM consignment note Combined Transport. These forms are available at <http://www.cit-rail.org>

The CIM consignment note may also be used as a CUV wagon note³⁵. In such case, the box "CUV wagon note" in box 30 is to be ticked. This use concerns the transport of empty wagons, which are carried as means of transport. The empty wagons are not to be placed under common/Union transit, unless they are not yet customs cleared. Therefore, the use of the model as CUV wagon note is not relevant for customs transit.

Likewise, the CIM consignment note for Combined Transport and the combined consignment note CIM/SMGS have no different relevance for customs transit and for this purpose shall be treated as a CIM consignment note. In the following paragraphs all references to the CIM consignment note also apply to the combined consignment note CIM/SMGS and to the CIM consignment note Combined Transport. The references to boxes of the form in this section relate all to the CIM consignment note. The corresponding box references for the other consignment notes are listed in a conversion table in Annex 8.11.

Although the customs authorities and the Commission are not responsible for the forms, they can serve as customs transit

³⁴ See working documents TAXUD/1862/2003, TAXUD/1950/2003 and TAXUD/1960/2003, the latter being approved at the 102nd meeting of the EC-EFTA Working Group on 10 December 2003.

³⁵ CUV means the Uniform Rules concerning the International Transport of Wagons.

declaration. Therefore, these forms cannot be changed without the prior agreement of the customs authorities and the Commission.

VI.3.5.3.4.2. The holder of the procedure

*Article 5(15),(35),
UCC, and Article
31 (1), TDA, and
Article 170(2),
UCC
Articles 3(e) and
93 Appendix I,
Convention*

- The **holder of the procedure** is the declarant as indicated in box 58b of the CIM consignment note.
- Given the particular position for organising the carriage of goods and thus his contacts with and his knowledge about the other carriers it is the contractual carrier (box 58a) who has generally to apply for the use of a paper-based transit procedure for rail in accordance to Articles 5(35) and 170 UCC. Thus, in general, the contractual carrier is the holder of the procedure.
- However, the holder of the procedure **must be established in the EU or in a common transit country**. When the transport operation starts outside the customs territory of the Union or a common transit country and the contractual carrier is not established in the EU or in a common transit country, then any other authorised railway undertaking involved in the transportation and established in the EU or in a common transit country, can be indicated with its consent in box 58b as the holder of the procedure. Given the requirement to present the goods at the customs office of departure within the customs territory of the Union or in a common transit country, the holder of the procedure will, in general, be the first carrier at the entry in the customs territory of the Union or common transit country.

Thus, in this case, the contractual carrier (box 58a) will apply for the 'paper-based transit procedure for rail' on behalf of the holder of the procedure (box 58b).

VI.3.5.3.4.3. Completing the CIM consignment note as a transit declaration.

*COTIF Article
12(2) Appendix B*

The railway undertaking who accepts to carry the goods in accordance with the COTIF (the contractual carrier indicated in box 58a) must complete the CIM consignment note and provide all the data as set out in Articles 7 Appendix B COTIF. A CIM consignment note must be issued for each consignment.

The use of a CIM consignment note does not automatically entail that a railway company uses the paper based transit procedure for rail. Therefore, it is mandatory to confirm the use of the CIM consignment note as transit declaration in box 58b.

If the contractual carrier is not the holder of the procedure, this means that the contractual carrier is completing the CIM consignment note as transit declaration on behalf of the holder of the procedure.

While the CIM consignment note does not contain a particular box where the HS Code could be entered in the cases where it is required in Union/common transit, the railways' own 6-digit NHM code is entered in box 24 and this code corresponds, in the vast majority of the cases, to the HS Code.

Furthermore, the CIT Manual on the CIM consignment note gives the instruction that the HS Code is to be given in box 21 when required by customs law.

Where an individual guarantee is used or the comprehensive guarantee is supplemented with an additional guarantee, this information should be indicated in the CIM consignment note with the guarantee type and GRN number, if applicable. (See also below section VI.3.5.3.6.)

*Article 34 and
Annex 11, TDA*

In case the CIM consignment note covers more than one wagon, the

Article 105, loading list may be used.

Appendix I and

Annex B, Appendix

III, Convention

The loading list will include the wagon number or container number.

T1 and T2/T2F movements must be made out on separate loading lists. In this case, the serial number of the loading list will be entered in the box reserved for the description of the goods on the CIM. For more information on these codes, see Part I.

The original loading list should be authenticated with a stamp of the station of dispatch.

VI.3.5.3.4.4. Formalities at departure

Article 31 (2), TDA

Article 93(2),

Appendix I,

Convention

- The **holder of the procedure** is responsible for the fact that all involved railway undertakings fulfil the conditions with regard to the use of this simplified procedure.

Articles 32(2) and

33(1), TDA, and

Articles 233(1) and

(2), UCC

Article 8, Appendix

I, Convention

- The **holder of the procedure** must:

- (a) present the CIM consignment note and the goods at the customs office of departure, unless indicated otherwise (see below note);
- (b) present the loading list if applicable (see section VI.3.5.3.4.3.);
- (c) comply with the customs provisions relating to the procedure;
- (d) provide an appropriate guarantee for the whole itinerary (see also below section VI.3.5.3.6.).

- The **customs office of departure** should check whether the holder of the procedure is an authorised railway undertaking and if a guarantee is in place. The customs office of departure may use [Annex 2](#) to the working document

TAXUD/A2/TRA/02/2019 as source for verification for this purpose.

The Annex 2 contains only the confirmation that the authorised railway undertaking is also authorised to use a comprehensive guarantee for the paper-based transit procedure. See section VI.3.5.3.6.2 for the modalities to follow in the case of the use of an individual guarantee.

*Article 33, TDA
Article 97(2)
Appendix I,
Convention*

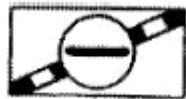
- The **customs office of departure** indicates clearly on the sheets 1, 2 and 3, in box 99 of the CIM consignment note , reserved for customs, the code as follows, unless indicated otherwise (see below note):
 - (a) T1: for external transit
 - (b) T2: for internal transit
 - (c) T2F: for internal transit (special fiscal territory)

The codes T2 and T2F must be authenticated with the customs stamp. For more information on the use of the codes T1, T2 and T2F, see Part I.

All sheets are to be returned to the railway undertaking.

*Article 33 (4) and
Annex 10, TDA
Article 95,
Appendix I and
Annex B11,
Appendix III,
Convention*

The **holder of the procedure**, when necessary, ensures that all goods transported under this simplified procedure are identified by a label or stamp with the appropriate pictogram, unless indicated otherwise (see below note):



The labels/stamps are to be affixed to or printed on the CIM consignment note.

The labels/stamps are to be affixed to the relevant wagon in the case of full load or to the individual package(s).

*Article 302(2)(b),
IA*

Unless otherwise decided by the customs office of departure neither

*Article 98,
Appendix I,
Convention*

the means of transport nor the individual packages containing the goods must be sealed by customs as the identification measures applied by railways are generally considered to be sufficient.

Note

Note on the requirement to present the goods, indicate the codes T1/T2/T2F and affixing the label/stamps.

As a general rule, the codes T1, T2 or T2F are presumed in function of the country code in box 62. For example, country code 80 for Germany implies that the T2 procedure is used. If the procedure and the country of departure (on the CIM consignment note) do not match, then the code of the procedure must be clearly indicated. In the case of the T2/T2F code, these must be authenticated to be valid.

From	Via	To	Goods	Code (sheet 1 to 3)	Pictogram	Present
<i>Article 33(1)(2) and (4), TDA Article 97(1) and (2), Appendix I, Convention</i>						
EU	Any	EU	Non- Union	Indicate T1	Required	Required
<i>Article 39(1) and (2), TDA Article 97(3), Appendix I, Convention</i>						
EU	CTC ⁽¹⁾	EU	Union	Presumed T2/T2F	Not required	Not required
	3 rd country (2)					
<i>Article 36(5), TDA</i>						
EU	Any	CTC	Union or non- Union	Indicate T1 Endorse T2/T2F	Required	Required
		3 rd country				
<i>Article 97(4) and (6)), Appendix I, Convention</i>						
CTC	Any	Any	Non- Union	Presumed T1	Required	Not required
			Union	Endorse T2/T2F (sheet 3)	Required	Required
<i>Article 38 and 40, TDA</i>						
3 rd country	Any	3 rd country	Non- Union	Presumed T1	Required	Not required
			Union	Presumed T1, unless PoUS	Required	Not required
<i>Article 33(5) and 40, TDA</i>						
3 rd country	Any	EU	Non- Union	Presumed T1	Required	Not required
			Union	Presumed T1, unless PoUS	Required	Not required

*Article 39(1), TDA
Article 97(3),
Appendix I,
Convention*

(3) Each Member State shall determine the conditions and arrangements for the situations where Union goods are moved from one point to another point in the EU through a common transit country. (See also VI.3.5.3.3.)

Article 39 (2), TDA (2) Each Member State shall determine the modalities for the situations where Union goods are moved from one point to another point in the EU through a third country. Although such a movement is generally only possible for T1 procedures, rail transport is an exception and it may be also applied for T2 procedures under this paper-based transit procedure for rail. The customs transit procedure is suspended outside the customs territory of the EU (See also VI.3.5.3.3.). Alternatively, a proof of Union status could be used.

*Article 97(3),
Appendix I,
Convention*

VI.3.5.3.4.5. Specific situations at departure

Movement starts from a third country

*Articles 33(5) and
38, TDA
Article 102,
Appendix I,
Convention*

If the movement starts outside the customs territory of the Union or a common transit country, the customs office competent for the border station through which the goods enter the customs territory of the Union or the common transit country should act as the customs office of departure.

The carrier is bound to the provisions governing the entry of goods in the customs territory of the Union or the common transit country and the customs authority maintains the right to control those goods.

Modification of the contract carriage

*Article 37, TDA
Article 96
Appendix I,
Convention*

If the contract is modified in such way that the transport ends outside instead of inside the EU or the originally intended common transit country or vice versa, such movement should not be performed without the prior consent of the customs office of departure.

In all other cases, the modified contract may be performed by simply informing without delay the customs office of departure.

Authorised consignor

Article 43, TDA
Article 107(11),
Appendix I,
Convention

If the first railway undertaking is an authorised consignor, then the goods and CIM consignment note do not have to be presented to the customs office of departure.

Nevertheless, this customs office must take the necessary measures to ensure that the sheets 1, 2 and 3 bear the code T1, T2 and T2F, as applicable.

For more information on 'authorised consignor', see Part VI.

VI.3.5.3.4.6. En-route

Article 32 (2), TDA
Article 94(2),
Appendix I,
Convention

Obligations of all involved railway undertakings (box 58b + 57)

All involved railway undertakings are responsible for the proper application of the use of this paper-based procedure.

Article 35, TDA
Article 99,
Appendix I,
Convention

At the customs offices of transit

No formalities need to be carried out at the customs office of transit. However, the border passage will be verified through the control of the accounting offices as further elaborated in section 3.5.3.5.2 or through other means or another system (e.g. system of the railway infrastructure manager).

When goods are transported through a third country, the procedure is considered as suspended in that third country.

Nevertheless, customs formalities related to the entry or exit of the goods in or out of the customs territory of the Union or a common transit country remain applicable and the customs authority maintains the right to control those goods. These formalities concern the so-called safety and security rules based on the WCO SAFE Framework of Standards as stipulated in Article 46 UCC.

Formalities in case of incidents

*Article 305, IA
Article 44,
Appendix I,
Convention*

In the case of incidents during movements of goods under Union/common transit operations as described in Part IV, Chapter 3, section 3.1, the same procedures apply. However, bearing in mind the particularities of this paper-based transit procedure for goods carried by rail, a reporting procedure should be followed as instructed in the CIT Manual (CIM Article 42 – Ascertainment of partial loss or damage, CIT form 20).

The provisions of Article 305 UCC IA and Article 44 of Appendix I of the Common Transit Convention apply *mutatis mutandis* to transport under the paper-based transit procedure for goods carried by rail.

VI.3.5.3.4.7. At destination

*Article 36 (2), TDA
Article 100(2),
Appendix I,
Convention*

The customs office competent for the station at destination as indicated on the CIM consignment note will act as customs office of destination.

*Article 36 (1), TDA
Article 100(1),
Appendix I,
Convention*

The **railway undertaking** carrying the goods at destination will present to the customs office of destination:

- the goods and
- sheets 2 and 3 of the CIM consignment note.

The **customs office of destination** will:

- stamp and return sheet 2 to the railway undertaking and
- keep sheet 3.

*Article 41(3), TDA
Article 92(3),
Appendix I,
Convention*

The **railway undertaking** must make all CIM consignment notes (sheet 2) available at their accounting office to the customs authority in the country of destination in accordance with any provisions defined by mutual agreement with this authority.

VI.3.5.3.4.8. Specific situations at destination

Movement ends in a third country

*Articles 36(5) and
38, TDA
Article 101,
Appendix I,
Convention*

If the movement ends in a third country, then the customs office competent for the border station through which the goods leave the customs territory of the Union or the common transit countries shall act as the customs office of destination.

The carrier is bound by the provisions governing the exit of goods out of the customs territory of the Union and the customs authority maintains the right to control those goods.

Goods have been unloaded at an intermediate station except for excise goods

*Article 36 (2), TDA
Article 100(2),
Appendix I,
Convention*

If the transportation of the goods or the transit procedure has been ended at an intermediate station or en-route, than the customs office competent for that intermediate station or the place en-route should act as the customs office of destination.

The railway undertaking carrying the goods to this intermediate station will present to the customs office of destination:

- the goods and
- sheets 2, 3 and a supplementary copy of sheet 3 of the CIM

The customs office of the intermediate station (the actual customs office of destination) will:

- stamp those sheets,
- endorse the sheets with the indication 'cleared',
- return sheet 2 and 3 to the railway undertaking and
- keep the supplementary copy of sheet 3.

The declared customs of destination may a posteriori request a verification of the endorsement made by the 'intermediate customs office' on sheet 2 and 3.

Article 36(3), TDA

Movements of excise goods may not be diverted. The declared

departure and destination must be respected. Consequently, excise goods cannot be unloaded at an intermediate station.

Authorised consignee

Article 44, TDA

If an authorised consignee receives the goods at the station of destination, then the goods and the CIM consignment note do not have to be presented to the customs office of destination.

The CIM sheets 2 and 3 may directly be delivered by the authorised railway or transport undertaking to the customs office of destination.

For more information on 'authorised consignee', see Part VI.

VI.3.5.3.5. Supervision of movements under the paper-based transit procedure for rail.

VI.3.5.3.5.1. The functioning of the accounting offices

The International Union of Railways (UIC) has established accountancy and allocation regulations which are applicable to international freight traffic³⁶. These rules, which are binding on member undertakings, cover the settlement of accounts and the division and payment of amounts payable for the movement of goods under cover of a CIM consignment note.

The accountancy regulations stipulate a standardised procedure which is to be used at the accounting offices of the railway undertakings involved in the carriage of the goods. This procedure consists of the collection and exchange of the transport related data, the comparison of such data and where appropriate, an exchange of

³⁶ UIC Leaflet 304

information on discrepancies discovered.

The railway undertaking in the country of destination will be competent to settle accounts on the basis of the data shown on sheet 2 of the CIM consignment note. Therefore, sheets 2 relating to all carriages are available at the corresponding accounting office. The settlement consists of the collection of relevant data as defined in the accountancy regulations. Such offices are obliged to initiate the settlement on a monthly basis for each rail link and railway undertaking involved. The data are to be sent to each of the railway undertakings involved.

The railway undertaking in the country of departure is obliged to check whether these data correspond with its own data. Where discrepancy exceeding EUR 30 per consignment is discovered, details are to be sent to the accounting office in the country of destination using an agreed form.

The accounting office of each country of transit checks, where it considers it to be suitable, whether the settlement is correct. The agreed form is to be used, where a discrepancy exceeds EUR 30 per consignment.

Following the settlement, the accounting office in the country of destination, in general³⁷, is dividing the amounts and finally transferring the corresponding amounts to the railway undertakings involved.

It should be pointed out that this procedure may also be agreed upon with non-UIC members according to the accountancy regulations.

³⁷ UIC intends to modify this principle. The railway undertaking competent to charge the client should be competent for the division and the transfer of the amounts. Since neither the collection of the transport related data nor the exchange of these data is concerned this modification does not affect the paper-based transit procedure for rail.

The application of the UIC procedure is not a condition for the use of the simplified rail transit procedure. However, any eligible accountancy procedure has to be also binding for the railway undertakings involved and has to be as reliable as the UIC procedure, which needs to include a standardised comparison of the data concerning each consignment in the accounting offices involved and the use of an agreed form for the information on discrepancies. Any accountancy procedure has to ensure a mutual control of the railway undertakings involved in the carriage of goods. Thus, the procedure requires the involvement of at least two railway undertakings.

A railway company that has not received its share of the remuneration for the transport operation after a certain period makes investigations to trace the 'lost' goods or documents or determine the country the goods entered last. This makes up for the lack of a customs inquiry procedure and the messages for the end and discharge.

VI.3.5.3.5.2. Inspections by the competent authorities

Holding records for inspection by customs in an accounting office to be set up in each country is required because there is no return copy enabling customs to ascertain that the goods arrived. The ending and control messages are replaced by checks of records, in particular of the breakdown of transport costs and the enquiry procedure of railways.

*Article 41(3), TDA
Article 92(3),
Appendix I,
Convention*

Customs control on the appropriate use of the paper-based procedure will mainly be performed by the customs authority in the country of destination.

In case of irregularities and any debt claims, each customs administration has the possibility to deal directly with the respective

railway undertaking (see Annex 1 to the working document TAXUD/A2/TRA/02/2019).

It should be borne in mind that the existing clearing and enquiring system of the railway undertakings forms an essential element of the paper-based transit procedure for rail. That system is considered to be reliable and to allow for controls of the accounts of the railway undertakings and the waiver of a return copy of the CIM consignment note used as the transit declaration³⁸.

Therefore, proper and effective controls of the simplified procedure have to make use of the essential elements of the accountancy procedure of the railway undertakings.

The most important indication that goods placed under the paper-based transit procedure for rail have not reached destination is the information on discrepancies although this information might also concern rail freight related discrepancies that do not require a follow-up by customs. In order to carry out a proper and effective control, the information on discrepancies sent or received by the respective accounting offices has to be presented to and checked by the competent authorities. Any follow up action, e.g. inquiries with the office of destination, are only necessary where the discrepancy affects the transit procedure.

The proper application of the simplified procedure is to be monitored on the basis of sheets 2 of the CIM consignment note. These sheets, which should bear the endorsements required by the transit legislation, are to be held available at the accounting office in the country of destination (see above section 3.5.3.4.7). The monitoring of the proper application should consist of random checks of sheets 2 of the CIM consignment note. Furthermore, the use of the post-clearance verification procedure is to be

³⁸ See the recitals of Regulation (EEC) No 304/1971 of the Commission

considered³⁹.

VI.3.5.3.6. Guarantee in the context of the simplified rail transit procedure

*Articles 215(2),
98(1), 89(4) and
233(1)(c), UCC
DA Article 16(1),
UCC Article 28(1)
Article 10(1),
Appendix I,
Convention*

The **holder of the procedure** has to **provide an appropriate guarantee** - valid, sufficient and covering the full itinerary on the customs territory of the Union and common transit countries.

Considering the nature of the paper-based procedure, the 'comprehensive guarantee' is the most appropriate form of guarantee. There is no efficient procedure allowing the customs office of departure to release a movement with an individual guarantee.

VI.3.5.3.6.1. Use of a comprehensive guarantee

*Articles 156 and
157(3), IA
Article 74(4)
Appendix I,
Convention*

In the case of the provision of a comprehensive guarantee in the context of the simplified rail transit procedure:

- the holder of the procedure is responsible to control that the level of reference amount is sufficient at all times and covers the full itinerary on the customs territory of the Union and common transit countries;

Note:

- (a) If the level of the reference amount is insufficient, then the holder of the procedure must increase the reference amount or supplement an additional guarantee. This information must be indicated in the CIM consignment note with the guarantee type and, where appropriate, the GRN number.
- (b) The reference amount may be re-used for a subsequent transit operation as from the moment the transit procedure

³⁹ For details see Part IV, Chapter 5, paragraph 5 Transit Manual

has ended.

- the customs office of departure should check whether a comprehensive guarantee is in place. Customs may use [Annex 2 to the working document TAXUD/A2/TRA/02/2019](#) as source for verification and presume based on that information that the condition is fulfilled. (see also 3.5.3.4.4);
- the competent customs authority (of the customs office of guarantee) should perform regular and appropriate audits to monitor the usage of the reference amount.

Since the monitoring of the use of the comprehensive guarantee for this paper-based procedure is different from the one used in the standard transit procedure, the comprehensive guarantee must allocate a reference amount for the use of this paper-based procedure distinct from the reference amount allocated to the standard transit procedure.

*Articles 23,
28(1)(2) and 42,
UCC
Article 17, 65(3),
66 and 67,
Appendix I,
Convention*

In the case, audits would reveal that the conditions on the use of the comprehensive guarantee have not been fulfilled, following actions may be taken by the competent customs authority :

- review the reference amount of the comprehensive guarantee;
- suspension/revocation of the relevant authorisations, i.e. the use of a comprehensive guarantee and the use of the paper-based rail procedure;
- imposing an administrative penalty due to non-compliance with the conditions of the use of comprehensive guarantee;
- imposing an administrative penalty due to non-compliance with the obligations related to transit procedure;
- establishing the occurrence of a customs debt and related recovery if applicable.

For more information on the authorisation for the use of a comprehensive guarantee, see Part III and Part VI.

VI.3.5.3.6.2. Individual guarantee

While the use of the comprehensive guarantee should be the rule,

the use of individual guarantees cannot be excluded. An individual guarantee may be appropriate in rare cases when:

- an authorised railway undertaking acts mainly as participant in the chain, but needs to act exceptionally as holder of the procedure and therefore has not a comprehensive guarantee;
- the reference amount of the comprehensive guarantee is insufficient and need to be supplemented with an additional guarantee.

In the case of the provision of an individual guarantee in the context of this simplified rail transit procedure:

- the holder of the procedure must present to the customs office of departure an appropriate guarantee and indicate the guarantee type and, where appropriate, the GRN number in the CIM consignment note;
- the customs office of departure should check whether the individual guarantee is appropriate, i.e. the guarantee is valid, sufficient to cover any potential customs debt and covers the full itinerary on the customs territory of the Union and common transit countries;
- the customs office of departure may only release the individual guarantee at the moment it has the necessary assurance that the transit procedure has ended correctly.

Notwithstanding the fact that the goods and CIM consignment note must not be presented at the customs office of departure in certain situations (see note of section 3.5.3.4.4), the individual guarantee must be presented at the customs office of departure.

VI.3.5.3.7. Case scenarios

VI.3.5.3.7.1. Examples

1. Non-Union goods are to be carried from Rotterdam/NL to Vienna/AT

Contractual carrier: DB Cargo Nederland

Other carriers: DB Cargo AG, Rail Cargo Austria

The details of DB Cargo Nederland are shown in box 58a. The other carriers are shown in box 57. The contractual carrier and the other carriers comply with the requirements of the paper-based procedure. DB Cargo Nederland may apply for the paper-based rail transit procedure by completing box 58b, i.e. ticking the box "yes" and entering its UIC code 2184.

2. Non-Union goods are to be carried from Rotterdam/NL to Vienna/AT

Contractual carrier: DB Cargo Nederland

Other carriers: Rail Express, Rail Cargo Austria

The paper-based procedure is not applicable since Rail Express is not entitled to use the simplification. The standard transit procedure applies. The CIM consignment note serves as a transport document only. Provided that Rail Express is authorised as an intermediate railway undertaking, the paper-based procedure is applicable.

3. Non-Union goods are to be carried from Rotterdam/NL to Vienna/AT

Contractual carrier: DB Cargo Nederland

Other carriers: DB Cargo Nederland

The paper-based procedure is not applicable since only one railway undertaking is involved in the transport. The standard transit procedure applies. The CIM consignment note serves as a transport document only.

4. Non-Union goods are to be carried from Rotterdam/NL to Banja Luka/BA

Contractual carrier: SBB Cargo

Other carriers: DB Cargo Nederland, DB Cargo AG, Rail Cargo Austria, SŽ – Tovorni Promet D.O.O., HŽ Cargo, ZFBH (BA)

The details of SBB Cargo are shown in box 58a. The contractual carrier and the other carriers in the EU comply with the requirements of the paper-based procedure. SBB Cargo may apply for the paper-based procedure by completing box 58b of the CIM consignment note. The transit operation ends automatically in accordance with Article 36(5), TDA / Article 101, Appendix I, Convention when the goods leave the customs territory of the Union.

5. Non-Union goods are to be carried from Rotterdam/NL to Banja Luka/BA

Contractual carrier: ZFBH (BA)

Other carriers: DB Cargo Nederland, DB Cargo AG, Rail Cargo Austria, SŽ – Tovorni Promet D.O.O., HŽ Cargo, ZFBH (BA)

The contractual carrier is established outside the EU. All other railway undertakings comply with the requirements of the paper-based procedure and may apply for the paper-based procedure by completing box 58b of the CIM consignment note in accordance with Article 31(1)(a), TDA/ Article 93(1)(a), Appendix I, Convention. The transit operation ends automatically in accordance with Article 36(5), TDA / Article 101, Appendix I, Convention when the goods leave the customs territory of the Union.

6. Non-Union goods are to be carried from Banja Luka/BA to Bratislava/SK

Contractual carrier: ZFBH (BA)

Other carriers: HŽ Cargo, SŽ – Tovorni Promet D.O.O., Rail Cargo Austria, ZSSK CARGO

The contractual carrier is established outside the EU. All other railway undertakings comply with the requirements of the paper-based procedure. ZFBH may apply on behalf of one of the other railway undertakings with his consent for the use of the paper-based procedure by ticking the box “yes” in box 58b in accordance with Article 31(1)(b), TDA/ Article 93(1)(b), Appendix I, Convention. Box 58a shows the details of ZFBH, while the UIC code of the other railway undertaking who has given his consent is to be entered in box 58b. In accordance with Article 33(5), TDA/ Article 102, Appendix I, Convention the simplified procedure starts and one of the other railway undertakings acts as the holder of the procedure when the train enters the EU.

7. Non-Union goods are to be carried from Rotterdam/NL to Alessandria/IT.

Contractual carrier: DB Cargo Nederland.

Other carriers: DB Cargo AG, BLS Cargo, Mercitalia, DB Cargo Italia.

Note: it concerns 5 carriers in a chain, which comply with the requirements of the paper-based procedure, in 4 countries.

The details of DB Cargo Nederland are shown in box 58a. The other carriers are shown in box 57. The contractual carrier and the other carriers comply with the requirements of the paper-based procedure in their respective countries. DB Cargo Nederland may apply for the paper-based rail transit procedure by completing box 58b, i.e. ticking the box "yes" and entering its UIC code 2184.

8. Non-Union goods are to be carried from Bern/CH to Rotterdam/NL

Contractual carrier: DB Cargo Schweiz

Other carriers: DB Cargo Nederland, DB Cargo AG

The details of DB Cargo Schweiz are shown in box 58a. The other carriers are shown in box 57. The contractual carrier and the other carriers comply with the requirements of the paper-based procedure. However, the contractual carrier and the holder of the procedure are different and DB Cargo AG is the holder of the procedure. Since DB Cargo Schweiz is not the holder of the procedure, it may apply for the paper-based transit procedure on behalf of DB Cargo AG with consent of DB Cargo AG by completing box 58b, i.e. ticking the box "yes" and entering its UIC code 2180.

9. Non-Union goods are to be carried from Belgrade/XS (CS) to Rotterdam/NL

Contractual carrier: "Srbija Kargo" AD

Other carriers: Rail Cargo Hungaria, Rail Cargo Austria, DB Cargo AG, DB Cargo Nederland NV

"Srbija Kargo" AD may apply on behalf of Rail Cargo Hungaria for the use of the paper-based procedure by ticking the box "yes" in box 58b. Box 58a shows the details of "Srbija Kargo" AD, while the UIC code 2155 of Rail Cargo Hungaria, is to be entered in box 58b. In accordance with Article 33 (5), TDA/ Article 102, Appendix I, Convention the paper based transit procedure starts and Rail Cargo Hungaria acts as the holder of the procedure when the train enters the EU.

VI.3.5.3.7.2. Particular situations of contractual carriers.

The condition of having goods successively taken over and carried by different authorised railway undertakings is no longer fulfilled where there is a complete merger of railway companies of several countries into a single undertaking. However, the fact that being part of the same financial holding should not in principle call this condition into question, provided that the different freight services continue to operate separately.

The condition is neither met when one single railway company carries out an international transport operation in a liberalised framework, e.g. as sole transporter from the country of departure to the country of destination.

Furthermore, it has to be pointed out that the contractual carrier may also have characteristics, other than the conventional ones, according to the international rail-freight rules. These different characteristics have to be taken into account when deciding about the use of the paper-based rail transit procedure.

- The contractual carrier is the forwarding or transiting railway undertaking, or a railway undertaking in the country of destination:

The person may act as a holder of the procedure in the paper-based procedure when it meets the conditions of the paper-based procedure.

- The contractual carrier is not physically involved in the carriage of goods:

The person may act as a holder of the procedure in the paper-based procedure and be represented at the customs office of departure by the 1st carrier in the chain on the territory of the EU or a common transit country.

- The contractual carrier meets the requirements of the paper-

based procedure, but does not provide a guarantee:

The person may not act as a holder of the procedure. Another authorised railway undertaking may apply for the use of the paper-based procedure as a representative of the contractual carrier.

- The contractual carrier is not a railway undertaking:

The person may not act as a holder of the procedure in the paper-based procedure, since Article 25(1) TDA/Article 93 Appendix I, Convention requires a railway company as the holder of the procedure.

- The contractual carrier does not meet the requirements of the paper-based procedure:

The person may not act as a holder of the procedure in the paper-based procedure. The holder of the procedure is the only person who may be granted the use of a simplification. As a general rule, the holder of the procedure has to meet the requirements of a simplification. However, the contractual carrier may apply for the use of the simplified procedure as a representative of another carrier who meets the requirements and who may act as a holder of the procedure.

VI.3.5.4. Other paper-based rail transit procedure (transitional provision)

*Article 45, TDA
Article 6,
Convention*

Until the NCTS has been updated in accordance with the UCC Work Programme, Member States and common transit countries have the right to continue applying other paper-based Union transit procedures provided that the measures applying to goods placed under the Union or common transit procedure are complied with.

The arrangements, at national, bi-lateral or multilateral level, to use such paper-based Union transit procedure, must have been established before the entry into force of the UCC.

For example, this is the case when goods are moved by rail under the CIM/SMGS or SMGS consignment note and need to enter the customs territory of the Union until a specific point within the same country of entry.

VI.3.5.5. T2 Corridor

*Article 119(2)(c),
DA
Articles 2a,
Appendix II,
Convention*

Although the use of the T2 corridor is not a customs transit procedure, it is worthwhile to note that this type of facilitation exists for Union goods transported by rail. Despite the fact that the T2 corridor is not a common transit procedure, it may be regarded as a national transit simplification in common transit countries whereas technically in the customs territory of the Union and according to the Convention, the concept of the presumption of the customs status of Union goods is used.

By means of using the T2 corridor, Union goods carried by rail may move, without being subject to a customs procedure for their movement, from one point to another within the customs territory of the Union and be transported through the territory of a common transit country without alteration of their customs status, under the following conditions:

1. the transport of the goods is covered by a single transport document issued in a Member State;
2. the single transport document contains the following endorsement: 'T2-Corridor' and the number of authorisation of the railway undertaking in Switzerland;
3. the transit through a common transit country is being monitored by means of an electronic system in that common transit country; and
4. the railway undertaking concerned is authorised by the common transit country whose territory is transited to use the 'T2-Corridor' procedure.

The common transit country keeps the Joint Committee or the relevant working group set up by that Committee informed about the modalities regarding the electronic monitoring system, and about the railway undertakings which are authorised to use the T2-Corridor.

Currently, such system is only in place in Switzerland. The T2 Corridor in Switzerland has the status of a national transit procedure. The list of railway undertakings authorised to use this T2-Corridor and information about the procedure to follow can be found here:

<http://www.ezv.admin.ch/zollanmeldung/05042/05049/index.html?lang=en>.

VI.3.6. Goods carried by air – the use of paper- based manifests to place goods under the common/Union transit procedure

This paragraph is subdivided as follows:

- introduction (paragraph 3.6.1.);
- the use of the paper-based common/Union transit procedure

for goods carried by air (paragraph 3.6.2);

- particular cases (paragraph 3.6.4).

VI.3.6.1. Introduction

*Articles 108-111b ,
Appendix I
Convention*

For the use of the paper-based common/Union transit procedure for goods carried by air the holder of the procedure will have to lodge a guarantee.

*Article 233(4)(d)
and (e) UCC*

Articles 46-48 TDA

That simplification may be used only until the date of the upgrading of the NCTS. After that date, the economic operators have to use the NCTS and can replace that simplification:

- either by the standard transit procedure (Part IV), or,
- by the use of a customs declaration with reduced data requirements to place goods under the common/Union transit procedure.

The use of the paper-based common/Union transit procedure for goods carried by air is available to airline companies which fulfil the conditions set out in VI.2.1.

The airline company operating the transit procedures for goods carried by air will become the holder of the procedure and may carry out transit formalities using the goods manifest as the transit declaration.

The airports of the Union and/or common transit countries are specified in the authorisation.

Conceptually, the goods manifest used as a transit declaration should be distinguished from the commercial manifest or the groupage manifest.

Note that transit by air can always also take place under cover of a standard transit declaration using the NCTS.

The airport of loading is the airport of departure, the airport of unloading is the airport of destination.

VI.3.6.2. The use of the paper-based common/Union transit procedure for goods carried by air

*Articles 108-110
Appendix I,
Convention* An airline company is authorised to use the paper-based goods manifest as a transit declaration.

Articles 47-48 TDA The goods manifest used shall correspond in substance to the specimen in Appendix 3 of Annex 9 to the Convention on International Civil Aviation, done in Chicago on 7 December 1944.

Characteristic for this procedure is that goods placed under the different transit procedures must be listed on separate manifests that will serve as the transit declaration for each respective procedure. Thus, for instance, a flight may covered by three manifests:

1. the normal commercial goods manifest (which covers all goods on board the airplane); and,
2. a goods manifest serving as a transit declaration listing those goods that are placed under the T1 transit procedure; and,
3. a goods manifest serving as a transit declaration listing those goods that are placed under the T2 or T2F transit procedure.

VI.3.6.2.1. Authorisation for the use of the paper-based common/Union transit procedure for goods carried by air

*Article 108,
Appendix I,
Convention* The authorisation procedure shall be in accordance with VI. 2.2.

Article 22(1) UCC The application shall be lodged with the customs authorities competent for the place where the applicant's main accounts for customs purposes are held or accessible, and where at least part of the activities covered by the authorisation are to be carried out.

Article 26 TDA

For annulment, revocation or amendment of the authorisation see VI.2.3.

Whenever the airline wishes to change one or more airports it will request for the amendment of the existing authorisation.

TRADE

The airline company shall provide the following information in the application:

1. the form of the manifest;
2. the names of the airports of departure involved in the procedure;
3. the names of the airports of destination involved in the procedure;

CUSTOMS

Content of the authorisation includes:

- the form of the manifest;
- the names of the airports of departure and destination involved in the procedure;
- the conditions for use of the procedure, including the requirement to use separate goods manifests for the T1, T2 and T2F procedure.

TRADE

The airline company is required to send an authenticated copy of the authorisation to the customs authority of each named airport.

The authorisation shall be presented whenever required by the customs office of departure.

VI.3.6.2.2. The use of the paper-based common/Union transit procedure for goods carried by air

Article 109,
Appendix
Convention

I,

The goods manifest shall contain the following information:

- the customs status of goods (T1, T2 or T2F, as appropriate);
- the name of the airline company carrying the goods;
- the flight number;
- the date of the flight;
- the name of the airport of departure (loading) and the airport of destination (unloading);
- the date of issuing and the signature;

and for each consignment entered on the manifest the following information shall be included:

- the number of the air waybill;
- the number of packages;
- the trade description of the goods including all the details necessary for their identification or, where appropriate, the entry "Consolidation", which may be abbreviated (equivalent to groupage). In such cases the air waybills for consignments on the manifest shall include the trade description of the goods including all the details necessary for their identification. Those air waybills shall be attached to the manifest.
- the gross mass.

Where the airline is not an authorised consignor, at least two copies of the manifest(s) shall be presented for endorsement to the customs authorities at the airport of departure.

CUSTOMS at the airport of departure

Endorse the manifest(s) with the name and stamp of the customs office, the date of endorsement, and the signature of the customs official.

Retain one copy of each manifest.

At the airport of destination, the airline company, which it does not

have the status of an authorised consignee, presents the goods and a copy of the manifest(s) used as the transit declaration(s) to the customs office.

For control purposes the customs office of destination may require the production of the goods manifests (or air waybills) for all the goods unloaded.

Note for the Union: Union goods not subjected to the internal Union transit procedure (T2, T2F) shall be entitled to free onward movement to their destination in the Union provided there is no reasonable suspicion or doubt as to the status of the goods on arrival at the airport of destination.

CUSTOMS at the airport of destination

Retain one copy of each manifest presented.

*Article 110,
Appendix I,
Convention*

The customs authorities at the airport of destination do not need to return copies of the manifest to the customs authorities at the airport of departure. The discharge of the transit procedure is done on the basis of a monthly list drawn up by the airline.

Article 48 TDA

TRADE

The airline or its representative at the airport of destination draws up at the beginning of each month a list of the manifests, which were presented to the customs office at the airport of destination during the previous month. It shall contain the following information:

- the reference number of each manifest;
- the relevant code T1, T2 or T2F;
- the name (which may be abbreviated) of the airline company which carried the goods;
- the flight number;

- the date of the flight.

Note: a separate list is drawn up for each airport of departure.

CUSTOMS

The customs office of destination endorses a copy of the list of manifests, prepared by the airline company, and sends it to customs the office of departure.

The airline may, with the agreement of the customs office of destination, be authorised to transmit the monthly list of manifests to the customs office of departure.

The customs office of departure shall ensure that it has received the lists.

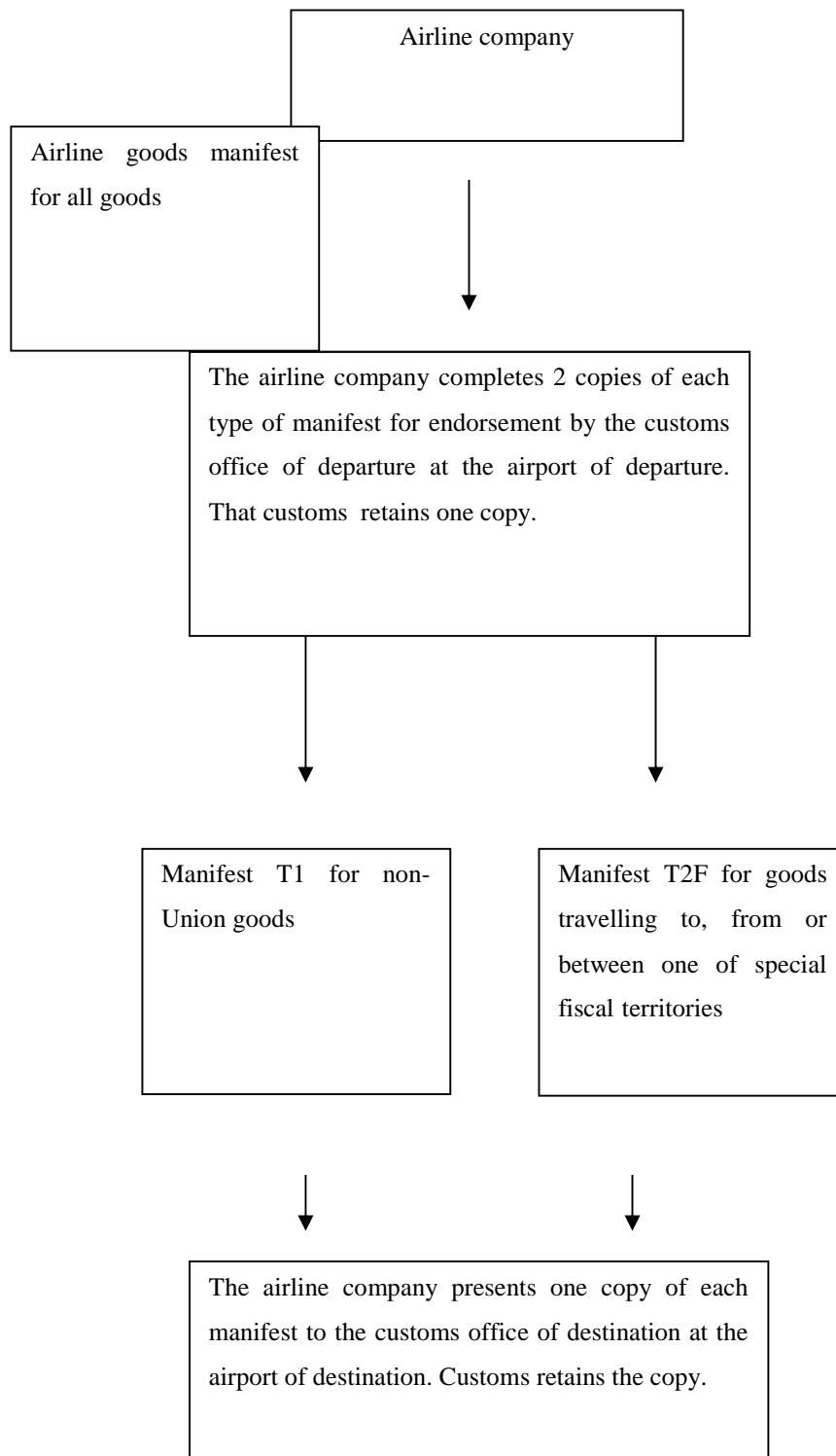
In the event of irregularities being found in connection with the information on the manifests appearing on the list, the customs office of destination shall inform the customs office of departure and the authority which granted the authorisation, referring in particular to the air waybills for the goods in question.

VI.3.6.2.3. The use of the paper-based common/Union transit procedure for goods carried by air

The air waybills for goods already moving under a transit procedure (Union/common transit document, ATA carnet, NATO form 302, etc.) are included on the commercial goods manifest, but shall not appear on the manifest constituting the transit declaration. The air waybill for such goods shall include references to the transit procedure (document number, date and the customs office of departure) being used.

The schematic diagram below illustrates the use of the paper-based common/Union transit procedure for goods carried by air.

