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TRANSIT MANUAL

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Preface

The plan for transit in Europe[1] called for a manual containing a detailed description of the Common and the Union transit procedures and clarifying the role of both administrations and traders. The purpose of this manual is to explain how these transit procedures work and the roles of the various participants. The goal is to ensure the transit regulations are applied consistently, with equal treatment for all operators.

This text is a consolidated version of the manual, 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. It will be updated whenever new developments in the common and Union transit systems make this necessary. This version includes the implementation of NCTS P5 and P6.

The manual provides a standard interpretation of how the transit regulations should be implemented by all the customs authorities applying common/Union transit via an administrative arrangement.

But it does not constitute a legally binding act – for the authoritative interpretation, you should always consult the legal provisions on transit as well as other customs legislation, which take precedence over this manual. The authentic texts of the Conventions and the EU legal instruments are those published in the Official Journal of the European Union. As regards judgments by the General Court and the Court of Justice, the authentic texts are those published in the Reports of Cases of the Court of Justice of the European Union.

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

Brussels, 31 July 2026

1 COM(97) 188 final, 30.4.1997.

General table of contents

List of commonly used abbreviations

e-AD	Electronic Administrative Document
AES	Automated Export System
AT	Austria
ATA	ATA carnet (temporary admission)
BE	Belgium
BG	Bulgaria / Bulgarian
CAP	Common Agricultural Policy
CCT	Common Customs Tariff (EC)
CH	Switzerland
CGM	Customs Goods Manifest
CIM	*Contrat de transport International ferroviaire des Marchandises* (International waybill for transport of goods by rail) – following NCTS P5 not relevant, CIM as a supporting document
CMR	*Contrat de transport international de Marchandises par Route* (International waybill for transport of goods by road)
COM/COMMISSION	European Commission
Convention	Convention on a common transit procedure of 20 May 1987
CS	Czech
CY	Cyprus
CZ	Czechia
DA	Danish
UCC 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 (no linger in use)
ECS	Export Control System (replaced by AES)
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
GE	Georgia/Georgian
GR	Greece/Greek
HS	Harmonised System of the description and classification of goods
HR	Croatia/Croatian
HU	Hungary/Hungarian
IE	Ireland/Irish
UCC 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
MD	Moldova
ME	Montenegro
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 – **no longer applicable to transit**
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 (OJ L 69, 15.03.2016 p.1) – no longer in force
TR	Türkiye/Turkish
TAD	Transit accompanying document (used only in BCP situations in paper)
TIR	Carnet TIR (*Transport Internationaux Routiers*) (International Road Transport)
TSAD	Transit/security accompanying document (discontinued)
TSLoI	Transit/Security List of Items (discontinued)

UA	Ukraine/Ukrainian
UCC	Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ 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 excisable goods in free circulation between two points in the EU.
ATA carnet	Customs document used for the temporary export, 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 their premises, or any other specified place) goods under a transit procedure without having to present them at the customs office of destination. These goods must be accompanied by the master reference number (MRN) for the transit operation in question.
Common transit	Customs procedure for transporting goods between the EU and common transit countries, and between common transit countries themselves (see definition below).
Union goods	Goods which fall into any of the following categories : – goods wholly obtained in the customs territory of the Union and not incorporating goods imported from countries or territories outside this territory; – 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 both the first and second indents
Union transit procedure	Customs procedure that allows goods to be moved from one point in the EU 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 twelve Contracting Parties: the European Union, Georgia, Iceland, Norway, Switzerland, Türkiye, the Republic of North Macedonia, Serbia, Ukraine, the United Kingdom, Moldova and Montenegro.
Customs status	The status of goods as Union goods or non-Union goods.
Customs territory of the Union	The customs territory of the Union comprises the following territories, including their territorial waters, internal waters and airspace:

- 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,
- 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 Republic of Croatia.

The customs territory of the Union also includes the following territories, including their territorial waters, internal waters and airspace, that are situated **outside the territory of the Member States**, taking into account the conventions and treaties applicable to them:

(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 the EU only*) Document that accompanies the goods where an export declaration is processed at the customs office of export by the Export Control System.