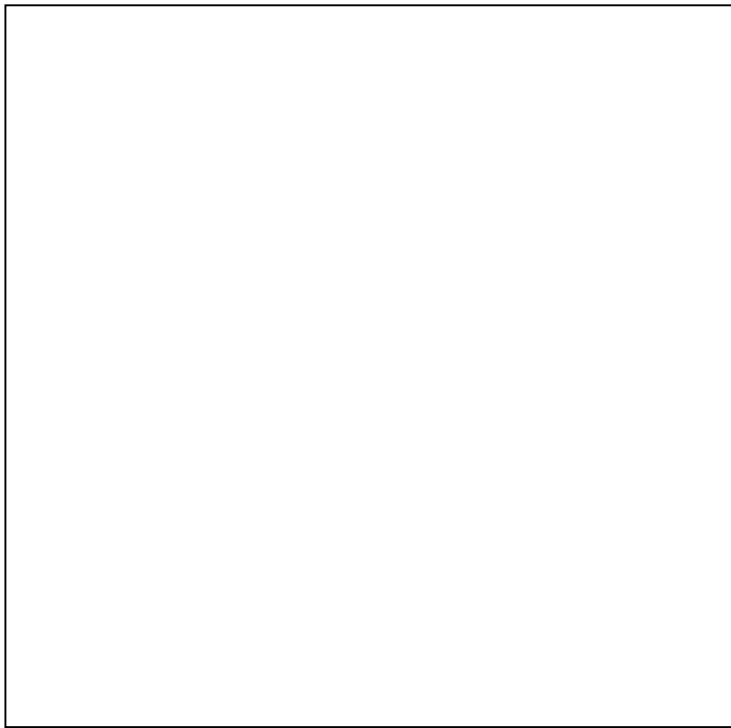
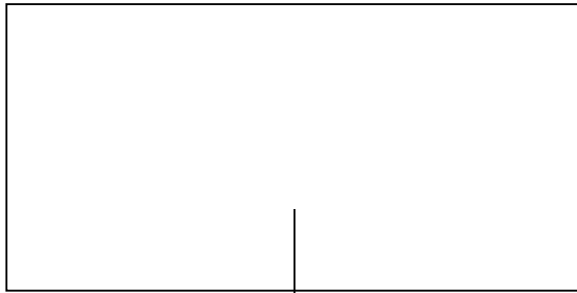
The use of the paper-based common/Union transit procedure for goods carried by air



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VI.3.6.4. Particular cases (the use of the paper-based common/Union transit procedure for goods carried by air)

Groupage ("consolidations")

There are two types of air groupage:

1. Groupage carried out by the airline company :

In this case the airline company itself indicates the status of the goods against each line of the goods manifest;

2. Groupage subject to a contract between the consignor and the consolidator:

This contract is known as a House Air Waybill (HAWB).

The air transport of the consolidation in its entirety is affected under the cover of a contract between the consolidator and the airline company. This contract is known as a "Master Air Waybill". The consolidation is also the subject of a consolidation manifest, which is an analytical summary of all the packages contained in the consolidation with references to the House Air Waybill for each consignment. It is therefore necessary to make a distinction between the consolidation manifest and the airline's goods manifest which serves as a transit declaration.

Where, in accordance with the use of the paper-based common/Union transit procedure for goods carried by air, an airline company transports a consolidation on a Master Air Waybill, it is accepted that it does not know the contents of the House Air Waybills which have been prepared by the consolidator. In such cases the airline company can accept consolidations for dispatch

under the both types of transit procedures provided that:

- the consolidator undertakes to hold the status of individual consignments at House Air Waybill level.
- the consolidation manifests contain the information specified in Appendix 3 of Annex 9 to the Convention on International Civil Aviation,
- at departure and at destination the House Air Waybills are available for customs supervision,
- the consolidation manifests are marked with the appropriate status, see below,
- the highest status on the consolidation manifest is notified to the airline. The order of status being T1, T2, T2F, TD, C, X.

The codes T1, T2, T2F , TD, C or X are used to indicate the relevant items on the consolidation manifest as follows:

Code	Common transit	Union transit
T1	Goods placed under the external T1 transit procedure	Goods placed under the external T1 transit procedure
T2	Goods placed under the internal T2 transit procedure	Goods placed under the internal T2 transit procedure
T2F	Goods placed under the internal T2 transit procedure	Goods placed under the internal Union transit procedure moving from the special fiscal territories to another part of the customs territory of the Union, which is not a special fiscal territory as referred to in Article 188(1) DA. That code may be used for Union goods moved between a special fiscal territory and another part of the customs territory of the Union as referred to in Article 188(2) DA
TD	Goods already placed under another transit procedure*	Goods already moving under a Union transit procedure, or carried under the inward processing, customs warehouse or temporary admission procedure. In such cases, the shipping company shall also enter the code 'TD' in the corresponding bill of lading or other appropriate commercial document as well

		as a reference for the procedure used, the number and date of the transit declaration or transfer document and the name of the issuing office*
C (equivalent to T2L)	Union goods not placed under a transit procedure	Union goods not placed under a transit procedure whose status may be demonstrated
X	Union goods for which the export procedure was ended and exit confirmed and which are not placed under a transit procedure	Union goods for which the export procedure was ended and exit confirmed and which are not placed under a transit procedure

* When goods, which are already under a transit procedure (e.g. Union transit, TIR carnet, ATA carnet, NATO form 302, etc.), are included in the consolidation, the item shall be marked with the code 'TD' ; additionally, the HAWB shall be coded 'TD' and contain a reference to the actual procedure concerned plus the reference number, date and the customs office of departure of the transit declaration.

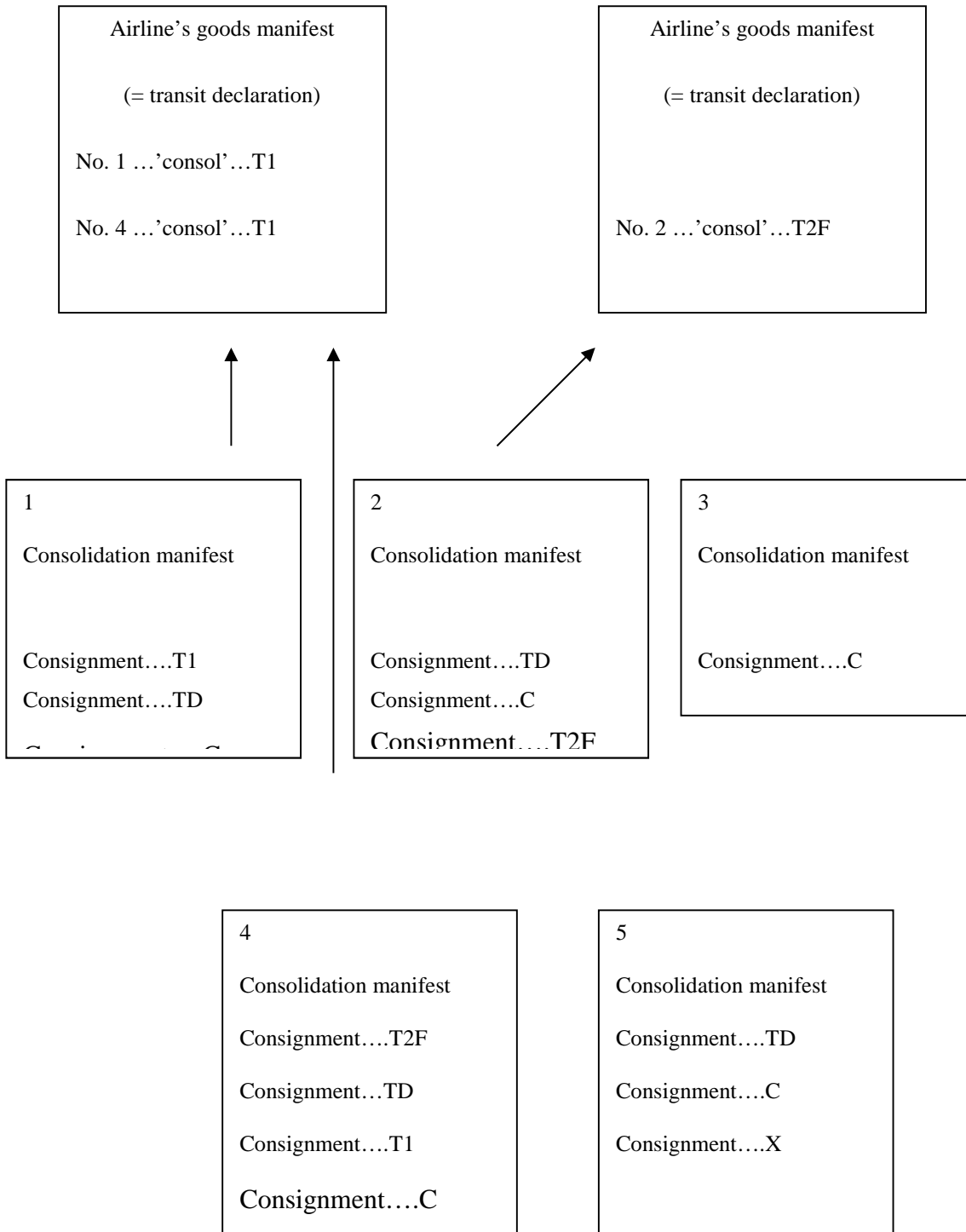
Where the airline company uses the paper-based common/Union transit procedure for goods carried by air, it shall include the consolidation under the code "Consolidation" or an accepted abbreviation, on the airline manifest, which is appropriate to the highest status, recorded on the consolidation manifest (the order of status being "T1", "T2", "T2F").

Example:

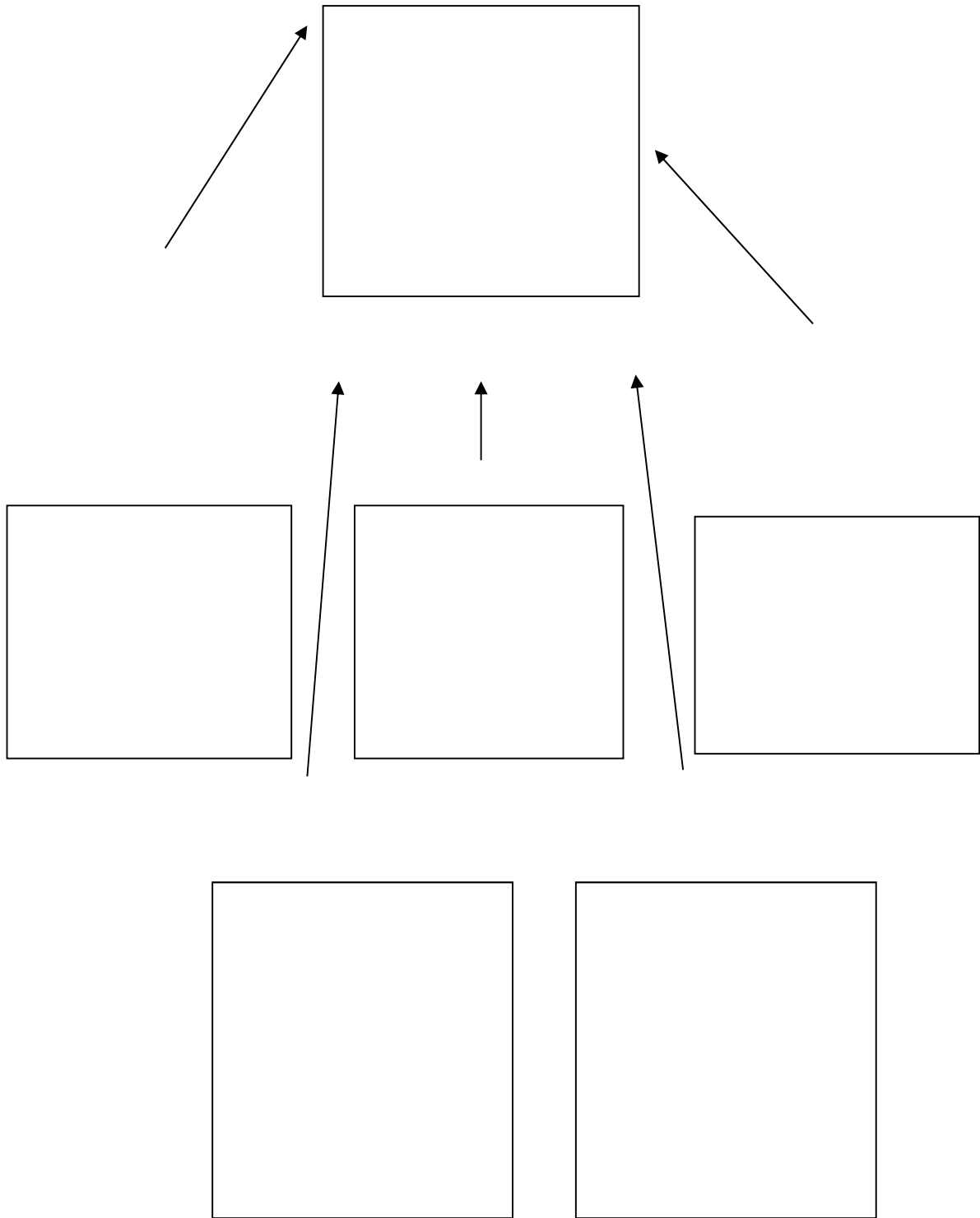
If the consolidation manifest includes T1, T2, and T2F goods, this manifest shall be included in the T1 air manifest.

The following are examples of groupage under both types of transit procedure for goods carried by air.

The use of paper-based common/Union transit procedure for goods carried by air



Note : manifests nos. 3 and 5 do not concern transit procedures (no. 3) or transit procedures for which the holder of the procedure is the declarant (no. 5).



All consolidation manifests, House Air Waybills and air manifests shall be made available to the competent authorities at the airport of departure, on request.

All consolidation manifests, House Air Waybills and air manifests shall, on request, be delivered to the competent authorities at the airport of destination who will carry out appropriate controls on the basis of the information contained in the consolidation manifests.

Except for the cases coded “TD” and “X”, the airline company acts as the holder of the procedure for the goods placed under transit and is therefore fully responsible for the movement in the event of irregularities. The relationship between the airline company and the Consolidator is a matter of a private commercial contractual arrangement.

A flowchart for air groupage is reproduced in Annex 8.5.

VI.3.6.4.1. Transport by express carriers

Where the express company is itself acting as an airline company, it may request authorisation for the use of the paper-based common/Union transit procedure for goods carried by air, described in VI. 3.6.2.

For the transport of Union goods only, the express company concerned has neither to establish a manifest for customs purposes nor to identify the customs status of the goods.

On the other hand, for the carriage of goods falling within the scope of the transit procedure, the express company concerned is subject to the provisions of those types of transit procedures for airlines.

If the express company acts as an airline company and is authorised to use the paper-based common/Union transit procedure for goods carried by air, it shall establish separate manifests for the goods

where necessary according to their customs status.

In cases where two or more air courier/express companies part charter an aircraft each company may act as an airline company.

Where the express company does not act as an airline company and contracts the carriage to another airline company, there are two possible scenarios:

- if an air waybill covers a single consignment, the express company shall indicate the customs status of the consignment on the air waybill;
- if an air waybill covers several consignments, the rules applicable are those governing air groupage as set out in VI.3.6.4.

In cases where express consignments are transported by an on board air courier the principles to bear in mind are:

- a) the courier travels as an ordinary passenger;
- b) the express parcels are listed on an air courier/express company manifest;
- c) the airline transports the parcels as excess baggage, usually in the aircraft's hold;
- d) excess baggage does not appear on the airline manifest; and
- e) such consignments are outside the scope of Article 210 IA.

VI.3.7. Goods carried by sea.

This paragraph is subdivided as follows:

- introduction (VI.3.7.1);
- the use of the paper-based transit Union procedures for goods

carried by sea (VI.3.7.2);

- • particular cases (VI.3.7.4).

VI.3.7.1. Introduction

Articles 24(2) TDA For the use of the paper-based Union transit procedure for goods carried by sea, the holder of the procedure will have to lodge a guarantee.

That simplification may be used only until the date of the upgrading of the NCTS. After that date, the economic operators have to use the NCTS and can replace that simplification:

- either by the standard transit procedure (Part IV), or,
- by the use of a customs declaration with reduced data requirements to place goods under the Union transit procedure.

The use of the Union transit procedure, where appropriate, is obligatory for transport of non-Union goods by sea on an authorised regular shipping service (RSS) (see Part II for further details on RSS).

This procedure is available to shipping companies operating an authorised RSS which fulfils the conditions set out in VI.3.7.2 (in addition to the general conditions of VI.2.1). It involves the use of the goods manifest as the transit declaration separate per category of goods.

Conceptually, the goods manifest used as a customs transit declaration should be distinguished from the commercial manifest or the groupage manifest.

The shipping company shall become the holder of the procedure for the movements concerned, shall be bound by the transit regulations, and shall use the manifest as the transit document.

The port of departure is the port of loading, the port of destination is

the port of unloading.

VI.3.7.2. The use of the paper-based transit Union procedures for goods carried by sea

Under the use of the paper-based transit Union procedures for goods carried by sea a shipping company is authorised to use the goods manifest as a transit declaration.

Characteristic for this procedure is that where a transport operation involves both goods placed under the external Union transit procedure (T1) and goods placed under the internal Union transit procedure (T2F), a separate manifest shall be used for each category of goods.

In addition, there will be the commercial manifest which covers all goods on board the vessel.

VI.3.7.2.1. Authorisation for the use of the paper-based transit Union procedures for goods carried by sea

Article 22(1) UCC The authorisation procedure shall be in accordance with VI.2.2.

Article 25 TDA A shipping company wishing to use the paper-based transit Union procedures for goods carried by sea shall request authorisation from the customs authorities competent for the place where the applicant's main accounts for customs purposes are held or accessible, and where at least part of the activities covered by the authorisation are to be carried out

The customs authorities shall issue an authorisation in accordance with the specimen in Annex VI.8.8.

For annulment, revocation or amendment of the authorisation see VI.2.3.

Whenever the shipping company wishes to change one or more ports it will submit a request for the amendment of the existing

authorisation.

TRADE

The shipping company shall provide the following information in the application:

1. The form of the manifest,
2. The names of the ports of departure involved in the procedure,
3. The names of the ports of destination involved in the procedure.

CUSTOMS

Content of the authorisation (in accordance with Annex VI.8.6.):

- the form of the manifest;
- the names of the ports of departure and destination involved in the procedure;
- the conditions for use of the procedure , including the requirement to use separate manifests for the T1 procedure and the T2F procedure.

TRADE

The shipping company is required to send an authenticated copy of the authorisation to the customs authority of each named port.

The authorisation granting the use of the paper-based transit Union procedures for goods carried by sea shall be presented whenever required by the customs office of departure.

VI.3.7.2.2. The use of the paper-based transit Union procedures for goods carried by sea

Article 50 TDA

The goods manifest shall contain the following information:

- the customs status of goods, T1 or T2F as appropriate;
- the signature of an authorised representative of the shipping

company as well as the date;

- the name and full address of the shipping company;
 - the identity of the vessel carrying the goods;
 - the port of departure (loading);
 - the port of destination (unloading);
- and for each consignment:
- the reference for the bill of lading;
 - the number, kind, markings and identification numbers of the packages,
 - the normal trade description of the goods including all the details necessary for their identification
 - the gross mass in kilograms, and,
 - where appropriate, the identifying numbers of containers;

Where the shipping company is not an authorised consignor, at least two copies of the manifest serving as the transit declaration shall be presented for endorsement to the customs authorities of the port of departure (loading).

CUSTOMS at the port of departure

Endorse the manifest with the name and stamp of the customs office, the date of endorsement, and the signature of the customs official.

Retain one copy of each manifest presented.

At the port of destination (unloading), the shipping company, where it does not have the status of an authorised consignee, presents the goods and a copy of the manifest(s) used as the transit declaration(s) to the customs office.

For control purposes the customs office of destination may require the presentation of the goods manifest (or bills of lading) for all the

goods unloaded.

Union goods not subject to the internal Union transit procedure (T2F) shall be entitled to free onward movement to their destination in the Union provided there is no reasonable suspicion or doubt as to the status of the goods on arrival at the port of destination.

CUSTOMS at the port of destination

Retain one copy of each manifest presented.

Article 51 TDA The customs office of destination does not need to return copies of the manifest to the customs office of departure. The discharge of the transit operation is done on the basis of a monthly list drawn up by the shipping company.

TRADE

The shipping company or its representative at the port of destination shall draw up at the beginning of each month a list of the manifests, which were presented to the customs office of destination during the previous month. It shall contain the following information:

- the reference number of each manifest;
- the relevant code T1 or T2F;
- the name (which may be abbreviated) of the shipping company which carried the goods;
- the date of the maritime transport operation.

Note: a separate list is drawn up for each port of departure.

CUSTOMS

The customs office of destination endorses a copy of the list of manifests, prepared by the shipping company, and sends it to the customs office of departure.

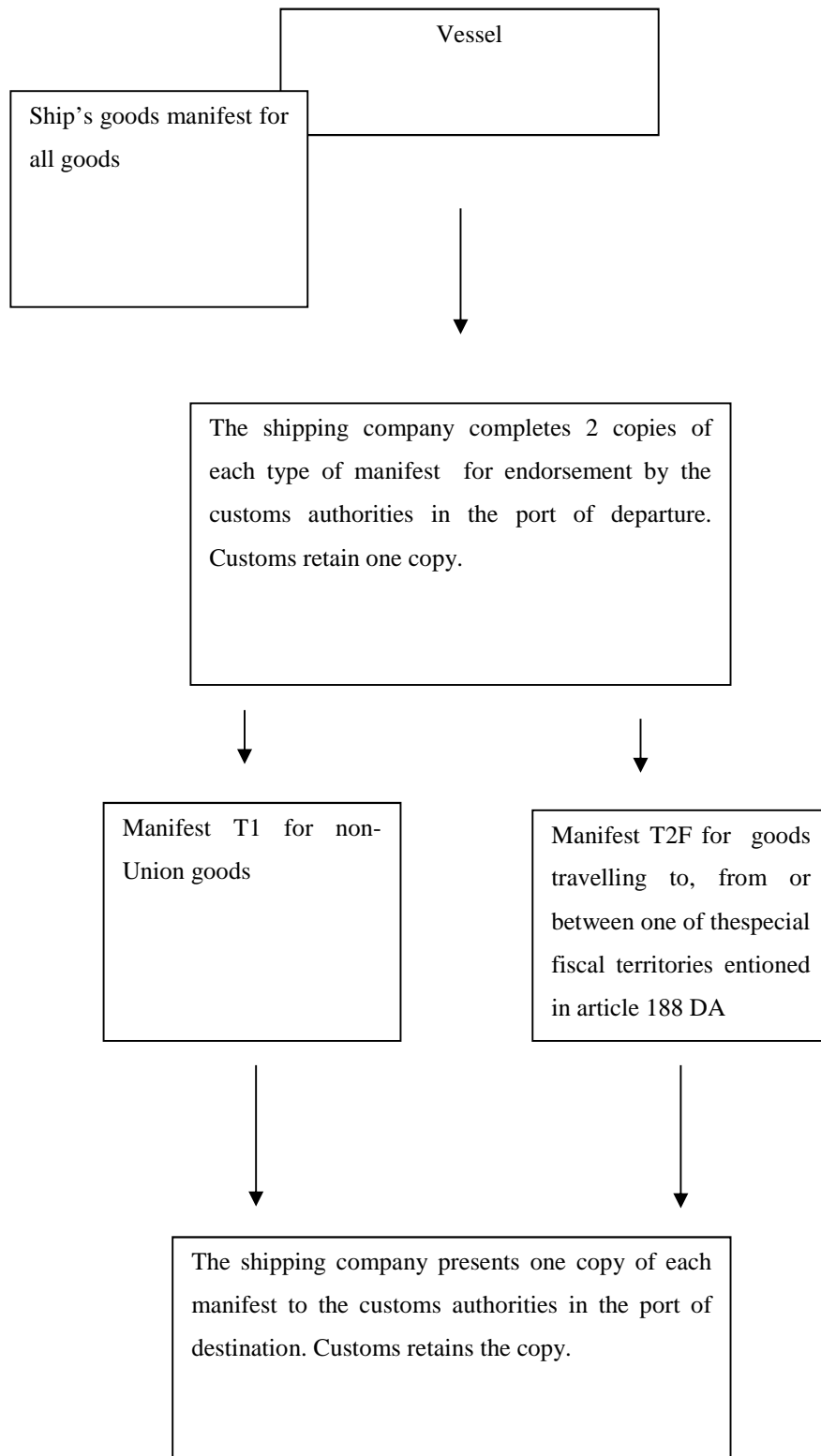
The authorisation may also provide for the shipping companies themselves to transmit the list to the customs office of departure.

The customs office of departure shall ensure that it has received the lists.

In the event of irregularities being found in connection with the information on the manifests appearing on the list, the customs office of destination shall inform the customs office of departure and the authority which granted the authorisation, referring in particular to the bills of lading for the goods in question.

The schematic diagram below illustrates the use of the paper-based transit Union procedures for goods carried by sea

The use of the paper-based transit Union procedures for goods carried by sea



VI.3.7.2.3. Examples

Example 1

Dunkirk/Rotterdam on an authorised RSS

- Standard transit procedure (NCTS): guarantee compulsory

The Union transit procedure is compulsory for non-Union goods. A T1 transit declaration is lodged and a guarantee is furnished.

For Union goods subject to excise duty a specific accompanying document is used (e-AD).

Note: Union goods are in free circulation therefore Union transit procedure is not required. The goods are listed on the commercial goods manifest.

- The use of the paper-based transit Union procedures for goods carried by sea guarantee compulsory

The Union transit procedure is compulsory for non-Union goods. A (separate) manifest bearing the code “T1” is made out to serve as the transit declaration.

For Union goods subject to excise duty a specific accompanying document is used (e-AD).

Note: Union goods are in free circulation therefore Union transit procedure is not required. The goods are listed on the commercial goods manifest.

Example 2

Le Havre/Fort de France on an authorised RSS

- Standard transit procedure (NCTS): guarantee compulsory

Union transit is compulsory for:

- non-Union goods: a T1 transit declaration is lodged and a guarantee is furnished.
- goods travelling to, from or between the special fiscal territories (mentioned in Article 188 DA): a T2F transit declaration is lodged and a guarantee is furnished.

- The use of the paper-based transit Union procedures for goods carried by sea: guarantee compulsory

Union transit is compulsory for:

- non-Union goods: a (separate) manifest bearing the code “T1” is made out to serve as the transit declaration for the non-Union goods.
- certain Union goods (including goods subject to excise duties): a (separate) manifest bearing the code “T2F” is made out to serve as the transit declaration for the Union goods.

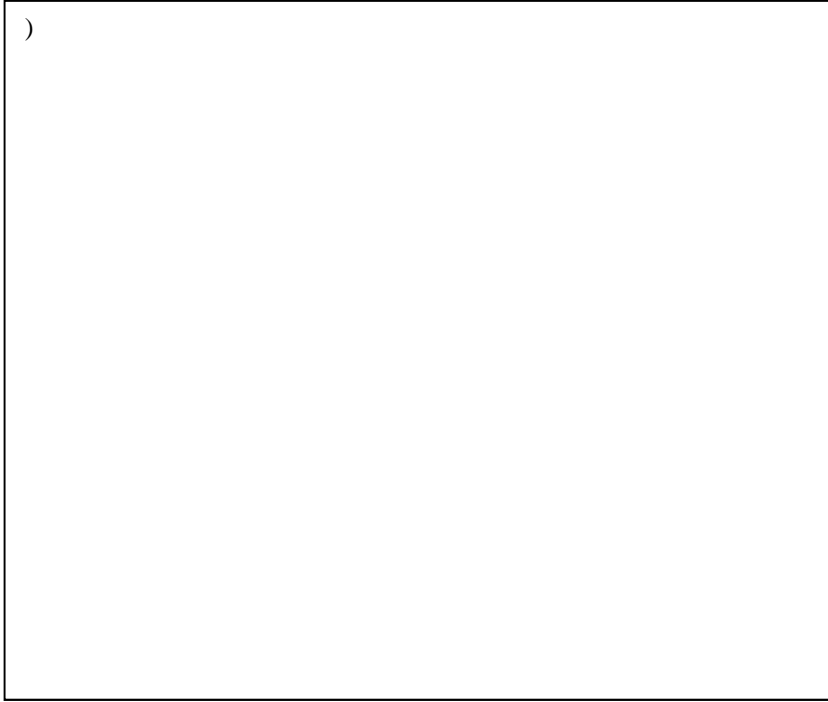
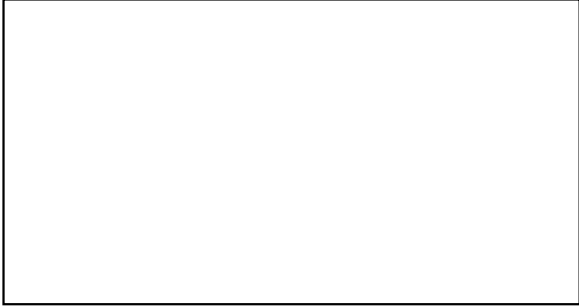
Article 53 TDA

Article 22(1) UCC

Article 28 TDA

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VI.3.7.4. Particular cases (the use of the paper-based Union transit procedure for goods carried by sea)

VI.3.7.4.1. Groupage

When several consignments of goods transported by sea are consolidated in a groupage consignment, each item within the groupage consignment is the subject of a contract between the consignor and the consolidator. This contract is evidenced by the issue of a consignment note (CN), a forwarder's bill of lading such as the bill of lading approved by the International Federation of Forwarding Agents (FIATA), or other commercial document as agreed between the consignor and the consolidator.

The maritime transport of the groupage consignment in its entirety is affected under cover of a contract between the consolidator and the shipping company. This contract is evidenced by a carrier's bill of lading, sea waybill or some other commercial document as agreed and accepted by the shipping company and the consolidator.

Furthermore, the groupage consignment is the subject of a groupage manifest prepared by the consolidator, which is an analytical summary of all the packages contained in the groupage consignment with references to each consignment note, bill of lading or other commercial document as appropriate. It is therefore necessary to make a distinction between the groupage manifest and the ships' goods manifest which serves as the transit declaration.

Where, in accordance with both types of the transit procedure for goods carried by sea, a shipping company transports a groupage consignment under the terms and conditions of a carrier's bill of lading, sea waybill or other commercial document, it is accepted that, unless dangerous goods which need to be declared separately are involved, the shipping company does not necessarily know the

contents of the groupage consignments.

A shipping company can accept groupage consignments for dispatch under both types of the transit procedure for goods carried by sea procedures provided that:

- the consolidator undertakes to hold the status of consignments in its commercial records;
- the groupage manifest contains the information specified in Article 53 TDA);
- at departure and at destination the consignment notes are available for customs supervision;
- the groupage manifest is marked with the appropriate status, see below;
- the highest status on the groupage manifest is notified to the shipping company. The order of status being T1, T2F, TD, C, X.

The codes T1, T2F, TD, C or X are used to indicate the relevant items on the groupage manifest as follows:

Code	Union transit
T1	Goods placed under the T1 external Union transit procedure
T2F	Goods placed under the internal Union transit procedure moving from the special fiscal territories to another part of the customs territory of the Union, which is not a special fiscal territory as referred to in Article 188(1) DA. That code may be used for Union goods moved between a special fiscal territory and another part of the customs territory of the Union as referred to in Article 188(2) DA
TF	
TD	Goods already moving under a Union transit procedure, or carried under the inward processing, customs warehouse or temporary admission procedure. In such cases, the airline company shall also

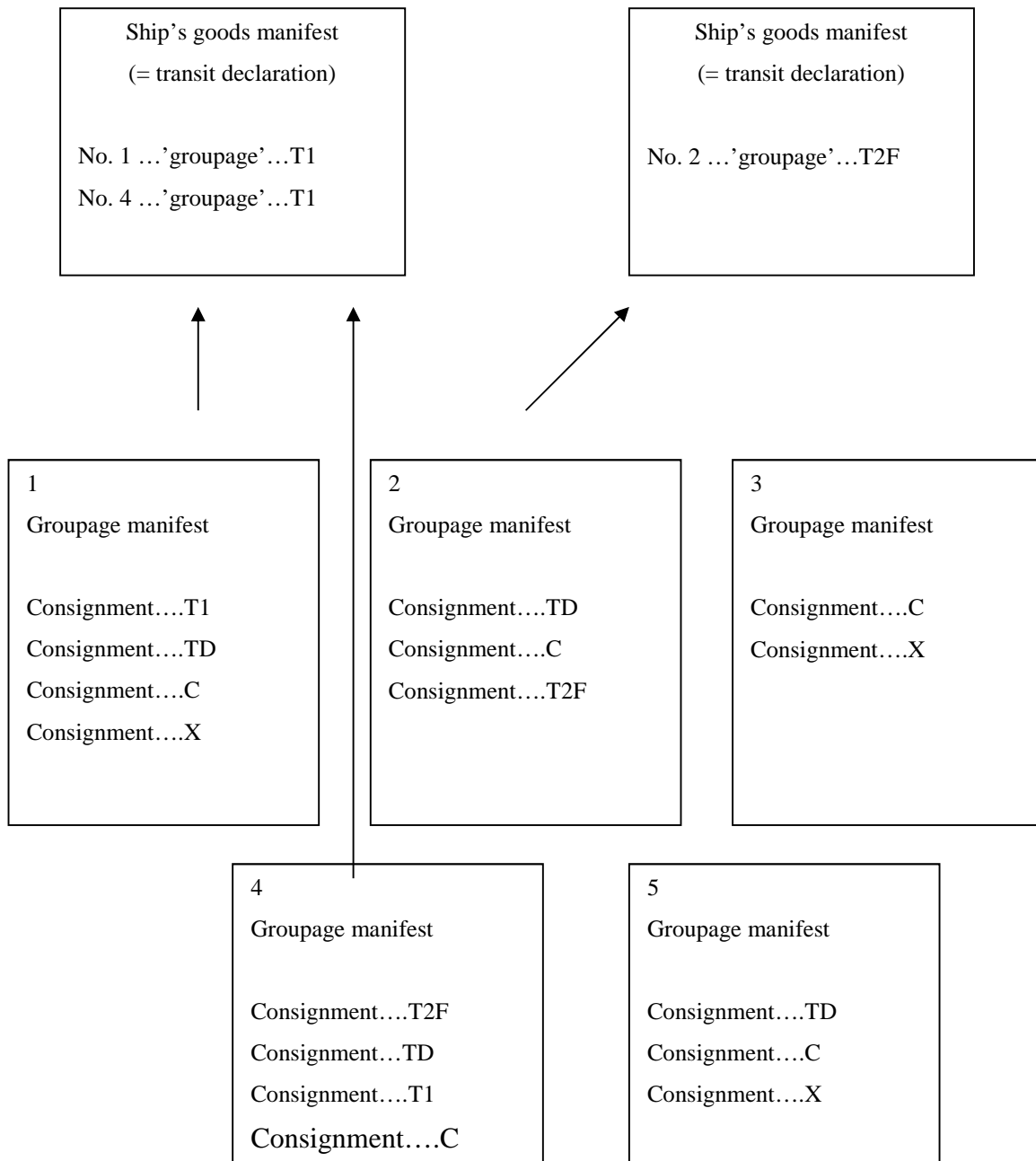
	enter the code 'TD' in the corresponding airway bill as well as a reference for the procedure used, the number and date of the transit declaration or transfer document and the name of the issuing office*
C (equivalent to T2L)	Union goods not placed under a transit procedure whose status may be demonstrated
X	Union goods for which the export procedure was ended and exit confirmed and which are not placed under a transit procedure

* When goods, which are already under a formal transit procedure (e.g. Union transit, TIR carnet, ATA carnet, NATO form 302, etc.), are included in the groupage consignment, the item shall be marked with the code "TD". Additionally, the individual consignment notes or other commercial evidence of the contract of carriage shall be marked with the code "TD" and contain a reference to the actual procedures involved, plus the reference number, date and name of the customs office of departure of the transit document.

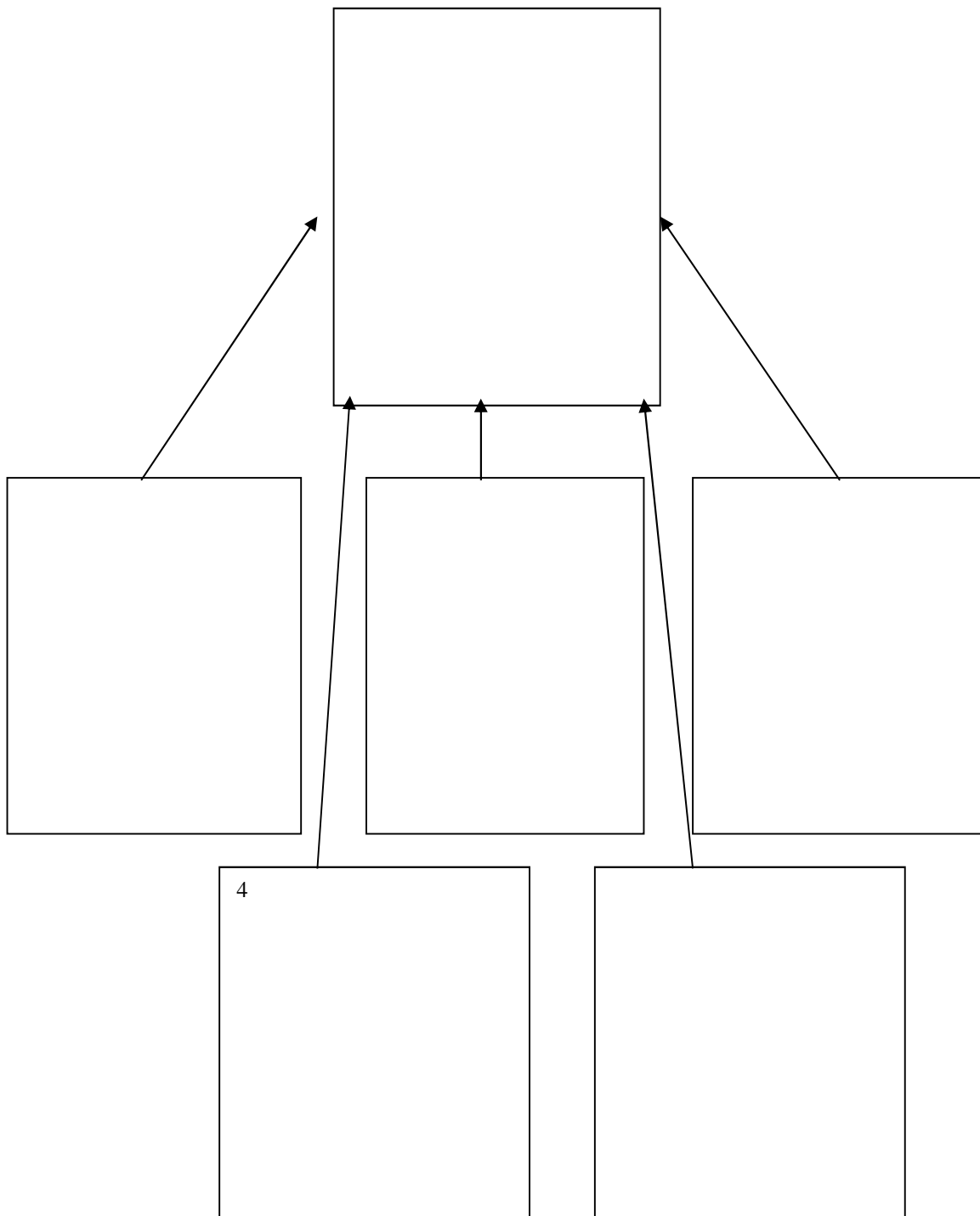
Where the shipping company uses the paper-based Union transit procedure for goods carried by sea, it shall include the groupage consignment, indicated by the word "groupage", on the shipping manifest appropriate to the highest status (the order of status being "T1, "T2F") as recorded on the groupage manifest, e.g. if the groupage shipment comprises "T1", "T2F" it shall be declared on the T1 shipping manifest.

The following are examples of groupage under both types of the transit procedure for goods carried by sea.

The use of the paper-based Union transit procedure for goods carried by sea



Note : manifests nos. 3 and 5 do not concern transit procedures (no. 3) or transit procedures for which this the holder of the procedure is the declarant (no. 5).



VI.3.7.4.2. Movement of goods by sea on vessels providing services other than a regular shipping service

Articles 49, 50 and 51 TDA are not available for goods carried on vessels providing a service other than a regular shipping service (RSS) if a carrier opts to use the Union transit procedure.

The following non-exhaustive examples apply solely to goods carried on vessels providing services other than RSS, under the Union transit procedure or otherwise as the case may be.

- **Non-Union goods**

- Movement starting before the Union port of shipment and terminating at the Union port of unloading.

Example: Brussels-Le Havre (carriage by road from Brussels to Antwerp)

A T1 procedure is compulsory for the road transport but optional for the maritime transport.

Recommended practice: the Union transit procedure should only be used for the part of the movement undertaken by road.

- Movement starting at the Union port of shipment and continuing beyond the Union port of unloading.

Example: Le Havre-Brussels (carriage by road from Antwerp to Brussels)

A T1 procedure is compulsory for the road transport but optional for the maritime transport.

Recommended practice: a T1 declaration should be made out for the whole movement from Le Havre to Brussels.

- Movement starting before the Union port of shipment and continuing beyond the Union port of unloading.

Example: Madrid-Milan (maritime transport from Barcelona to Genoa)

Recommended practice: a transit declaration should be made out for the whole movement (by road and by sea) from Madrid to Milan.

VI.3.8. Simplified procedures based on Article 6 Convention

Provided that the implementation of any measures applicable to the goods is ensured common transit countries may introduce among themselves simplified procedures, by means of bilateral or multilateral agreements which shall be applicable to certain types of goods traffic or specific undertakings.

The countries shall communicate these simplified procedures to the European Commission using the form in Annex VI.8.8.

The authorisation procedure shall be in accordance with VI.2.2.

For annulment, revocation or amendment of the authorisation see VI.2.3.

VI.3.9. Goods carried by air - the use of an electronic transport document (ETD) as a transit declaration to place goods under the common/Union transit procedure

This paragraph is subdivided as follows:

- Introduction (VI. 3.9.1.)
- General information (VI. 3.9.2.)
- Authorisation for the use of the ETD (VI. 3.9.3.)
- Procedural rules for the use of the ETD (VI. 3.9.4)

VI.3.9.1. Introduction

*Article 55(1)(h)
Appendix I,
Convention*

An airline company can be authorised to use an electronic transport document (ETD) as a transit declaration to cover goods placed under

Article 233(4)(e) UCC common/Union transit procedure.

Articles 319 and 320 IA The authorisation for the use of the ETD is granted to airline companies which fulfil the criteria for this simplification. A significant criterion is to ensure that the ETD contains the data elements required in a transit declaration and those data elements are available to the customs authorities at departure and at destination to allow the customs supervision of the goods and the discharge of the procedure. Those data elements are contained in Annexes B6a and A1a, Appendix III, Convention/Annexes B-DA and B-IA.

Annexes B6a and A1a, Appendix III, Convention

Annexes B-DA and B-IA

VI.3.9.2. General information

Article 89(7)(d) UCC No guarantee is required as it is accepted that air transport is safe and that, apart from an accident, the conditions of carriage will be fulfilled from the airport of departure to the airport of destination.

Article 13(1)(a) Appendix I, Convention

The express couriers are either the airlines companies (where the general rules for airline companies apply) or clients of those companies. There are no specific requirements for express couriers as regards the ETD.

The holder of the procedure is the airline company.

The authorisation specifies the customs offices located at the airports of loading and unloading in the Union and/or common transit countries, where the authorisation applies.

The airport of loading is the airport of departure, the airport of unloading is the airport of destination.

Note that transit by air can also take place under cover of a standard transit declaration using the NCTS (Part IV).⁴⁰

VI.3.9.3. Authorisation for the use of the ETD

Articles
5(31) and
22 UCC
Article 319
IA

The authorisation procedure is described in VI. 2.2.-VI.2.5.

Annex A-
DA

The application shall be lodged with the customs authorities competent for the place where the applicant's main accounts for customs purposes are held or accessible, and where at least part of the activities covered by the authorisation are to be carried out.

Articles 59
and 111a
Appendix
I,
Convention

TRADE

The airline company shall provide in particular the following information in the application:

1. Applicant or his EORI number⁴¹;
2. Name and contact details of the person responsible for customs matters and for the application as well as the person in charge of the applicant company or exercising control over its management;
3. Place where main accounts for customs purposes are held or accessible;
4. Type of main accounts for customs purposes;
5. Place where records are kept;
6. Type of records;
7. Customs office(s) of departure and destination;
8. Number of flights between the Union/common transit countries airports;
9. The means how the data elements are available to the customs authorities at the port of departure and at the port of at destination. If the means differs depending on a customs office or a country, each means shall be indicated in the application.

The above information is mandatory in the Union (Annex A-DA, column 9f), but it may be required as well by the common transit countries.

⁴⁰ In the Union, where applicable, other ways of movement of goods, defined in Articles 226 and 227 UCC may be used

⁴¹ EORI number concerns only the EU

The criteria are verified by the competent customs authorities (VI. 2.2.). In the meantime the consultation procedure is carried out with the customs offices indicated in the application as customs offices of departure and destination. The consultation procedure is started immediately after acceptance of the application and can take up to 45 days maximum.

The consultation procedure is part of the Customs Decision Management System (CDMS) applicable only to the Member States. In case of unavailability of the CDMS, or in case common transit countries are involved, a consultation letter in paper form shall be transmitted by e-mail, together with a copy of the application. The list of e-mail addresses in each country and the model of the consultation letter are included in Annexes VI. 8.9 and VI.8.10 respectively.

During the consultation procedure the requested authority should verify the following:

- whether the conditions for granting the authorisation are met by the applicant, and most importantly
- whether and how the data elements required for the ETD as a transit declaration can be made available to the requested customs offices.

On receipt of the consultation request, the requested authority shall check in particular the information about the applicant in their own records or in cooperation with other agencies, the system of data exchange, place for the control of the goods, the level of the controls by the airline company of its operations, and who is the representative of the airline company, where appropriate.

In case of objection the requesting authorities have to be informed within 45 days after receiving the request either via the CDMS or in case of its unavailability or in case of involvement of a common transit country by e-mail with the same letter (Annex VI.8.10.). Where the requested authority

finds that the applicant does not regularly operate flights to airports in that country, the authorisation cannot include airports in that country. However, if the application concerns more airports, the authorisation may be granted with deletion of the airports for which the requested authority is of the opinion that the conditions are not fulfilled.

Where the requested authority indicates its refusal to an authorisation request due to the non-fulfilment of a condition, and in particular concerning a serious infringement or repeated infringement of customs legislation and taxation rules, it shall outline the grounds for the refusal and the underlying legal provisions. Then, the authorities of the country where the application was made shall not grant the authorisation and shall outline the reasons for the refusal to the airline company.

Where no objections are received within the time-limit allowed the requesting authority can assume that the criteria are met for which the consultation has been requested.

On completion of the consultation process without objections, the competent customs authorities shall approve and grant the authorisation, which applies for both outward and inward flights.

The authorisation shall apply only to transit operations between the customs offices of departure and destination indicated in the authorisation and be valid in the countries where those offices are located.

The reference to the authorisation shall be inserted in the ETD each time a transit operation is started. This information needs to be provided, unless it can be derived from other data elements, eg. EORI number of the holder of the authorisation or the CDMS.

For monitoring of the authorisation see VI. 2.3.

For annulment, revocation or amendment of the authorisation see VI. 2.4. Whenever the airline company wishes to add or remove one or more airports in its existing authorisation, it will apply for its amendment.

For the suspension of the authorisation see VI.2.5.

In case of anulement, revocation, amendment, suspension and end of suspension of the authorisation the competent authorities of the countries indicated in the authorisation shall be notified immediately, using the list of authorities in Annex VI.8.9.

As the authorisation for the use of the ETD as a transit declaration is valid in more than one country, the monitoring of the authorisation or its re-assessment may require a consultation procedure between customs authorities in other countries. That consultation is a part of the CDMS

Where the CDMS system is not available or common transit countries are involved, the consultation requests in the form of the model letter in Annex VI.8.10. shall be transmitted by e-mails to the authorities responsible for the consultation procedure, specified in Annex VI. 8.9.

CUSTOMS

The authorisation contains in particular the following information:

1. Number and date;
2. Holder of the authorisation or its EORI number ;
3. Customs office(s) of departure and destination;
4. The means how the data elements are made available to customs at the port of departure and at the port of destination. If the means differs depending on a customs office or a country, each means shall be indicated in the authorisation.
5. Obligation on the airline company to inform the customs offices of departure and destination regarding any discrepancies noticed, in particular regarding the type and quantity of the goods placed under the transit procedure and regarding any changes that may have impact on the authorisation;
6. The way of communication between the customs office(s) of departure and destination, respectively, and the airline company.

The above information is mandatory in the Union (Annex A-DA, column 9f), but it may be required also by the common transit countries.

Although time-limit for the availability of the ETD data to the customs office of departure before the goods can be released for transit is not

mandatory, it is beneficial to add it in the authorisation.

In the Union

International airline companies which are established in the Union or have a permanent business establishment there may be authorised to use that procedure provided they meet the necessary conditions.⁴²

VI.3.9.4. Procedural rules of the use of the ETD

VI.3.9.4.1. Data elements required for the ETD

Article 320 IA

Annex B-IA

Article 111b Appendix I, Convention

Annexes A1a and B6a Appendix III, Convention

The electronic transport document – ETD is a document drawn up by an airline company on departure of the aircraft (based on transport document like the AWB, manifest etc.) confirming the actual goods that are loaded onto the aircraft. Thus, for transit purposes that document serves as a transit declaration, provided it contains the data elements set out in Annex B6a and A1a, Appendix IIIa, Convention/Annexes B-DA and B-IA.

To allow the customs authorities to identify the status of the goods, one of the following codes shall be indicated at the item level in the ETD:

Code	Common transit	Union transit
T1	Goods placed under the external T1 transit procedure	Goods placed under the external T1 transit procedure
T2	Goods placed under the internal T2 transit procedure	Goods placed under the internal T2 transit procedure
T2F	Goods placed under the internal T2 transit procedure	Goods placed under the internal Union transit procedure moving from the special fiscal

⁴² Article 5 (31) and (32) UCC

		territories to another part of the customs territory of the Union, which is not a special fiscal territory as referred to in Article 188(1) DA. That code may be used for Union goods moved between a special fiscal territory and another part of the customs territory of the Union as referred to in Article 188(2) DA
C	Union goods not placed under a transit procedure (equivalent to T2L)	Union goods not placed under a transit procedure (equivalent to T2L)
TD	Goods already placed under a transit procedure ⁴³	Goods already moving under a Union transit procedure, or carried under the inward processing, customs warehouse or temporary admission procedure ⁴⁴
X	Union goods for which the export procedure was ended and exit confirmed and which are not placed under a	Union goods for which the export procedure was ended and exit confirmed and which are not placed under a transit

⁴³ In such a case, the airline company shall also enter the code 'TD' in the corresponding airway bill or another appropriate commercial document as well as a reference number of the transit declaration.

⁴⁴ In such cases, the airline company shall also enter the code 'TD' in the corresponding airway bill or another appropriate commercial document as well as a reference number of the transit declaration or the transfer document and the name of the issuing office.

	transit procedure	procedure
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The ETD is treated as a transit declaration only where at least one of the codes "T1", "T2" or "T2F" is indicated. If none of those codes are indicated in the ETD, irrespective of the other codes mentioned above, that ETD cannot be used as a transit declaration.

Examples for the use of the codes:

Example 1

Union goods are moved by air between France and Germany

France – Germany → the code "C" on the ETD.

Example 2

Union goods are exported from Ireland to a third country (China). In Ireland goods are placed under the export procedure which is completed and exit confirmed. The goods are moved by air to the Netherlands, where they are taken out of the Union.

Ireland – the Netherlands – China → the code "X" on the ETD between Ireland and the Netherlands

Example 3

Non-Union goods arrive from a third country (Canada) to Czech Republic and move by air to Greece.

Canada – Czech Republic - Greece → the code "T1" on the ETD as a transit declaration between Czech Republic and Greece.

Example 4:

Union goods are dispatched by air from Spain to SFT (Canary Islands)

Options:

1 Spain – SFT Canary Islands → the code "T2F" on the ETD as a transit declaration⁴⁵

2 Spain – SFT Canary Islands → the code "C" on the ETD

Example 5

Union goods are moved between two SFT in the same Member State (France: Guadeloupe and Mayotte).

⁴⁵ In accordance with Article 188(2) DA

Options:

1. Guadeloupe – Mayotte → the code "T2F" on the ETD as a transit declaration⁴⁶
2. Guadeloupe – Mayotte → the code "C" on the ETD⁴⁷

Example 6:

Union goods are moved by air from a SFT (Canary Island) to Spain and then to Portugal by road.

Options:

1. SFT (Canary Islands) - Spain – Portugal → the code "C" or "T2F" on the ETD between SFT and Spain and the standard transit procedure ("T2F"-NCTS, including guarantee) between Spain and Portugal.⁴⁸
2. SFT (Canary Islands) - Spain – Portugal → : the code "T2F" on the ETD as a transit declaration between Canary Islands and Spain and the standard transit procedure ("T2F"- NCTS, including guarantee) between Spain and Portugal⁴⁹.

Example 7:

Union goods are moved by air from a SFT (Canary Islands) to Spain and then by air to Italy.

Options:

1. SFT (Canary Islands) - Spain – Italy → the code "C" on the ETD between SFT and Spain and the code "T2F" on the ETD as a transit declaration between Spain and Italy.⁵⁰
2. SFT (Canary Islands) - Spain – Italy → the code "T2F" on the ETD as a transit declaration between Canary Islands and Spain and the code "T2F" on the ETD as a transit declaration between Spain and Italy.⁵¹

Example 8:

Union excise goods⁵² are exported from the Union to a common transit country (Switzerland). In Portugal the goods are placed under the export

⁴⁶ In accordance with Article 188(1) DA

⁴⁷ In accordance with Article 188(2) DA

⁴⁸ In accordance with Article 188(2) DA

⁴⁹ In accordance with Article 188(1) DA

⁵⁰ In accordance with Article 188(2) DA

⁵¹ In accordance with Article 188(1) DA

procedure which is completed and exit confirmed. The goods are placed under external transit procedure and moved by air to Austria where the road part of the journey to a common transit country starts.

Portugal – Austria – Switzerland → the code "T1" on the ETD as a transit declaration between Portugal and Austria. Further the standard transit procedure (T1- NCTS, including guarantee) starts with destination in Switzerland.

Example 9:

Union excise goods⁵³ are exported from Italy to a third country (India). In Roma (Italy) goods are placed under export procedure which is completed and exit confirmed. The goods are moved by air to Malpensa (Italy), where they are taken out of the Union.

Roma – Malpensa – India → the code "X" on the ETD between Roma and Malpensa.

Example 10:

Union excise goods⁵⁴ are moved by air from Romania to Belgium. The goods remain under the excise suspension arrangement in EMCS.

Romania– Belgium → the code "C" on the ETD

Example 11:

Union goods are exported to a third country (Belarus). In Denmark the goods are placed under the export procedure which is completed and exit confirmed, and the TIR procedure starts. The goods are moved by air to Poland. In Poland the goods continue their way to Belarus by road under a TIR procedure.

Denmark – Poland – Belarus → the code "TD" on the ETD between Denmark and Poland. TIR procedure follows with destination in Belarus.

⁵² In the meaning of Article 1(1) of the Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (OJ L 9/12, 14.-1.2009).

⁵³ In the meaning of Article 1(1) of the Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (OJ L 9/12, 14.-1.2009).

⁵⁴ In the meaning of Article 1(1) of the Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (OJ L 9/12, 14.-1.2009).

Example 12:

Union goods are exported to a third country (Russia). In Spain the goods are placed under the export procedure and moved by air to Finland, where they are taken out of the Union by road.

Spain – Finland – Russia → the code "C" on the ETD between Spain and Finland and further the goods are moved under export procedure to the Union external border.

Example 13

Union goods are exported to a common transit country (Serbia). In Hungary the goods are placed under the export procedure which is completed and exit confirmed. Then the goods are moved by air to Serbia.

Options:

- 1) Hungary – Serbia → the code "X" on the ETD,
- 2) Hungary – Serbia --> the code "T2" on the ETD as a transit declaration.

Example 14

Non-Union goods are moved between Sweden and a common transit country (Norway)

Sweden - Norway → the code "T1" on the ETD as a transit declaration

Example 15

Union goods are moved between Italy and France and pass through a common transit country (Switzerland) under the same ETD without reloading

Italy - Switzerland – France → the code "C"⁵⁵ on the ETD

Example 16

Union goods are moved between Lithuania and Italy and pass through a common transit country (Norway) under the same manifest with reloading in Norway⁵⁶.

Lithuania –Norway – Italy → the code "C" on the ETD

Example 17

Union goods are transported by air between Slovenia and Greece and pass through a common transit country (the Republic of North Macedonia) where they are transhipped onto another type of means of transport (air truck) under the supervision of the airline company

⁵⁵ Article 119(3)(b) DA and Article 109(1)(b) of the Convention

⁵⁶ The same AWB accompanies the goods from departure to final destination however two manifests are issued: the first at the airport of departure and the second at the airport of reloading.

Slovenia (by air) – the Republic of North Macedonia (by road – air truck) – Greece:

Options:

1. Slovenia – the Republic of North Macedonia → the code "C"⁵⁷ on the ETD and the Republic of North Macedonia – Greece → standard transit procedure (T2- NCTS, including guarantee),
2. Slovenia – the Republic of North Macedonia → the code "T2" on the ETD as a transit declaration and the Republic of North Macedonia – Greece → standard transit procedure (T2- NCTS, including guarantee),
3. Slovenia– the Republic of North Macedonia → standard transit procedure started in Slovenia (T2- NCTS, including guarantee), code "TD" on the ETD and the Republic of North Macedonia - Greece → continuation of the standard transit procedure.

Note for the Union: In order to facilitate the maximum free and unhindered movement of Union goods, the code 'C' on the ETD shall entitle the goods to free onward movement to their destination in the Union provided that evidence of their status is held in the operators' business records at the airport of departure and there is no reasonable suspicion or doubt as to the status of the goods on arrival at the airport of destination. However, customs authorities at destination have the opportunity to verify the declared customs status of Union goods by the application of suitable a posteriori checks based on assessed risk with references back to the customs authorities at the airport of departure, if necessary.

Unless national rules provide for a longer period, the airline company shall keep a record of the status of all goods in its commercial records for three years plus the period since the beginning of the current year. Those records can be kept in the electronic form.

VI.3.9.4.2. The procedure at the customs office of departure

Articles 6(1), 46(1) and 172-174 UCC According to Article 6(1) UCC all exchanges of information, such as declarations, between customs authorities and between economic operators and customs authorities, shall be made using electronic data

Articles 302 and 320

⁵⁷ Code "C" is equivalent to the code "T2L" in accordance with Article 111b Appendix I, Convention

IA

Articles 304-32, 39
and 414-111b
Appendix
Convention

processing techniques. That rule applies as well to the use of the ETD as a transit declaration.

I. The goods shall be released for transit when the data elements of the ETD have been made available to the customs office of departure prior to the aircraft departing. Having regard to the legal requirements, the only applicable ways of making the data available to customs are the following:

- the data are transmitted to customs IT system – the recommended way . It is not mandatory to have an IT customs system in place, but it would be beneficial for the countries to consider building the relevant system in the future, provided such a system does not exist already at present; or
- customs have access to the airline company's system from customs' premises.

As an interim solution, customs officers may have access to the data from the operator's computer at the operator's office, but that method can only be used until one of the two above options have been implemented. While using that option the customs authorities may not have uninterrupted and constant access to the data without an additional burden and extra work. Nevertheless, it depends on the customs authorities to decide how long that solution may be implemented, taking into account in particular the way of co-operation with the airline company, the size of the port and the volume of freight.

Making the data available via e-mails with attached excel sheets or pdf files does not comply with the legal requirements.

The simplification for the ETD relies entirely on how the transit declaration in the form of the ETD is provided. In all other aspects, the ETD should be treated as any other customs declaration. The detailed legal framework on the customs declarations indicated in the Convention/UCC and the related acts should be respected, as the

legislation has not foreseen any special rules for a simplified ETD transit procedure.

The ETD used as a transit declaration shall be made available to the customs office of departure to allow the customs authorities to perform risk assessment or to perform checks on goods, where necessary, before the goods can be released for transit.

Each transit declaration data should undergo a risk analysis using electronic data-processing techniques in order to identify and evaluate the potential risks and to take the appropriate counter-measures. Therefore, the customs system seems to be very useful to allow for the electronic transmission of the ETD data from the operator's system, and subsequently for an automated risk analysis on the ETD data.

However, due to the fact that the deployment of the customs system is not mandatory, an automated risk analysis may not be possible. Therefore, at least a robust pre-audit, a close monitoring of the authorisation and the regular supervision of the transit operations may compensate the lack of automation. It does not exclude the manual verification of the goods performed at random or in case of need before their release for transit.

Those ways of control cannot be replaced by a posteriori controls (after departure of the goods) which may be conducted only in specific cases or at random.

As regards the place of loading (optional data) the country code followed by the IATA 3-letter code of the airport can be used.

The definition of a consignee is that this is a person to whom the goods are actually consigned. For the purpose of the use of the ETD this is the recipient at the airport of destination.

A declaration is accepted by the customs authorities provided that the goods to which it refers have been presented. It does not mean that customs always check if the goods are physically at the airport, but at

least customs have to be aware that the goods are stored in a place agreed upon with the operator.

A declarant shall, upon application, be permitted to amend one or more data elements in the declaration.

Each declaration shall bear its own unique number assigned by the airline company (LRN number⁵⁸). It can be the flight number together with the date, and any additional figures to make the number unique for the operator concerned.

The goods carried by air are waived from sealing where either labels are affixed to each consignment bearing the number of the accompanying AWB, or the consignment constitutes a load unit on which the number of the accompanying AWB is indicated.

Regarding the ETD there is no specific action confirming neither that the ETD was accepted by the customs authorities or that the goods were released for transit. Therefore, the time of departure of the aircraft with the goods can be considered as the time of acceptance for the ETD as a transit declaration and also as the time for release of the goods for transit. In case of rejection of a declaration, the customs office of departure immediately informs the airline company, stating the reasons for that rejection (e.g. insufficient data, errors).

If a transport of non-Union goods starts without a submission and acceptance of a transit declaration, customs debt is incurred through non-compliance, according to Article 79(1) UCC.⁵⁹

It is important that the customs office of departure has at its disposal the historical data, i.e. the data of previous declarations accepted or rejected, in order to perform a posteriori checks or to clarify issues

⁵⁸ LRN number in the ETD is not the same as the LRN number allocated to the standard transit declaration (NCTS).

⁵⁹ In the Union only

raised by the customs office of destination.

VI.3.9.4.3. The procedure at the customs office of destination

Articles 6(1) and 46(1) UCC The ETD data as the transit declaration must be the same at the customs office of departure and at the customs office of destination.

Article 199(b) DA The customs office of destination does not check each time the compatibility of the data, but assumes that the data are the same unless it receives a notification from the airline company about discrepancies or finds irregularities during verification.

Article 320 IA

Article 111b

Appendix 1. Convention

The data elements of the ETD shall be made available to the customs office of destination. Having regard to the legal requirements, the only applicable ways of making the data available to customs are the following:

- the data are transmitted to customs system – the recommended way . It is not mandatory to have an IT customs system in place, but it would be beneficial for the countries to consider building the relevant system in the future, provided such a system does not exist already at present; or
- customs have access to the airline company's system from customs' premises.

As an interim solution, customs officers may have access to the data from the operator's computer at the operator's office, but that method can only be used until one of the two above options have been implemented. While, using that option the customs authorities may not have uninterrupted and constant access to the data without the additional burden and extra work. Nevertheless, it depends on the customs authorities to decide how long that solution may be implemented, taking into account in particular the way of co-operation with the airline company, the size of the port and the

volume of freight.

Making the data available via e-mails with attached excels sheets or pdf files do not comply with the legal requirements.

The data of the transit declaration shall be provided to the customs office of destination at least at the time of the arrival of the goods at the airport. However, it would be advantageous for the customs office of destination to have that data already when the goods are released for transit at the airport of departure to allow that customs office to perform the eventual risk assessment in advance.

The transit declaration is identified by the LRN number.

The legislation does not include any time-limits for the end and for the discharge of the transit procedure as well as it does not specify what actions are needed for this purpose.

Therefore, it may be assumed that the transit procedure is ended when the airline company notifies the customs office of destination that all goods covered by the ETD as a transit declaration are in temporary storage or in any other place where the goods may be stored under customs supervision. The LRN of the ETD used as a transit declaration shall be indicated in a temporary storage or any other relevant declaration.

The transit procedure is deemed to be discharged immediately after its ending, unless the customs authorities at destination have received information or have established that the procedure has not ended correctly (e.g. notification from the airline company, verification of the goods, receiving information from the customs office of departure). In those cases the investigation starts to clarify the issue.

The airline company is responsible for identifying and notifying the customs authorities of all offences, discrepancies or irregularities discovered at the airport of destination, in particular as a result of

checks carried out by that company or on the basis of the outturn report (surplus or deficit), referring in particular to the ETD for the goods in question.

Each transit declaration data at destination should undergo a risk analysis using electronic data-processing techniques in order to identify and evaluate the potential risks and to take the appropriate counter-measures. Therefore, a customs IT system seems to be very useful to allow for the electronic transmission of the ETD data from the operator's system, and subsequently for an automated risk analysis on the ETD data.

However, due to the fact that the deployment of the customs system is not mandatory, an automated risk analysis may not always be possible. Therefore, at least a robust pre-audit, a close monitoring of the authorisation and the regular supervision of the transit operations may compensate the lack of automatisisation. It does not exclude the manual verification of the goods performed at random or in case of need either after their arrival or when placing them under temporary storage.

Those ways of control cannot be replaced by a posteriori controls (after the goods were released from transit) which may be conducted only in specific cases or at random.

Consultation with the customs office of departure should take place when there is a reasonable suspicion as to the type or quantity of the goods. Verification of the ETD data shall be carried out by the use of the document TC21A (Annex VII.8.6) and sent by e-mail to the authorities specified in Annex VI. 8.9.

As regards the document TC21A it is recommended to use, if possible, one of the languages generally understandable.

The customs authorities at the airport of destination shall notify the customs authorities at the airport of departure and the authority which

issued the authorisation, at the earliest opportunity, of any offence or irregularity, referring in particular to the ETD for the goods in question.

The customs office of departure and the customs office of destination shall co-operate with each other and exchange relevant information and documents relating to transit operations where appropriate.

It is important that the customs office of destination has at its disposal the historical data, i.e. the data of previous operations ended and discharged, in order to perform a posteriori checks or to clarify issues raised by the customs office of departure.

VI.3.10. Goods carried by sea - the use of an electronic transport document (ETD) as a transit declaration to place goods under the Union transit procedure

	<p>This paragraph is subdivided as follows:</p> <ul style="list-style-type: none">• Introduction (VI 3.10.1.)• General information (VI 3.10.2.)• Authorisation for the use of the ETD (VI. 3.10.3.)• Procedural rules for the use of the ETD (VI.3.10.4)
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VI.3.10.1. Introduction

Article 233(4)(e) UCC That simplification applies only to the Union transit procedure.

Articles 319 and 320 IA A shipping company can be authorised to use an electronic transport document (ETD) as a transit declaration to cover goods placed under Union transit procedure.

The authorisation for the use of the ETD is granted to shipping companies which fulfil the criteria for this simplification. A

significant criterion is to ensure that the ETD contains the data elements required in a transit declaration and those data elements are available to the customs authorities at departure and at destination to allow the customs supervision of the goods and the discharge of the procedure. Those data elements are contained in Annexes B-DA and B-IA.

VI.3.10.2. General information

Article 89(7)(d) UCC No guarantee is required as it is accepted that maritime transport is safe and that, apart from an accident, the conditions of carriage will be fulfilled from the port of departure to the port of destination.

The holder of the procedure is the shipping company.

The authorisation specifies the customs offices located in the ports of loading and unloading, where the authorisation applies.

The port of loading is the port of departure, the port of unloading is the port of destination.

The use of the Union transit procedure is obligatory for the transport of non-Union goods on the regular shipping service (RSS) vessels (see Part II).

Note that transit by sea can also take place under cover of a standard transit declaration using the NCTS (Part IV), however, where applicable, other ways of movement of goods, defined in Articles 226 and 227 UCC may be used.

VI.3.10.3. Authorisation for the use of the ETD

Article 22 UCC The authorisation procedure is described in VI.2.2.- VI.2.5

The application shall be lodged with the customs authorities competent for the place where the applicant's main accounts for customs purposes are held or accessible, and where at least part of the activities covered by the authorisation are to be carried out.

TRADE

The shipping company shall provide in particular the following information in the application:

1. Applicant or his EORI number;
2. Name and contact details of the person responsible for customs matters and for the application as well as the person in charge of the applicant company or exercising control over its management;
3. Place where main accounts for customs purposes are held or accessible;
4. Type of main accounts for customs purposes;
5. Place where records are kept;
6. Type of records;
7. Customs office(s) of departure and destination;
8. Number of voyages between the Union ports;
9. The means how the data elements are available to the customs authorities at each port of departure and at port of at destination. If the means differs depending on a customs office or a country, each means shall be indicated in the application.

The above information is mandatory in the Union (Annex A-DA, column 9f)

The criteria are verified by the competent customs authorities (VI.2.2.). In the meantime the consultation procedure is carried out with the customs offices indicated in the application as customs offices of departure and destination. The consultation procedure is started immediately after acceptance of the application and can take up to 45 days maximum.

The consultation procedure is part of the Customs Decision Management System (CDMS) applicable in the Union. In case of unavailability of the CDMS, a consultation letter in paper form shall

be transmitted by e-mail, together with a copy of the application. The list of e-mail addresses in each country and the model of the consultation letter are included as Annexes VI. 8.11 and VI. 8.10, respectively.

During the consultation procedure the requested authority should verify the following:

- whether the conditions for granting the authorisation are met by the applicant, and most importantly
- whether and how the data elements required for the ETD as a transit declaration can be made available to the requested customs offices.

On receipt of the consultation request, the requested authority shall check in particular the information about the applicant in their own records or in cooperation with other agencies, the system of data exchange, place for the control of the goods, the level of the controls by the shipping company of its operations, and who is the representative of the shipping company, where appropriate.

In case of objection the requesting authorities have to be informed within 45 days after receiving the request either via the CDMS or in case of its unavailability by e-mail with the same letter (Annex VI.8.10.). Where the requested authority finds that the applicant does not regularly operate voyages to ports in that country, the authorisation cannot include ports in that country. However, if the application concerns more ports, the authorisation may be granted with deletion of the port for which the requested authority is of the opinion that the conditions are not fulfilled.

Where the requested authority indicates its refusal to an authorisation request due to the non-fulfilment of a condition, and in particular concerning serious infringement or repeated infringement of customs legislation and taxation rules, they shall outline the grounds for the refusal and the underlying legal provisions. Then, the authorities of

the country where the application was made shall not grant the authorisation and shall outline the reasons for the refusal to the shipping company.

Where no objections are received within the time-limit allowed the requesting authority can assume that the criteria are met for which the consultation has been requested.

On completion of the consultation process without objections, the competent customs authorities shall approve and grant the authorisation, which applies for both outward and inward voyages.

The authorisation shall apply only to transit operations between the customs offices of departure and destination indicated in the authorisation and be valid in the countries where those offices are located.

The reference to the authorisation shall be inserted in the ETD each time a transit operation is started. This information needs to be provided, unless it can be derived from other data elements, for example EORI number of the holder of the authorisation or the CDMS.

For monitoring of the authorisation see VI.2.3.

For annulment, revocation or amendment of the authorisation see VI. 2.4. Whenever the shipping company wishes to add or remove one or more ports in its existing authorisation, it will apply for its amendment.

For the suspension of the authorisation see VI. 2.5.

In case of annulment, revocation, amendment, suspension and end of suspension of the authorisation the competent authorities of the countries indicated in the authorisation shall be notified immediately.

As the authorisation for the use of the ETD as a transit declaration is

valid in more than one country, the monitoring of the authorisation or its re-assessment may require a consultation procedure between customs authorities in other countries. That consultation is a part of the CDMS.

Where the CDMS is not available, the consultation requests in the form of the model letter in Annex VI.8.10, shall be transmitted by e-mails to the authorities responsible for the consultation procedure specified in Annex VI.8.11.

CUSTOMS

The authorisation contains in particular the following information:

1. Number and date;
2. Holder of the authorisation or its EORI number ;
3. Customs office(s) of departure and destination ;
4. The means how the data elements are made available to customs at each port of departure and at each port of destination. If the means differs depending on a customs office or a country, each method shall be indicated in the authorisation.
5. Obligation on the shipping company to inform the customs offices of departure and destination regarding any discrepancies noticed, in particular regarding the type and quantity of the goods placed under the transit procedure and about any changes that may have impact on the authorisation;
6. The way of for communication between the customs office(s) of departure and destination, respectively, and the shipping company.

The above information is mandatory in the Union (Annex A-DA, column 9f).

Although time-limit for the availability of the ETD data to the customs office of departure before the goods can be released for transit is not a mandatory, it is beneficial to add it in the authorisation.

International shipping companies which are established in the Union or have a permanent business establishment there may be authorised to use that procedure provided they meet the necessary conditions.⁶⁰

VI.3.10.4. Procedural rules of the use of the ETD

VI.3.10.4.1. Data elements required for the ETD

Article 320 IA

Annex B-IA

The electronic transport document - ETD (e.g. electronic goods manifest or other document) is a document drawn up by the shipping company on departure of the vessel confirming the actual goods that are loaded onto the vessel. Thus, for transit purposes that document serves as a transit declaration, provided it contains the data elements set out in Annexes B-DA and B-IA.

To allow the customs authorities to identify the status of the goods, one of the following codes shall be indicated at item level in the ETD:

Code	Union transit
T1	Goods placed under the external T1 transit procedure
T2F	Goods placed under the internal Union transit procedure moving from the special fiscal territories to another part of the customs territory of the Union, which is not a special fiscal territory as referred to in Article 188(1) DA. That code may be used for Union goods moved between a special fiscal territory and another part of the customs territory of the Union as referred to in

⁶⁰ Article 5(31) and (32) UCC

	Article 188(2) DA
C	Union goods not placed under a transit procedure
TD	Goods already moving under a Union transit procedure, or carried under the inward processing, customs warehouse or temporary admission procedure ⁶¹
X	Union goods for which the export procedure was ended and exit confirmed and which are not placed under a transit procedure

The ETD is treated as a transit declaration only where at least one of the codes "T1" or "T2F" is indicated. If none of those codes are indicated in the ETD, irrespective of the other codes mentioned above, that ETD cannot be used as a transit declaration.

Examples for the use of the codes:

Example 1

Union goods are moved by RSS between France and Germany.

France – Germany → the code "C" on the ETD

Example 2

Union goods are exported from Ireland to a third country (China). In Ireland goods are placed under the export procedure which is completed and exit confirmed. The goods are moved by RSS to the Netherlands where they are taken out of the Union.

Ireland – the Netherlands - China → code "X" on the ETD between Ireland and the Netherlands.

Example 3

⁶¹ In such cases, the shipping company shall also enter the code 'TD' in the corresponding bill of lading or other appropriate commercial document as well as a reference number of the transit declaration or the transfer document and the name of the issuing office.

Non-Union goods arrive from a third country (Canada) to Portugal and move by RSS to Spain.

Canada – Portugal - Spain → code "T1" on the ETD between Portugal and Spain.

Example 4:

Union goods dispatch by RSS from Spain to SFT (Canary Islands)

Options:

1. Spain – Canary Islands → the code "T2F" on the ETD as a transit declaration⁶²

2. Spain – Canary Islands → the code "C" on the ETD

Example 5:

Union goods are moved by RSS between two SFT in the same Member State (France: Guadeloupe and Mayotte).

Options:

1. Guadeloupe – Mayotte → the code "T2F" on the ETD as a transit declaration⁶³

2. Guadeloupe – Mayotte → the code "C" on the ETD⁶⁴

Example 6:

Union excise goods⁶⁵ are exported from Croatia to a third country (Japan). In Croatia the goods are placed under the export procedure which is completed and exit confirmed. The goods are moved by RSS to Greece where they are taken out of the Union.

Croatia – Greece – Japan → the code "X" on the ETD between Croatia and Greece.

Example 7:

⁶² In accordance with Article 188(2) DA

⁶³ In accordance with Article 188(1) DA

⁶⁴ In accordance with Article 188(2) DA

⁶⁵ In the meaning of Article 1(1) of the Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (OJ L 9/12, 14.1.2009)

Union excise goods⁶⁶ are exported from Italy to a third country (India). In Trieste (Italy) goods are placed under export procedure which is completed and exit confirmed. The goods are moved by RSS to Genova (Italy), where they are taken out of the Union.

Trieste – Genova – India → the code "X" on the ETD between Trieste and Genova.

Example 8:

Union excise goods⁶⁷ are moved from Romania to Bulgaria by RSS. The goods remain under the excise suspension arrangement in EMCS.

Romania – Bulgaria → the code "C" on the ETD

Example 9:

Union goods are exported to a third country (Belarus). In Denmark the goods are placed under the export procedure which is completed and exit confirmed, and the TIR procedure starts. The goods are moved by RSS to Poland. In Poland the goods continue their way to a third country by road under a TIR procedure.

Denmark – Poland – Belarus → the code "TD" on the ETD between Denmark and Poland. TIR procedure follows with destination in Belarus.

Example 10:

Union goods are exported to a third country (Russia). In the Netherlands the goods are placed under the export procedure and moved by RSS to Finland where they are taken out of the Union by road.

The Netherlands – Finland – Russia → the code "C" on the ETD between the Netherlands and Finland and further the goods are moved under export procedure to the Union external border.

Example 11:

Union goods are moved from a SFT (Canary Island) to Spain by RSS and then to Portugal by road.

⁶⁶ In the meaning of Article 1(1) of the Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (OJ L 9/12, 14.-1.2009).

⁶⁷ In the meaning of Article 1(1) of the Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (OJ L 9/12, 14.-1.2009).

Options:

1. SFT (Canary Islands) - Spain – Portugal → the code "C" or "T2F" on the ETD between SFT and Spain and the standard transit procedure "T2F- NCTS, including guarantee) between Spain and Portugal.⁶⁸

2. SFT (Canary Islands) - Spain – Portugal → : the code "T2F" on the ETD as a transit declaration between Canary Islands and Spain and the standard transit procedure ("T2F- NCTS, including guarantee) between Spain and Portugal.⁶⁹

Example 12:

Union goods are moved from a SFT (Canary Islands) to Spain by RSS and then to Italy by RSS.

Options:

1. SFT (Canary Islands) - Spain – Italy → the code "C" on the ETD between SFT and Spain and the code "T2F" on the ETD as a transit declaration between Spain and Italy.⁷⁰

2. SFT (Canary Islands) - Spain – Italy → the code "T2F" on the ETD as a transit declaration between Canary Islands and Spain and the code "T2F" on the ETD as a transit declaration between Spain and Italy.⁷¹

Example 13

Union goods are moved from SFT (Canary Islands) to Spain by RSS.

Options:

1) SFT (Canary Islands) – Spain → the code "C" on the eTD

2) SFT (Canary Islands) – Spain → the code "T2F" on the ETD as a transit declaration.⁷²

In order to facilitate the maximum free and unhindered movement of Union goods, the code ‘C’ on the ETD shall entitle the goods to free onward movement to their destination in the Union provided that evidence of their status is held in the operators' business records in the

⁶⁸ In accordance with Article 188(2) DA

⁶⁹ In accordance with Article 188(1) DA

⁷⁰ In accordance with Article 188(2) DA

⁷¹ In accordance with Article 188(1) DA

⁷² In accordance with Article 188(2) DA

port of departure and there is no reasonable suspicion or doubt as to the status of the goods on arrival to the port of destination. However, customs authorities at destination have the opportunity to verify the declared customs status of Union goods by the application of suitable a posteriori checks based on assessed risk with references back to the customs authorities in the port of departure, if necessary.

Unless national rules provide for a longer period, the shipping company shall keep a record of the status of all goods in its commercial records for three years plus the period since the beginning of the current year. Those records can be kept in the electronic form.

VI.3.10.4.2. The procedure at the customs office of departure

<p><i>Articles 6(1), 46(1) and 172-174 UCC</i></p>	<p>According to Article 6 (1) UCC all exchanges of information, such as declarations, between customs authorities and between economic operators and customs authorities, shall be made using electronic data processing techniques. That rule applies as well to the use of the ETD as a transit declaration.</p>
<p><i>Article 320 IA</i></p>	<p>The goods shall be released for transit when the data elements of the ETD have been made available to the customs office of departure prior to the vessel departing. Having regard to the legal requirements, the only applicable ways of making the data available to customs are the following:</p> <ul style="list-style-type: none"> - the data are transmitted to customs IT system – the recommended way. It is not mandatory to have an it customs dystem in place, but it would be beneficial for the countries to consider building the relevant system in the future, provided such a system does not exist already at present; or - customs have access to the shipping company's system or the port

operator's system from customs' premises.

As an interim solution, customs officers may have access to the data from the operator's computer at the operator's office, but that method can only be used until one of the two above options have been implemented. While using this option the customs authorities may not have uninterrupted and constant access to the data without the additional burden and extra work. Nevertheless, it depends on the customs authorities to decide how long that solution may be implemented, taking into account in particular the way of co-operation with the airline company, the size of the port and the volume of freight.

Making the data available via e-mails with attached excel sheets or pdf files does not comply with the legal requirements.

The simplification for the ETD relies entirely on how the transit declaration in the form of an ETD is provided. In all other aspects, the ETD should be treated as any other customs declaration. The detailed legal framework on the customs declarations indicated in the UCC and the related acts should be respected, as the legislation has not foreseen any special rules for a simplified ETD transit procedure.

The ETD used as a transit declaration shall be made available to the customs office of departure to allow the customs authorities to perform risk assessment or to perform checks on goods, where necessary, before the goods can be released for transit.

Each transit declaration data shall undergo a risk analysis using electronic data-processing techniques in order to identify and evaluate the potential risks and to take the appropriate counter-measures. Therefore, the customs system seems to be very useful to allow for the electronic transmission of the ETD data from the operator's system, and subsequently for an automated risk analysis on the ETD data.

	<p>However, due to the fact that the deployment of the customs system is not mandatory, an automated risk analysis may not be possible. Therefore, at least the robust pre-audit, a close monitoring of the authorisation and the regular supervision of the transit operations may compensate the lack of automation. It does not exclude the manual verification of the goods performed at random or in case of need before their release for transit.</p> <p>Those ways of control cannot be replaced by a posteriori controls (after departure of the goods) which may be conducted only in specific cases or at random.</p> <p>The definition of a consignee is that this is a person to whom the goods are actually consigned. For the purpose of the use of the ETD this is the recipient at the port of destination.</p> <p>A declaration is accepted by the customs authorities provided that the goods to which it refers have been presented. It does not mean that customs always check if the goods are physically in the port, but at least customs have to be aware that the goods are stored in a place agreed upon with the operator.</p> <p>A declarant shall, upon application, be permitted to amend one or more data elements in the declaration.</p> <p>Each declaration shall bear its own unique number assigned by the shipping company (LRN number⁷³). It can be the voyage number and the date, and any additional figures to make the number unique for the operator concerned.</p> <p>According to Article 299 IA seals shall be affixed at departure either on the space containing the goods, where the means of transport or</p>
--	---

⁷³ LRN number in the ETD is not the same as the LRN number allocated to the standard transit declaration (NCTS)

	<p>container has been recognised by the customs office of departure as suitable for sealing, or on each individual packages. However, the customs office of departure may decide not to seal the goods if their description is sufficiently precise to permit their easy identification.</p> <p>Regarding the ETD there is no specific action confirming neither that the ETD was accepted by the customs authorities or that the goods were released for transit. Therefore, the time of departure of the vessel with the goods may be considered as the time of acceptance of the ETD as a transit declaration and also as the time of release of the goods for transit. In case of rejection of a declaration, the customs office of departure immediately informs the shipping company, stating the reasons for that rejection (e.g. insufficient data, errors).</p> <p>If a transport of non-Union goods starts without a submission and acceptance of a transit declaration, customs debt is incurred through non-compliance, according to Article 79(1) UCC.</p> <p>It is important that the customs office of departure has at its disposal the historical data, i.e. the data of previous declarations accepted or rejected in order to perform a posteriori checks or to clarify issues raised by the customs office of destination.</p>
--	--

VI.3.10.4.3. The procedure at the customs office of destination

<p><i>Articles 6(1) and 46(1) UCC</i></p> <p><i>Article 199(b) DA</i></p> <p><i>Article 320 IA</i></p>	<p>The ETD data as the transit declaration must be the same at the customs office of departure and at the customs office of destination.</p> <p>The customs office of destination does not check each time the compatibility of the data, but assumes that the data are the same unless it receives notification from the shipping company about the discrepancies or finds irregularities during verification.</p> <p>The data elements of the ETD shall be made available to the customs office of destination. Having regard to the legal requirements, the</p>
--	--

only applicable ways of making the data available to customs are the following:

- the data are transmitted to customs IT system – the recommended way . It is not mandatory to have an IT customs system in place, but it would be beneficial for the countries to consider building the relevant system in the future, provided such a system does not exist already at present; or

- customs have access to the airline company's system from customs' premises.

As an interim solution, customs officers may have access to the data from the operator's computer at the operator's office, but that method can only be used until one of the two above options have been implemented. While using this option the customs authorities may not have uninterrupted and constant access to the data without the additional burden and extra work. Nevertheless, it depends on the customs authorities to decide how long that solution may be implemented, taking into account in particular the way of co-operation with the airline company, the size of the port and the volume of freight.

Making the data available via e-mails with attached excel sheets or pdf files does not comply with the legal requirements.

The data of the transit declaration shall be provided to the customs office of destination at least at the time of the arrival of the goods at the port. However, it would be advantageous for the customs office of destination to have that data already when the goods are released for transit at the port of departure to allow that customs office to perform the eventual risk assessment in advance.

The transit declaration is identified by the LRN number.

The legislation does not include any time-limits for the end and for

the discharge of the transit procedure as well as it does not specify what actions are needed for this purpose.

Therefore, it may be assumed that the transit procedure is ended when the shipping company notifies the customs office of destination that all goods covered by the ETD as a transit declaration are placed in temporary storage or in any other place where the goods may be stored under customs supervision. The LRN of the ETD used as a transit declaration shall be indicated in a temporary storage or any other relevant declaration.

The transit procedure is deemed to be discharged immediately after its ending, unless the customs authorities at destination have received information or have established that the procedure has not ended correctly (e.g. notification from the shipping company, verification of the goods, receiving information from the customs office of departure). In those cases the investigation starts to clarify the issue.

The shipping company is responsible for identifying and notifying the customs authorities of all offences, discrepancies or irregularities discovered at the port of destination, in particular as a result of checks carried out by that company or on the basis of the outturn report (surplus or deficit), referring in particular to the ETD for the goods in question.

Each transit declaration data at destination should undergo a risk analysis using electronic data-processing techniques in order to identify and evaluate the potential risks and to take the appropriate counter-measures. Therefore, a customs IT system seems to be very useful to allow for the electronic transmission of the ETD data from the operator's system, and subsequently for an automatic risk analysis on the ETD data.

However, due to the fact that the deployment of the customs system is not mandatory, an automated risk analysis may not always be

possible. Therefore, at least a robust pre-audit, a close monitoring of the authorisation and the regular supervision of the transit operations may compensate the lack of automation. It does not exclude the manual verification of the goods performed at random or in case of need either after their arrival or when placing them under temporary storage.

Those ways of control cannot be replaced by a posteriori controls (after the goods were released from transit) which may be conducted only in specific cases or at random.

Consultation with the customs office of departure should take place when there is a reasonable suspicion as to the type or quantity of the goods. Verification of the ETD data shall be carried out by the use of the document TC21A (Annex VII. 8.6) and sent by e-mail to the authorities specified in Annex VI.8.9.

As regards the document TC21A it is recommended to use, if possible, one of the languages generally understandable.

The customs authorities at the port of destination shall notify the customs authorities at the port of departure and the authority which issued the authorisation, at the earliest opportunity, of any offence or irregularity, referring in particular to the ETD for the goods in question.

The customs office of departure and the customs office of destination shall co-operate with each other and exchange relevant information and documents relating to transit operations where appropriate.

It is important that the customs office of destination has at its disposal the historical data, i.e. the data of previous operations ended and discharged, in order to perform a posteriori checks or to clarify issues raised by the customs office of departure.

VI.4. Specific situations (pro memoria)

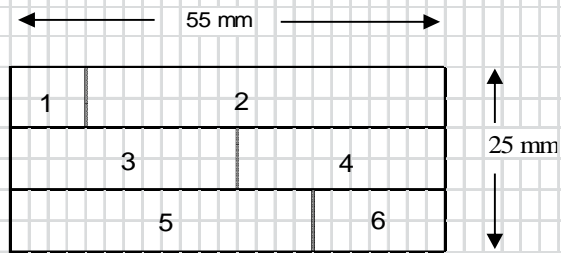
VI.5. Exceptions (pro memoria)

VI.6. Specific national instructions (reserved)

VI.7. Restricted part for customs use only

VI.8. Annexes

VI.8.1. Specimen of a special stamp used by an authorised consignor

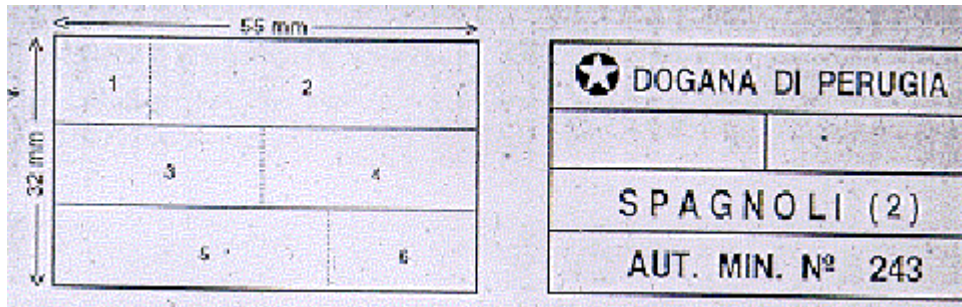


1. Coat of arms or any other signs or letters characterising the country
2. Reference number of the customs office of departure
3. Declaration number
4. Date
5. Authorised consignor
6. Authorisation number

VI.8.2. Derogations - special stamp (IT)

Authorised consignors shall use the special stamp approved by the customs authorities in accordance with Point 22.1, Annex II, Appendix I, Convention/Point 22.1 Annex 72-04 IA) the specimen of which appears in Annex B9, Appendix III, Convention/Chapter II, Annex 72-04 IA).

Italian authorised consignors may use the special stamps, specimens of which are illustrated below:



[Example]

VI.8.3. List of airports and controlling customs offices

This Annex has been deleted as it is not relevant anymore!

VI.8.4. Specimen of an authorisation for the use of the common/Union transit procedure based on an electronic manifest for goods carried by air

This Annex has been deleted as it is not relevant anymore!

VI.8.5. Air groupage flowchart

This Annex has been deleted as it is not relevant anymore!

VI.8.6. Specimen of an authorisation for the use of the paper-based Union transit procedures for goods carried by sea

The following provisions concern the approval of shipping companies to use the simplified Union transit procedure by sea.

The use of the paper-based Union transit procedures for goods carried by sea

Specimen of the authorisation under the provision of Article 26 TDA

Subject of the authorisation

1. The shipping company

is hereby authorised, subject to revocation at any time, to apply the paper-based Union transit procedures for goods carried by sea in accordance with Article 26 TDA , hereinafter referred to as « simplified (paper) sea transit procedure ».

Scope

2. The simplified (paper) sea transit procedure shall cover the carriage of all goods which the shipping company transports by sea between ports in the Member States of the Union set out in the Annex attached.

Documentation required for consignments

3. Where the Union transit procedure is compulsory, the manifest (specimen attached) is treated as equivalent to a transit declaration for the Union transit procedure , provided it contains the details listed in Article 50 TDA.

Procedure at the port of loading (the customs office of departure)

4. The manifests shall be presented in duplicate and shall be noted with the appropriate code (T1, T2F) in bold letters on the first page and then dated and signed by the shipping company identifying them as a transit declarations for the Union transit procedure. Those manifests shall then be treated as equivalent to a transit declaration for the Union transit procedure.

Where the transport operation relates at the same time to goods which must move under the external Union transit procedure (T1) and to goods which must move under the internal Union transit procedure (T2F) those goods must be listed on separate manifests.

When groupage consignments are carried they shall be indicated by the term « groupage » and included on the Union transit manifest appropriate to the highest status recorded on the groupage manifest, e.g. if the groupage comprises T1, T2F, TD and Union goods it must be declared on the T1 manifest.

Unless the shipping company is an authorised consignor within the meaning of Article 233(4)(a) UCC , the manifest shall be presented to the competent authorities for authentication prior to departure of the vessel.

In accordance with Article 297 IA the time limit for presentation of the goods at the customs office of destination shall be [...].

The shipping company transporting the consignments shown on the manifest shall be the holder of the procedure for these transport operations.

Procedure at the port of unloading (the customs office of destination)

5. The manifests and the goods to which they relate shall be presented to the competent authorities at the port of destination for customs control purposes. Additionally, the competent authorities may require seeing all bills of lading covering any goods discharged by that vessel at the port.

Once a month, after authenticating the list in question, the customs authorities at each port of destination shall transmit to the customs authorities at each port of departure a list drawn up by the shipping companies or their representatives, of the manifests which were presented to them during the previous month.

The list must include the reference number of the manifest, the symbol identifying the manifest as a transit declaration, the name of the shipping company which carried the goods, the name of the vessel and the date of the maritime transport operation.

That list shall be established in duplicate and in accordance with the following format:

LIST OF TRANSIT PROCEDURES FOR MONTH			
Port of departure:		Port of destination:	
Reference number of manifest used as transit declaration	Date of manifest used as transit document	Name of the vessel	For customs Purposes

The last page of the list is to read:

"The (shipping company) herewith certifies that this list contains all manifests for goods transported by sea from (port of departure) to (port of destination)."

Both copies of each list have to be signed by the representative of the shipping company and sent to the customs office of destination not later than on the fifteenth day of the month following the month of the transit procedures.

Irregularities/Discrepancies

6. The customs at the port of destination shall notify competent authorities at the port of departure, as well as the authority which granted the authorisation, of any irregularities or discrepancies, referring in particular to the bills of lading of the goods concerned.

Responsibilities of the shipping company

7. The shipping company shall:

- keep suitable records enabling the customs authorities to verify operations at departure and destination;
- make all relevant records available to the customs authorities; and
- undertake to assist in resolving all discrepancies and irregularities.

Final provisions

8. This authorisation shall be without prejudice to formalities vis-à-vis departure and arrival incumbent on the shipping company in the countries of departure and destination.

The authorisation shall enter into force on.....

For the competent authority

Date

Signature

ANNEX

PORTS OF DEPARTURE

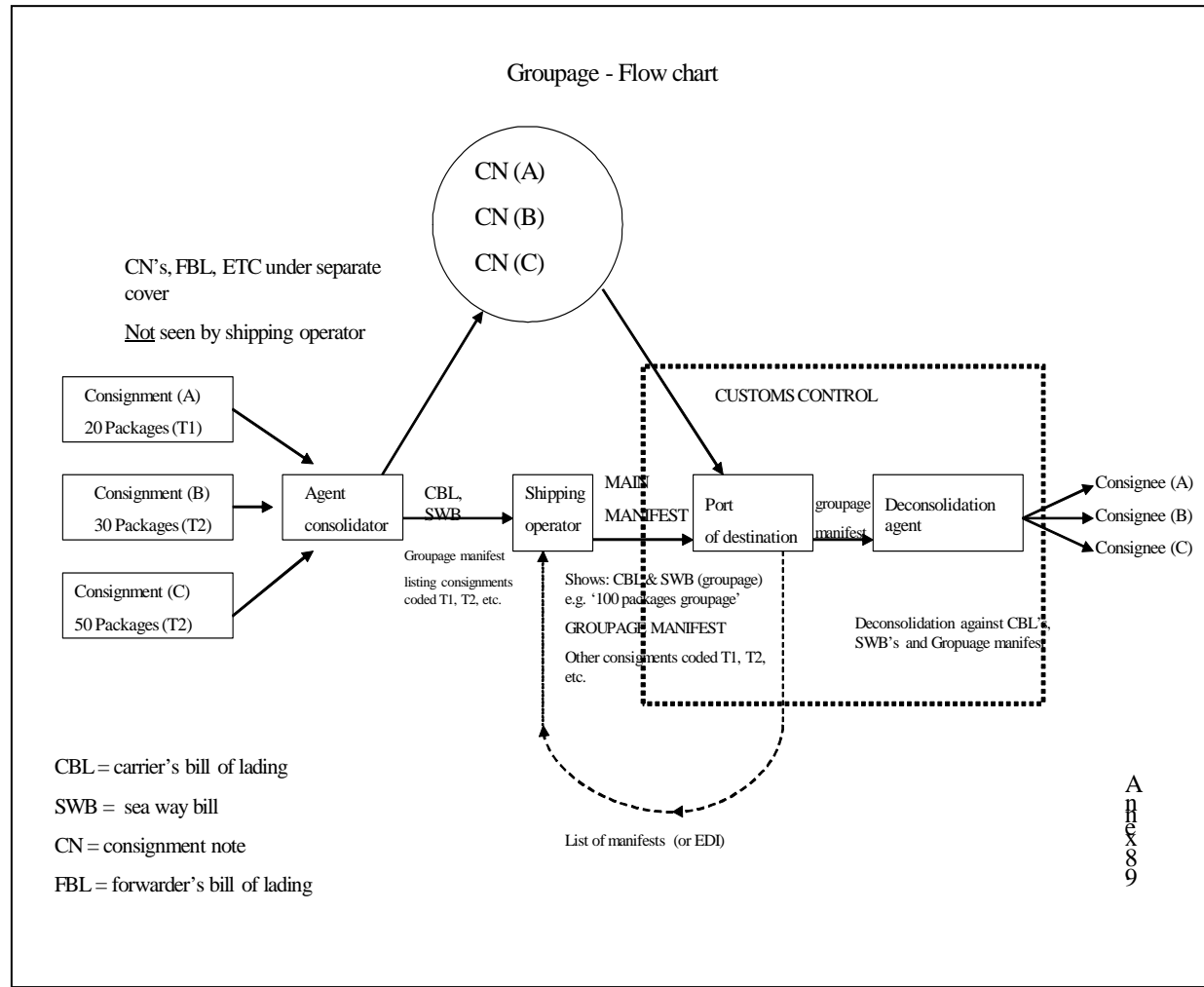
ADDRESS OF COMPETENT
CUSTOMS OFFICE

PORTS OF DESTINATION

ADDRESS OF COMPETENT
CUSTOMS OFFICE

4.

VI.8.7. Sea groupage flowchart



VI.8.8. Communication simplified procedures

COMMON TRANSIT – UNION TRANSIT

TAXUD/0925/2000 - EN

<p align="center">- COMMUNICATION FORM -</p> <p align="center">Article 6 Convention on a common transit procedure</p>	<p align="center">SIMPLIFIED PROCEDURES</p>
<p>TO <u>EUROPEAN COMMISSION</u> Directorate General Taxation and Customs Union Unit “Customs Legislation” B-1049 BRUSSELS – BELGIUM</p>	<p><u>Legal basis:</u> Convention on a common transit procedure <input type="checkbox"/> Article 6 (bi/multilateral) <input type="checkbox"/> <input type="checkbox"/></p>
<p>FROM <u>Country authorising the simplified procedure:</u></p>	<p><u>Extent of the procedure:</u> Individual simplification <input type="checkbox"/> <u>Name of the holder/Reference of the authorisation:</u> <i>Enclosure:</i> copy of the authorisation</p>
<p><u>Other countries concerned:</u> <i>(if bi/multilateral agreement)</i></p>	<p>General simplification <input type="checkbox"/> <u>Name of the procedure/Reference of the legal text:</u> <i>Enclosure :</i> copy of the text ^(*)</p>
<p><u>Brief description of the simplifications:</u></p>	

<u>Contact person:</u> <u>Reference of the communication transmission</u> (CC/YYYY/NNN) N° ../.../...	<u>Date and signature:</u> <u>Stamp:</u>
--	---

(*) In that case the transmission of each individual authorisation is not requested

VI.8.9. The list of authorities responsible for the consultation procedure in case of the ETD used as a transit declaration for goods moved by air

For the latest version of this list, please click on one of the following links:

EUROPA:

https://ec.europa.eu/taxation_customs/business/customs-procedures/what-is-customs-transit/common-union-transit_en

VI.8.10. The model of consultation letter for the ETD

TC26 UNION/COMMON TRANSIT CONSULTATION FORM	
1. Requesting Authority Name: Address: Phone: e-mail: or Customs Office code (COL) □□□□□□	2. Requested Authority Name: Address: Phone: e-mail: or Customs Office code (COL) □□□□□□
3. Applicant/Holder of the Authorisation* Name: Address: Phone: e-mail: AEO No (if exists)	
4. Number of Application/Authorisation*	
5. For the requesting Authority Place: Date: Signature: Stamp:	6. For the Requested Authority Place: Date: Signature: Stamp:
I. CONSULTATION DURING AUTHORISATION PROCESS**	
List of ports and Customs Office codes (COL) (To be completed by the Requesting Authority)	
1. As a port of departure (a)..... COL □□□□□□ (b)..... COL □□□□□□ (c)..... COL □□□□□□ (d)..... COL □□□□□□	2. As a port of destination (a)..... COL □□□□□□ (b)..... COL □□□□□□ (c)..... COL □□□□□□ (d)..... COL □□□□□□
3. In case of non-fulfilment of condition (s) please provide reasons and the relevant port(s) (to be completed by Requested Authority) The holder of the authorisation cannot ensure that the ETD data is available to the customs authorities Port(s): The holder of the authorisation does not operates a significant number of flights between Union/common transit countries ports; Port(s): The holder of the authorisation committed serious or repeated infringement of customs legislation and	

taxation rules, including records of serious criminal offences relating to his economic activity;

Port(s):

The holder of the authorisation does not demonstrate a high level of control of his operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs controls;

Port(s):

The holder of the authorisation does not demonstrate practical standards of competence or professional qualifications directly related to the activity carried out.

Port(s):

Remarks.....
.....

II. CONSULTATION DURING MONITORING AND RE-ASSESSMENT OF THE AUTHORISATION***

1. Please check the following (to be completed by the Requested Authority)

(a) Does the operator ensure that the ETD data is still available to the customs authorities?

- YES
- NO

Comments.....
.....

(b) Does the operator operate a significant number of flights/voyages between Union/common transit countries ports?

- YES
- NO

Comments.....
.....

(c) Did the operator commit serious or repeated infringement of customs legislation and taxation rules, including records of serious criminal offences relating to his economic activity?

- YES
- NO

Comments.....
.....

(d) Does the operator demonstrate a high level of control of his operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs controls?

- YES
- NO

Comments.....
.....

(e) Does the operator demonstrate practical standards of competence or professional qualifications directly related to the activity carried out?

- YES
- NO

Comments.....
.....

Other remarks.....
.....

* delete as appropriate

**a copy of the application lodged by the operator to use ETD as a transit declaration shall be annexed to this form

***a copy of the granted authorisation to use ETD as a transit declaration shall be annexed to this form

VI.8.11. The list of authorities responsible for the consultation procedure in case of the ETD used as a transit declaration for goods moved by sea

For the latest version of this list, please click on one of the following links:

EUROPA:

https://ec.europa.eu/taxation_customs/business/customs-procedures/what-is-customs-transit/common-union-transit_en

VI.8.12. Correspondence table CIM – CIM/SMGS

The forms are available on: <https://cit-rail.org/en/freight-traffic/forms/>

Box	CIM	CIM/SMGS
Documents attached – Annexes	9	9
Description of the goods	21	20
NHM code	24	23
CIM Consignment note	30	37
Other carriers	57	65
Contractual carrier	58a	66a
Simplified transit procedure for rail and code for the principal*	58b	66b
Consignment number	62	69
Customs endorsements	99	26

* holder of the procedure

VI.8.13. Declarations by railway undertakings

Extract of working document TAXUD/A2/TRA/02/2019

Declaration

by railway undertakings for the carriage of goods under the paper-based transit procedure for rail using the CIM consignment note, the CIM consignment note for combined transport and the CIM/SMGS consignment note

The undersigned railway undertaking:

- Declares that when it acts as “holder of the procedure” within the meaning of Article 31 of Commission Delegated Regulation (EU) No 2016/341 (Transitional Delegated provisions to the Union Customs Code) and Article 93 of Appendix 1 to the Convention on a Common Transit Procedure, it will provide a guarantee covering the entire itinerary on the customs territory of the Union and the common transit countries. As “holder of the procedure”, it shall use a CIM consignment note, a CIM consignment note for combined transport or a CIM/SMGS consignment note when participating as the contractual carrier or accepting to become the holder of the procedure;
- Agrees that irregularities discovered during the application of the simplified procedure by rail shall be resolved between the competent customs authority and the responsible railway undertaking i.e. the customs authority and railway undertaking in the state where the irregularity is deemed to have occurred. The responsible railway undertaking agrees to be liable and to be the first to be asked for the payment of any customs debt. The joint and several liability of the railway undertakings taking part in the transport and the liability of the holder of the procedure for any customs debt are unaffected by this declaration;
- Undertakes to inform its customs administration of its respective country of the carriage of goods by rail, that it intends to carry out either alone or within the framework of an international grouping, via an external border of the territory where the Convention on a Common Transit Procedure of 20 May 1987 applies or via a border between its Contracting Parties.

Such information will be provided as far as possible 1 month before the start of any new transport route. It will include the date on which the new transport will begin; the countries involved in the service, details of the starting, border crossing and destination stations, and, if possible, the timetable. The information is not needed for transports that are covered by a standard internal or external transit procedure in accordance with Articles 226(3)(a) or 227(2)(a) of Regulation (EU) No 952/2013 (Union Customs Code) and Article 2(2) and (3) of Convention on a Common Transit Procedure when using the electronic system set up pursuant to Article 16(1) of the Regulation (EU) No 952/2013 and Article 4 of Appendix 1 to the Convention on a Common Transit Procedure, i.e. NCTS.

Company:

Place and date :

Address:

Signature

State:

PART VII - DISCHARGE OF THE TRANSIT PROCEDURE AND THE ENQUIRY PROCEDURE

In this Part the discharge of a transit procedure and the enquiry procedure are described.

Paragraph 1 contains the general theory and legislation regarding the discharge of the transit procedure and the enquiry procedure.

Paragraph 2 deals with the discharge of the transit procedure and the status request.

Paragraph 3 deals with the enquiry procedure.

Paragraph 4 deals with the business continuity procedure.

Paragraph 5 deals with post-clearance verification procedures.

Paragraph 6 is reserved for specific national instructions.

Paragraph 7 is reserved for the use of customs administration.

Paragraph 8 contains the Annexes.

The following terms are used:

- **"transit procedure"**: customs procedure under which goods are transported under customs supervision from one point to another in accordance with the rules of the Union legislation and the Convention on a common transit procedure.
- **"transit operation"**: a movement of goods transported under the transit procedure from the customs office of departure to the customs office of destination.
- **"business continuity procedure"**: situations where either the NCTS, the computerised system used by the holders of the procedure or the electronic connection between the computerised system used by the holders of the procedure and the NCTS are temporary unavailable at the moment of starting the transit operation.
- **"simplified procedures"**: simplified transit procedures specific to certain modes of transport.

VII.1. Introduction, legislation, and general theory

VII.1.1. Introduction

This paragraph describes the legal background and gives a general overview.

VII.1.2. Legislation and general theory

VII.1.2.1. Legal sources

The legal sources for checking the end of the procedure and the enquiry procedure are:

- Articles 48 and 49 Appendix I, Convention;
- Article 215(2) UCC;
- Articles 310 IA.

VII.1.2.2. General theory

The legal base concerning the competency for the enquiry procedure is based on the principle that the competent authority of the country of departure is responsible and plays the key role in initiating and monitoring of the enquiry procedure.

VII.1.2.2.1. Ending and discharge of the transit operation

*Article 48
Appendix I
Convention
;
Article 215(2)
UCC*

The legal sources make a distinction between the end and the discharge of the Union and common transit procedure.

Ending of the transit procedure means that the goods together with the documents have been presented to the customs office of destination or to an authorised consignee.

Discharge of the transit procedure means that the transit operation has been ended correctly on the basis of a comparison of the data available at the customs office of destination and that available at the customs office of departure.

This distinction and these legal definitions are valid regardless of the transit operation (standard or simplified) or the system used (standard transit procedure or business continuity procedure).

The discharge of the procedure is dependent on evidence that it has ended correctly.

The absence of such evidence (the form, nature and methods of assessment may vary according to the procedure) requires the competent authorities to take the necessary steps to either confirm, if possible by alternative means, the correct ending of the procedure or, failing this, to determine in accordance with the provisions concerning debt and recovery:

- whether or not a (customs) debt has been incurred;
- the person(s) responsible for the (customs) debt, if appropriate;
- the actual or presumed place where the (customs) debt has been

incurred and, consequently;

- the competent authority to recover the (customs) debt, if appropriate;

and also to impose penalties, where appropriate.

VII.1.2.2.2. Enquiry procedure for checking the end of the procedure

*Article 49(2)
Appendix I
Convention;*

In the case of the standard transit procedure, before starting an enquiry procedure, a status request should be issued (see VII.2.5.).

Article 310(2) IA

If it is then necessary to initiate the enquiry procedure the competent authority at the country of departure shall decide either to start the enquiry procedure by sending first:

- the message 'Request on non-arrived movement' (IE140) to the holder of the procedure, or
- the message 'Enquiry Request' (IE142) to the declared customs office of destination.

The competent authority of the country of departure may start the enquiry procedure directly with the declared customs office of destination where there is sufficient information in box 8 of a transit declaration to identify and specify the recipient/consignee.

The declaration data available should provide the competent authority at the declared customs office of destination with the necessary details to contact the responsible person at destination (recipient/consignee).

Member States and other Contracting Parties shall inform their holders of the procedure about the benefits of a correct completion of box 8 of a transit declaration with valid and complete consignee information and specific address details. In this way the holder of the procedure can avoid receiving an unnecessary message (IE140).

The holder of the procedure would only be contacted if there

is no proof of the end of the procedure at the customs office of departure after the messages 'Status Request' (IE904) and 'Status Response' (IE905) might have been exchanged (for further details see paragraph 2.5) and the message 'Enquiry Request' (IE142) to the declared customs office of destination (for further details see paragraph 3.4.4).

Note: Dependent on the interpretation of "sufficient information" the decision on how/where to start the enquiry procedure will remain at the discretion of the competent authority of the country of departure.

TRADE

Correct completion of box 8 of a transit declaration with valid and complete consignee information and specific address details will avoid receiving unnecessary information requests from the competent customs authorities.

VII.1.2.2.3. Information exchange

To exchange additional information or to ask questions about a specific operation the messages 'Enquiry & Recovery Information' (IE144) and 'Enquiry & Recovery Information Request' (IE145) can be sent during the whole process of the enquiry and the recovery procedure.

This information exchange can be started either by the customs office of departure or the customs office of destination; no reply is needed (not coupled messages) in order to continue the procedure.

The message IE144 is used by the customs office of departure; the message IE145 is used by the customs office of destination.

If it is necessary to include some additional paper documents they can be sent via other means (fax, email, post, etc.) directly to the contact person indicated in the messages with a clear reference to the MRN of the transit operation they

belong to and, if sent via paper means, under cover of the form TC20A 'Sending of information / Documents related to NCTS movements'. A specimen of the form TC20A is in Annex VII. 8.4.

VII.2. Discharge of the transit procedure and status request

VII.2.1. Introduction

This paragraph gives information about the discharge of the transit procedure and the status request.

Paragraph VII.2.2 deals with the discharge conditions.

Paragraph VII.2.3 deals with the effects of discharge.

Paragraph VII.2.4 deals with the form of discharge.

VII.2.2. Discharge conditions

Article 48(2)
Appendix I
Convention

The transit procedure is discharged provided it has ended correctly as outlined in Part IV, Chapter 4.

Article 215(2)
UCC

The authority competent to discharge the procedure is the country of departure.

Discharge can take various forms depending on the type of procedure used⁷⁴.

In general, discharge is based on the comparison of the data relating to the transit procedure, as established at departure and as recorded and certified at destination.

⁷⁴ It may be a comparison based on electronic messages ("Anticipated Arrival Record" v/ "Control Results" in NCTS) or matching of documents (air or shipping manifests v/ monthly list of the customs office of destination for air and sea paper-based transit) .

VII.2.3. Effects of discharge

The fact that the transit procedure has been discharged, either implicitly or formally, is without prejudice to the rights and obligations of the competent authority to pursue the holder of the procedure and/or the guarantor where it appears at a later date (subject to the regulatory time periods for recovery or the imposition of penalties) that the procedure had not actually ended and should not therefore have been discharged, or irregularities relating to particular transit operations have been detected at a later stage.

VII.2.4. Form of discharge

Each Member State/Contracting Party informs the holder of the procedure with the message 'Write-off Notification' (IE045) about the discharge. It has to be borne in mind that this message is considered to be informative and does not have a legal value.

The guarantor can regard the operation as discharged in the absence of a contrary notification.

The competent authority shall contact the holder of the procedure, the guarantor and other competent authorities if there is no proof (or if there is doubt) that the transit procedure has ended and the customs office of departure is therefore unable to discharge the procedure (see VII.1.2.2.1. and VII.3.2).

In order to guarantee the uniform application, regardless of the mode of transport used, it is necessary that a similar approach, as far as possible, is followed, with regard to the simplified procedures specific to certain modes of transport.

VII.2.5. Status request and response

Before starting an enquiry procedure a status request should be carried out. With this method the issuing of unnecessary enquiry requests for transit operations that are actually closed at the customs office of destination, but whose termination messages have been lost in the NCTS due to technical reasons could be avoided.

The message 'Status Request' (IE904) should be sent:

- to the customs office of destination after expiry of the time limit for presentation of the goods to the customs office of destination if the message 'Arrival Advice' (IE006) was not received;
- to the customs office of destination 6 days after having received the message 'Arrival Advice' (IE006), when the message "Control results" (IE018) was not received.

The system at the country of destination automatically checks if the status at destination is corresponding to the one in the country of departure and replies with the message 'Status Response' (IE905).

It is the responsibility of the national helpdesks or other competent authorities at both the country of destination and departure to communicate the missing information immediately by all possible means (e.g. by resending missing messages IE006 and IE018) to allow the proper follow up of the transit operation at the customs office of departure.

In the case of technical problems they shall be investigated and solved as soon as possible.

In the rare and exceptional cases where these technical problems prevent the sending or the resending of the missing messages (IE006 and IE018) the competent authorities in the country of destination can send other proof to the satisfaction of the competent authorities in the country of departure to discharge the procedure (e.g. the transit accompanying document (TAD) endorsed by the customs office of

destination together with the form TC20A.

Without a proof of the end of the procedure the customs office of departure shall not discharge the procedure (for further details see VII.3.3).

Note: Information sent solely by email from the helpdesk of the country of destination should not be accepted (on its own) as proof of the end of the operation.

VII.3. Enquiry procedure

VII.3.1. Introduction

This paragraph gives information about the enquiry procedure:

Paragraph 2 deals with the enquiry procedure started with the holder of the procedure 1.

Paragraph 3 deals with the alternative proof.

Paragraph 4 deals with the enquiry procedure with the customs office of destination.

*Articles 49 and 51
Appendix I,
Convention*

The enquiry procedure aims mainly to obtain evidence of proof of the end of the procedure, with a view to discharging the transit procedure.

*Articles 310 and
312 IA*

In the absence of such proof or when the proof presented is found at a later date to be falsified or invalid, the competent authorities at the country of departure shall:

- establish the conditions in which the (customs) debt is incurred,
- identify the debtor(s) and
- determine the competent authorities for recovering the (customs) debt.

The enquiry procedure is based on administrative co-operation between the competent authorities taking into account any

information provided by the holder of the procedure.

Its proper functioning implies:

- fully completed message 'Enquiry Request' (IE142) according to technical rules and conditions;
- a correct handling of the message 'Anticipated Transit Record' (IE050) by the customs office(s) of transit;
- a correct handling of the message 'Notification Crossing Frontier' (IE118) by the customs office(s) of transit;
- a correct handling of the message 'Arrival Advice' (IE006) by the customs office of destination;
- a rapid (in time and without delay) and clear response by the addressed authorities;
- up to date lists of competent authorities and offices for the enquiry procedure.

In order to avoid starting the enquiry procedure, where the customs office of departure has not received the message IE018 within six days after receiving the message IE006, that customs office shall immediately request the message IE018 from the customs office of destination.

In this case the customs office of destination shall send the missing message IE018 immediately after receiving such a request.

Where still the customs office of departure has not received the messages IE006 and IE018 or other information that allows for the discharge of the transit procedure or for the recovery of the (customs) debt, or it becomes aware that those messages were sent in error, that customs office requests the holder of the procedure or the customs office of destination.

In a case of lack of the messages IE006 or IE018 the customs authority competent for enquiry at departure shall start enquiry procedure within a period of seven days after expiry of the time-limits for sending those messages (the time-limit is at the latest six days after presentation of the goods at destination). It means that the enquiry procedure should start on 13th day after declared presentation of the goods at destination.

But if before that time-limit the customs authority competent for enquiry at departure receives information that the transit operations has not been ended correctly, or suspects that to be the case, it shall start the enquiry procedure earlier.

VII.3.2. Enquiry starting with the holder of the procedure

This paragraph gives information about the circumstances under which the competent authority may request information from the holder of the procedure in the absence of proof of the ending of the transit operation.

VII.3.2.1. Objectives of the request for information

Article 49(2, (4,)(5) and (6)
Appendix I
Convention; The request for information is intended to involve the holder of the procedure in providing proof that the procedure has ended.

Article 310(2), (3), (4) (5) and (6) IA

VII.3.2.2. General procedure for the information request to the holder of the procedure

The holder of the procedure must be informed when

Article 49((2), (3), (4) (5) and (6) Appendix I, Convention

Article 310(2), (3), (4) (5) and (6) IA

- the time limit for presentation of the goods at the customs office of destination has expired (the message IE006 has not been received from the country of destination), and
- the messages IE904 and IE905 were issued and the status of the movement was the same/equivalent in both customs offices, and
- the information in box 8 of a transit declaration is considered not sufficient to initiate the enquiry procedure with the declared customs office of destination, or
- at the latest 28 days after sending the message 'Enquiry Request' (IE142) if there is no answer or a negative answer with the message 'Enquiry Response' (IE143) using code 1 or 2 (see VII.3.4.4) from the requested customs office of destination. See also VII.3.4.5.

The competent authorities at departure sends the messages 'Request on non-arrived Movement' (IE140) to the holder of the procedure who replies with the message 'Information About non-arrived Movement' (IE141) within 28 days.

Article 49 (5) Appendix I, Convention;

Article 310 (5) IA

Article 49 (6) Appendix I Convention;

Article 310 (6) IAC

If the information provided by the holder of the procedure is not considered sufficient to discharge the procedure, but it is considered to be sufficient enough to continue the enquiry procedure the competent authority of the country of departure shall

send the message IE142 to the customs office of destination or continues the enquiry procedure with the customs office of destination to which the message IE142 was already sent by using the message 'Enquiry & Recovery Information (IE144) to inform the customs office of destination that there is additional information available.

*Article 114
Appendix I,
Convention;*

Article 77(b) DA

Note: If the holder of the procedure :

- does not provide any information within the 28 day time limit, or,
 - the information provided justifies a recovery, or,
 - the information provided is considered insufficient for starting the enquiry procedure with the customs office of destination;
- the recovery procedure shall be started one month after the expiry of the 28 day time-limit (see VII.3.4.5 in case the enquiry procedure was started with the office of destination).

TRADE

Depending on the method used by the competent customs authorities at departure the holder of the procedure is required to provide information within 28 days with the message E141.

Note: Provided information may not be considered sufficient to discharge the procedure but it might be sufficient enough to continue the enquiry procedure.

VII.3.2.3. Procedure for the request of information in the case of simplified procedures specific to certain modes of transport

The holder of the procedure shall be informed:

*Article 108
Appendix I,
Convention*

- where, within the framework of the use of the paper-based common/Union transit procedure for goods carried by air and the use of the paper-based Union transit procedure for goods carried by sea:

*Articles 46, 48, 49
and 51 TDA)*

- the monthly list of manifests has not been transmitted to the

competent authority of the airport or port of departure at the end of the two-month deadline from the end of the month during which the manifests were presented to the customs office of departure; or

- when the monthly list does not include all appropriate manifests (as the procedure cannot be regarded as having ended for the manifests not listed).
- where, within the framework of the use of an electronic transport document (ETD) as a transit declaration for the common/Union transit procedure for goods carried by air and the use of an electronic transport document (ETD) as a transit declaration for the Union transit procedure for goods carried by sea:
 - an audit of the manifests and/or records held by the airline company or shipping company; or
 - a notification of an infringement or irregularity from the authorities of the airport or port of destination reveals that the ETD is not available or has not been presented at destination.

The model of the letter given in Annex VII.8.2 can be used for this purpose.

Use of this model is not mandatory but the model shows the minimum data required.

Where the holder of the procedure communicates with the competent authorities electronically, the letter and the response can be replaced by equivalent electronic messages.

However, a request for information is not necessary when the absence of the end of the procedure has been identified and notified by the holder of the procedure himself (the airline or shipping company, railway or transport company) in accordance with his obligations under the simplified procedure specific to the certain

mode of transport concerned.

When the holder of the procedure communicates with the competent authorities electronically, this notification can be replaced by an equivalent electronic message.

VII.3.3. Alternative proof of the end of the procedure

*Article 51
Appendix I
Convention*

If there is no proof of the end of the procedure, the holder of the procedure shall be asked to present a proof (e.g. a document with equivalent value as alternative proof) within the 28 days time limit.

Article 312 IA

The legislation stipulates four categories of documents which can be accepted by the competent authorities of the country of departure as the alternative proof that the transit procedure has ended correctly or can be regarded as having ended. Any other document is not acceptable as the alternative proof.

a) a document certified by the customs authorities of the Member State or a common transit country of destination identifying the goods and establishing that they have been presented at the customs office of destination or to an authorised consignee;

b) a document or a customs record, certified by the customs authority of the country which establishes that the goods have physically left the customs territory of a Contracting Party;

c) a document issued in a third country where the goods are placed under a customs procedure;

d) a document issued in a third country, stamped or otherwise certified by the customs authority of that country and establishing that the goods are considered to be in free circulation in that third country.

Such an alternative proof is acceptable only if it is certified by a customs authority and is satisfactory to the competent authorities of

the country of departure, i.e. if it actually enables them to verify that it relates to the goods in question and that there is no doubt of the authenticity of the document and its certification.

In any event, the burden of proof falls to the holder of the procedure.

VII.3.3.1. Alternative proof that the goods have been presented to an customs office of destination or an authorised consignee

*Article 51
Appendix I
Convention*

Article 312 IA

This alternative proof consists of any document certified by the customs authorities of the Member State or a common transit country of destination, with mention of the Master reference number, identifying the goods in question and establishing that they have been presented to the customs office of destination or to an authorised consignee.

In particular, the alternative proof may consist of the following documents certified by the customs authorities:

- a copy of the TAD (with MRN); or
- a copy of the customs declaration entering the goods for another customs procedure following their presentation to the customs office of destination or to an authorised consignee; or,
- a certified document from the customs office of destination, based on the documents (e.g. TAD) and/or the data available at that office or from the authorised consignee; or
- a copy of a commercial or transport document or an extract of the records, of the economic operator involved in the transit operation, which establishes that the goods in question have been presented to that office or to an authorised consignee (e.g. unloading or survey reports, landing certificates, bills of lading, airway bills, proof of payment, invoices, transport orders).

The competent authority of the country of departure may only consider alternative proof to end the procedure if there is no official

proof within the deadline specified.

If the official proof is received at a later date, in case of the business continuity, procedure it takes precedence over the alternative proof.

*Article 45 (4)
Annex I
Convention,*

The customs office of destination shall endorse the TAD used as an alternative proof when the goods are presented.

Article 308 (2) IA

TRADE

As an alternative proof that the goods have been presented to the customs office of destination the following documents may be used by the holder of the procedure:

- a copy of the TAD (with MRN); or
- a copy of the declaration entering the goods for another customs procedure ; or
- a document from the customs office of destination, based on the transit document and/or data available at that office or from the authorised consignee; or
- a copy of a commercial or transport document or extract of the records which establishes that the goods have been presented to that office or to an authorised consignee.

Note: Alternative proof must be certified by the customs authorities, identify the goods in question, establish that the goods have been presented and include transit declaration reference number.

If the alternative proof is "satisfactory" to the competent authorities of the country of departure, i.e. if it actually enables them to verify that it relates to the goods in question and that there is no doubt as to the authenticity of the document and its certification by the competent authorities, they shall discharge the transit procedure .

In any event, the alternative proof must be made subject to post-clearance verification using the form TC21 "Request for

verification"⁷⁵ (see section 5 of Part VII) if the competent authority has any doubt regarding its authenticity or the identity of the goods it refers to. The alternative proof cannot then be accepted until the authority requested for verification has confirmed the data concerned as authentic and accurate.

VII.3.3.2. Alternative proof that the goods in question were placed under a customs procedure in a third country

*Article 51 (1)
Appendix I
Convention*

Article 312 (1) IA

An alternative proof can be provided by one of the following types of documents, each of them enabling the competent authorities of the country of departure to establish that it covers the goods in question and that those goods have therefore actually left the territory of the Contracting Parties/Union:

(i) an original customs document issued in a third country where the goods are placed under a customs procedure,

Where the original customs document is provided in the form of an electronic customs document, the customs authorities of the country of departure can accept it as an alternative proof as long as those authorities in case of doubt:

- a) have the possibility to access the electronic customs document directly in the respective customs system of the third country concerned (see examples); or
- b) have the possibility to contact the respective customs authority of the third country concerned via official correspondence, which confirms the authenticity of the electronic customs document or provides access to the electronic customs document.

(ii) any other document establishing that the goods are in free circulation in a third country concerned; stamped, signed or otherwise certified (i.e. electronically or other means of certification used by third countries) by its customs authorities in such a way that they can be accepted by the customs authorities of

⁷⁵ Model shown in Annex VII. 8.5.

the country of departure.

TRADE

It is up to the holder of the procedure to provide the above documents if an alternative proof that the goods were placed under a customs procedure in a third country is needed.

Note: These alternative proofs can be replaced by their copies certified as being true copies by the body which certified the original documents, by the authorities of the third countries concerned or by the authorities of one of the Member States or common transit countries.

If the alternative proof is satisfactory to the competent authorities of the country of departure, i.e. if it actually enables them to verify that it relates to the goods in question and that there is no doubt of the authenticity of the document and its certification by the competent authorities, they shall discharge the transit operation.

Example 1 – Acceptable Alternative Proof:

Document from Peru where the print out of the electronic import declaration is not authenticated by an authority. However, the content of the import declaration can be checked online in the customs system of Peru via:

- <http://www.sunat.gob.pe/aduanas/informli/ildua.htm>.

Example 2 – Not acceptable Alternative Proof:

A print out of the electronic import declaration from a third country that is not authenticated by an authority. There is no possibility to check the declaration directly in the customs system of this third country, no sufficient answer is received to any requests for authentication addressed to the contact details (such as e-Mail address or telephone numbers) already known by the customs administration or as shown on the print out of the electronic import

declaration from the third country.

VII.3.4. Enquiry with the customs office of destination

This paragraph is divided as follows:

Paragraph 1 deals with the competent authority and time frame for launching the enquiry request;

Paragraph 2 deals with the sending of the enquiry request;

Paragraph 3 deals with the cancellation of the enquiry request;

Paragraph 4 deals with the reaction of the country of destination to the enquiry request;

Paragraph 5 deals with the request to the holder of the procedure after starting the enquiry procedure with the customs office of destination;

Paragraph 6 deals with the consequences of the enquiry procedure's results.

VII.3.4.1. Competent authority and time frame for launching the enquiry request

The message 'Enquiry Request' (IE142) is to be launched by the competent authorities of the country of departure:

*Article 49 (2),
(3)and (6)
Appendix I
Convention*

*Article 310(2),(5)
and (6) IA*

- when the message IE006 has not been received within the time limit set for the presentation of the goods at destination and the content of box 8 of a transit declaration is considered sufficient; or,
- when the message IE018 has not been received within six days after having received the message IE006; or,
- as soon as the competent authorities are informed of or suspect that the transit procedure has not come to an end; or,
- as soon as the competent authority discovers, a posteriori that a

presented proof is falsified and that the procedure had not been ended. However, investigations will not be initiated unless it would be useful in either confirming or invalidating the earlier proofs presented and/or in determining the debt, the debtor and the authority competent to recover the (customs) debt; or,

- information received from the holder of the procedure is not considered sufficient to discharge the procedure, but it is considered sufficient enough to continue the enquiry procedure.

VII.3.4.2. Sending the message 'Enquiry Request' (IE142)

*Article 49 (2)
Appendix I
Convention*

The competent authority of the country of departure shall send the message 'Enquiry Request' (IE142) to the competent authority of the country of destination. That message shall be sent:

Article 310 (2) IA

- to the declared customs office of destination where the content of box 8 of a transit declaration is considered sufficient; or,
- to the actual customs office of destination which sent the message IE006; or,
- to the involved customs office of destination where the information provided by the holder of the procedure is considered sufficient to continue the enquiry procedure (see VII.3.2.2. and VII.3.4.4.4.).

To facilitate the work of the customs officers the contact person at departure should be indicated.

The customs office of destination replies with the message "Enquiry Response (IE143).

VII.3.4.2.1. The use of the information exchange messages

In addition to the enquiry procedure the information exchange via messages IE144 and IE145 may take place from the start of the enquiry procedure (the messages IE140 or IE142 sent) until the

collection of the (customs) debt (the message IE152 sent). These information exchange messages will not close an open enquiry procedure with the customs office of destination (the message IE142 sent) or with the holder of the procedure (the message IE140 sent).

However, if the information shown by the competent authority of the country of departure in the message IE142 is insufficient to enable the competent authority of the country of destination to carry out any necessary search, the latter may request additional information from the competent authority of the country of departure by sending the message 'Enquiry & Recovery Information Request' (IE145) using the appropriate requested information codes.

The competent authority of the country of departure shall try to provide the requested additional information to the requesting competent authority of the country of destination using the message 'Enquiry & Recovery Information' (IE144) with the appropriate information codes.

Requested paper documents shall be sent directly to the contact person mentioned in the message. This can be done by alternative means (post, email, fax, etc) if possible but it shall be clearly identified by using the MRN.

VII.3.4.3. Cancellation of the 'Enquiry Request' (IE142) message

If, for any reason, the competent authority of the country of departure decides to cancel the message IE142, the message 'Cancel Enquiry Notification' (IE059) is to be sent to the requested customs office of destination in order to stop its investigations.

VII.3.4.4. Reaction of the country of destination

VII.3.4.4.1. Search of records

The competent authority of the country of destination will first search its own records or, if appropriate, the records of the authorised consignee. This search can sometimes discover a proper ending of the transit procedure showing that only the appropriate messages (IE006 and IE018) were missing.

Where searching its own records or the records of the authorised consignee is to no avail, the competent authority of the country of destination shall either contact

- the consignee, who perhaps has received the goods and documents directly without presentation to the declared or another customs office of destination, or,
- another responsible person who can give additional information.

VII.3.4.4.2. Result of the search of records

After taking the steps described above in paragraph 3.4.4.1., the following hypothetical cases are possible:

*Article 47
Appendix I
Convention*

*Articles 307 and
309 IA*

- The goods in question have actually been presented in time to the customs office of destination or to the authorised consignee,
but
 - the proof of the end of the procedure (the messages IE006 and/or IE018) has not been returned within the time allotted. In this case, the competent authority of the country of destination shall immediately send the missing messages to the requesting competent authority of the country of departure;
 - the proof of the end of the procedure (the message 'Arrival Notification' (IE007) and/or the message 'Unloading Remarks' (IE044) have not been sent to the customs office

of destination by an authorised consignee despite his obligation. In that case the competent authority of the country of destination shall immediately send the missing messages IE006 and/or IE018 to the requesting competent authority of the country of departure after having first requested the authorised consignee to provide the required missing information. The competent authority of the country of destination shall take necessary action with regard to the authorisation of the authorised consignee.

Note: The sending of the messages IE006 and IE018 or the IE018 is only allowed when the transit operation has ended correctly within prescribed time-limits and there is no removal from customs supervision. It has to be a regularly ended procedure within the time-limit (e.g. only the registration of the transit procedure was missing at the customs office of destination) or an acceptance of the late presentation in accordance with the legal provisions.

- The goods covered by transit have not been presented at the customs office of destination but they have been presented at the customs office of transit:

The competent authority of the country of destination carrying out the search of its records establishes no presentation at the customs office of destination, but has found the message IE118 issued by its own country.

Then the competent authority of the country of destination shall send

- the message 'Enquiry Response' IE143 with response code "4" – Request for Recovery at destination, to take over the responsibility for recovery procedure.

- The goods have been delivered to a recipient who is not an authorised consignee:

If the competent authority of the country of destination establishes that the goods have been delivered directly to a non authorised consignee who, despite his obligation, did not contact his customs office of destination, the competent authority of the country of destination shall send the message 'Enquiry Response' (IE143) using the code "4" – Request for Recovery at destination, requesting to transfer the responsibility for recovery to the competent authority of the country of destination.

- The customs office of destination has not ended the transit operation in the NCTS , but the goods have been exported to a third country:

If the competent authority of the country of destination establishes that the goods have been exported to a third country

- that authority sends to the competent authority of the country of departure the messages IE006 and IE018 after having proved presentation in fact, or
- that authority sends any other documents or data, covered by a form TC20A proving the goods to have been exported to a third country in case there is neither an alternative proof nor a message that confirms the arrival or presentation of the goods at destination, to enable the competent authorities of the country of departure to establish that the documents do in fact cover the goods in question and that those goods have therefore actually left the territory of the Contracting Party/Union..

VII.3.4.4.3. Time limit for responding in case the enquiry procedure has initially started with the customs office of destination

*Article 49(4)
Appendix I
Convention*

The competent authority of the country of destination shall reply without delay, but at the latest within 28 days of receiving the

*Article 310(4)and
(6) IA*

enquiry request with either requesting additional information (using the message 'Enquiry & Recovery Information Request'

(IE145) message), or, using the 'Enquiry Response' (IE143) message (see VII.3.4.4.5. for response codes).

In the case enquiry has started with the holder of the procedure who has provided sufficient information to continue the enquiry procedure, the competent authority of the country of destination shall answer without delay as soon as possible, but at the latest within 40 days of receiving the enquiry request with either requesting additional information (using the message IE145, or, using the message IE143 (see VII.3.4.4.5. for response codes).

VII.3.4.4.4. Response codes to the enquiry request

The competent authority at country of destination shall use one of the following response codes in the message IE143:

Code "1" -movement unknown at destination

- The goods have not been presented at the declared customs office of destination. The competent authority of the country of departure should try, if possible, to identify the actual customs office of destination or proceed with the request to the holder of the procedure.

Code "2" -assumed duplication

- The goods have been presented at the declared office of destination and those authorities assume that there have been two messages 'Declaration data' (IE015) for the same goods.

Code "3" -return copy returned on (date)

- The goods have been presented at the declared customs office of destination, but that office has been unable to end the procedure using the messages IE006 and IE018 and has instead returned an alternative proof (e.g. copy of the TAD) which has

not yet been received at departure.

Code "4" -request for recovery at destination

- The goods have not been presented at the customs office of destination, but it has discovered them later in its own country (e.g. removal from the procedure) and wants to take over the responsibility for recovery (the message "Recovery Request (IE150) sent to the competent authority at departure in case of delivery of the goods to a recipient or based on the message IE118.

VII.3.4.5. Request to the holder of the procedure after starting enquiry with the customs office of destination

*Article 49 (5)
Appendix I
Convention*

Where the enquiry procedure has started with the message IE142 to the customs office of destination and there is no answer or a negative answer with the message IE143 the competent authority of the country of departure shall contact the holder of the procedure to provide the information needed to discharge the procedure (for further details see VII.3.2).

Article 310 (5) IA

If the holder of the procedure at this phase of the enquiry procedure:

- does not provide any information within the 28 days, or,
- the provided information is considered insufficient to continue the enquiry procedure;

*Article 114 (2)
Appendix I
Convention*

the competent authority of the country of departure shall determine which further steps shall be taken to discharge the procedure. The

Article 87 UCC)

competent authority of the country of departure shall determine its findings at the latest seven months after expiry of the time limit for presentation of the goods at destination (see Note in VII.3.2.2. in distinction to this time limit).

Article 77 DA

VII.3.4.6. Consequences of the enquiry procedure's results

On the basis of the responses received, including any information received from the holder of the procedure, the competent authority of the country of departure shall determine whether or not the procedure has ended and whether it can be discharged or which further steps shall be taken.

Articles 49 (7) and 117(5) Appendix I Convention

Articles 310(7) IA

When the transit operation can be properly discharged within the scope of an enquiry procedure, the competent authority of the country of departure shall immediately inform the holder of the procedure and the guarantor if they have been involved in the process.

In addition, the competent authority may need to inform other competent authorities currently involved in the enquiry procedure and in particular the customs office of guarantee.

Where the competent authority at the country of departure is not able to discharge the transit procedure but:

- the message IE006 was sent;
- the message IE118 was sent; or
- proof was given by the holder of the procedure of presentation or delivery of the goods in another Member State or Contracting Party;

the competent authority of departure transfers the responsibility to the country considered competent for the recovery procedure without delay with the message 'Recovery Request' (IE150).

If the message IE006 was sent, the requested authority has to send the message IE018. If there is the message IE118 or proof given by the holder of the procedure of presentation or delivery of the goods in another Member State or Contracting Party it has to accept competency for recovery and send back the message 'Recovery

Acceptance Notification' (IE151) saying 'yes' (acceptance code 1).

Where the requested authority does not react by either sending the missing messages (despite the legal obligation) or by taking over responsibility for recovery in the prescribed 28 day time limit (despite the existing proof mentioned above), the local transit liaison officers (see Transit Network Address Book on Europa website) of the requested country should be informed, with the necessary proof, in order to take action since competency should be taken over by the requested authority. If that does not have the necessary impact then the national help desk and national transit coordinator of the country of departure should be informed to take action.

*Article 114 (2)
Appendix I
Convention*

The competent authority of the country of departure shall determine its findings at the latest seven months after expiry of the time limit for presentation of the goods at destination. Where necessary it starts the recovery procedure itself (see Part VIII for further details).

Article 87 UCC

Article 77 DA

Any additional information received by or observation made by a competent authority in relation to the goods in question may have an influence on the results of the enquiry procedure.

This is the case in particular if an irregularity or a fraud (removal, substitution, etc.) has been discovered at the time of the transit operation, and/or if the goods in question have been found, totally or partly, outside of customs supervision and also when persons responsible for fraud or irregularities have been identified.

Accordingly, all relevant information must be made known without delay to the competent authority of the country of departure.

VII.4. Business continuity procedure

This paragraph is applied only in cases where the transit operation has started by using the business continuity procedure.

It is divided as follows:

Paragraph 1 deals with the introduction.

Paragraph 2 deals with the competent authority and time frame for launching the enquiry procedure.

Paragraph 3 deals with the start of the enquiry notice.

Paragraph 4 deals with the reaction of the country of destination to the enquiry notice.

Paragraph 5 deals with the consequences of the results of the enquiry procedure.

VII.4.1. Enquiry notice in case of the business continuity or simplified procedure specific to certain modes of transport

This paragraph is based on one of the following documents used as a transit declaration in the case of business continuity procedure:

- a Single Administrative Document (SAD), or
- an SAD printed out on plain paper by the computerised system of the economic operator, as foreseen in Annex B6, Appendix III, Convention/Appendices B1-B4, Annex 9, TDA, or
- the Transit Accompanying Document (TAD), supplemented, if necessary by List of Items . In this case, the TAD shall not carry a Master Reference Number (MRN).

VII.4.1.1. Introduction

Point 17, Annex II, Appendix I, Convention In the event of absence of proof of the end of the transit procedure, or as soon as the competent authorities are informed of or suspect

Point 17, Annex 72-04 IA that the procedure has not come to an end:

- the holder of the procedure is contacted to furnish proof using the model letter in Annex VII.8.2. that the procedure has ended at the end of the after expiry of the time limit for presentation of the goods at the customs office of destination, and;
- the enquiry procedure to the declared customs office of destination shall be started at the end of the two-month period after expiry of the time limit for presentation of the goods at the customs office of destination.

The enquiry procedure aims mainly:

- to obtain evidence of proof of the end of the procedure, with a view to discharging the procedure, or,
- in the absence of such proof or when the proof presented proves at a later date to be falsified or invalid, to establish the conditions in which the (customs) debt is incurred, to identify the debtor(s) and to determine the competent authorities for recovering the (customs) debt.

This procedure is based on administrative co-operation between the competent authorities and takes account of any information provided by the holder of the procedure (see VII.3.).

The list of the competent authorities for the enquiry procedure is shown in Annex VII. 8.1.

Its proper functioning implies:

- fully completed enquiry notices;
- an effective and correct registration of arrivals by the customs office of destination;
- the customs office of destination sending back the return copy (copy 5 of the SAD or a second copy of the TAD) without delay and at most within eight calendar days;

- a correct handling of the transit advice note(s) (TC10) by the customs office(s) of transit;
- a rapid and clear response by the addressed authorities;
- an up-to-date list of competent authorities and offices.

VII.4.1.2. Enquiry starting with the holder of the procedure

The competent authorities of the country of departure must inform the holder of the procedure and ask him to furnish proof that the procedure has ended when a copy 5 of the SAD or a second copy of the TAD is not returned within two months of the time limit for presentation of the goods at the customs office of destination.

The holder of the procedure shall be given the opportunity to provide information needed to discharge the procedure within 28 days.

VII.4.1.3. Competent authority and time frame for launching the enquiry notice

The enquiry notice is launched immediately by the competent authorities of the country of departure:

- at the latest when at the end of a two-month period after expiry of the time limit for presentation of the goods at the customs office of destination, if proof of the end of the procedure has not been received from the holder of the procedure ;
- as soon as the competent authorities are informed of or suspect at an early stage (even before the expiry of the periods referred to above) that the procedure has not come to an end for all or part of the goods in question or if the proof presented reveals discrepancies or if it appears that it has been falsified. If there are suspicions, the competent authority of the country of departure shall decide, depending upon the circumstances, whether the enquiry procedure should be preceded or be accompanied by a post-clearance verification procedure to verify the validity of the evidence;

- as soon as the competent authority discovers 'a posteriori' (after the expiry of the periods referred to above) that the proof that had been presented was falsified and that the procedure has not been ended. However, investigations will not be initiated unless it appears to be useful in either confirming or invalidating the earlier proofs presented and/or in determining the (customs) debt, the debtor and the authority competent to recover the debt.

The enquiry notice may not be launched if, before expiry of the two months time limit for initiating the enquiry, the holder of the procedure has been able to produce satisfactory “alternative” proof of the end of the procedure (see VII.3.2.1. for further information).

VII.4.1.4. Enquiry notice TC20

The enquiry procedure shall be continued by the competent authority of the country of departure by sending an enquiry notice on a form that complies with the TC20 model shown in Annex VII. 8.3 to the competent authority of the country of destination.

It may be sent by registered post (which provides a receipt as proof of delivery).

In any case, a record of the sending of the TC20 is to be retained by the competent authority of the country of departure.

The TC20 shall contain all available information including additional details received from the holder of the procedure, in particular concerning a changed recipient of the goods. The TC20 shall be accompanied by a copy of the document(s) used to place the goods under the procedure (copy 1 of the SAD, the first copy of the TAD, loading lists, air or shipping manifest, etc.).

The TC20 shall only be sent when the response from the holder of the procedure on the information request was not sufficient to discharge the transit procedure.

VII.4.1.5. Reaction of the country of destination to the enquiry notice

The competent authority of the country of destination receiving the enquiry notice shall react as soon as possible and in an appropriate manner in accordance with the information it has available or is likely to obtain.

It will first search its own records (registration of copies 4 and 5 of the SAD; a second copy of the TAD or filed manifests, etc.) or the records of the authorised consignee. This search can sometimes lead to the discovery of the original proof of the end of the procedure which has not yet been returned or has been misfiled.

Where this search is to no avail, the competent authority of the country of destination shall either contact the consignee (as shown on the transit declaration) or the person, possibly indicated on the TC20 by the competent authority of the country of departure, believed to have received the goods and documents directly without their presentation to the customs office of destination.

However, if the information shown by the competent authority of the country of departure on the TC20 or on the attached documents is insufficient to enable the competent authority of the country of destination to carry out the necessary enquiries, the latter shall request additional information by returning the TC20, with box II completed, to the competent authority of the country of departure. The competent authority of the country of departure shall complete box III, attach requested additional information (paper) and return the TC20 to the requesting competent authority of the country of destination.

Following the above-described enquiry procedure steps, the following hypothetical cases are then possible:

1. The goods in question have actually been presented to the customs office of destination or to the authorised consignee, but

- the proof of the end of the procedure (for example the return copy 5 of the SAD, a second copy of the TAD or the return of the monthly list under the paper-based air/sea transit procedure) has not been returned within the time allotted.

In that case, the competent authority of the country of destination shall immediately return the proof to the competent authority of the country of departure that has sent the TC20, after duly completing box IV of the TC20.

- the proof of the end of the procedure has not been returned to the customs office of destination by an authorised consignee despite his obligation.

In that case, once this proof has been found, the competent authority of the country of destination shall immediately return it, together with the duly completed TC20, to the competent authority of the country of departure, after having first verified that the authorised consignee has provided the information required regarding the date of arrival of the goods and the condition of the seals and after having registered and endorsed the proof. The competent authority of the country of destination shall take any necessary action with regard to the authorised consignee.

- the proof of the end of the procedure has been sent, but has not been received by the competent authority of the country of departure.

In that case, the competent authority of the country of destination shall return the proof to the competent authority of the country of departure, with the TC20 box IV duly completed. This proof can be either the document received from the competent authority of the country of departure (copy 1 of the SAD, a first copy of the TAD, manifest at departure, etc.) or a copy of the document in the possession of the competent authority of the country of destination (copy 4 of the SAD, a

second copy of the TAD, manifest at destination or retained copy of the monthly list, etc.). This authority will annotate the copy with the date of arrival of the goods, the results of any control carried out and will certify it.

2. The goods have not been presented to the customs office of destination or delivered to an authorised consignee:

- there has been a change in the customs office of destination: in that case, it is the actual customs office of destination which must return the proof of the end of the procedure to the competent authority of the country of departure:
 - if the competent authority of the country of the declared customs office of destination has been able to identify the actual customs office of destination it shall forward the TC20 to them showing details of the actual customs office of destination in box IV, and inform the competent authority of the country of departure by sending them a copy of the TC20.
 - if the competent authority of the country of the declared customs office of destination has been unable to identify the actual customs office of destination, the duly annotated the TC20 is forwarded by the declared customs office of destination to the last intended customs office of transit showing details in box IV. However, in the absence of a customs office of transit, the TC20 is to be returned directly to the competent authority of the country of departure.
- there has been no change in the customs office of destination (or no such change has been noted):
 - in that case, if the competent authority of the country of destination establishes that the goods have been delivered directly to a non authorised consignee, shown on the TC20, or to any other person the competent authority of the country of destination shall return the TC20 and the copy of the transit declaration to the competent authority of the country of

departure. It shall give all the relevant information, if necessary in an additional document, indicating:

- the identity of the recipient and other persons possibly involved,
 - the date and conditions of the direct delivery of the goods, their nature and quantity, and,
 - the customs procedure under which the goods were placed, if appropriate.
- if the competent authority of the country of destination can find no trace of the goods in question, the duly annotated TC20 shall be forwarded to the last intended customs office of transit as shown on the transit declaration. In the absence of a customs office of transit, the TC20 shall be returned directly to the competent authority of the country of departure (the same as for point 2 second bullet point).

In the cases where the competent authority of the country of destination sends the TC20 to the last intended customs office of transit, it also sends a copy to the competent authority of the country of departure in order to provide information on the current state of play of the enquiry procedure.

VII.4.1.6. Reaction of the customs office of transit to the enquiry notice

The last intended customs office of transit to which the TC20 is transmitted shall immediately search for the transit advice note TC10 corresponding to the consignment in question.

Following this search, the following hypothetical cases are then possible:

1. The consignment has actually been presented at that last intended custom office of transit and a transit advice note has been found.

In that case, the customs office of transit shall attach a copy of the transit advice note to the TC20 and return it directly to the

competent authority of the country of departure.

2. No transit advice note (or any other evidence of such a transit) is found at the last intended customs office of transit.

In that case, the last intended customs office of transit shall return the TC20 completed with this information to the previous intended customs office of transit as shown on the transit declaration or, if no other intended customs office of transit, to the competent authority of the country of departure.

Each customs office of transit that successively receives the enquiry notice shall proceed in a similar way, ensuring that the TC20, duly endorsed, is forwarded without delay to either the previous intended customs office of transit as shown on the transit declaration or, if no other intended customs office of transit, directly to the competent authority of the country of departure, which will draw the necessary conclusions from the information received.

Where the customs office of transit sends the TC20 to the previous intended customs office of transit, it also sends a copy to the competent authority of the country of departure in order to provide information on the current state of play of the enquiry_procedure. The intended customs office of transit also informs the competent authority of the country of departure if it receives the transit advice note from the actual customs office of transit, after having already sent the enquiry notice to the previous intended customs office of transit, (situation described under 1).

VII.4.1.7. Consequences of the enquiry procedure

On the basis of the responses received under the enquiry procedure, also including any information received from the holder of the procedure, the competent authority of the country of departure shall determine whether or not the procedure has ended and whether it can

be discharged.

In accordance with the provisions concerning (customs) debt and recovery, the competent authority of the country of departure shall determine:

- whether or not a (customs) debt has been incurred,
- the person(s) responsible for the (customs) debt, if appropriate,
- the actual or presumed place where the (customs) debt has arisen and, consequently, the competent authority to recover the (customs) debt, if appropriate.

*Article 114(2),
Appendix I,
Convention*

The competent authority of the country of departure shall determine its findings at the latest within seven months after expiry of the time limit for presentation of the goods at destination.

*Article 87 UCC
Article 77 DA*

This applies also where the authority has not received any reply during the enquiry procedure.

Any additional information received by or observation made by a competent authority in relation to the goods may have an influence on the results of the enquiry procedure. This is the case in particular if an irregularity or a fraud (removal, substitution, etc.) has been discovered at the time of the transit operation, and/or if the goods in question have been found, totally or partly, outside of customs supervision and also when persons responsible for fraud or irregularities have been identified. Accordingly, all relevant information must be made known without delay to the competent authority of the country of departure and, if necessary, use the TC24 to ask to transfer the competency for recovery. A specimen of the TC24 is in Annex VIII.8.2.

*Articles 49 (7) and
117(5)) Appendix I
Convention*

Article 310(7) IA

On the other hand, when the transit operation can be discharged within the scope of an enquiry procedure, the competent authority of the country of departure shall immediately inform the holder of the procedure and the guarantor who may have been involved in the

enquiry procedure. In addition, the competent authority may need to inform other competent authorities that are currently involved in the enquiry procedure and in particular the customs office of guarantee.

Further examples of situations in the enquiry procedure are in Annex VII.8.5.

VII.5. Post-clearance verification procedure

This paragraph gives the following information:

Paragraph 1 deals with the objectives and methods of verification.

Paragraph 2 deals with-the documents subject to verification.

Paragraph 3 deals with the consequences of the results.

VII.5.1. Objectives and methods of a post-clearance verification

*Article 52
Appendix I
Convention*

The competent customs authority may carry out post-release controls of the information supplied and any documents, forms, authorisations or data relating to the common/Union transit operation in order to check the authenticity and accuracy of entries, the information exchanged and the stamps.

Article 292 IA

The post-clearance verification shall be made on the basis of risk analysis or by a random selection. However, in case of doubt or a suspicion of offences or irregularities, such verification is to be carried out.

A competent customs authority receiving a request to make a post-release control shall respond without delay.

Where the competent customs authority of departure makes a request to the competent customs authority for a post-release control of information related to the common/Union transit operation, the conditions for discharging the transit procedure

shall be deemed not to have been fulfilled until the authenticity and accuracy of the data have been confirmed.

VII.5.2. Documents subject to verification

VII.5.2.1. Transit declarations (business continuity procedure)

With a view to detecting and preventing fraud, the declaration and the endorsements are to be verified by the competent authority in the country of departure, transit and destination wherever there is an apparent error or reason to doubt their validity.

A specimen of the TC21 is in Annex 8.5. This verification is to be carried out by means of form TC21 corresponding to the specimen in Annex VII.8.5. The competent authorities addressed shall return that form to the requesting competent authorities within two months of the date of the form. The reason for the verification is to be given thereon.

In addition, each customs office of departure shall carry out a random check of return copies of the transit declarations returned by requesting verification of at least two in every thousand documents.

VII.5.2.2. Electronic transport document as a transit declaration

When goods are transported using an electronic transport document (ETD) as a transit declaration for the use of the common/Union transit procedure for goods carried by air or using an electronic transport document (ETD) as a transit declaration for the use of the Union transit procedure for goods carried by sea, customs control is exercised retrospectively by the competent authorities at the airport or port of destination by means of systems audit checks based on the level of perceived risk. If

necessary the competent authorities at the airport or port of destination may send details from the ETD to the competent authorities for the airport or port of departure for verification.

This verification is to be carried out by means of form TC21(A) corresponding to the specimen in Annex VII.8.6. Each form is to contain extracted ETD details relating to one aircraft or vessel and one authorised operator only.

Parts 1, 2 and 3 of form TC21(A) are to be completed by the competent authorities at the airport or port of destination. If necessary extracts from the aircraft's or vessel's ETD which relate to the consignments selected for verification are to be attached to the form.

Forms for verification may be sent via the central offices for common/Union transit operations in the countries concerned to the competent authority of the airport or port of departure.

The competent authorities for the airport or port of departure are to verify the ETD details given on form TC21(A) by reference to the commercial records held by the authorised operator. The results of the verification are to be shown in parts 4 and 5 of the form. Any discrepancies are to be noted in part 4.

VII.5.2.3. Alternative proof

In case of doubts or any suspicion, the competent authority in the country of departure shall request verification of the alternative proof presented. In addition, the authority shall request verification of at least ten in every thousand documents.

VII.5.2.4. T2L documents

It is advisable that a request for verification of a T2L document be made where such a document has been issued retrospectively

solely to correct the effect of a T1 transit declaration.

The request should be automatic when the T2L is presented after a series of transit operations have been carried out, covered by transit declarations issued in different countries.

In addition, two in every thousand of all T2L documents presented at a given office, must be subjected to a random sampling check.

VII.5.2.5. Commercial documents equivalent to a T2L document

It is advisable that the verification is carried out where it is suspected that abuses or irregularities could be committed because a commercial document is being used instead of a T2L.

Abuse or irregularity may be suspected where it is clear that the person concerned is splitting consignments in order not to exceed the EURO 15 000 ceiling.

In addition, two in every thousand commercial documents presented at a given office as a T2L must be subjected to a random sampling check.

VII.5.3. Consequences of the verification

The competent authority requesting verification shall take the appropriate measure on the basis of the information received.

However, as far as the incurrence of a (customs) debt in the course of a transit operation is in question, it is the responsibility of the competent authority of the country of departure to initiate enquiries, if necessary, and to determine the essential facts concerning the (customs) debt, debtor and the competent authority for recovery in accordance with the provisions concerning debt and recovery (see Part VIII).

VII.6. Exceptions (pro memoria)

VII.7. Specific national instructions (reserved)

VII.8. Annexes

VII.8.1. List of competent authorities

For the latest version of this list, please click on one of the following links:

EUROPA:

https://ec.europa.eu/taxation_customs/business/customs-procedures/what-is-customs-transit/common-union-transit_en

VII.8.2. Model of a letter of information to the holder of the procedure

*[Name of the competent authority of
the country of departure]*

*[Place and date]
[Name and address
of the holder of the procedure]*

**Subject : Common/Union transit
Absence of proof of the end of the transit procedure**

Dear Sir/Madam,

You are the holder of the procedure for the following Common/Union Transit declaration(s):

*[references and dates of the transit declaration(s)]
from the customs office of departure of [name of the customs office of departure]*

In accordance with Article 49(2) and (5), and Annex II of Appendix I to the Convention of 20 May 1987 on a common transit procedure/Article 310 (2) and (5) and Annex 72-04 of Commission Regulation (EU) No 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code we hereby advise you that we have not received proof of the end of the transit procedure for the above-mentioned declaration(s).

We now ask you to send details and documentation that will prove that the procedure ended. You should also mention any changes in the customs office of destination and/or the customs offices of transit. We request you to send the information within 28 days of the date of this letter.

- [The customs debt will be incurred one month following this 28-day period if you do not provide any information or the information you provide is insufficient for us to carry out enquiries with the office of destination.]
- [We have to initiate the enquiry procedure two months after the expiry of the time limit for presentation of the goods at the office of destination.]
- This is in accordance with Article 114 (2) and Annex II of Appendix I to the Convention of 20 May 1987 on a common transit procedure/Article 77 of Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code and Annex 72-04 to Commission Regulation (EU) No 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code .

The proof may be in the form of:

- a document certified by the customs authorities of the Member State or a common transit country of destination identifying the goods and establishing that they have been presented at the customs office of destination or to the authorised consignee;

- a document or a customs record, certified by the customs authority of a country which establishes that the goods have physically left the customs territory of the Contracting Party
- a customs document issued in a third country where the goods are placed under a customs procedure;
- a document issued in a third country, stamped or otherwise certified by the customs authorities of that country and certifying that the goods are considered to be in free circulation in that country .

Any evidence furnished by you must comply with the provisions of Article 51 of Appendix I of the Convention of 20 May 1987 on a common transit procedure /Article 312 of Commission Regulation (EU) No 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.

Under the terms of Articles 112 and 113 of Appendix I of the Convention of 20 May 1987 on a common transit procedure /Articles 79 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code , if it is not possible to establish that the procedure has ended for the declaration(s) in question, you will be liable for the debt relating to the goods that were the subject of these declaration(s) (import or export duties and other charges).

If you are unable to prove that the transit procedure in question has ended, please supply any information you have, with supporting documentary evidence, in particular of the place (country) in which you consider the events from which the debt arises occurred in accordance with Article 114 of Appendix I of the Convention of 20 May 1987 on a common transit procedure /Article 87 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code.

Yours faithfully

VII.8.3. Specimen of enquiry notice TC20 and explanatory notes

TC20 - ENQUIRY NOTICE

I. TO BE COMPLETED BY THE COMPETENT AUTHORITY AT DEPARTURE			
A. Transit declaration No	B. Customs office of destination (name and country)		
Copy (...) attached.			
C. Competent authority at departure (name and address)	D. Intended customs offices of transit (name and country)		
	1. 2. 3. 4.		
E. Identity of means of transport:			
F. Consignee (name and full address)			
G. According to information provided by the holder of the procedure , the consignment was:			
<input type="checkbox"/> 1. presented at your office on	_____ _____ _____	<input type="checkbox"/> 2. delivered to the consignee on	_____ _____ _____
	D M Y		D M Y
<input type="checkbox"/> 3. delivered to	on		_____ _____ _____
	(name and address of person or company)		D M Y
H. A receipt for the document issued by your office on	_____ _____ _____	has been presented to me.	
	D M Y		
I. The holder of the procedure is unable to give any information about the whereabouts of the consignment.			
Place and date:	Signature:	Stamp:	

II. TO BE COMPLETED BY THE COMPETENT AUTHORITY OF THE COUNTRY OF DESTINATION: REQUEST			
In order to carry out further inquiries, the customs office of departure is required to send or communicate:			
<input type="checkbox"/> 1. a precise description of the goods	<input type="checkbox"/> 2. a copy of the invoice		
<input type="checkbox"/> 3. a copy of the manifest, bill of lading or airway bill	<input type="checkbox"/> 4. the name of the person responsible for carrying out formalities at the customs office of destination		
<input type="checkbox"/> 5. the following documents or information (please specify):			
Place and date:	Signature:	Stamp:	

III. TO BE COMPLETED BY THE OFFICE OF DEPARTURE: REPLY TO THE REQUEST		
<input type="checkbox"/> 1. The information, copies or documents are annexed		
<input type="checkbox"/> 2. The information, copies or documents referred to under	1 2 3 4 5 □□□□□	of your request is/are not available.
Place and date:	Signature:	Stamp:

IV. TO BE COMPLETED BY THE COMPETENT AUTHORITY OF THE COUNTRY OF DESTINATION

- 1. The proof that the procedure has ended was returned on an endorsed copy of
D M Y
 - (a) the document received is attached as a confirmation
 - (b) the document returned
- 2. The endorsed proof that the procedure has ended is attached to this enquiry notice
- 3. Charges collected.
- 4. Inquiries are being made and the proof that the procedure has ended will be returned as soon as possible.
- 5. The consignment was presented here without the relevant document.
- 6. Documents were presented here without the consignment
- 7. Neither the consignment nor the relevant document were presented here and
 - (a) no information about these can be obtained.
 - (b) TC20 is transmitted to the actual customs office of destination (name and country)
 - (c) TC20 is transmitted to the last intended customs office of transit, as mentioned in box I. item D

Place and date:

Signature:

Stamp:

V. TO BE COMPLETED BY THE LAST INTENDED CUSTOMS OFFICE OF TRANSIT

- 1. A transit advice note was lodged here on
D M Y
- 2. A transit advice note was sent to me by the actual customs office of transit(name)
where it was lodged on
D M Y
- 3. A transit advice note was not lodged here. TC20 is transmitted to the previous intended customs office of transit.

Place and date:

Signature:

Stamp:

VI. TO BE COMPLETED BY THE PREVIOUS INTENDED CUSTOMS OFFICE OF TRANSIT

- 1. A transit advice note was lodged here on
D M Y
- 2. A transit advice note was sent to me by the actual customs office of transit(name)
where it was lodged on
D M Y
- 3. A transit advice note was not lodged here. TC20 is transmitted to the previous intended customs office of transit.

Place and date:

Signature:

Stamp:

VII. TO BE COMPLETED BY THE PREVIOUS INTENDED CUSTOMS OFFICE OF TRANSIT

- 1. A transit advice note was lodged here on
D M Y
- 2. A transit advice note was sent to me by the actual customs office of transit(name)
where it was lodged on
D M Y
- 3. A transit advice note was not lodged here. TC20 is transmitted to the previous intended customs office of transit.

Place and date:

Signature:

Stamp:

VIII. TO BE COMPLETED BY THE PREVIOUS INTENDED CUSTOMS OFFICE OF TRANSIT		
<input type="checkbox"/>	1. A transit advice note was lodged here on _____ D M Y	
<input type="checkbox"/>	2. A transit advice note was sent to me by the actual customs office of transit(name) where it was lodged on _____ D M Y	
<input type="checkbox"/>	3. A transit advice note was not lodged here. TC20 is transmitted to the previous intended customs office of transit.	
Place and date:	Signature:	Stamp:

TC20 – Enquiry notice – Explanatory notes

1. Information and replies shall be given by placing a cross in the box provided for this purpose.
2. The enquiry notice is used for any transit procedure, whether simplified or not, under which proof that the procedure has ended has to be furnished to the competent authority of the country of departure.
3. In box I item A, the competent authority making the request shall indicate the reference of the transit declaration (SAD, TAD or transport document used as a declaration) for which it has no proof that the procedure has ended. A copy of the declaration is to be attached.
4. In box I item E the means of transport used shall be identified, if this data was required on the declaration or, if not, whether it is known by the competent authority (notably through the holder of the procedure).
5. In box I item F, the competent authority making the request shall indicate the consignee(s), whether authorised or not, as declared where such data was required on the declaration or, in other cases, the supposed consignee(s) who could have received the goods on the basis of the information the authority has in hand.
6. In box I item G-3 the actual consignees, as identified by the holder of the procedure, must be stated.
7. In box II item 3, the addressed competent authority shall ask for the transmission of transport documents when they are not themselves the transit declaration (in the latter case they should be mentioned under I-A).
8. In box IV, the addressed competent authority shall inform the competent authority of the country of departure of the result of its enquiries that is not binding on this office.
9. In box IV item 1, the addressed competent authority shall tick box (a) if it returns an endorsed and stamped copy of copy 1 of the SAD or of the first copy of the TAD, as received from the competent authority making the request. In other cases (copy of copy 4 of the SAD, of the second copy of the TAD or of any other document – monthly list paper-based air/sea transit, for instance – proving the end of the procedure), it shall tick box (b).
If the addressed authority will transmit TC20 it shall tick the appropriate box under item 7 and enter the details, if necessary. It shall inform the competent authority of the country of departure through a copy of the enquiry notice.
Each customs office of transit shall proceed in the same way if it finds no transit advice notice.
10. A separate TC20 is to be used for each transit declaration.

VII.8.5. Specimen of post-clearance request TC21

TC21 – REQUEST FOR VERIFICATION

I. AUTHORITY MAKING THE REQUEST ADDRESSED (name and full address)

II. COMPETENT AUTHORITY (name and full address)

III. REQUEST FOR VERIFICATION sample check for the reason indicated under C or D
Please verify

A. The authenticity of the stamp and the signature

- 1. In the box headed Control by office of destination (box I) on the return copy SAD or TAD.attached
- 2. in the box F and/or G on the return copy SAD or TADattached
- 3. in the box headed "Office of departure" (box C) on copy 4 of the SAD of the second copy of the TADattached
- 4. in the box headed "Control by office of departure" (box D) on copy 4 of the SAD or the second copy of the TADattached
- 5. in the box headed "Packages and description of goods" (box 31) on copy 4 of the SAD or the second copy of the TAD.....attached
- 6. in invoice No of / transport document No of (attached)

B. The accuracy of endorsement entered

- 1. In box(es)..... (1)
- 2. In the commercial document No..... of (attached)

C. The authenticity and accuracy of the alternative proof enclosed.

D. Verification is requested because

- | | |
|--|--|
| <input type="checkbox"/> 1. the stamp is missing | <input type="checkbox"/> 2. the signature is missing |
| <input type="checkbox"/> 3. the stamp is illegible | <input type="checkbox"/> 4. the box is incompletely filled in |
| <input type="checkbox"/> 5. deletions have been made without being overwriting | <input type="checkbox"/> 6. the form includes erasures and/or initialled and authenticated |
| <input type="checkbox"/> 7. the stamp is not recognised | <input type="checkbox"/> 8. the date concerning the use or destination is missing |
| <input type="checkbox"/> 9. other reasons (to be specified) | |

Place....., Date.....

Signature..... (Stamp)

(1) Indicate the number of the boxes corresponding to the requested verification__

IV. RESULT OF VERIFICATION

- A. The stamp and signature are authentic
- B. The form was not presented to the competent authorities and
 - 1. the stamp appears to have been forged or falsified
 - 2. the stamp appears to have been applied irregularly
 - 3. the signature is not that of a responsible official of the competent authorities
- C. The endorsements are accurate
- D. The endorsements are not accurate: they should read as follows:
- E. Remarks:

<input type="checkbox"/> 1. the stamp has been applied legibly	<input type="checkbox"/> 2. the signature has been inserted
<input type="checkbox"/> 3. the box has been completed	<input type="checkbox"/> 4. the deletions have been initialled and authenticated
<input type="checkbox"/> 5. the erasures and/or overwriting were due to:	<input type="checkbox"/> 6. the stamp is authentic and can be accepted
<input type="checkbox"/> 7. the date has been inserted	<input type="checkbox"/> 8. the alternative proof meets requirements and can be accepted
<input type="checkbox"/> 9. other reasons (to be specified)	

Place....., Date.....

Signature.....(Stamp)___

- Notes:
1. A separate request should be made out for each form to be verified
 2. Information and reply are given by placing a cross in the boxes provided for the purpose
 3. The competent authority addressed should ensure that it is given priority treatment

VII.8.6. Specimen of post-clearance request TC21A

TC21 (A) – REQUEST FOR VERIFICATION

1. Authority making the request (Name and full address)			2. Competent authority addressed (Name and full address)			
3. STATUS VERIFICATION REQUESTED FOR THE FOLLOWING CONSIGNMENTS FOR WHICH EXTRACTS FROM THE AIRCRAFT'S/VESSEL'S ELECTRONIC TRANSPORT DOCUMENT * ARE SET OUT BELOW / ATTACHED*:						
Approval holder's Name and Address			Aircraft/Vessel* and date of departure			
			Airport/Port* of Departure:			
Item	Air/Sea electronic transport document as a transit declaration t Number	Container Nos (or marks & Nos)	Cargo Description	Number of Packages	Mass (KGs) or Volume	Declared Status (T1, T2, TF, TD,C, F, X)
(1)						
(2)						
(3)						
(4)						
(5)						
4. RESULT OF VERIFICATION Verification of all consignments satisfactory except for the following it ems: (Supporting documents attached)						
5. AUTHORITY COMPLETING THE VERIFICATION:						
Name: Signature:						
Date:..... Stamp:						

* delete as appropriate

This request should be used for only one company, one aircraft or vessel.

On completion return request to office shown at 1.

VII.8.7. Examples of situations in the enquiry procedure

If at the end of the enquiry procedure a transit operation is still not discharged, the competent authority of the country of departure may find the following examples of situations useful in the context of determining the authority competent to recover the debt:

a) Transit operation involving no customs office of transit (purely internal operation involving a contracting party to the Convention).

Such a situation may only involve the Union transit operation within the Union or a transit operation limited to the territory of one of the other Contracting Parties (operation not involving common transit).

Example:

[Denmark - Germany - France - Spain]

The competent authority of the country of destination (authority of a country thus belonging to this same Contracting Party or the same country) cannot provide any proof of presentation at the destination.

The consignment has “disappeared” somewhere in the Contracting Party/country in question.

b) Transit operation involving customs offices of transit on exit from, then on entry to, a same Contracting Party (use of one or more third countries, other than common transit countries).

In practice, only the Union could be involved in such a situation.

Example:

(Poland – *Ukraine* - Romania)]

The competent authority of the country of destination cannot provide any proof of presentation at the destination and

I. The message IE118 was sent from the customs office on entry (reintroduction) to the Contracting Party in question (Romania):

the consignment has been reintroduced into the Contracting Party in question, then has “disappeared” somewhere.

II. The message IE118 was sent from the customs office on exit from the Contracting Party in question (Poland) and not sent from the customs office on entry (reintroduction) into this same Contracting Party (Romania):

the consignment has “disappeared” between the two customs offices of transit, in the third country (Ukraine)

III. No IE118 messages were sent, either on exit from the Contracting Party in question (Poland) or on entry (reintroduction) into this same Contracting Party (Romania):

the consignment has not left the Contracting Party in question and has “disappeared” between the customs office of departure and the first customs office of transit on exit.

c) Transit operation involving only customs offices of transit (on entry) at borders between the Contracting Parties.

Example:

[Poland - Czech Republic - Germany - Switzerland - France]

I. The message IE118 was not sent from the last customs office of transit (on entry into France) but was sent from the previous customs office of transit (on entry into Switzerland):

the consignment has arrived in Switzerland but has “disappeared” between the customs office of transit on entry into Switzerland and the customs office of transit on entry into France;

II. The messages IE118 were not sent at all.

the consignment has not left the Contracting Party of departure and has “disappeared” somewhere.

d) Transit operation involving customs offices of transit at borders between the Contracting Parties and with third countries

Example:

[Greece, Bulgaria, Romania –Ukraine – Slovakia – Poland]

This is a situation as specified in case (b). The situation and solution are therefore similar, *mutatis mutandis*.

PART VIII – DEBT AND RECOVERY

VIII.1. Scope of the provisions

Title IV Appendix I Convention This chapter deals with the scope of the provisions on debt and recovery in the common and Union transit procedure.

Articles 79, 84 and 87 UCC

Articles 77 DA, 85(1) DA, 165 IA, 311 IA

The purpose of this Part VIII is to set out a harmonised version of those situations in which a debt arises during strictly common or strictly Union transit operations, identify the debtors and unequivocally identify which countries are responsible for recovering the debt from debtors and guarantors. But that is as far as these provisions go. They leave it to each Contracting Party to the Convention to take responsibility for actual recovery in accordance with the Party's own regulations in these matters except time limits for starting recovery. For Union purposes, the harmonised rules on customs debt are set out in the UCC.

VIII.1.1. Definitions

Debt For the purposes of the 'common transit' Convention, 'debt' means the obligation on a person to pay the amount of import or export duties and other charges due in respects of goods placed under the common transit procedure.

Article 3(1) Appendix I, Convention

Customs debt For the purposes of the Union, 'customs debt' is defined as 'the obligation on a person to pay the amount of the import or export duty' the duties being set out in Article 56 of the UCC. As the Union transit rules also have the effect of suspending "other duties" (other charges) the UCC extends the scope of certain provisions of the UCC to include "other charges" for the purposes of guarantees, customs debt and recovery (e.g. Article 89(2) UCC).

Article 5(18) UCC

For the purposes of this document the word 'debt' is used to cover both definitions above.

Recovery The generic term 'recovery', which is here used in the context of 'common' and Union transit, should be taken to mean all steps involved in collecting whatever sums are due.

VIII.1.2. Distinction between financial and penal provisions

*Article 112
Appendix I
Convention*

Article 79 UCC

In connection with a transit operation the suspended 'debt' whilst the goods were under the procedure has to be recovered if the transit procedure has not been discharged as required after the establishment that a 'debt' has been incurred by unlawful removal or non-compliance with a condition governing the placing of the goods under the procedure or the use of the procedure.

Those situations giving rise to a debt often resemble 'offences' or 'irregularities', which do not result in the collection of an amount objectively due but in the imposition of an administrative and/or penal sanction. This Part of the Transit Manual covers only those situations where an objective debt is incurred; it does not cover the penal aspect, which remains the responsibility of each individual Member State or common transit country.

VIII.2. Incurrence / non-incurrence of a debt, failures, and identification of the debtors and guarantors

This chapter deals with:

- incurrence and the non-incurrence of a debt,
- failures of the procedure,
- other failures to comply with the procedure,
- and the identification of the debtors and guarantors.

VIII.2.1. Incurrence / non-incurrence of the debt

VIII.2.1.1. When is a debt incurred

VIII.2.1.1.1. Unlawful removal of the goods from the procedure

*Article 112(1)(a)
Appendix I*

The debt shall be incurred through the non-respect of the obligation

Convention regarding the removal from customs supervision or in the meaning of the Convention "from the common transit procedure". Where goods are removed without respecting the obligations, a debt is incurred as soon as the goods are removed from the procedure.

Article 79(1)(a) and (2)(a) UCC

Articles 112(3)(a) and 114 Appendix I Convention

Article 79 UCC

Except where the goods are flagrantly stolen off their means of transport the precise moment is often as difficult to identify as the place where the removal occurred, the two being linked of course. Nevertheless, the moment of removal is a matter the importance of which is relative, since the goods normally remain under the procedure for a relatively brief period and the factors entering into the calculation of the amount of the debt should therefore not change radically in that period. Where it is impossible to identify the precise place and date, the place shall be the country responsible for the last customs office of transit notifying the border passage to the customs office of departure or, failing this, the country responsible for the customs office of departure, the date shall be the first working day after the expiry of the time limit for presentation of the goods at the office of destination.

The lodging of the message 'Notification Crossing Frontier' (IE118) at the last office of transit facilitates the task of determining at least the country where the unlawful removal has taken place.

VIII.2.1.1.2. Non-compliance with the conditions

Article 122(1), Appendix I, Convention

Article 79(1) UCC

A debt is incurred through failure to comply with a condition governing the placing of the goods under the transit procedure or the use of that procedure.

VIII.2.2. Failures of the procedure

VIII.2.2.1. Situations of unlawful removal

In principle, all situations where customs are no longer in a position to ensure that customs rules and, where appropriate, other

provisions applicable to the goods are observed could be covered by the notion 'unlawful removal' (see VIII.2.1.1.1).

Situations generating an unlawful removal of goods from the transit procedure/ customs supervision are in particular:

1. Failure to present goods at the customs office of destination or to an authorised consignee, including situations where:

- all or part of the goods have been stolen or have disappeared during carriage ("missing goods")⁷⁶;
- proof of having presented the goods at the customs office of destination has been falsified;
- the carrier presents the goods directly to a consignee who is not an authorised consignee;
- other goods have been substituted for all or part of the goods declared.

2. Substitution of a transit operation/ customs status of the goods (e.g. by replacing the common/Union transit declaration 'T1' by a common/Union transit declaration 'T2' or by a proof of the customs status of Union goods document 'T2L' or 'T2LF' - or an equivalent such as the letter 'C' or 'T2F' on an air or sea documents).

VIII.2.2.2. Situations which do not represent unlawful removal

There are situations described under this heading that do not represent unlawful removals. An example of such a situation is a broken seal whilst the consignment is properly presented at the customs office of destination. Another example for the Union transit procedure: an error regarding the customs status of non-Union

76 In the Union Article 124 UCC and 103 DA considers the debt to be extinguished when non-Union goods placed under the transit procedure are stolen, provided that the goods are recovered promptly and placed again in their original customs situation in the state they were in when they were stolen.

goods listed in an electronic transport document as a transit declaration for the use of the Union transit procedure for goods carried by air (when the code "C" is used instead of "T1") is deemed not to constitute unlawful removal provided the airline regularises the customs status of the goods by clearing them through customs on their arrival at destination.

However, the fact that the goods have not been unlawfully removed does not necessarily mean that there has not been a failure to comply with other transit procedure obligations or that no debt has been incurred (see VIII.2.3).

VIII.2.2.3. Situation when one or more conditions governing the placing of the goods under the procedure are not fulfilled

*Article 122(1),
Appendix I,
Convention*

*Article 79(1)
UCC*

This situation can occur during the placement of the goods under the transit procedure or prior to the goods being placed under the transit procedure, where the facts do not emerge until after the release for the transit procedure (if they emerged earlier, permission to release the goods for transit would not have been granted). Possible examples of this failure are goods entered for the procedure:

- without a valid guarantee for the transit procedure (because it has been revoked or cancelled or its period of validity has expired), or it is not valid for the territory concerned (because the operation transited a Member State/Contracting Party not covered by the guarantee) or because the reference amount for the comprehensive guarantee or the guarantee waiver has been exceeded;
- by an authorised consignor but where, contrary to the rules or the requirements of the authorisation:
 - ✓ the load was not sealed,
 - ✓ no time limit for presenting the consignment at destination was set;
- by the holder of an authorisation to use a simplification which

- was issued on the basis of incorrect or incomplete information;
- after annulment, revocation or suspension of the authorisation to use a simplification;
- one of the conditions set out for the use of a simplification is later being found not to be fulfilled (example: change of ownership during the authorisation process not communicated).

VIII.2.2.4. Debt incurred in connection with the transit procedure

The provisions applicable to the common or Union transit procedure do not cover events giving rise to debt and recovery that are not forming part of the transit procedure, even where they appear to 'have a connection with' a transit operation. This kind of debt is incurred for instance:

- following a customs declaration by virtue of which a debt is payable when goods are imported or after ending a transit procedure (e.g. release for free circulation), or
- as a consequence of the unlawful introduction (e.g. smuggling) of goods subject to import duties into the country
 - (a) without a transit declaration ('failure to declare'), or
 - (b) under cover of a transit declaration covering more goods than the quantity declared and not entered for the transit procedure.

The situation described in b) normally has no effect on discharging the transit procedure in question.

However, where one of these 'transit-related' situations arises and where this has given rise to a debt, the authority which discovered the situation should notify the competent authority of the country of departure of any action it takes. This is done in order to allow the competent authority of the country of departure to identify possible irregularities in respect of the goods which were to be placed under the transit procedure.

VIII.2.3. . Extinguishment of a debt

Article 112(2), Extinguishment of a debt takes place where:

*Appendix I,
Convention*

*Article 124(1)(g) and
(h) UCC*

Article 103(c) DA

- the removal of the goods from the transit procedure or non-compliance with the conditions governing the placing of the goods under the transit procedure or the use of the transit procedure results from the total destruction or irretrievable loss of those goods (i.e. they have become unusable), as a result of their actual nature (i.e. normal evaporation), unforeseeable circumstances, force majeure or as a consequence of instruction by the customs authority;
- the failure which led to the incurrance of that debt has no significant effect on the correct operation of the transit procedure and did not constitute an attempt at deception. That provision leaves it to each Contracting Party to identify situations where this might apply and, therefore, to limit their scope.
Deception refers to the commission of an act which is liable to give rise to criminal court proceedings, or the attempt to commit such an act.
- all formalities necessary to regularise the situation of the goods are subsequently carried out.

How this "regularisation" is carried out depends on the obligation or the condition in question. Article 103(c) DA specifies that one of the cases where that failure occurs is that the customs supervision has been subsequently restored for goods which are not covered by a transit declaration, but which previously were in temporary storage or were placed under a special procedure together with goods formally placed under that transit procedure.⁷⁷

Article 77 UCC

*Article 112
Appendix I*

⁷⁷ Union transit procedure only

VIII.2.4. Identification of the debtors and guarantors

VIII.2.4.1. Who are the debtors

Article 113, Appendix I, Convention Under Article 113(2) Appendix I Convention (Article 79(3) and (4) of the UCC):

Article 79(3) and (4) UCC

- in the event of failure to fulfil one of the obligations regarding the removal of the goods from the customs supervision, the debtor is the person who is required to fulfil the obligations.

This shall be the holder of the procedure according to Article 8(1) of Appendix I to the Convention (Article 233 UCC). He is unconditionally and entirely liable for the debt. No element of deliberate action enters into the identification of the holder of the procedure as debtor. However, jointly, the debtor may also be the carrier or the recipient of the goods (Article 8(2) of Appendix I to the Convention (Article 233(3) UCC). In any case the identification of the debtor will depend on which specific obligation was not fulfilled and the wording of the provision which created the obligation.

Furthermore any persons who participated in such removal (accomplices) or acquired or held the goods in question (receivers or holders) become debtors only if they were aware or should reasonably have been aware that the goods had been removed from customs supervision. Here, the element of deliberate action enters into whether the persons concerned may be deemed to be the debtors.

- in the event of failure to comply with conditions governing placing goods under the procedure, the debtor is the person who is required to comply with the conditions governing the placing.

In these instances the debtor will be the holder of the procedure, who is the person required to comply with the conditions for placing goods under a transit procedure, including a simplified procedure. However, if the act of placing the goods under the procedure implied that a third party was required to comply with the conditions, that party would equally be deemed to be the debtor, together with the holder of the procedure.

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*Article 113, Appendix
I, Convention*

*Article 79(3) and (4)
UCC*

VIII.2.4.2. Claims against debtors

*Article 116(1)
Appendix I
Convention* The competent authorities shall initiate the recovery proceedings as soon as they are in a position to calculate the amount of the debt and to identify the debtor (or debtors).

Article 101 UCC

VIII.2.4.3. Different debtors and their joint and several liability

*Article 113(4)
Appendix I
Convention* Where more than one debtor has been identified as liable for the same debt they are deemed to be jointly and severally liable for paying the amount of the debt. This means that the authority responsible for recovery may call on any of the debtors to pay the amount and that payment of all or part of the debt by one of the debtors extinguishes the debt, or the part paid, for all the debtors.

Article 84 UCC

For the details, the rules of the Contracting Party concerned are applicable⁷⁸.

*Article 108 (3)
UCC*

Member States:

Article 91 DA

The obligation to pay the duties shall be suspended by the customs authorities in cases where at least one other debtor has been identified and the amount of the debt has also been communicated to him. This suspension is limited to one year and is conditional on the lodging of a valid guarantee covering the whole amount of duties at stake by a guarantor (blocking the reference amount for the transit operation concerned is not considered as such guarantee). When the person has become a debtor on the basis of Article 79(3)(a) of the UCC, this suspension is not applied in case this person is considered a debtor in accordance with Article 79(3)(b) or (c) of the UCC or deception or obvious negligence may be attributed to this person.

VIII.2.4.4. Notifying the debtor

*Article 116(2) and
(3) Appendix I
Convention*

The amount of the debt is communicated to the debtor who has to pay it using the methods and within the period mandatory in the Contracting Party concerned.

*Articles 102 and
108 to 112 UCC*

Generally this notification is sent when all is ready for recovery proceedings to begin⁷⁹.

78 For the Union, Article 108(3)(c) UCC and Article 91 DA define the cases and conditions in which the debtor's obligation to pay duty shall be suspended where the customs debt was incurred pursuant to Article 79 UCC and there is more than one debtor. It is for the other Contracting Parties to decide whether to adopt similar provisions on debt arising in their own territory.

79 In the case of a Union this is "as soon as the customs authorities are in a position to determine the amount of import or export duty payable and take a decision thereon (Article 102(3) Code).

VIII.2.4.5. Claims against the guarantor

VIII.2.4.5.1. Guarantor's liability and release

*Article 117(1)
Appendix I
Convention* The joint and several liability of a guarantor for any debts incurred by his client, the holder of the procedure, continues for as long as there remains a possibility of such debts still becoming due, to the extent that:

Article 98(1) UCC

- the holder of the procedure is in fact the debtor in respect of a debt incurred in the course of a transit operation covered by a guarantee provided by the guarantor;
- the debt has not yet been extinguished, e.g. by being paid, or it can still arise;
- the amount of the debt due does not exceed the maximum amount guaranteed by the guarantor⁸⁰;
- the guarantor has not been released from his obligations because the competent authority failed to send the notification within the prescribed period.

*Article 117(3)
Appendix I
Convention* Therefore, the guarantor may not be released from his obligations whilst his undertaking may still be called in as described above.

Article 98 UCC

Article 85(3) DA.

VIII.2.4.5.2. Limitation of liability by the guarantor

*Point 2 guarantee
document
Annex C4
Appendix III
Convention* In the case of a comprehensive guarantee, the guarantor may limit his liability, in the event of successive claims for payment, to the maximum amount, which he has specified. However this limitation is only applicable to transit operations that commenced before the thirtieth day after an earlier claim for payment. The reason for this is to keep the financial risks of the guarantor within acceptable

⁸⁰ The guarantor is jointly and severally responsible to pay the sums up to the limit of the maximum amount which may be

100% / 50% / 30% of the reference amount. For further information see Part III – Guarantees.

limits. The consequence is, however, that for operations starting within the month following the claim, guarantee coverage may be insufficient.

Example:

The guarantee document shows a maximum amount of 50.000 EUR. The guarantor receives a first claim for payment of an amount of 40.000 EUR on 15 January and he pays the amount.

The guarantor may limit his liability to the balance of 10.000 EUR in respect of any transit operation that commenced before 14 February. It is of no consequence whether this operation commenced before or after 15 January and when he receives the claim for payment.

Article 2, Appendix I, Convention

Article 151 IA

Article 82 DA

However, the guarantor is again liable to pay the amount claimed up to 50.000 EUR, if a second claim for payment relates to a transit operation that commenced on or after 14 February. However, the guarantor may cancel his guarantee undertaking at any time and the cancellation shall become effective on the 16th day following the date on which the office of guarantee is notified.

VIII.2.4.5.3. Notifying the guarantor

If the operation has not been discharged, the guarantor is to be notified of the non-discharge as follows:

Article 117(2) Appendix I Convention

Article 85(1)DA

Article 117(3) Appendix I Convention

Article 85(2)DA

- by the competent authorities of the country of departure by using the message 'Guarantor Notification' (IE023) or an equivalent letter within 9 months from the date on which the goods should have been presented at the office of destination;
and then
- by the competent authorities responsible for recovery within 3 years of the date of acceptance of the transit declaration, that he is

or may still become liable for any amounts guaranteed under the common / Union transit operation in question.

The first notification⁸¹ must state the number and acceptance date of the transit declaration, the name of the customs office of departure and the holder of the procedure and the notification text. If an equivalent letter instead of IE023 is used, the same structure is recommended.

The second notification must state the number and acceptance date of the transit declaration, the name of the customs office of departure, the name of the holder of the procedure and the amount involved.

*Article 10(1)
Appendix I
Convention*

To facilitate claims against the guarantor, he is required to be established in the Contracting Party where the guarantee for a given common transit operation is furnished and to give an address for service or appoint an agent in each of the Contracting Parties involved in that operation.

Article 82(1)DA

Where the Union is one of the Contracting Parties, the guarantor shall indicate a service address or appoint an agent in each Member State. Since the competent authority responsible for recovery is not always that of the country where the guarantee was furnished, the information (name and address) on the guarantor or his agent in that country is not necessarily available to the authority responsible for recovery.

The message 'Query on Guarantees' (IE034) is to be used in such cases and the reply given with the message 'Response Query on Guarantees' (IE037)⁸².

81 This information is included in the message 'Guarantor Notification' (IE023).

82 Or, in the business continuity procedure the TC30 letter requesting addresses (a model is shown in Annex 8.3) is to be used in such cases.

Where the message 'Recovery Request' (IE150) has been sent by the office of departure it can include the information on the guarantor and its service address in the country of the authority responsible for recovery.

*Article 117(4)
Appendix I
Convention*

Note:

Article 85(3)DA

The guarantor shall be released from its obligations if either of the notifications has not been issued to it before the expiry of the time limit.

CUSTOMS

Where the guarantor is not responding through its 'service address' the competent authority responsible for recovery should contact the customs office of guarantee directly.

VIII.2.4.6. Calculation of the amount of the debt

This depends on:

- what duties and other charges go to make up the debt – which in turn depends on the transit procedure involved; and
- what other chargeable events have to be taken into consideration.

The duties and/or other charges will differ with the transit arrangement used and the conditions giving rise to the debt (the place where the debt is incurred). The following (excluding preferential import arrangements) are typical situations:

Common transit

Situation 1:

Common transit operation involving goods in free circulation in a Contracting Party⁸³

Example 1A:

T2 procedure combined with intra-Union delivery [Union - Switzerland - Union]⁸⁴ (Article 2(3) of the Convention)

- if the events which generate a debt incurred in the Union: no duties are due (because these are Union goods), other charges might be due depending on the rules on national taxes applicable to the goods;
- if a debt is incurred in Switzerland: the debt is recoverable in Switzerland (duties and other charges).

Example 1B:

T2 procedure combined with export [Union - Norway]

- if the events which generate a debt incurred in the Union: no duties are due (because these are Union goods – no change of the status of the goods), other charges might be due depending on the rules on national taxes applicable to the goods. And the preceding export procedure and related measures must be invalidated;
- if a debt is incurred in Norway: the debt is recoverable in Norway (duties and other charges).

Articles 148(5) DA

Article 340 IA

Example 1C:

T1 procedure combined with export of goods subject to certain

83 Goods are considered to be in free circulation in a Contracting Party starting a common transit operation and when they arrive in another Contracting Party they are treated as T₂ goods (i.e. Union goods moved under a T2 common transit procedure).

84 This is also a T2 internal Union transit procedure of the type referred to in Article 227 (2)(a) UCC and Article 293 IA.

export measures⁸⁵ [Union - Switzerland] (Article 2(2) of the Convention)

- if the events which generate a debt occurred in the Union: no duties are due (because these are Union goods), other charges might be due depending on the rules on national taxes applicable to the goods. And the preceding export procedure and related measures must be invalidated;
- if a debt is incurred in Switzerland: the debt is recoverable in Switzerland (duties and other charges).

Situation 2:

Common transit operation involving goods from third countries or other Contracting Parties⁸⁶

- duties and other charges are due in the country where a debt was incurred.

Union and/or common transit

*Articles 226(1),
UCC*

Situation 1:

T1 external Union transit operation involving non-Union goods

- duties (customs debt) and other charges are payable in the Member State where the debt is incurred or deemed to be incurred.

Article 227 UCC

Situation 2:

T2 internal Union transit operation

This is a T2 internal Union transit operation between two points within the Union, via a third country other than a common transit

⁸⁵ This situation refers to Article 226 (2) UCC and Article 189 DA covering goods subject to certain export measures.

⁸⁶ For the Union: "non-Union goods" moved under the T1 common transit procedure (Articles 226(1) UCC).

country. This type of operation maintains the Union status of goods without suspending any duties or other charges for the Union or its Member States.

- no duties are due in the Union, however other charges might be due depending on the rules on national taxes applicable to the goods.

Article 227 UCC

Situation 3:

Article 1(35)DA

T2F internal Union transit operation

- no duties (customs debt) are payable but other charges are due in the Member State where the debt was incurred.

The taxation elements to be taken into consideration are those relating to the goods listed in the transit declaration. They must be charged at the rates in force at the time the debt is incurred in the country in which it is incurred. They are calculated from the details given in the declaration and from any other information provided, for instance by the authorities involved, the holder of the procedure or any documents subsequently obtained.

VIII.3. Recovery of the debt

This chapter deals with

- identifying the authority responsible for recovery
- the recovery procedure, and
- the subsequent identification of the place where a debt arose.

VIII.3.1. General analysis

The legal base concerning the competency for the recovery procedure is based on the principle that the competent authority of the country of departure is responsible and plays the key role in initiating the recovery procedure, in finding the competent country for these tasks, or, if applicable, in

accepting a request for handing over competency.

VIII.3.2. Identifying the authority responsible for recovery

VIII.3.2.1. Authority responsible for recovery

*Article 114(3)
Appendix I
Convention* It is essential for the good management of the procedure and the financial consequences of such management to identify the authority responsible for recovery. The authority responsible is in the country where the debt was incurred or is deemed to have been incurred.

Article 101(1) UCC

This authority is responsible for recovering both the debt and other charges. However, if the place where the debt was incurred has been assumed (the competent authority of the country of departure is responsible by default), this authority is simply the first in line and responsibility may shift to another authority if the actual place of the debt is later correctly identified. Where this happens, the next steps depend on whether more than one Contracting Party or only Union Member States are involved (see VIII.3.3.).

VIII.3.2.2. Place where the debt arises

The rules are silent on how to determine the place where the debt arises. Any method (customs records, documents presented by the holder of the procedure, etc.) may therefore be used provided it is satisfactory to the authority of the country in question.

VIII.3.2.2.1. Place where the events giving rise to the debt occur

*Article 114(1)(a)
Appendix I
Convention* In principle this depends on determining the place where the events giving rise to a debt actually occurred.

*Article 87(1) 2nd
paragraph UCC* Depending on the event that gave rise to the debt, the place where the debt was incurred will therefore be where the goods were unlawfully removed from the procedure, where an obligation was not met or where one of the conditions for placing the goods under the procedure

was not fulfilled.

Article 114(1) (b)
Appendix I
Convention

However, identification is not always possible. The law therefore allows the place where the debt was incurred to be assumed when the actual place cannot be determined. It may be assumed to be:

Article 87(1) 3rd
paragraph

Article 114(2)
Appendix I
Convention

- the place where the competent authorities conclude that the goods were in a situation which gave rise to the debt; or
- as a last resort, either in the country responsible for the last office of entry at which a message 'Notification Crossing Frontier' (IE118) is found to have been lodged at a customs office of transit or, failing this, in the country responsible for the customs office of departure.

Article 87(1) 3rd
paragraph UCC

VIII.3.2.2.2. Place where the competent authorities conclude that the goods were in a situation giving rise to the debt

Article 114(1) (b)
Appendix I
Convention

This conclusion implies that the customs authorities have to know the whereabouts of the goods. Simply concluding that a debt has been incurred without knowing where the goods are is not enough to allocate responsibility for recovery. This avoids the possibility of several authorities concluding that a given debt has arisen under their jurisdiction.

Article 87(1) 3rd
paragraph UCC

VIII.3.2.2.3. Place determined by default

Article 114(2)
Appendix I
Convention

The rule for the competent authority determining the place where a debt was incurred comes into play:

Article 87(2) UCC

Article 77 DA

- within the seven months of the time limit for arrival of the goods at the office of destination, or,
- one month from the expiry of the 28-day time limit given to the holder of the procedure to provide information (after initiating the enquiry procedure) where the holder of the procedure has provided insufficient or no information to the request by the competent authority of the country of departure;

if it has proved impossible to determine the place either by establishing where the events actually took place or by the authorities' conclusion that the goods were in a situation giving rise to the debt.

Application of this rule depends directly on the outcome (or lack of outcome) of the enquiry procedure. However, as a last resort but in view of the comments above on determination of the actual place or the goods' situation this method will apply to most.

If no other place has been identified at the end of the seven months, the debt is deemed to have arisen as detailed below:

in common transit:

- either in the country responsible for the last customs office of transit on entry at which a message 'Notification Crossing Frontier' (IE118) (or in business continuity procedure TC10 Transit advice note) has been lodged;
- or, failing that, in the country responsible for the customs office of departure.

Example:

- *Common transit operation (a common transit country involved)*

[Union (Germany) – Switzerland - Union (France)]

Situation I:

if the last message 'Notification Crossing Frontier' (IE118) (or in business continuity procedure the TC10 Transit advice note) was lodged at a customs office of transit on entry into Switzerland, Switzerland becomes the place where the debt is deemed to be incurred.

Situation II:

if the last message "Notification Crossing Frontier" (IE118) (or in

business continuity procedure the TC10 Transit advice note) was lodged at a customs office of transit on entry into the Union in France, France becomes the place where the debt is deemed to be incurred.

Situation III:

if no message 'Notification Crossing Frontier' (IE118) (or in business continuity procedure the TC10 Transit advice note) is found, Germany is deemed to be the place where the debt was incurred because it is the country of departure.

in Union transit:

- either at the place where the goods were entered for the procedure (Member State of departure);
- or at the place where the goods entered the Union customs territory under cover of the procedure which was suspended in the territory of the third country.

Examples:

- *Union transit operation not passing through a third country or a common transit country*

[Denmark – Germany - France - Spain]

No transit office is involved. As the country of departure, Denmark will be deemed to be the place where the debt was incurred.

- *Union transit operation passing through one or more third countries other than common transit countries and involving transit offices on departure from and entry into the Union*

[Union (Romania) - Ukraine– (Union)⁸⁷ Poland]

87 This is also an external common transit procedure of the type referred to in Article 5 of the Convention.

Situation I:

if a message 'Notification Crossing Frontier' (IE118) (or in business continuity procedure the TC10 Transit advice note) was lodged at a transit office where the goods in question entered Poland under the procedure, Poland is deemed to be the place where the debt was incurred.

Situation II:

if no message 'Notification Crossing Frontier' (IE118) (or in business continuity procedure the TC10 Transit advice note) is found, Romania (the country of departure) is deemed to be the place where debt was incurred.

*Article 5
Convention*

NB: If a message 'Notification Crossing Frontier' (IE118) (or in business continuity procedure TC10 Transit advice note) was lodged at a customs office of transit on exit from the Union (Greece) but none was lodged on entry into Turkey, no debt is deemed to have been incurred as any unlawful removal of the goods did not take place under cover of the Union transit procedure but in a third country in whose territory the procedure (and customs supervision by the competent authorities of the countries involved) is suspended. This situation may follow after the enquiry procedure has been concluded (for further details on enquiry procedure see Part VII).

VIII.3.3. Recovery procedure

*Article 114
Appendix I
Convention*

The competent authority of the country of departure shall determine its findings within the stipulated time limits (see VIII. 3.2.2.3).

Article 87 UCC

Member States:

Article 77 DA

Article 105 UCC

The customs debt shall be entered in the accounts within the 14 day-limit after the seven months.

VIII.3.3.1. Information exchange messages

To exchange additional information or to ask questions about a specific movement the message 'Enquiry & Recovery Information' (IE144) and the message 'Enquiry & Recovery Information Request' (IE145) can be sent during the whole process of the enquiry and recovery procedure.

This information exchange can be started either by the customs office of departure or the customs office of destination; no reply is needed (not coupled messages) in order to continue the procedure.

Message IE144 is used by the customs office of departure; message IE145 is used by the customs office of destination.

If it is necessary to include some additional paper documents they can be sent via other means (fax, email, post, etc.) directly to the contact person indicated in the messages with a clear reference to the MRN of the movement they belong to and, if sent via paper means, under cover of form TC20A (model shown in Annex VII.8.4.).

VIII.3.3.2. Exchange of information and co-operation with a view to recovery

*Article 13a
Convention,*

Except where it is possible to determine immediately and unambiguously the actual place where the event giving rise to a debt occurred (unlawful removal, failure to comply with a condition), the competent authority is determined on the basis of assumptions.

*Appendix IV
Convention*

*Council Directive
2010/24/EU*

*Article 118, first
paragraph
Appendix I
Convention*

Countries must assist each other, not just at the actual recovery stage but also before that, at the stage of determining the authority responsible for recovery. This means the effective application of both the rules for informing the holder of the procedure that his procedure has not been completed and the enquiry procedure (See Part VII).

Article 165(2)IA

*Article 118 2nd
paragraph
Appendix I
Convention*

Additionally, such mutual assistance must be maintained once the

authority responsible for recovery has been determined. That authority must keep the customs office of departure and the customs office of guarantee informed of the action taken to recover the debt by using the 'Recovery Dispatch Notification' (IE152). To comply with this requirement the authority must communicate any legally significant steps it has taken that have a bearing on recovery (prosecution, enforcement, payment).

The list of authorities responsible for recovery in each country is shown on the Europa website 'Transit-COL Home Page' http://ec.europa.eu/taxation_customs/dds2/col/col_home.jsp?Lang=en for the NCTS movements and in Annex VIII. 8.1. for movements started under the business continuity procedure.

Such exchanges of information are all the more important when the authority identified as being responsible for recovery is not the authority of the country of departure with responsibility for initiating and monitoring the enquiry procedure. Where different authorities are involved it is important that the authority initiating the enquiry procedure can be sure that any results it obtains are actually taken into account in determining the authority responsible for recovery. This approach shall prevent the initiation of several recovery proceedings for the same debt and delays in notifying the debtor and the guarantor - and therefore the waste of resources. This also applies where the authority of a country of destination or of a transit country considers that - even before or independently of receiving an enquiry notice - it possesses information (evidence of events giving rise to a debt or goods discovered in a situation giving rise to a debt) which would establish that country as the one responsible for recovery.

VIII.3.3.3. Recovery request from the competent authority of departure

For the purposes of determining unequivocally which authority is responsible for recovery, the competent authority of the country of departure must initiate the enquiry procedure unless it can be

established that no other countries were involved in the transit operation.

*Article 50(1)
Appendix I
Convention*

Article 311 (1)IA

*Article 114
Appendix I
Convention*

Article 77 DA

When the competent authority of the country of departure obtains evidence by whatever means regarding the place where the customs debt arises before the expiry of the time limit stipulated to start the recovery procedure at departure and this place seems to be in another Member State or Contracting Party, the message 'Recovery Request' (IE150) shall be sent immediately to this authority to possibly hand over competency for recovery (see also VIII.3.2.2.3.). The competent authorities of the country of destination can then either accept or refuse the request (see VIII.3.3.5).

VIII.3.3.4. Recovery request from another competent authority

Any authority of a country involved in a transit operation that discovers a situation which, under the procedure, unequivocally gives rise to a debt in its own country (e.g. unlawful removal of goods during carriage, failure to fulfil a condition) must request the competent authority of the country of departure to hand over competency to initiate the recovery procedure.

A finding that goods have "disappeared" in the course of carriage or were missing at destination - unaccompanied by any information about the place where they were unlawfully removed or where they may be found - is not sufficient to establish that the authority of the country which made the finding is the authority responsible for recovery. Here, the competent authority of the country which made the finding must request the competent authority of the country of departure by sending either

- the message 'Enquiry Response' (IE143) with response code '4' (Request for Recovery at Destination) if they have notified their responsibility in the framework of an enquiry procedure, or,
- the message 'Recovery Request' (IE150) asking for transfer of

competency if they have discovered goods in a situation giving rise to a debt in their own country. This message IE150 can be sent from any office considering itself competent for recovery at any time during the procedure (after release for transit and until the status of the movement is 'Under recovery procedure').

Business continuity procedure In the business continuity procedure, any authority or a country involved that discovers a situation which gives rise to a debt in its own country must inform the authority of the country of departure by sending a message TC24 'Information notice' that complies with the model shown in Annex VIII. 8.2. that it wants to take over the responsibility for recovery. This information must reach the competent authority of the country of departure before expiry of the deadline. This authority shall acknowledge receipt of the communication without delay and indicate whether the requesting authority is responsible for recovery by returning the completed message TC24.

VIII.3.3.5. Recovery acceptance by the requested authority

Article 115, Appendix I, Convention The competent authority requested to recover or to hand over the competency to recover shall answer to the request by sending the message 'Recovery Acceptance Notification' (IE151) indicating 'Yes' or 'No' for the transfer of the competency (if no message IE118 or IE006 is lodged). In case the answer is 'No' the competency stays with the country of departure. In case the answer is 'Yes' the competency is transferred to the country accepting the request, which shall start with the recovery procedure. The country of departure shall inform the holder of the procedure accordingly.

Article 87(4) UCC

Article 311 IA

The message 'Recovery Acceptance Notification' (IE151) shall be sent within 28 days.

Where the customs debt is lower than 10 000 EUR, irrespective of the

fact that another customs office than the customs office of departure (i.e. the customs office of destination or the customs office of transit) is competent for recovery, that customs office shall first send the message IE150 to the customs office of departure, which replies always with the message IE151 with "YES". The customs office competent for recovery enters into the message IE150 the reference to Article 87(4) of the Code.⁸⁸ The competency cannot be changed by the customs office of departure, but that customs office has to be informed to properly supervise the entire recovery procedure.

Note:

Common transit operations (example: Italy – Switzerland – Germany):

Where a message 'Notification Crossing Frontier' (IE118) is found to have been lodged at a transit office on entry into another Contracting Party (in Switzerland; and no message IE118 has been lodged on entry into Germany) that authority shall accept the request for recovery and sends the message 'Recovery Acceptance Notification' (IE151) indicating 'Yes' for the transfer of the competency without delay (at the latest within 28 days). The country accepting the responsibility will then start the recovery procedure.

Union transit operations between two points in the Union customs territory via a third country (example: Union (Poland) – Ukraine – Union (Romania))

Where a message 'Notification Crossing Frontier' (IE118) is found to have been lodged at a transit office in another Member State (Romania) and the competent authority of the country of departure has concluded that Member State to be responsible for recovery, the authority receiving the message 'Recovery Request' (IE150) shall accept the request for recovery and send the message 'Recovery

⁸⁸ Union transit procedure only

Acceptance Notification' (IE151) indicating 'Yes' for the transfer of the competency without delay (at the latest within 28 days). The Member State accepting the responsibility will then start the recovery procedure.

Union transit operations between two points in the Union customs territory

(example: Lithuania-France)

Where the customs authority of the country of destination established a customs debt to be incurred, but that debt is lower than 10 000 EUR, that authority sends the message 'Recovery Request' (IE150) with reference to Article 87(4) of the Code to the customs authority at departure, asking for transfer of competency. The authority receiving that message shall accept that request and send the message 'Recovery Acceptance Notification' (IE151) indicating 'Yes' for the transfer of the competency without delay (at the latest within 28 days). The Member State accepting the responsibility will then start the recovery procedure.

CUSTOMS

No reply to the recovery request

Where the requested competent authority at destination does not react, either by sending the message 'Enquiry Response' (IE143) or by taking over responsibility for recovery by sending the message 'Recovery Acceptance Notification' (IE151) within the agreed time limit (at the latest 28 days), the local transit liaison officers (see Transit Network Address Book on Europa website) of the requested country should be informed with the necessary proof in order to take action, since competency should be taken over by the requested authority. If that does not have the necessary impact then the national help desk and national transit coordinator of the country of departure should be informed in order to take action. In any case the competent authority of the country of departure shall ensure that the competency is accepted before revoking its recovery measures.

The same procedure applies where the competent authority for recovery is situated in a

transit country (i.e. where the message "Notification Crossing Frontier" (IE118) was sent to the customs office of departure, but the goods were not delivered to the place of destination)..

It has to be borne in mind that there is a legal obligation to answer these messages.

VIII.3.3.6. Communicating the start of the recovery procedure

When the competency for recovery has been determined with the exchange of message 'Recovery request' (IE150) and message 'Recovery Acceptance Notification' (IE151) the message 'Recovery Communication' (IE063) has to be sent by the authority of the country of departure to all offices that have received a message IE001, IE003, IE050 or IE115 related to that movement, informing them to no longer expect a movement with that MRN. This communication informs the offices concerned that the movement will not arrive and is 'Under recovery procedure' and the use of the messages 'Arrival Advice' (IE006), 'Control Results' (IE018), 'Recovery request' (IE150) and 'Recovery Acceptance Notification' (IE151) are blocked. Information messages IE144 and IE145 (see VIII.3.3.1) can still be exchanged until the recovery is completed.

A notification has to be made:

- to the holder of the procedure by sending the message 'Recovery Notification' (IE035) or an equivalent letter,
and,
- to the guarantor by sending the message 'Guarantor Notification' (IE023) or an equivalent letter (for further information see VIII. 2.4.5.3).

The message 'Recovery Notification' (IE035) to the holder of the procedure states the number and acceptance date of the transit declaration, the name of the customs office of departure, the name of

the holder of the procedure and the amount and currency claimed.

On the other hand the competent authority of the country of departure, as a result of its findings or reacting to incoming requests message 'Enquiry Response' (IE143) with code '4' or message 'Recovery Request' (IE150) or sufficient information, has to transfer responsibility to another Member State or Contracting party or to accept responsibility itself.

At the end of the procedure (all duties and taxes are collected) the authority responsible for recovery (if not the country of departure) has to inform the competent authority of the country of departure about recovery of the debt by sending the message 'Recovery Dispatch Notification' (IE152). The competent authority of the country of departure forwards or sends the message 'Recovery Dispatch Notification' (IE152) to all offices involved in the movement (except to the one that has sent it).

VIII.3.4. Subsequent identification of the place where a debt arose

*Article 114(1)
Appendix I
Convention* The result of the process of identifying the competent authority by default may turn out to be provisional, but this does not invalidate any steps already taken to recover the debt in question.

Article 87 UCC

VIII.3.4.1. New evidence after the initiation of recovery proceedings

Sometimes the place is not identified until some time has elapsed, when it turns out that a different authority should have been the one responsible for recovery.

*Article 115
Appendix I
Convention* Any means may be used to provide the authority, initially determined as having the responsibility for recovery, with evidence of the place where the debt actually arose.

*Articles 311 and
167 (1) IA*

Where such evidence is provided and the message 'Recovery Request' (IE150) and the message 'Recovery Acceptance Notification' (IE151)

have already been exchanged for the transfer of the competency for recovery the original competent authority stays competent within the NCTS (cancelling the message IE151 is not possible) and reports the case duly in its NCTS for later possible questions/proof. For this purpose the message 'Enquiry & Recovery Information' (IE144) and the message 'Enquiry & Recovery Information Request' (IE145) can be used.

The authority initially determined for recovery must immediately provide the authority possibly responsible for the recovery with all the relevant documents, including a copy of the proven facts, by sending a TC25 recovery notice that complies with the model shown in Annex VIII.8.2. The new authority must acknowledge receipt of the communication and indicate within three months of sending the TC25 whether it accepts responsibility for recovery by returning the completed TC25 to the authority initially determined. Where no such reply is received within the three-month period, the authority initially determined as responsible must pursue its recovery efforts.

After the collection of the debt this new office informs the original competent authority about the completion of the recovery procedure in order to allow the original competent authority to send the message 'Recovery Dispatch Notification' (IE152) to the customs office of departure, which will forward it to all other involved offices to close the movement in all the systems.

VIII.3.4.2. New competent authority and new recovery measures

*Article 115,
Appendix I
Convention*

If the new authority accepts the transfer of responsibility it must initiate its own debt recovery measures.

*Articles 311 and
167 (1) and (3) IA*

Where the new authority is competent, it must immediately inform the original competent authority (even after expiry of the three-month period above), which will then suspend its recovery measures if these

have not already resulted in payment of the amounts concerned. For this purpose the message 'Enquiry & Recovery Information' (IE144) and the message 'Enquiry & Recovery Information Request' (IE145) can be used.

If the original competent authority and the new authority are authorities of different Union Member States, the new recovery action will involve recovery of other_charges only (because two different tax territories are involved), there being no customs debt to recover as both Member States are part of the same customs territory.

On the other hand, if the authorities and places belong to two different Contracting Parties, both duty (because different customs territories are involved) and other charges (because different tax territories are involved) have to be recovered.

VIII.3.4.3. Consequences for the original recovery

*Article 118
Appendix I
Convention*

Article 165 IA

Once the new authority responsible for recovery has completed recovery proceedings and sent the message 'Recovery Dispatch Notification' (IE152), the original competent authority for recovery:

- either annuls the recovery measures it initiated but did not complete (and then suspended); or
- repays the sums it has already recovered to the debtor (or guarantor).

Note:

If the authorities and places belong to the same Contracting Party only the charges collected other than customs duty shall be repaid.

VIII.3.4.4. Consequences for the recovery

VIII.3.4.4.1. Notifying the customs offices of departure and guarantee of recovery or discharge

*Article 118
Appendix I*

The authority responsible for recovery shall inform the customs

Convention office of departure of the collection of duties and other charges with
Article 165 IA the message 'Recovery Dispatch Notification' (IE152), in order to
enable the customs office of departure to send the message 'Recovery
Dispatch Notification' (IE152) to all offices involved in the
movement. The sending of message IE152 by the customs office of
departure discharges the movement in the system.

Furthermore, the customs office of departure informs the customs
office of guarantee with the message 'Credit Reference Amount'
(IE209) and, if it has not been done before, the holder of the
procedure, with the messages 'Recovery Notification' (IE035) and
'Write-off Notification' (IE045).

VIII.3.4.4.2. Notifying the guarantor of recovery or discharge

Article 117(4) If a guarantor has been notified that one of his client's movements has
Appendix I not been discharged, the competent authority responsible for recovery
Convention must later inform him if the debt is subsequently recovered (from the
Article 85 DA debtor) or the procedure is subsequently discharged by using the
message 'Write-off Notification' (IE045) or an equivalent letter.

VIII.4. Specific situations (pro memoria)

VIII.5. Exceptions (pro memoria)

VIII.6. Specific national instructions (reserved)

VIII.7. Restricted part for customs use only

VIII.8. Annexes

VIII.8.1. List of authorities responsible for recovery in the business continuity procedure

For the latest version of this list, please click on one of the following links:

EUROPA:

https://ec.europa.eu/taxation_customs/business/customs-procedures/what-is-customs-transit/common-union-transit_en

VIII.8.2. TC24 information notice and TC 25 recovery notice

<p>TC 24 UNION/Common Transit</p> <p>INFORMATION NOTICE</p> <p>DETERMINATION OF THE AUTHORITY RESPONSIBLE FOR RECOVERY in accordance with Articles 311 and 167 IA/Article 115, Appendix I, Convention</p>	
<p>1. Requesting authority</p> <p>Name and full address: Reference No.: Fax: E-Mail:</p>	<p>2. Requested authority</p> <p>Name and full address:</p>
<p>3. Transit Declaration</p> <p>No.: Office of departure: Date:</p> <p>Enquiry procedure has been initiated : Yes Date: Reference: No</p>	
<p>4a. Request</p> <p><input type="checkbox"/> The requesting authority of the country of departure hereby notifies that the requested authority shall be responsible for the recovery of the debt in relation to the transit operation referred to above. This is based on the following facts: The following documents are attached: Information on the guarantor: </p>	
<p>4b. Request</p> <p><input type="checkbox"/> The requesting authority of a country other than the country of departure hereby notifies that it shall be responsible for the recovery of the debt in relation to the transit operation referred to above. This is based on the following facts: The following documents are attached: </p>	

5. For the requesting authority

Place:

Date:

Signature :

Stamp

6a. Receipt and reply to request in box 4a. (to be returned to the requesting authority)

- The requested authority of a country other than the country of departure acknowledges receipt of the communication and:
 - confirms that it is responsible for recovery of the debt in relation to the transit operation referred to above.
 - notifies that it is not responsible for recovery of the debt in relation to the transit operation referred to above. This is based on the following facts:
 -
 -

6b. Receipt and reply to request in box 4b. (to be returned to the requesting authority)

- The requested authority of the country of departure acknowledges receipt of the communication and:
 - confirms that the requesting authority is responsible for recovery of the debt in relation to the transit operation referred to above.
 - notifies that the requesting authorities are not responsible for recovery of the debt in relation to the transit operation referred to above. This is based on the following facts:
 -
 -

Information on the guarantor:

7. For the requested authority

Place:

Date:

Signature :

Stamp

**TC25
UNION/COMMON TRANSIT**

RECOVERY NOTICE

**DETERMINATION OF THE AUTHORITY RESPONSIBLE FOR RECOVERY
in accordance with Articles 311 and 167 IA/Article 115), Appendix I, Convention**

1. Requesting authority

Name and full address:

Reference No.:

Fax:

E-Mail:

2. Requested authority

Name and full address:

3. Transit Declaration

No.:

Office of departure:

Date:

Enquiry procedure has been initiated : Yes

Date:

Reference:

No

4. Request

The requesting authority hereby notifies that the requested authority shall be responsible for the recovery of the debt in relation to the transit operation referred to above. This is based on the following facts:

.....
.....

The following documents are attached:

.....
.....

5. Information on the guarantor

6. For the requesting authority

Place:

Date:

Signature :

Stamp

7. Receipt (to be returned to the requesting authority)

The requested authority acknowledges receipt of the communication and notifies that

- it is responsible for recovery of the debt in relation to the transit operation referred to above.
- it is not responsible for recovery of the debt in relation to the transit operation referred to above. This is based on the following facts:

.....
.....

8. For the requested authority

Place:

Date:

Signature :

Stamp

VIII.8.3. TC30 request for address(es)

<p>TC 30 Union/common transit guarantee : request for address(es)</p>	
<p>1. Requesting authority Name and full address :</p>	<p>2. Requested authority Name and full address</p>
<p>3. Comprehensive guarantee certificate No. Individual Guarantee Voucher No.</p> <p style="text-align: center;">Name and address of the holder of the procedure</p> <p>.....</p> <p>.....</p> <p>.....</p>	
<p>4. Will you please complete the items below and return the form to me.</p> <p>a) Name and address of guarantor:</p> <p>.....</p> <p>.....</p> <p>b) Name and address of guarantor's correspondent in</p> <p>.....</p> <p>.....</p> <p>(country of office requesting the information)</p> <p>.....</p> <p>c). References (if any) to be quoted in letter to guarantor's correspondent:</p> <p>.....</p> <p>.....</p>	
<p>5. For the requesting authority</p> <p>Place:</p> <p>Date:</p> <p>Signature:</p> <p style="text-align: right;">Stamp</p>	<p>6. For the requested authority</p> <p>Place:</p> <p>Date:</p> <p>Signature:</p> <p style="text-align: right;">Stamp</p>

PART IX – THE TIR PROCEDURE (APPLICABLE IN THE UNION)

Part IX deals with the movement of goods under cover of a TIR carnet

Paragraph 2 deals with authorisations of the guaranteeing association and TIR carnet holders,.

Paragraph 3 describes a TIR guarantee system in the context of how it applies within the Union.

Paragraph 4 describes actions to be taken at the customs office of departure or entry and discrepancies.

Paragraph 5 describes actions to be taken at the customs office of destination or exit, incidents, irregularities and discharge of the TIR operation.

Paragraph 6 describes enquiry and recovery procedures.

Paragraph 7 describes an authorised consignee facility.

Paragraph 8 contains annexes to Part IX

IX.1. TIR (Transport Internationaux Routiers)

This paragraph gives information about:

- background and legislation (paragraph 1.1.);
- the principles of the TIR system (paragraph 1.2.)

IX.1.1. Background and legislation

*Articles 226 (3)(b)
and 227(2)(b) UCC*

The principal legislation governing the TIR procedure is the Customs Convention on the International Transport of goods under cover of TIR Carnets (TIR Convention 1975), prepared under the auspices of the United Nations Economic Commission for Europe (UNECE). The TIR Convention was approved on behalf of the European Union by Council Regulation (EEC) No 2112/78 of 25 July 1978 and entered into force in the Union on 20 June 1983. A consolidated version of the TIR Convention was published as Annex to Council Decision 2009/477/EC of 28 May 2009. The Convention is regularly updated and the Commission publishes amendments to the Convention in the Official Journal of the European Union indicating their date of entry into force.

Internal Union rules on the movement of goods within the Union under cover of the TIR procedure are described in the UCC and its implementing act (Articles 163-164, 167-168, 274-282) and delegated act (Articles 184, 186-187).

As of 17 July 2020, the TIR Convention has 76 Contracting Parties including the European Union and its 27 Member States. However, a TIR operation is possible only in the countries which have authorised guaranteeing association (63 countries as of 23 January 2020).

Under Union legislation, the TIR procedure can be used in the Union only for a transit movement which begins or ends outside the customs territory of the Union, or is effected between two points in the customs territory of the Union through the territory of a third

country.

IX.1.2. The principles of the TIR system

The TIR system is built on five main pillars:

- goods movement in approved vehicles which displays TIR plates or containers under a customs seal;
- throughout the TIR transport, duties and taxes due on the goods are suspended and secured by a chain of internationally valid guarantees. The national guaranteeing association of each Contracting Party guarantees payment of the secured amount of the customs debt and other charges which may become due in the event of an irregularity occurring in that country in the course of the TIR operation. Each Contracting Party sets its guarantee limit but the recommended maximum amount to be claimed from each national association in the event of an irregularity is EUR 100 000 (for the Union: EUR 100 000 or the equivalent thereof in national currency);
- a TIR carnet is a customs declaration for transport of goods. It provides a proof of the existence of the guarantee. TIR carnets are distributed by the International Organization authorised by the TIR Administrative Committee (currently the International Road Transport Union (IRU)) to national guaranteeing associations. The TIR carnet is valid for one TIR transport only. It is taken into use in the country of departure and enables the customs control in the Contracting Parties of departure, transit and destination;
- customs control measures taken in the country of departure are accepted by the countries of transit and destination. As a consequence, goods carried under the TIR procedure in sealed vehicles or containers will not as a general rule be examined at

customs offices in countries of transit;

- as a means of controlling access to the TIR procedure, national associations wishing to issue TIR carnets and persons wishing to utilise TIR carnets must comply with minimum conditions and requirements and must be authorised by the competent authorities (usually Customs) of the country where they are established.

IX.2. Authorisations

This paragraph gives information about:

- authorisation of guaranteeing associations (paragraph 2.1.);
- authorisation of TIR carnet holders (paragraph 2.2.)

IX.2.1. Authorisation of guaranteeing associations

Article 228 UCC

*Article 6.1 and
Annex 9, Part I
TIR Convention*

For the purposes of the TIR Convention, the European Union is considered to be a single territory. One of the prerequisites of TIR is that each country or territory that uses the system has to be covered by the international guarantee system and this requires the national guaranteeing associations to be authorised in accordance with the TIR Convention.

The TIR Convention introduces the minimum conditions and requirements that need to be met before a guaranteeing association can be authorised to issue TIR carnets.

IX.2.1.1. The authorisation process

*Annex 9, Part I
paragraph 1 TIR
Convention*

There are two distinct elements to the authorisation: the basic criteria for authorisation and the establishment of a written agreement or any other legal instrument between the guaranteeing association and the customs authorities.

IX.2.1.2. The criteria for authorisation

*Annex 9, Part I
paragraph 1(a) to
(d) TIR Convention*

The criteria for authorisation cover a number of technical and factual issues including proof of experience and knowledge, a sound financial standing and a good compliance record. In general these criteria are very similar to that applied in respect of the Union/common transit procedures concerning the authorisation to use a comprehensive guarantee (see Part III for details on guarantees).

IX.2.1.3. Written agreement

*Annex 9,
Part I
paragraph
1 (e)
TIR
Convention*

The written agreement or any other legal instrument includes an undertaking comprising a range of obligations that have to be met by the guaranteeing association.

In order to ensure a high degree of harmonisation a model of the written agreement containing minimum conditions and requirements that may be used between the customs authorities of the Union and their national guaranteeing associations is shown in Annex 8.7.

IX.2.1.4. Monitoring of the authorisation

In the interests of good governance it is necessary to monitor continuously the authorisation to examine whether the guaranteeing association remains eligible for authorisation and provides assurance that the conditions and requirements of the authorisation remain appropriate and necessary taking into account, as appropriate, any changes in the circumstances notified by the guaranteeing association.

IX.2.2. Authorisation of TIR carnet holders

Controlled access to use the TIR system is one of the so-called pillars of the TIR system.

Article 1(o) TIR

The term "Holder" (TIR carnet holder) means the person to whom

<i>Convention</i>	an authorisation for operating in the TIR system has been granted and on whose behalf the TIR carnet is presented. The TIR carnet holder is responsible for the presentation of the vehicle and goods together with the TIR carnet at the customs offices of departure, en route and destination. Within the customs territory of the Union the TIR carnet holder is also responsible for submitting the TIR carnet data for the TIR operation at the customs office(s) of departure or entry.
<i>Article 184 DA</i>	
<i>Articles 273, 276 IA</i>	
<i>Article 6.4 and Annex 9, Part II TIR Convention</i>	The legal concept of a "Holder" (TIR carnet holder) in the TIR Convention sets out the minimum conditions and requirements that need to be met before a TIR carnet holder can be authorised to use TIR system.

IX.2.2.1. The authorisation process

<i>Annex 9, Part II paragraph 3 TIR Convention</i>	In practice the assessment of whether or not the criteria set out in the TIR Convention have been met is a task that has to be shared between the authorised guaranteeing association and the competent authorities of the country of registration of the applicant. Moreover, the TIR Convention does not attribute particular tasks to either the guaranteeing association or the competent authorities and leaves the procedure to be followed to national provisions and practises.
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IX.2.2.2. Sharing the authorisation process

At Union level the Union Customs Code and its implementing and delegated acts are silent on this matter and so the authorisation procedures to be applied are a matter of national competence.

As a minimum the guaranteeing association in the first instance considers all applications for authorisation. Following the guaranteeing association's checks the application, if supported by the guaranteeing association, should be forwarded to the competent authorities. If satisfied with customs authorities' own and the

guaranteeing association's checks, the customs authorities can then authorise the applicant.

The consultation between the competent customs authority and the guaranteeing association shall be done via the ITDB.

IX.2.2.2.1. Customs authorities' checks

Without prejudice to the checks that could be performed by the guaranteeing association, the remaining criterion – “the absence of serious or repeated offences against customs or tax legislation” – falls for the competent authority to consider.

Whereas the term "serious" would almost certainly apply to criminal law infringements this should not preclude the possibility of regarding the commission of administrative and civil irregularities as also being "serious" in accordance with national practice.

*Annex 9, Part II
paragraph 1 (d)
TIR Convention*

Similarly the interpretation of the term "repeated" should not only be considered as the number of offences that have been committed but should be interpreted in relation to a time period. It is proposed that three or more offences committed within a period of five years would be regarded as "repeated".

IX.2.2.2.2. Monitoring of the authorisation

*Explanatory notes
9.II.4 and 9.II.5
TIR Convention*

Given the pivotal role of the TIR carnet holder in the TIR system and in particular its role of declarant, it is important that the list of authorised TIR carnet holders maintained on the International TIR Database (the ITDB) is kept up to date. The competent authorities are required to communicate up to date information concerning the status of the TIR carnet holders they have authorised to the TIR Executive Board (TIRExB) in a timely fashion. Information about authorisations and withdrawals of authorisations to use TIR carnets

shall be registered by the competent customs authorities directly into the ITDB.

*Annex 9, Part II,
paragraphs 4 and 5
TIR Convention*

This implies that the authorisations should be subject to continuous monitoring to examine whether the TIR carnet holder remains eligible for the authorisation and that the conditions and requirements attached to the authorisation remain appropriate and necessary.

Also inactive authorisations are recommended to be revoked in all cases where it appears that no TIR carnets had been issued to the TIR carnet holder over a given period (for example 1 year). The end of activity shall be registered by the competent authorities into the ITDB without delay.

The monitoring of the authorisation should be performed in conjunction with the guaranteeing association. Should the results of the monitoring reveal any incidence of non fulfilment of the authorisation then the competent authorities should consider withdrawing the authorisation.

Guaranteeing associations shall also collaborate with competent customs authorities and request modifications (update information on authorised TIR carnet holders) via the ITDB. The modification requests shall be validated by the competent customs authorities.

IX.2.2.3. Withdrawal of the authorisation

*Annex 9, Part II,
paragraph 6 TIR
Convention*

As well as the possibility for the guaranteeing association to refuse the TIR carnet holder from the use of the TIR guarantee, there are two ways whereby an authorised TIR carnet holder can be denied access to the TIR system:

- he can be excluded from the TIR system in accordance with Article 38 of the TIR Convention, or
- he can have his authorisation to use TIR carnets revoked in

accordance with Article 6.4 of the TIR Convention.

The authorisation will also be withdrawn by the competent authority on the basis of a request from the TIR carnet holder.

Article 229 UCC The decision made by a customs authority of a Member State shall apply throughout the customs territory of the Union to all TIR operations submitted by that TIR carnet holder for acceptance by a customs office.

IX.2.2.3.1. Use of Article 38 versus Article 6.4

Comments to Article 38 and Annex 9 Part II TIR Convention Article 6.4 provides an alternative sanction which, in a number of ways, is to be preferred to Article 38. On the face of it, any circumstance that is followed by exclusion under Article 38 would equally result in the revocation of the authorisation under Article 6.4 and Annex 9 Part II.

Article 38, TIR Convention For TIR carnet holders established in the Union, revocation of the authorisation under Article 6.4 and Annex 9 Part II is to be applied provided that the revocation of a national operator is permanent. For TIR carnet holders excluded temporarily or authorised by another Member State or by other Contracting Parties outside the Union, only Article 38 can be applied.

IX.2.2.3.2. Application of Article 38 of the TIR Convention

Article 38 makes provision of the exclusion on either a permanent or temporary basis. The TIR Convention does not define these terms. With regard to the temporary exclusion this should equate to the notion that the authorisation has been suspended for a specific period of time. This can create logistical difficulties for the Contracting Parties who will need to monitor very closely the period of the suspension.

A decision to exclude an operator from the TIR system is a very

serious matter and must always be fully justified. If an offence or irregularity is considered to be sufficiently serious to warrant exclusion it should preferably be on a permanent basis. By the same token it is conceivable that an operator that has been permanently excluded may be re-authorised in the future should the circumstances change.

However, specific circumstances might lead to temporary exclusion when for example the irregularity motivating the decision is subject to possible remedy within a short period of time (i.e. overdue certifications of approval, technical problems on the load compartments).

IX.2.2.3.3. Application of Article 6.4. of the TIR Convention

*Annex 9 Part II
TIR Convention
and Explanatory
note 9.II.4*

Any TIR carnet holder who fails to remain eligible for authorisation (because, for example, he no longer meets the basic criteria for authorisation) or who is no longer suitable for authorisation (because, for example, he has committed serious or repeated offences) should have his authorisation revoked.

In addition to notifying the TIR carnet holder it will be necessary for the Member State revoking the authorisation to register the information directly into the ITDB without delay.

IX.2.2.3.4. Notification to the European Commission and Member States

Article 229 UCC

Exclusions made under Article 38 of the TIR Convention are to be registered by the competent customs authorities into the ITDB without delay. Such registration is regarded as having notified the European Commission and the other Member States as stipulated in Article 229 paragraph 2 UCC.

The accuracy of these data is outside of the control of the European Commission and Member States should exercise care in refusing to grant an operator access to the TIR system. If there is any doubt the

TIR focal point for the Member State who notified the exclusion should be contacted to confirm the information.

IX.2.2.4 Notification of decisions to reinstate access to the TIR system

There may be occasions when a Member State has to revoke its decision to exclude a TIR carnet holder or where it decides to reinstate the authorisation. It follows that it is just as important that all Member States are informed of these decisions. To that end the notification procedures referred to in paragraph 2.2.3. above are also to be applied to these decisions.

IX.3. Guarantees

This paragraph gives information about:

- introduction (paragraph 3.1.);
- amount of guarantee (paragraph 3.2.);
- scope of guarantee cover (paragraph 3.3.)
- liability of the Union's guaranteeing associations (paragraph 3.4.)

IX.3.1. Introduction

Articles 3(b), 6.1, 8.3, 8.4 and 11 TIR Convention

The international guarantee system is one of the so-called pillars of the TIR customs transit system. The guarantee is designed to ensure that the customs duties and taxes at risk during the TIR transport operations are secured at all times.

IX.3.2. Amount of guarantee

IX.3.2.1. Maximum amount of guarantee

Article 8.3. and Explanatory Note 0.8.3 TIR

The monetary limit of the guarantee per TIR carnet is to be

Convention determined by each Contracting Party.

Article 163 IA At Union level it has been agreed to express this amount in EUR and accordingly the Union has adopted EUR 100 000 as the maximum amount.

IX.3.2.2. Rules concerning the exchange rate

For those Member States that have not adopted the EUR as the single currency, the following rules shall be applied:

Article 53(2) UCC (a) For the purposes of the Agreement / Undertaking the maximum amount payable per TIR Carnet is equivalent to the exchange value in the national currency of EUR 100 000. The rates to be used for this conversion are fixed by the European Central Bank once a year on the first working day of October and are published in the Official Journal of the Union. This rate shall apply with effect from 1 January of the following year.

Article 53(1)(b) UCC (b) In the event of a claim against the guarantee, the rate of exchange to be used is that in force on the day of the acceptance of the TIR carnet at the customs office of departure or entry. These rates are fixed once a month and are published in the Official Journal of the Union.

IX.3.3. Scope of guarantee cover

Article 2 TIR Convention The TIR Convention makes no distinction regarding which goods may be transported under cover of a TIR carnet. However the international guarantee chain does not provide guarantee cover for alcohol and tobacco products listed below. This restriction applies regardless of the quantities of involved goods. Thus the maximum amount of the guarantee mentioned in paragraph 3.2.1 above applies to the transport of all goods other than the movement of the following alcohol and tobacco products:

HS code	Product description
2207.10	Undenatured ethyl alcohol of an alcoholic strength of 80%/vol or higher
2208	As above, but with a strength less than 80%/vol
2402.10	Cigars, cheroots and cigarillos containing tobacco
2402.20	Cigarettes containing tobacco
2403.11 and 2403.19	Smoking tobacco, whether or not containing tobacco substitutes

IX.3.4. Liability of the Union's guaranteeing associations

Article 228 UCC The Union is considered, for the purposes of the TIR procedure, to form a single territory. However, each Member State has at least one authorised national guaranteeing association.

Article 164 IA
Article 11.1 TIR Convention A valid notification of non discharge given by the relevant customs authority to its guaranteeing association in accordance with the TIR Convention shall have the same legal effect as if the notification had been given to another guaranteeing association by its own customs authority.

IX.4. The formalities at the office of departure or entry

This paragraph gives information about:

- introduction (paragraph 4.1.);
- acceptance of the TIR carnet data (paragraph 4.2.);
- security of vehicle / container (paragraph 4.3.);

- action at the customs office of departure or entry (paragraph 4.4.);
- intermediate loading (paragraph 4.5.);
- discrepancies (paragraph 4.6.).

IX.4.1. Introduction

Article 1 (k) TIR Convention

TIR Handbook, Section 1.2

The customs office of departure fulfils two distinct and vital functions. These functions account for three of the so-called five pillars of the TIR system. The first function is the acceptance of the TIR carnet, ensuring the physical security of the road vehicle/container, and the application of customs controls.

Article 228 UCC

The other, equally important, function concerns the discharge (see paragraph 5.2.) of the TIR operation and, where necessary, the recovery of the duties and taxes due (see paragraph 6.4.). Given the fact that the Union is, for the purposes of the rules governing the use of the TIR carnet, considered to form a single territory the role and responsibility of the Union's customs office of departure is particularly significant.

Article 273(1) IA

The electronic transit system of the Union to be used for the exchange of messages for TIR is the New Computerised Transit System (NCTS) that is already used for the Union transit.

Article 276 IA

Within the customs territory of the Union the termination/discharge of the TIR operation between the customs offices of departure or entry and the customs offices of destination or exit is accelerated by replacing the return of the appropriate part of Voucher No 2 with the sending of messages "Arrival Advice" (IE006) and "Control Results" (IE018).

Note:

The NCTS is used only for TIR operations within the Union (e.g. not in common transit countries). For a TIR transport entering the Union from a third country and involving a part of the journey in a non-Union country before re-entering the Union again the TIR carnet holder (or his representative) is responsible for submitting the TIR carnet data to start a TIR operation at each customs office of entry to the Union.

For an example see Annex 8.9. a).

IX.4.2. Acceptance of the TIR carnet data

Article 273 IA

The electronic messages exchange of TIR carnet data takes place at three levels:

- Between the TIR carnet holder and customs (external domain)
- Between customs offices of one country (national domain); and,
- Amongst the national customs administrations themselves and with the European Commission (common domain).

In general, a TIR carnet holder may have the following possibilities to submit an electronic TIR carnet data depending on the Member State concerned:

- Direct Trader Input (including the input via a customs internet site);
- Electronic Data Interchange (EDI);
- Data input at the customs office (at a terminal put at the

disposal of operators);

- Interface developed by the International Organisation (e.g. EPD application of IRU).

Article 274 IA

The use of the TIR carnet without exchange of TIR carnet data for TIR operation in the event of temporary failure of electronic systems is described in Annex 8.4.(fallback procedure).

Although it is obligatory for the TIR carnet holder to submit TIR carnet data at the customs office of departure or entry using the NCTS, to avoid any legal consequences arising from a discrepancy between the electronic message and the TIR carnet data, the customs authorities of the Union are obliged to continue to fill in the TIR carnet in conformity with the TIR Convention.

Annex 1 TIR Convention

In a situation where a discrepancy between the particulars in the NCTS and the TIR carnet turns up the TIR carnet information is decisive and the electronic data shall be corrected by the TIR carnet holder to correspond to the TIR carnet information.

Annex 10 (4) TIR Convention

Each TIR carnet has a unique reference number. A TIR carnet may have 4, 6, 14, or 20 vouchers. One pair of vouchers is used per Contracting Party; the number of vouchers indicates the number of Contracting Parties that can be transited, including the Contracting Parties of departure and destination.

It is important to ensure that only valid TIR carnets are accepted. The list of TIR carnets recorded as invalid by the international organisation can be downloaded from its electronic database.

IRU is responsible for the printing and distribution of the TIR carnet has introduced some security measures to ensure that a false or counterfeit TIR carnet can be recognised. These features include:

- The embossed "logo" of a truck on the front cover
- The use of thermo-chronic printing ink

A bar code which correspondences to the alpha-numeric TIR carnet number.

Article 12 TIR Convention

However even a genuine TIR carnet can be invalid if, for example, it has not been signed and stamped by the issuing association or if the validity date shown in Box 1 of the TIR carnet cover has expired.

As with all customs controls, the degree and intensity of the checks to be applied prior to the acceptance of the TIR carnet will be determined in accordance with the concept of risk analysis. These checks will include ensuring that the guarantee cover is available for the goods loaded (see paragraph 3.3.).

IX.4.3. Security of vehicle / container

Annex 2 TIR Convention

Given the mutual recognition of customs controls it is vital that the customs office of departure ensures that the vehicle or container is approved for the transport of goods under cover of a TIR carnet. In the majority of cases, and in accordance with risk analysis, this will be limited to an examination of the vehicle's Certificate of Approval. However, it should also be borne in mind that these certificates can be readily falsified or forged. A missing or non-valid certificate of approval means that no TIR operation can be started.

IX.4.3.1 Recommendation to the use of a code system to report defect remarks in the Certificate of Approval

Annexes 2, 3, 4 of

The Administrative Committee for the TIR Convention decided to recommend on 11 June 2015 that the customs authorities, when

the TIR Convention recording defect remarks into item No. 10 of the Certificate of Approval, shall supplement handwritten defects with a code system indicating the place and type of any defect. The uniform code system specified in this Recommendation shall be used by all customs authorities in the Union. However, the absence of any code in item No. 10 of the Certificate of Approval shall not be an obstacle to the acceptance of a Certificate of Approval, as long as the provisions of Annex 3 of the TIR Convention are fulfilled.

IX.4.4. Action at the customs office of departure or entry

Article 276 IA In addition to the presentation of the TIR carnet, all necessary documents needed to accompany it, the vehicle and the goods, the TIR carnet holder or his representative is responsible for submitting to the customs office of departure or entry the TIR carnet data in NCTS with the "Declaration Data" (IE015) message using the rules and codes specified for electronic transit declarations.

Appendix C2 TDA The data elements of the TIR carnet corresponding to NCTS data attributes are shown in Annex IX.8.2.

Annex B-DA

Annex B-IA

The customs offices of destination or exit in the Union at which the goods shall be presented in order to terminate the TIR operation are shown in the database of Customs offices in the EU. The website address is:

http://ec.europa.eu/taxation_customs/dds2/col/col_search_home.jsp?Lang=en.

NCTS automatically validates the declaration. The validation might include a check of the TIR ID holder via ITDB. An incorrect, incomplete or non compatible declaration is rejected with the "Declaration Rejected" (IE016) message.

When the declaration is accepted by the customs authorities, the system will generate a Master Reference Number (MRN), which is

allocated to the TIR operation and communicated with the "MRN Allocated" (IE028) message to the TIR carnet holder or his representative.

Article 276 IA

The declaration then has the status "Accepted" and the customs office of departure or entry sets a time limit within which the goods shall be presented at the customs office of destination or exit (see 4.4.6) and decides about the control of the goods/vehicle, including the sealing of the vehicle.

The customs office of departure or entry can check the validity of TIR ID holder number using one of the following forms:

- automatically during the acceptance of the declaration connecting their national transit system with the ITDB;
- manually before the release of a TIR operation via the ITDB;
- manually via the ITDB in case of fallback procedure as described in Annex IX.8.4.

For amendment, cancellation and verification of the electronic declaration see Transit Manual Part IV, Chapter 2.

IX.4.4.1. Proper use of the TIR carnet

The use of the TIR carnet should complement the example of the duly filled-in TIR carnet. See Annex 8.3. for a step by step instructions of how to fill in the TIR carnet and the handling of the vouchers in various customs offices (departure, en route and destination).

The customs office of departure should pay close attention also to the proper filling in the cover page of the TIR carnet.

IX.4.4.2. Recommendation to the use of HS code

*Resolutions and
Recommendations
TIR Handbook*

The Administrative Committee for the TIR Convention, 1975 decided to recommend on 31 January 2008 that the TIR carnet holders would indicate the HS code (6 digits), in addition to a description of the goods, under box 10 of the goods manifest on the yellow voucher (not for customs use) of the TIR carnet.

The customs offices of departure in the Union will accept the inclusion of the HS code also on the TIR carnet vouchers for Customs use and as a part of the electronic TIR carnet data.

It should be noted that the TIR carnet holder is not obliged to introduce the HS code.

In cases where the HS code is given the customs authorities at the customs office of departure or entry should check whether the HS code given tallies with the one shown in other customs, commercial or transport documents.

IX.4.4.3. Proof of the customs status of Union goods

*Articles 119 and
127 DA
Article 207 IA*

Where a TIR carnet, as a single transport document issued in a Member State, is covering the Union goods brought from another Member State through the territory of a third country, the TIR carnet holder may enter the code 'T2L' (or 'T2LF' for Union goods consigned to, from or between special fiscal territories.) together with his signature (box 10) on all the relevant vouchers of the TIR carnet goods manifest to provide evidence of the customs status of Union goods.

Where the TIR carnet covers also non-Union goods the code 'T2L' or 'T2LF' and signature shall be entered clearly to relate only to Union goods.

The code 'T2L' or 'T2LF' on all relevant vouchers of the TIR carnet shall be authenticated by the customs office of departure with the stamp and the signature of the competent official.

IX.4.4.4. Presentation of a guarantee

In order to have goods released for a TIR operation, a guarantee is required. For TIR operations the guarantee is presented in a form of a valid TIR carnet. Guarantee type B and the TIR carnet number are used in NCTS. Further information on guarantees is in paragraph 3.

IX.4.4.5. Sealing of vehicles/ containers

*Article 19 TIR
Convention*

*Annex 2 TIR
Convention*

Attention should also be given to the sealing of the vehicles/containers. It is vital to check the number of the customs seals to be affixed and their exact location from the Certificate of Approval (point 5) and its attached photographs (or sketches). If the customs office of departure considers it necessary, it may affix more seals to prevent any unauthorised opening of the load compartment.

Customs seals affixed by the customs office of departure are to be applied in the correct fashion and seals already applied should be closely checked by the customs office of entry in order to detect any unlawful interference. The use of exporter's or carrier's seals instead of customs seals is not acceptable in the TIR system.

IX.4.4.6 Time limit

*Articles 276 and
278 IA*

The customs office of departure or entry shall set a time limit within which the goods shall be presented at the customs office of destination or exit.

The time limit prescribed by that office is binding on the customs authorities of the Member States the territory of which the goods enter during the TIR operation that time-limit cannot be changed by

them.

Where the goods are presented to the customs office of destination or exit after expiry of the time-limit set by the customs office of departure or entry, the TIR carnet holder shall be deemed to have complied with the time-limit where he or the carrier proves to the satisfaction of the customs office of destination or exit that the delay is not attributable to him.

When setting the time limit, the customs office of departure or entry shall take into account:

- the means of transport to be used;
- the itinerary;
- any transport or other legislation which may have impact on setting a time-limit (for example: social or environmental legislation that affects the mode of transport, transport regulations on working hours and mandatory rest periods for drivers);
- any information communicated by the TIR carnet holder, where appropriate.

IX.4.4.7. Itinerary for movements of goods under a TIR operation

Article 275 IA

Where the customs office of departure or entry considers it necessary (for example for the transport of goods presenting increased risk), it shall cases prescribe an itinerary for the transport taking into account any relevant information communicated by the TIR carnet holder.

It would not be feasible to prescribe the precise itinerary to be followed but, as a minimum, the Member States to be transited should be entered in box 22 of the TIR carnet and in NCTS.

In general it is to be expected that goods moved under a TIR

operation, and especially where the goods concerned are either live animals or perishable, are transported to their place of destination using the most economically justified route.

IX.4.4.8. Release of a TIR operation

Article 276 IA The TIR operation will be released after the acceptance of TIR carnet data and necessary controls. The customs office of departure or entry shall notify the TIR carnet holder of the release of the goods for the TIR operation.

The customs office of departure shall record the MRN of the TIR operation in the TIR carnet counterfoil No1, box 2 (Under No.) and return it to the TIR holder or his representative.

Article 184 DA It is not obligatory that the Transit Accompanying Document (TAD) or the Transit/security accompanying document (TSAD) accompanies the goods with the TIR carnet provided that the MRN on TIR carnet is easily readable or that the MRN will be submitted to the customs authorities by any other means (for example in form of a bar code or displayed on an electronic or mobile device).

However, the TIR carnet holder may request the customs office of departure or entry to provide him with TAD or TSAD in a form set out by that customs office (as a printout or by electronic means).

The TIR carnet Voucher No 1 endorsed with the MRN is detached and retained by the customs office of departure or entry.

Article 276 IA On release of the goods NCTS automatically transfers the "Anticipated Arrival Record" (IE001 message) to the customs office of destination or exit. The external message "Released for Transit" (IE029) to the TIR carnet holder or his representative may also be sent.

IX.4.5. Intermediate loading

Article 18 TIR Convention

A TIR transport may involve at the most four customs offices of departure and destination.

In the case additional goods are loaded in the intermediate customs office en route, that office is to act as both the customs office of destination and the customs office of departure for the use of the TIR carnet and the TIR carnet data.

The procedures described above in point 4.4 are to be followed and in particular the earlier operation will be closed in NCTS and messages IE06 and IE018 sent (see paragraph 5.3).

After loading the additional goods the TIR carnet holder is responsible to submit a new declaration with TIR carnet data into NCTS including all details of the earlier consignments (such as previous document reference (MRN)). For an example see Annex 8.9. b).

IX.4.5.1. Temporary suspension of the TIR transport

Article 26 TIR Convention

Suspension, even a temporary one, of a TIR transport means that no TIR guarantee is provided for that suspended part. A TIR transport shall be suspended if it takes place in a non-Contracting Party of the TIR Convention. Where a TIR transport involves a non-road leg (e.g. a sea-crossing involving a simpler or no transit procedure), the TIR carnet holder may ask the customs authorities to suspend the TIR transport for that portion of the journey and resume it at the end of the non-road leg.

Comments to Articles 2 and 26 TIR Convention

Article 26 (2) TIR Convention

Article 26 (3) TIR Convention

In such cases the controls and formalities of the customs offices of exit and entry shall be carried out respectively. See paragraphs 4.4. and 5.3.

Comments to Articles 2 and 26

However, within one Contracting Party the TIR procedure may be applied to a portion of the journey not made by road (e.g. railways)

TIR Convention in cases the customs authorities are in a position to ensure the controls and formalities for a proper start and termination of the procedure at the customs offices of entry and exit (and destination, if appropriate).

IX.4.6. Discrepancies

IX.4.6.1. Treatment of discrepancies

In essence there are three types of discrepancies or irregularities concerning the goods that need to be considered:

- Missing goods
- Excess goods
- Misdemeanor goods

The way these discrepancies are dealt with will depend on whether the irregularity is detected by the customs office of departure or entry, and whether an export declaration is also involved.

IX.4.6.2. Discrepancies detected by the customs office of departure

Article 40 TIR Convention

An irregularity detected by the customs office of departure before the TIR carnet and the submitted TIR carnet data is accepted is to be treated as an irregularity concerning the previous customs procedure, for example customs warehousing, temporary storage or goods released for export procedure. This is likely to be the case where the discrepancy concerns matters like the description and quantity of the goods where information relating to the previous customs procedure has simply been transposed to the TIR carnet and its data.

However, there might be circumstances where the irregularity was fraudulent and designed to misuse or abuse the TIR and transit systems by, for example, goods presenting increased risk described

as other goods. In these cases it would be appropriate to take punishment action according to the national instructions against the responsible parties.

IX.4.6.3. Discrepancies detected by the customs office of entry

Article 23 TIR Convention

The customs authorities of the customs office of entry shall examine the goods during the sealed TIR transport only in special cases. In case of an examination, the new seals affixed and, if necessary, the control results shall be recorded by that customs authorities in remaining TIR carnet Vouchers and the corresponding counterfoils, as well as in NCTS.

Article 24 TIR Convention

Article 8.5 TIR Convention

An irregularity detected by the customs office of entry will need to be treated on its merits. If the undeclared goods concerned are detected in the sealed load compartment of the road vehicle then the TIR carnet holder is the primary direct liable person, debtor of the customs debt. For fiscal reasons, the secured amount is covered by the TIR carnet guarantee and the guaranteeing association shall be liable.

Article 8.7 TIR Convention

Article 79 UCC

If for any reason the TIR operation cannot be allowed to proceed, e.g. because the importation of goods is either prohibited or restricted, the goods will need to be detained at the border.

Article 8.5 TIR Convention

If on the other hand the TIR operation can proceed, then the details of the detected goods should be endorsed on the remaining TIR carnet Vouchers (boxes "For official use"). The annotation in box "For official use" should read "Excess goods: Article 8.5 TIR Convention" followed by the description and quantity of the detected goods.

In NCTS the data is to be corrected accordingly by the TIR carnet holder before its acceptance at the customs office of entry.

The discovery of excess goods that are not contained in the sealed

load compartment is to be treated as smuggled goods unlawfully introduced into the Union and the appropriate action must be taken. Under these circumstances the guaranteeing association shall not be liable for any duties and taxes that may arise even though the driver or the TIR carnet holder may be regarded as the customs debtors.

IX.5. The formalities at the customs office of destination or exit

This paragraph gives information about:

- introduction (paragraph 5.1.);
- discharge of the TIR operation at departure (paragraph 5.2.)
- action at the customs office of destination or exit (paragraph 5.3.)
- change of customs office of destination or exit (paragraph 5.4.)
- incidents en route and the use of the certified report (paragraph 5.5.)
- irregularities (paragraph 5.6.)
- control system for TIR carnets (paragraph 5.7.)
- intermediate unloading (paragraph 5.8.)
- the use of the TIR carnet for returned goods (paragraph 5.9.)

IX.5.1. Introduction

The customs office of destination or exit has a key responsibility to ensure the prompt termination of the TIR operation.

IX.5.2. Discharge of the TIR operation by the customs office of departure or entry

The discharge of the TIR operation is a highly significant action by the competent authorities at departure or entry because it effectively ends the liability of the guaranteeing association.

Article 10.2 TIR Convention

The TIR operation may only be discharged if it has been correctly terminated.

Article 215(2) UCC

Article 1 (e) TIR Convention

The action of discharging the TIR operation is implicit in the sense that there is no formal decision or action, taken by the customs office of departure or entry. Nor is there any formal notification sent to the guaranteeing association to confirm the discharge. The TIR carnet holder and the guaranteeing association can regard the TIR operation as discharged in the absence of a notification to the contrary.

IX.5.3. Action at the customs office of destination or exit

Article 278-279 IA

On presentation of the goods, the vehicle, the TIR carnet and the MRN of the TIR operation within the time limit set by the customs office of departure or entry, the customs office of destination or exit will check the affixed seals and use the MRN to retrieve the data from NCTS and register it.

The "Arrival Advice" (IE006) message is sent to the customs office of departure or entry to inform that the consignment has arrived.

Article 277 IA

On the completion of any necessary controls, which are based on the information contained in the "Anticipated Arrival Record" (IE001) message, the customs office of destination or exit sends the "Control Results" (IE018) message using the appropriate codes to the customs office of departure or entry. This message shall contain also any information introduced on the Certified Report and the TIR carnet counterfoil No 1 during transport. This can be for example

transshipment, new seals, incidents or accidents (paragraph 5.5.).

The customs office of destination detaches and retains both parts of the TIR carnet Voucher No 2 and annotates the TIR carnet counterfoil and returns the TIR carnet to the TIR carnet holder.

Article 274 IA Where goods have been released for a TIR operation in NCTS at the customs office of departure or entry and the system at the customs office of destination or exit is not available upon arrival of goods, the customs office of destination or exit shall carry out necessary controls and terminate the procedure on the basis of the TIR carnet Voucher No 2.

Entries into NCTS are carried out by the customs office of destination or exit a posteriori when the system is available again in order to enable the customs office of departure or entry to discharge the operation in NCTS.

Article 274 IA Where the goods have been released for the TIR operation at the customs office of departure or entry without exchange of TIR carnet data for TIR operation in the event of a temporary failure only on the basis of the TIR carnet, the customs office of destination or exit shall terminate the procedure on the basis of the TIR carnet Voucher No 2 and return the appropriate part of it to the customs office of departure or entry.

Article 279(4) IA The customs office of destination is to endorse the TIR carnet by completing counterfoil No 2 and retaining Voucher No 2. Following the endorsement the customs office of destination is to return the TIR carnet to the TIR carnet holder. If the TIR carnet holder is not present, the TIR carnet is to be returned to the person who has presented it deemed to be acting on behalf of the TIR carnet holder.

IX.5.4. Change of the customs office of destination or exit

Article 1(l) TIR The TIR Convention permits the TIR carnet holder to present the

Convention

Article 278 (3) IA

goods and the TIR carnet and terminate the TIR operation at another customs office of destination or exit than the declared one. That office shall then become the customs office of destination or exit.

As NCTS will show that the actual customs office of destination or exit has not received an "Anticipated Arrival Record" (IE001) message for the MRN presented, that customs office shall send a message "Anticipated Arrival Record Request" (IE002).

The customs office of departure or entry shall respond with "Anticipated Arrival Record Response" (IE003) message communicating the data of the "Anticipated Arrival Record" (IE001) message. The customs office of destination or exit is then able to send the "Arrival Advice" (IE006) message and continue with further actions (see 5.3).

The customs office of departure or entry shall, after receiving the "Arrival Advice" (IE006) message, inform the declared customs office of destination or exit with the "Forwarded Arrival Advice" (IE024) message that the goods arrived at another customs office of destination or exit.

Where the customs office of departure or entry does not find the operation via the MRN it shall include in the "Anticipated Arrival Record Response" (IE003) message the reasons (coded 1 to 4) why the "Anticipated Arrival Record" (IE001) message cannot be sent.

The reasons for rejection can be:

Code 1. the TIR operation has already been presented at another customs office of destination or exit;

Code 2. the TIR operation was cancelled by the customs office of departure or entry;

Code 3. the MRN is unknown (either due to technical reasons or

due to irregularities) or;

Code 4. other reasons.

(For an explanation of the codes see Part I, Chapter 4, paragraph 4.5)

The customs office of destination or exit shall examine the reason for rejection and, if the reason for rejection so allows, terminate the TIR operation and detach and retain both parts of the TIR carnet Voucher No 2 and annotates the TIR carnet counterfoil No 2 and returns the appropriate part of the Voucher No 2 to the customs office of departure or entry and returns the TIR carnet to the TIR carnet holder.

IX.5.5. Incidents during the movement of goods and the use of the certified report

*Article 25 TIR
Convention*

If the customs seals are broken or if any goods are destroyed or damaged in an event of accident occurring en route, the carrier shall immediately contact the customs authorities, or if that is not possible, any other competent authorities of the country the consignment is in.

Article 277 IA

If the carrier was obliged to deviate from the itinerary prescribed by the customs office of departure or entry due to circumstances beyond his control or if the incident or accident within the meaning of Article 25 of the TIR Convention happened in the customs territory of the Union, the carrier shall present the goods, vehicle, the TIR carnet and the MRN to the nearest customs authority of the Member State in whose territory the means of transport is located.

The authorities concerned shall draw up with the minimum delay the certified report which is contained in the TIR carnet.

In the event of an accident necessitating transfer of the load to another vehicle, this transfer may be carried out only in the presence

of the authority concerned. This authority shall draw up the certified report.

*Explanatory Note
to Article 29 TIR
Convention*

Unless the TIR carnet carries the words "Heavy or bulky goods" the substituting vehicle or container must also be approved for the transport of goods under customs seals.

Furthermore, it shall be sealed and details of the seals affixed shall be indicated in the certified report.

However, if no approved vehicle or container is available, the goods may be transferred to an unapproved vehicle or container, provided it affords adequate safeguards. In the latter event, the customs authorities shall judge whether they can allow the transport under cover of the TIR carnet to continue in that vehicle or container.

In the event of imminent danger necessitating immediate unloading of the whole or part of the load, the carrier may take action on his own initiative without waiting for action by the authorities. It shall then be for him to furnish the customs authorities with proof that he was compelled to take such action in the interests of the vehicle or container or of the load. When the preventive measures have been implemented and the danger diffused, the carrier shall notify the customs authorities without delay, in order that the facts may be verified, the load examined, the vehicle or container sealed and the certified report drawn up.

The customs office of destination or exit sends "Control Results" (IE018) message containing any information on incident introduced on the Certified Report and the TIR carnet.

The certified report shall remain attached to the TIR carnet.

IX.5.6. Irregularities detected at the customs office of destination or exit

IX.5.6.1. Irregularities concerning goods

*Article 8.5 TIR
Convention*

An irregularity detected by the customs office of destination or exit needs to be treated on its merits. If the undeclared goods concerned are detected in the sealed load compartment of the road vehicle then, for fiscal reasons, they are covered by the TIR carnet guarantee and the guaranteeing association shall be liable. The TIR carnet will need to be annotated in box 27 of the Voucher No 2 and box 5 of the counterfoil No 2.

The annotation should read "Excess goods: Article 8.5 TIR Convention" followed by the description and quantity of the goods. In NCTS the "Control Results" (IE018) is sent by the customs office of destination or exit with the code 'B' and remark 'Waiting for discrepancies resolution' asking the customs office of departure or entry to investigate.

The operation then holds the status 'Waiting for resolution' at the customs office of departure or entry.

Once the issue is resolved the "Notification Resolution of discrepancies" (IE020) message is used by the customs office of departure or entry to inform the customs office of destination or exit. The goods shall then be released and the operation discharged by the customs office of departure.

In case the irregularity involves missing or misdescribed goods, similar action is required regarding the endorsement of the TIR carnet and sending of messages in NCTS.

IX.5.6.2. Irregularities concerning seals

At the customs office of destination or exit the customs shall check whether the affixed seals are still intact. If the seals have been broken or tampered with, the customs office of destination or exit

shall indicate this information in the "Control Results" (IE018) message that it sends to the customs office of departure or entry.

In these cases that office shall judge by the facts presented and determine the appropriate measures to take (for example goods may be examined) before informing the customs office of departure or entry.

IX.5.6.3. Other irregularities

Where the irregularity is fraudulent and designed to misuse or abuse the TIR system it would be appropriate to take legal action against the responsible parties.

IX.5.7. Control system for TIR carnets

Article 6.2bis TIR Convention

Annex 10 TIR Convention

An international organization authorized by the Administrative Committee is responsible for establishing a control system for TIR carnets for effective organisation and functioning of the international guarantee system. Currently this authorized organization is the International Road Transport Union (IRU) which uses an electronic controls system (called SafeTIR).

The customs office of destination shall make available the information concerning the termination or partial termination of the TIR operation in NCTS.

This information shall be transmitted if possible on a daily basis by the fastest available means of communication. At least the following information shall be sent of all TIR carnets presented at the customs office of destination:

- a. TIR carnet reference number;
- b. Date and record number in the customs ledger (book-keeping);

- c. Name or number of customs office of destination;
- d. Date and reference number indicated in the certificate of termination of the TIR operation (boxes 24-28 of Voucher No 2) at the customs office of destination (if different from (b));
- e. Partial or final termination;
- f. Termination certified with or without reservation without prejudice to Articles 8 and 11 of the TIR Convention;
- g. Other information or documents (optional);

Page number of the TIR carnet on which the termination is certified.

IX.5.8. Intermediate unloading

Article 18 TIR Convention

A TIR transport may involve at the most four customs offices of departure and destination.

In case part of the goods are unloaded in the intermediate customs office en route, that office is to act as both the customs office of destination and the customs office of departure for the use of the TIR carnet and the TIR carnet data.

The procedures described above in point 5.3 are to be followed and in particular the earlier operation in NCTS will be closed and messages IE006 and IE018 sent.

After unloading the TIR carnet holder is responsible for submitting a new declaration of the remaining goods into NCTS. For an example see Annex 8.9. c).

IX.5.9. Treatment of returned TIR transports

Explanatory Note to Article 2 (0.2-1)

A TIR transport may begin and end in the same country if part of the journey is performed in another Contracting Party.

This can be applied also in cases when another Contracting Party is not allowing the TIR transport to continue on their territory (for instance of prohibitions of certain goods). In those cases two alternative scenarios exist:

- the customs office of entry in that Contracting Party should start and immediately certify as terminated the TIR operation indicating in box "For official use" on all remaining Vouchers the precise reason for the refusal. The TIR carnet holder will then return to the customs office of exit of the preceding country and request a change in country and the customs office of destination for the TIR transport. To that end, the TIR carnet holder requests the customs authorities to certify the changes made in box 7 on page 1 of the cover and in boxes 6 and 12 of all remaining Vouchers.
- the customs office of entry in that Contracting Party refuse to certify the TIR carnet as described above. The TIR carnet holder will then return to the customs office of exit of the preceding country and request a change in country and the customs office of destination for the TIR transport. To that end, the TIR carnet holder requests the customs authorities to certify the changes made in box 7 on page 1 of the cover and in boxes 6 and 12 of all remaining Vouchers and additionally requests that the customs authorities indicate in box "For official use" on all remaining Vouchers a reference to the refusal by the authorities of the consecutive country to accept the TIR carnet.

The same TIR carnet (the remaining pages) may be used to continue the TIR transport.

IX.6. Enquiry procedure

This paragraph gives information about:

- pre-enquiry action (paragraph 6.1.);
- enquiry procedure (paragraph 6.2.)
- alternative proof of termination (paragraph 6.3.)
- debt and recovery (paragraph 6.4.)
- claim against guaranteeing association (paragraph 6.5.)
- application of Articles 163-164 IA (paragraph 6.6.)

IX.6.1. Pre-enquiry action

In cases where the "Arrival Advice" (IE006) message is not received by the customs office of departure or entry by the time limit within which the goods must be presented at the customs office of destination or exit, those authorities shall use the "Status Request" (IE904) message to check whether NCTS at the Member State of destination or exit corresponds to that status. The system at destination automatically checks the status and replies with the "Status Response" (IE905) message. For further details see Part VII, paragraph 2.5.

IX.6.2. Enquiry procedure

Article 280 IA

If the status described in paragraph 6.1 matches at both offices and no messages are missing the competent authorities of the Member State of departure or entry shall either initiate the enquiry procedure in order to obtain information needed to discharge the TIR operation or, where this is not possible, establish whether a customs debt has been incurred, identify the debtor and determine the Member State responsible to recover the customs debt.

For further details of the electronic enquiry and the debt and recovery see Parts VII and VIII.

However, in order to initiate the enquiry procedure to the declared customs office of destination or exit it is recommended to verify the existence of a record concerning the termination of the operation from the electronic controls system operated by the International organisation as per Annex 10 to the TIR Convention.

In cases where the TIR operation cannot be discharged at the latest 28 days after sending the enquiry request to the declared customs office of destination or exit, the customs authority of the Member State of departure or entry shall request the TIR carnet holder and inform the guaranteeing association to furnish proof that the TIR operation has been terminated or of the actual place where the offence or irregularity has occurred. The "Request on non-arrived Movements" (IE140) message may be used for the request to the TIR carnet holder or to his representative and the "Information About non-arrived Movements" (IE141) message for the response.

In both cases the proofs (of termination or of the place of irregularity) are to be furnished by the TIR carnet holder within 28 days of the date of request. This period can be extended for a further 28 days at his request.

If after that period there is:

- No response from the customs office of destination or exit,
- Confirmation by the customs office of destination or that the TIR carnet has not been presented,
- No alternative proof furnished to the satisfaction of the customs authority
- No proof that the TIR operation has been terminated, or

- No other Member State has asked to transfer the responsibility for recovery,

Article 11 (1) of the TIR Convention

the customs authorities of the Member State of departure or entry shall formally notify the guaranteeing association and the TIR Carnet holder of the non discharge of the TIR operation. The notification, which may be sent at the same time, should be sent by post to use every possible means to ensure that the notification is received by the addressee

In any event the notification must be made within one year of the date of the acceptance of the TIR carnet.

Article 280 (8) IA

Where during the steps of an enquiry procedure it is established that the TIR operation was terminated correctly, the customs authority of the Member State of departure or entry shall discharge the TIR operation and shall immediately inform the guaranteeing association and the TIR carnet holder and, where appropriate, any customs authority that may have initiated a recovery procedure.

IX.6.3. Alternative proof of termination

Article 281 IA

As an alternative proof that the TIR operation has terminated the customs authorities of a Member State of departure or entry may accept any document certified by the customs authority of the Member State of destination or exit where the goods have been presented.

This alternative proof must identify the goods and establish that they have been presented at the customs office of destination or exit or delivered to an authorised consignee.

The TIR carnet holder or the guaranteeing association may present as an alternative proof to the satisfaction of the customs authority of a Member State of departure or entry also one of the following

documents identifying the goods:

- A document or a customs record certified by the customs authority of a Member State, which establishes that the goods have physically left the customs territory of the Union
- A customs document issued in a third country where the goods are placed under a customs procedure;
- A document issued in a third country, endorsed by the customs authorities of that country and certifying that the goods are considered to be in free circulation in that country.

A copy of the above mentioned documents certified as being true copies by the authorities may be provided as proof.

Article 280 (8) IA The office in charge of the enquiry should inform the TIR carnet holder and the guaranteeing association whether it has accepted the produced alternative proof as an evidence of the termination of the TIR procedure. The office in charge of the enquiry would also be expected to communicate to the TIR carnet holder any evidence supporting the discharge of the procedure which has been uncovered at the office during the enquiry procedure.

IX.6.4. Debt and recovery

The customs authorities of the Member State of departure or entry shall be primarily responsible for initiating debt recovery action in the event of there being an irregularity that gives rise to the payment of a customs debt and/or other charges.

IX.6.4.1. Identification of person(s) directly liable

Article 78 DA In the absence of proof that the TIR operation has been terminated, the customs authorities of the Member State of departure or entry are obliged to determine the place where a customs debt was incurred within seven months from the latest date on which the goods should have been presented at the customs office of

destination or exit, to identify the debtor and to determine the Member State competent to recover the customs debt.

Article 105 UCC The customs debt shall be entered in the accounts within the 14-days limit after that seven month period.

To this end the customs authorities' of the Member State of departure or entry can act on any information they have at their disposal, including any information furnished by the guaranteeing association and the TIR carnet holder.

Article 11 (1) TIR Convention
Articles 79, 84 and 87 UCC
Articles 77 DA, 78 DA, 163 IA, 311 IA,

In order to identify the person or persons liable, the general provisions of the UCC, IA and DA are to be followed. In the majority of cases it should be expected that the customs debt is incurred either because the goods have been removed from "customs supervision" or through the non-fulfilment of the obligations arising from the use of the TIR procedure. As the TIR carnet holder is responsible for the presentation of the goods etc to the office of destination or exit it is envisaged that he or his representative will *prima facie* be the person(s) directly liable.

For further details of the electronic debt and recovery procedure see Part VIII.

IX.6.4.2. Recovery of the debt and/or other charges

Article 11 (2) TIR Convention Debt recovery against the person or persons liable shall follow the standard procedures – see Part VIII. The TIR Convention requires the competent authorities to require payment by the person or persons liable to pay the duties and taxes due. However, in situations where the TIR carnet holder is resident in the third country it will not always be possible to successfully secure the payment of the charges due. This is acknowledged in the TIR Convention through the use of the phrase "shall as far as possible require payment from the person liable".

The phrase "as far as possible" implies that the competent authorities must make effort to require the payment. As a minimum this effort would involve the issue of a formal demand for the payment. The demand should be addressed to the person.

Should payment not be forthcoming after a period of one month from the date the debt was communicated to the debtor, then the amount – up to the limit of the guarantee – shall be claimed against the guaranteeing association.

IX.6.5. Claim against guaranteeing association

Article 11(3) TIR Convention The claim against the guaranteeing association can be made at the earliest after one month from the date of the notification of non discharge and within two years of the date of notification. Care should be taken to avoid sending a premature claim (that is a claim made before the expiry of the one month time limit) because this might jeopardise the validity of the claim.

In practice the earlier of these two deadlines will be used where there is no prospect of recovering the debt from the person or persons liable and where the actual place of the offence or irregularity is not known. The later deadline will be used when there is a realistic prospect of recovering the debt from the person or persons liable.

It is known that all claims made against the national guaranteeing association are referred to the IRU. This enables the IRU to "verify" the validity of the claims. It is important therefore that all claims are substantiated with supporting documentation showing, as a minimum, that the irregularity has given rise to the payment of import duties and taxes, that the debtor has been identified, that action has been taken against the debtor to require the payment of the charges due, and that the notifications have been sent in a proper

and timely fashion.

IX.6.6. Application of Articles 163-164 IA

Because the customs territory of the Union is considered to be a single territory for the purposes of the TIR procedure, it is not always easy to identify which Member state is competent to deal with irregularities etc that arise under the procedure. Thus the notifications of non-discharge referred to in paragraph 6.2 shall also be deemed to have been sent to all the guaranteeing associations within the Union.

IX.6.6.1. Transfer of responsibility to recover the debt

<i>Article 167(1)IA</i>	Where it proves necessary to transfer the responsibility for recovery
<i>Article 1 (o) TIR Convention</i>	to another Member State the initiating or requesting Member State is to send “all the necessary documents” to the requested Member State. The term “necessary documents” shall include any correspondence between the initiating Member State and its national guaranteeing association.
<i>Article 11(2) TIR Convention</i>	
<i>Article 11(1) TIR Convention</i>	
<i>Article 11(2) TIR Convention</i>	If this correspondence concerns relevant information made by the initial guaranteeing association concerning the validity of the notification, the requested Member State shall have to decide whether it can sustain a claim against its guaranteeing association. In the event of an appeal against a claim, the guaranteeing association of the requested Member State may use this correspondence to support its grounds for appeal against the claim made by the requested Member State in accordance with the civil laws of that country.
<i>Article 11(3) TIR Convention</i>	

IX.7. Authorised consignee

This paragraph gives information about:

- introduction (paragraph IX.7.1.);

- authority to break and remove customs seals (paragraph IX.7.2.);
- arrival of the goods (paragraph IX.7.3.);
- presentation of the TIR carnet (paragraph IX.7.4.);
- endorsement and return of the TIR carnet to the TIR carnet TIR carnet holder (paragraph IX.7.5.).

IX.7.1. Introduction

The general rule is that the goods placed under the TIR procedure shall be presented at the customs office of destination together with the vehicle, the TIR carnet and the MRN of the TIR operation.

However, authorisation as an authorised consignee allows receiving the goods at the premises, or other approved place, without presenting them, the vehicle, TIR carnet and the MRN of the TIR operation at the customs office of destination.

Article 230 UCC

The TIR authorised consignee procedures are based on the existing Union/common transit procedures. Thus the procedures set out in Part VI are to be followed.

Articles 186-187 DA

Article 282 IA

In comparison to the standard TIR operation, the authorisation as an authorised consignee in TIR operations applies only to TIR operations where the final unloading place is the premises stipulated in that authorisation.

IX.7.2. Authority to break and remove customs seals

Article 282 IA

The mutual recognition of customs controls is one of the pillars of the TIR procedure and the fixing and removal of customs seals is an essential element of this particular pillar. For this reason the authority for the TIR carnet holder of the authorisation or its representative to break and remove customs seals should be explicitly stipulated in the authorisation.

In any case the authorised consignee shall not remove the customs seals before permission from the customs office of destination via "Unloading Permission" (IE043) message.

IX.7.3. Arrival of the goods

Article 282 IA The authorised consignee shall inform the customs office of destination of the arrival of the goods by the "Arrival Notification" (IE007) message in accordance with the conditions laid down in the authorisation in order for the competent authorities to carry out controls, where necessary, before the consignee is unloading the goods.

The "Arrival Advice" (IE006) message is sent to the customs office of departure or entry to inform that the consignment has arrived.

The customs office of destination permits the unloading with the "Unloading Permission" (IE043) message, if it does not intend to check the cargo before unloading. The authorised consignee shall remove seals, control and unload the goods comparing them to the information given in the TIR carnet and the "Unloading Permission" message, enter the unloaded goods into his records and send at the latest on the third day following the arrival of the goods the "Unloading Remarks" (IE044) message to the customs office of destination. This message includes information concerning any irregularities observed.

IX.7.4. Presentation of the TIR carnet

Article 282 IA The TIR carnet and the MRN of the TIR operation shall be presented to the customs office of destination within the time-limit set in the authorisation for the purpose of endorsement and termination of the TIR operation.

IX.7.5. Endorsement and return of the TIR carnet to the TIR carnet holder

Article 279(4) IA The customs office of destination is to endorse the TIR carnet by completing counterfoil No 2 and retaining Voucher No 2. Following the endorsement the customs office of destination is to return the TIR carnet to the TIR carnet holder.or his representative.

Comment to Article 28 TIR Convention The customs office of destination shall introduce the "Control Results" (IE018) message into NCTS and transmit the data in accordance with paragraph 5.7.

IX.8. Annexes to Part IX

IX.8.1. Focal points in the Union⁸⁹

For the latest version of this list of focal points, please click on one of the following links:

EUROPA: https://ec.europa.eu/taxation_customs/business/customs-procedures/what-is-customs-transit/common-union-transit_en

⁸⁹ The full list of TIR Focal points is available at <http://www.unece.org/tir/focalpoints/login.html>

IX.8.2. The correlation table

Box Content TIR	Field Name NCTS
Country/ies of Departure (Cover page box 6)	Country of Dispatch (box 15)
Country/ies of Destination (Cover page box 7)	Destination Country (box 17)
Registration No of Vehicles (Cover page box 8)	Identity at Departure (box 18)
Cert(s) of Approval of Vehicles (Cover page box 9)	Produced Docs/Certificates (box 44)
Container Number(s) (Cover page box 10)	Container (box 19), Container number (box 31)
No of TIR Carnet (Volet box 1)	Produced Document Reference (box 44),
TIR carnet holder (Volet box 4)	Trader Holder of the procedure (box 50), EORI number, TIR ID holder number as defined for box 3 of the cover of TIR carnet (see Annex IX.8.3) Trader Principal (box 50), EORI number
Country/ies of Departure (Volet box 5)	Country of Dispatch (box 15)
Country/ies of Destination (Volet box 6)	Destination Country (box 17)
Registration No of Vehicles (Volet box 7)	Identity at Departure (box 18)
Documents Attached (Volet box 8)	Produced Docs/Certificates (box 44)
Containers, Packages Marks and Nos. (Volet box 9)	Container number (box 31), Marks & Nos of Packages (box 31)
Packages and Articles Number and Type, Description of goods (Volet box 10)*	Kind of Packages (box 31), Number of Packages (box 31), Item Number (box 32), Textual Description (box 31), HS Code (box 33)
Gross Weight (Volet box 11)	Total Gross Mass (box 35)
Declaration Place and Date (Volet box 14)	Declaration Date (box C)
Seals Number and Identification (Volet box 16)	Seals Number, Seals Identity (box D)
Office of Departure or Entry (Volet box 18)	Reference No OoDep (box C)
Time-limit for Transit (Volet box 20)	Date Limit (box D)
Registry No at Off. of Dep. (Volet box 21)	Master Reference Number (MRN)
Office of Destination (Volet box 22)	Customs Office of Dest. (box 53), addressee of IE01
Consignee (Produced docs)	Trader Consignee (box 8)

* In line with the Rules regarding the use of the TIR carnet 'heavy or bulky goods' according to Article 1 (p) of the TIR Convention is mentioned in this box. Same applies to cases where the symbol 'T2L' is used according to Article 319 of the IPC.

IX.8.3. The filling-in of the TIR carnet

Filling-in of boxes of the TIR carnet

Part 7.2 Best practices with regard to the use of TIR carnet, Annex I of the TIR Handbook

Page 1 of the cover filled-in by the association or the TIR carnet holder

- Box 1* A final date of validity (in accordance with the format dd/mm/yyyy) after which the TIR carnet may not be presented for acceptance at the customs office of departure. Provided that it has been accepted by the customs office of departure on or before the final date of validity, the TIR carnet remains valid until the termination of the TIR operation at the customs office of destination. [Remark: no corrections in this box are allowed]
- Box 2* Name of the national issuing association
- Box 3* Identification (ID) number, name, address and country of the TIR carnet holder. An individual and unique identification (ID) number is assigned to the TIR carnet holder by the guaranteeing association in accordance with the following harmonized format: “AAA/BBB/XX...X”, whereby “AAA” represents a 3-letter code of the country where the person utilizing TIR Carnets has been authorized, “BBB” represents a 3-digit code of the national association through which the TIR carnet holder has been authorized, “XX...X” represents consecutive numbers (maximum 10 digits), identifying the person authorized to utilize TIR Carnets.
- Box 4* Stamp and signature of the issuing association.
- Box 5* Signature (stamped) of the secretary of the international organization.
- Box 6* Country (countries) where the TIR transport of a load or part load of goods begins.

- Box 7* Country (countries) where the TIR transport of a load or part load of goods ends.
- Box 8* Registration number or numbers of the road vehicle(s), not only that of a motor-driven vehicle (e.g. tractor unit), but also the registration number of a trailer or semi-trailer towed by such a vehicle. When national legislation does not provide for registration of trailers and semi-trailers, the identification or manufacturer's No. shall be shown instead of the registration No.
- Box 9* Number and date of the TIR approval certificate(s).
- Box 10* Number(s) of the container(s), if applicable.
- Box 11* Various observations, e.g. the endorsement "Heavy or bulky goods".
- Box 12* Signature of the TIR carnet holder or his representative.

Voucher No. 1/No. 2 (yellow) not for customs use

The TIR carnet holder is responsible for completing the yellow voucher. The content of the sheet must correspond with the content of the vouchers 1 to 20, i.e. the white and green sheets. As a rule, the customs authorities do not enter their notices on this sheet except in situations where the TIR carnet holder requests to endorse the changes.

*Resolutions and Recommendations
TIR Handbook* The Administrative Committee for the TIR Convention, 1975 decided to recommend on 31 January 2008 that the TIR carnet TIR carnet holders would indicate the HS code (6 digits), in addition to a description of the goods, under box 10 of the goods manifest on the yellow voucher (not for customs use) of the TIR carnet.

The customs offices of departure in the Union will accept the inclusion of the HS code also on the TIR carnet vouchers for

Customs use.

It should be noted that the TIR carnet holder is not obliged to introduce the HS code.

In cases where the HS code is given the customs authorities at the customs office of departure or entry (en route) should check whether the HS code given tallies with the one shown in other customs, commercial or transport documents.

Voucher No. 1 (white) filled in by the TIR carnet holder

- Box 1* TIR Carnet reference number.
- Box 2* Office(s) where the TIR transport of a load or part load of goods begins. The number of offices of departure can vary from 1 to 3 depending on the number of offices of destination (box 12 below). The total number of customs offices of departure or destination must not exceed four.
- Box 3* Name and/or logo of the international organization.
- Box 4* Identification (ID) number, name, address and country of the TIR carnet holder. For details, please refer to box 3 of the cover.
- Box 5* Country (countries) where the TIR transport of a load or part load of goods begins.
- Box 6* Country (countries) where the TIR transport of a load or part load of goods ends.
- Box 7* Registration number or numbers of the road vehicle(s), not only that of a motor-driven vehicle, but also the registration number of a trailer or semi-trailer towed by such a vehicle. When national legislation does not provide for registration of trailers and semi-trailers, the identification or manufacturer's No. shall be shown instead of the registration No.

Box 8 In line with No. 10 (c) or No. 11 of the Rules regarding the Use of the TIR carnet, additional documents may be attached to the TIR carnet. In this case, the customs office of departure should attach them to the TIR carnet by means of staples or other devices and by stamping them in such a way that their removal would leave obvious traces on the TIR carnet. To avoid the documents being replaced, the office of departure should stamp each page of the attached documents. The documents should be attached to the cover (or yellow sheet) and to every voucher of the TIR carnet. Particulars of these documents are to be indicated in this box.

Box 9 a) Identification number(s) of the load compartment(s) or container(s) (where applicable)

b) Identification marks or numbers of packages or articles.

Box 10 Number and type of packages or articles, description of goods. The goods description should include their trade name (televisions, videos, CD players, etc.) and must enable their clear identification. Generic indications, such as electronics, household appliances, clothes, interior supplies, shall not be accepted as goods description. The recommended HS-code (from yellow page) may be inserted here also. In addition, the number of packages related to each description of goods must be shown in the goods manifest. In respect to bulky goods, the quantity of the goods must be declared.

Box 11 Gross weight in kilograms (KG).

Box 12 Numbers of packages intended for delivery at various customs offices of destination, the total number of packages and names (locations) of the said offices. The number of customs offices of destination can vary from 1 to 3 depending on the number of customs offices of departure (box 2 above). The total number of customs offices of departure and destination must not exceed four.

Boxes 13-15 Place and date as well as the signature of the TIR carnet holder or

his agent. By filling-in this box the TIR carnet holder assumes the responsibility for the authenticity of the information filled in on the TIR carnet. These entries should be made on all vouchers of the TIR carnet.

Voucher No. 1 (white) filled in by customs authorities

- For official use* Any information to facilitate customs control, e.g. the number of the previous customs document, etc.
- Box 16* Number and identification particulars of the seals or identification marks applied. The last customs office of departure shall indicate this information on all remaining vouchers.
- Box 17* Date (in accordance with the format dd/mm/yyyy), stamp and signature of a competent official at the customs office of departure. At the last customs office of departure, the customs officer shall sign and date stamp box 17 below the manifest on all remaining vouchers.
- Box 18* Name of the customs office of departure or of entry.
- Box 19* An "X" should be entered in the appropriate box if seals or other identification marks are found to be intact at the start of a TIR operation. The first customs office of departure does not fill in this box.
- Box 20* A time limit (deadline - date according to the format dd/mm/yyyy and time, if appropriate) for transit within which the TIR carnet together with the road vehicle, the combination of vehicles or the container must be presented at the customs office of exit or destination.
- Box 21* Identification particulars of the Customs office of departure or of entry, followed by the registration No. assigned to the TIR operation in the customs ledger.

Box 22 Miscellaneous, e.g. the office en route or office of destination at which the goods must be presented. When necessary, the prescribed route may be indicated here.

Box 23 Date (in accordance with the format dd/mm/yyyy), stamp and signature of a competent official of the customs office of departure or of entry.

Counterfoil No. 1 (white) filled in by customs authorities

Box 1 Identification particulars of the customs office of departure or of entry.

Box 2 Master Reference Number (MRN) or other registration number assigned to the TIR operation.

Box 3 Where applicable, number and identification particulars of the seals or identification marks applied.

Box 4 An "X" should be entered in the appropriate box if seals or other identification marks are found to be intact at the start of a TIR operation. The first customs office of departure does not fill in this box.

Box 5 Miscellaneous, e.g. the customs office en route or destination at which the goods must be presented. When necessary, the prescribed route may be indicated here.

Box 6 Date (in accordance with the format dd/mm/yyyy), stamp and signature of a competent official of the customs office of departure or entry.

Counterfoil 1 Where the TIR operation started without exchange of TIR carnet data (fallback procedure/business continuity – paragraph 8.4) the stamp (specimen in Annex 8.6.) is indicated on counterfoil No 1 in the place where it is clearly visible.

Voucher No. 2 (green) filled -in by the TIR carnet holder

Filling in of boxes 1-23 of Voucher No. 2 is similar to the filling in of the corresponding boxes of Voucher No. 1.

Voucher No. 2 (green) filled in by customs authorities

Box 24 Identification particulars of the customs office of destination or exit.

Box 25 An "X" should be entered in the appropriate box if seals or other identification marks are found to be intact.

Box 26 Number of unloaded packages. Filled in only by customs offices of destination and not by the offices of exit.

Box 27 This box should be filled in only in cases where irregularities, accidents or incidents have been detected in connection with the TIR transport. In those situations, an "R" should be inserted, followed by a clear description of any reservation. The customs authorities should not certify the termination of TIR operations subject to systematic unspecified reservations, without giving reasons.

Box 28 Date (in accordance with the format dd/mm/yyyy), stamp and signature of a competent official of the customs office of destination or of exit.

For the purpose of returning the appropriate part of the Voucher No. 2 in case that the TIR operation started without the exchange of TIR carnet data (fallback procedure/business continuity – paragraph 8.4) the back of the Voucher shall be furnished with the return address of the customs authorities of the Member State of departure or entry (en route) and with the 'NCTS fallback procedure' stamp (specimen in Annex 8.6.) on box "For official use".

Counterfoil No. 2 (green) filled -in by customs authorities

- Box 1* Identification particulars of the customs office of destination or of exit.
- Box 2* An "X" should be entered in the appropriate box if seals or other identification marks are found to be intact.
- Box 3* Number of unloaded packages. Filled in only by customs offices of destination and not by the offices of exit.
- Box 4* Where applicable, number and identification particulars of the new seals or new identification marks applied.
- Box 5* As box 27 of voucher No.2, this box should be filled in only in cases where irregularities, accidents or incidents have been detected in connection with the TIR transport. In those situations, an "R" should be inserted, followed by a clear description of any reservation. The customs authorities should not certify the termination of TIR operations subject to systematic unspecified reservations, without giving reasons.
- Box 6* Date (in accordance with the format dd/mm/yyyy), stamp and signature of a competent official of the customs office of destination or of exit.

Filling-in of the Certified report of the TIR Carnet

- Box 1* The customs office(s) of departure.
- Box 2* The TIR carnet number.
- Box 3* Name of the international organization.
- Box 4* Registration No(s) of road vehicle(s).
- Box 5* The TIR carnet holder and his identification number.

- Box 6* Condition of the customs seals; an "X" in appropriate box:
- left box: Seals are intact
 - right box: Seals have been broken
- Box 7* Condition of the load compartment, container(s):
- left box: Load compartment is intact
 - right box: Load compartment has been opened
- Box 8* Remarks / findings
- Box 9* Box "No goods appeared to be missing" must be completed by entering an "X":
- left box: No goods are missing
 - right box: Goods are missing. In this case, boxes 10 to 13 must be completed showing which goods are missing or destroyed.
- Box 10* a) load compartment(s) or container(s): enter identification particulars
- b) Marks and numbers of packages or articles, enter identification particulars.
- Box 11* Number and type of packages or articles, description of goods
- Box 12* (M) for missing goods
- (D) for destroyed goods
- Box 13* Remarks, particulars of quantities missing or destroyed
- Box 14* Date (in accordance with the format dd/mm/yyyy), place and time of the accident
- Box 15* Measures taken in order to enable the TIR operation to continue;

an "X" should be entered in the appropriate box and where appropriate, other items should be completed:

- Upper box: affixing of the new seals: number and description
- Middle box: transfer of load, see box 16
- Lower box: other

Box 16

If the goods have been transferred: item "Description of each road vehicle / container substituted" is completed:

a) Vehicle registration number; if the vehicle has been approved for TIR transport, an "X" should be entered in the left box. If not, an "X" should be entered in the right box

b) Identification number(s) of the container(s); if the container(s) has (have) been approved for TIR transport, an "X" should be entered in the left box. If not, an "X" should be entered in the right box.

Number of certificate of approval, if appropriate, should be entered in the right side of the right box and number and particulars of the seals affixed should be entered in the line to the right from it.

Box 17

Name/title and particulars of the authority who has completed the certified report; place, date (in accordance with the format dd/mm/yyyy), stamp and signature.

Box 18

Date (in accordance with the format dd/mm/yyyy), stamp and signature of the next customs office reached by the TIR transport.

Tear-off slip

The detachable numbered corner on the back sheet of the TIR carnet shall be detached and returned to the TIR carnet holder in case the TIR carnet has been taken into possession by competent authorities for investigation. It shall be endorsed by the authority

which has taken the TIR carnet into possession with a stamp and signature with clarification.

IX.8.4. TIR operations in particular circumstances (the fallback/business continuity procedure)

The use of the TIR carnet

Article 274 IA

Where NCTS or the computerised system used by the TIR carnet holders for lodging the TIR carnet data are unavailable at the customs office of departure or entry, the fallback/business continuity procedure is used and TIR operation is released on the basis of the TIR carnet. The use of the fallback/business continuity procedure is indicated on counterfoil No 1 and on box "For official use" of Voucher No 2 with the stamp, conforming to the specimen in Annex 8.6.

For the purpose of returning the appropriate part of the Voucher No. 2 in the fallback/business continuity procedure the back of the Voucher shall be furnished with the return address of the customs authorities of the Member State of departure or entry.

Article 279(5) IA

In such cases NCTS to terminate or to discharge the TIR operation within the customs territory of the Union cannot be used.

The customs office of destination or exit terminates the TIR procedure on the basis of the TIR carnet Voucher No 2 and sends the appropriate part of it to the customs authorities of the Member State of departure or entry at the latest within eight days from the date of termination. The customs office of departure or entry compares the information given by the customs office of destination or exit to discharge the procedure.

Pre-enquiry action in case of fallback/business continuity procedure

Best practices TIR

In case the fallback/business continuity procedure is used and the customs authorities of the Member State of departure or entry have

not received the appropriate part of the TIR carnet Voucher No 2 after the eight-day deadline, they may interrogate the IRU's electronic controls system SafeTIR to establish whether the presentation of the TIR carnet at destination or exit has been reported there. That may help them either to send the TIR carnet enquiry notice to the actual or to the last customs office of destination or exit in the Union.

If the consultation indicates that the TIR carnet has not been presented to the customs office of destination, the customs authorities of the Member State of departure or entry may decide to start the enquiry procedure immediately with the declared customs office of destination or exit in the Union.

Enquiry procedure in case of fallback/business continuity procedure

Article 280 (6) IA

Whenever the customs authorities of the Member State of departure or entry have not received proof that the TIR operation has been terminated within two months of the date of the acceptance of the TIR carnet, or suspect earlier that no termination has taken place, they send a TIR carnet enquiry notice (model below) to the customs office of destination or exit. Same applies also in case it transpires subsequently that proof of termination of the TIR operation was falsified.

The procedure laid down in Part VII chapter 4 (Enquiry procedure) shall apply *mutatis mutandis*.

Best practises TIR
Handbook

The specimens for the information letter and the enquiry notice to be used in a fallback/business continuity procedure are:

IX.8.5. Written notification

Information letter to be sent to the TIR guaranteeing association and the TIR carnet holder

.....

.....

(full name of the customs office/administration concerned)

(place and date)

Subject: Information concerning the TIR carnet No.....

addressed to.....

(full name and address of the TIR carnet holder)

.....

(full name of the guaranteeing association)

Dear Madam/Sir,

We kindly inform that our customs administration has not received the confirmation of the proper termination of the TIR operation within the European Union carried under the TIR carnet No.....

In addition, we have checked the status of this TIR carnet in the Control system for TIR carnets and:

- (2) there is no information confirming the termination of this TIR operation in the Union,
- (3) there is a record concerning this TIR operation and we have already contacted the customs office of destination inin order to confirm this SafeTIR information but we have not received any confirmation so far.⁹⁰¹

Therefore, according to Article 280 (7) of the Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code and without prejudice to the notification to be made in accordance with Article 11.1 of the TIR Convention we ask to provide us with the appropriate documents demonstrating that this TIR operation has been correctly terminated in the European Union within 28 days of the date of this letter.

1 Option 1 or 2 to be chosen by the customs administration concerned.

The proof should be furnished in the form of one of the following documents identifying the goods:

- a document certified by the customs authority of the Member State of destination or exit which identifies the goods and establishes that the goods have been presented at the customs office of destination or exit, or been delivered to an authorised consignee
- a document or a customs record, certified by the customs authority of a Member State, which establishes that the goods have physically left the customs territory of the Union
- a customs document issued in a third country where the goods are placed under a customs procedure
- a document issued in a third country, stamped or otherwise certified by the customs authority of that country and establishing that the goods are considered to be in free circulation in that country.

A copy of the above mentioned documents certified as being true copies by the body which certified the original documents, by the authority of the third country concerned or by an authority of a Member State may be provided as proof.

.....

(stamp of the customs office/signature of the person responsible)

Annexed: copy of voucher no 1 of the TIR carnet

IX.8.6. Specimen enquiry notice

TIR carnet – enquiry notice

I. To be completed by the office of departure or entry into the Union		
A. TIR carnet No.	B. Customs office of destination or exit from the Union	
Copy of voucher No.1 attached (name and Member State)		
C. Office of departure or entry into the Union	D. Vehicle registration number or name of vessel, if known	
(name, address, Member State)		
E. According to information available to this office, the consignment was		
1. presented to.....on / /		
(customs office or authorised consignee) DD /MM /YY		
2. delivered toon / /		
(name and address of person or firm) DD/ MM/ YY		
3. Not any information about the whereabouts of the goods available		
Place and date:	Signature	Stamp
II. To be completed by the customs office of destination or exit from the Union:		
Request for additional information		
In order to carry out enquiries the office of departure or entry into the Union is requested to send:		
1. a precise description of the goods		
2. a copy of the invoice		
3. a copy of the CMR		
4. the following documents or information:		
Place and date:	Signature	Stamp

III To be completed by the customs office of departure or entry into the Union:

Reply to the request for additional information

1. The information, copies or documents requested are annexed
2. The information, copies or documents referred to under numbers 1 2 3 4 are not available

Place and date: Signature Stamp

IV. To be completed by the customs office of destination or exit from the Union

1. The appropriate part of Voucher No. 2 returned on/..../.....; the duly endorsed copy of Voucher No. 1 is attached
2. The appropriate part of Voucher No. 2 is duly endorsed and attached to this enquiry notice
3. Enquiries are being made and a copy of Voucher No. 2 or a copy of Voucher No. 1 will be returned as soon as possible
4. The consignment was presented here without the relative document
5. Neither the consignment nor the TIR carnet were presented here and no information about these can be obtained

Place and date Signature Stamp

IX.8.7. Model EU Agreement/Undertaking

MODEL EU STANDARD AGREEMENT BETWEEN THE CUSTOMS ADMINISTRATIONS OF THE MEMBER STATES AND THEIR NATIONAL GUARANTEEING ASSOCIATIONS ON THE TIR PROCEDURE‡

In accordance with Articles 6 and 8, and Annex 9, Part I, paragraph 1(d) of the Customs Convention on the International Transport of Goods under Cover of TIR Carnets done at Geneva on 14 November 1975, as later amended (hereafter referred to as TIR Convention), the *[name of Customs Administration]* and the *[name of the national guaranteeing association]*, as an association approved by the said Customs authorities to act as surety for persons using the TIR procedure[§], hereby agree as follows:

Undertaking

In accordance with Article 8 and Annex 9, Part I, paragraph 3 (iv) of the TIR Convention, the *[name of the national guaranteeing association]* undertakes to pay to *[name of the Customs Administration]* the secured amount of the customs debt and other charges, together with any default interest, due under the regulations of the European Union and, where appropriate, under the national law of the *[name of the Member State]* if an irregularity has been noted in connection with a TIR operation.

This undertaking applies to the movement of goods under cover of any TIR carnet issued by the *[name of the national guaranteeing association]* or by any other guaranteeing association affiliated to the international organisation referred to in Article 6.2 of the TIR Convention.

In accordance with the provisions of Article 8 of the TIR Convention, the *[name of the national guaranteeing association]* shall be liable, jointly and severally with the persons from whom the sums mentioned above are due, for payment of such sums.

In accordance with Article 163 of Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code the maximum amount that may be claimed by the *[name of the Customs Administration]* from the *[name of the national guaranteeing association]* shall be limited to 100 000 EURO (one hundred thousand) per TIR Carnet or to a sum equal to that amount as determined in accordance with Article 53(2) of the Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code .

The *[name of the national guaranteeing association]* undertakes to pay upon first application in writing by the *[name of the Customs Administration]* and within the timescales set out in the TIR Convention, and in accordance with national legislation.

‡ Administrative arrangement TAXUD/1958/2003 Final

§ Article 1(q) of the TIR Convention 1975 refers. This Agreement and Undertaking does not apply to the transport of alcohol and tobacco products described in Explanatory Note 0.8.3 of the TIR Convention.

This undertaking does not apply to any fines or penalties that may be imposed by the Member State concerned.

Notification and Payment Requests

In order to establish which Customs administration of the European Union is competent to recover the sums mentioned above, the provisions of Article 87 of the Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code are to be applied. Accordingly, the [*name of the national guaranteeing association*] is also liable to pay the sums mentioned above in the case where the conditions set out in Article 167(1) of Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code apply.

The liability of the [*name of the national guaranteeing association*] follows from the provisions of the TIR Convention. In particular, the liability shall commence at the times specified in Article 8, paragraph 4 of the TIR Convention.

Other provisions

The [*name of the national guaranteeing association*] also undertakes to comply with the specific provisions of Annex 9, Part I, paragraph 3 (i) to (iii) and (v) to (x) as well as the obligation for data submission in accordance with provisions of Annex 9, Part II of the TIR Convention.

Termination of Agreement

This present agreement has no expiry date. Either party may unilaterally terminate the Agreement provided it gives the other party not less than three (3) months written notice.

The termination of this agreement shall be without prejudice to the responsibilities and liabilities of the [*name of the national guaranteeing association*] under the TIR Convention. This means that the [*name of the national guaranteeing association*] shall remain responsible for any valid claim for payment of the secured amount arising from TIR operations covered by this Agreement and commenced before the date on which the termination of this Agreement took effect, even if the payment request is sent after that date.

Jurisdiction

In the context of any disputes arising from the application of this agreement, the place of jurisdiction and the applicable national law shall be that of the Member State of the registered office of the [*name of the national guaranteeing association*].

Entry into force

This agreement shall be valid from...

Signed

Signed

For the National Guaranteeing Association

For the Customs Administration

Date

Date

IX.8.8. Specimen stamp for the fallback/business continuity procedure

<p>NCTS BUSINESS CONTINUITY PROCEDURE</p> <p><i>NO DATA AVAILABLE IN THE SYSTEM</i></p> <p><i>INITIATED ON _____</i></p> <p><i>(Date/hour)</i></p>

(dimensions: 26 x 59 mm, red ink)

For all language versions of the stamp see Part V, Annex 8.1

IX.8.9. Examples of situations lodging the electronic TIR carnet data

a) TIR transport starting from a third country and involving a non-Union country during its journey:

Example:

[Turkey – Kapitan Andreevo (Bulgaria) – Siret (Romania) – Ukraine – Medyka and Krakow (Poland)]

The TIR carnet holder is responsible for lodging the TIR carnet data at the customs office of entry in Kapitan Andreevo (Bulgaria). The customs office of exit from the Union in Siret (Romania) terminates the TIR operation and sends messages IE006 and IE018 to the customs office of entry in Kapitan Andreevo (Bulgaria). When the TIR operation re-enters to the Union the TIR carnet holder is again responsible for lodging the TIR carnet data at the customs office of entry in Medyka (Poland). This is a new NCTS/TIR operation with a new MRN. The customs office of destination (Krakow) terminates the TIR operation by sending the messages IE006 and IE018 to Medyka and detaching and retaining both parts of the TIR carnet Voucher No 2 and annotating the TIR carnet counterfoil.

b) TIR transport starting from the Union and involving an intermediate loading place:

Example:

[Turku (Finland) – Kotka (Finland) – Russia]

The TIR carnet holder is responsible for lodging the TIR carnet data and presenting the TIR carnet at the customs office of departure (Turku). At the intermediate loading place (Kotka) the previous TIR operation (from Turku) is terminated by sending the messages

IE006 and IE018 to Turku and detaching and retaining both parts of the TIR carnet Voucher No 2 and annotating the TIR carnet counterfoil. The TIR carnet holder lodges the TIR carnet data including the previous operation data from Turku and the goods loaded in Kotka and presents the TIR carnet at Kotka to start a new TIR operation. The customs office of exit from the Union (Vaalimaa) terminates the TIR operation by sending the messages IE006 and IE018 to Kotka and detaching and retaining both parts of the TIR carnet Voucher No 2 and annotating the TIR carnet counterfoil.

c) TIR transport starting from third country (Russia) and involving two unloading places in the Union:

Example:

[Murmansk (Russia) – Oulu (Finland) – Turku (Finland)]

The TIR carnet holder is responsible for lodging the TIR carnet data and presenting the TIR carnet at the customs office of entry (Rajajooseppi). At the intermediate unloading place (Oulu) the previous TIR operation (from Rajajooseppi) is terminated by sending the messages IE006 and IE018 to Rajajooseppi and detaching and retaining both parts of the TIR carnet Voucher No 2 and annotating the TIR carnet counterfoil. The TIR carnet holder lodges the TIR carnet data including the remaining operation data from Rajajooseppi and presents the TIR carnet at Oulu to start a new TIR operation. The customs office of destination (Turku) terminates the TIR operation by sending the messages IE006 and IE018 to Oulu and detaching and retaining both parts of the TIR carnet Voucher No 2 and annotating the TIR carnet counterfoil.