European Union (EU)	Member States are Austria, Belgium, Denmark, Finland, France, Germany, Greece, Ireland, Italy, Luxembourg, Netherlands, Portugal, Spain, Sweden, Czechia, Cyprus, Estonia, Hungary, Latvia, Lithuania, Malta, Poland, Slovakia, Slovenia, Bulgaria, Romania and Croatia.
European Free Trade Association (EFTA)	Group of countries – Iceland, Norway, Switzerland and Liechtenstein – that share free trade arrangements.
Common transit country	Any country, other than EU Member States, that is a contracting party to the 1987 Convention on a common transit procedure.
Guarantee	Financial cover furnished by the operator who is the holder of the Union or common transit procedure, to ensure that customs duties and other charges are collected by the customs authorities.
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 to the Convention/Annex 72-04 UCC IA.
List of Items (LoI)	The LoI is now integral part of the paper TAD (transit accompanying document) which can accompany the goods . It is processed at the customs office of departure by the NCTS (new computerised transit system). Unlike in the past, the list of items as part of the paper TAD has also to be used if the transit declaration concerns only one item. The LoI corresponds to the specimen and notes in Annexes A5a and A6a, Appendix IIIa to the Convention, Annex B 03 of UCC DA.
Manifest	For maritime and air transport, this is the document listing the cargo being carried. The document may be used for customs purposes, subject to prior authorisation, when it contains the necessary data, in particular regarding the goods' customs status and identification details.

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 exit for safety and security in transit	The customs office of exit for goods leaving the Safety and Security Area under a Transit procedure is competent for the point of exit from the Safety and Security Area (EU countries, Norway and Switzerland) responsible for assessing safety and security data.
Customs office of incident registration	The office responsible to register the incidents that occurred in a specific territory during the movements of consignments to the office of destination.
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 point of entry or exit, depending the type of transit scheme that applies.

See table for details:

	Common transit	**Union transit**
Point of entry	Into a common transit country (contracting party to the common transit convention)	Into the customs territory of the Union – when the goods have crossed a territory outside this territory in the course of a transit operation
Point of exit	From a common transit country – when the goods are leaving that country's customs territory in the course of a transit operation via a frontier between that country and a third	From the customs territory of the Union – when the goods are leaving that territory in the course of a transit operation via a border with a territory that is not a common transit country

	country (a non-common transit country)	

Person established in a contracting party	• any individual who has their habitual residence in the contracting party (common transit country) • any organisation (legal person or association of persons) with a registered office, central headquarters or permanent business establishment in the contracting party (common transit country).
Holder of the transit procedure	The person who lodges the transit declaration or on whose behalf the declaration is lodged.
Customs representation	Any person appointed by another person to carry out the acts and formalities required under the customs legislation in their dealings with customs authorities.
Single Administrative Document (SAD)	Multi-copy form used throughout the EU and the common transit countries for placing goods under the transit procedure, as part of a business continuity procedure (see part V). – **no longer applicable to transit**
SAD-BIS	Form used to supplement the copies of the SAD when more than one item is being declared under a business continuity procedure. – **no longer applicable to transit**
Special fiscal territories	A part of the customs territory of the Union where these 2 Directives do not apply: – Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax – Council Directive 2020/262/EU of 19 December 2019 concerning the general arrangements for excise duty. These are: the Åland Islands, the Canary Islands, Mount Athos and the French territories (Guadeloupe, French Guiana, Martinique, Réunion, Mayotte, Réunion and Saint-Martin).

	For up-to-date information on these special fiscal territories kindly refer to: https://ec.europa.eu/taxation_customs/territorial-status-eu-countries-and-certain-territories_en
Transit accompanying document (TAD)	Document that can be produced from the NCTS to accompany the goods, based on the particulars of the transit declaration. The paper TAD corresponds to the specimen and notes in Annexes A3a and A4a, Appendix IIIa to the Convention and Annex B 02 of UCC DA . For Union transit only (and Norway and Switzerland): The paper TAD can contain both transit data and security and safety data.
Transit/Security accompanying document (TSAD)	***For Union transit only*** The TSAD contained both transit data and security and safety data. As the paper TAD can now contain both data the use of the TSAD has been discontinued. Any remaining reference to the TSAD should be read as referring to the paper TAD.
Transit/Security List of Items (TSLoI)	***For Union transit only*** The use of the TSLoI has been discontinued. Any remaining reference to the TSLoI should be read as referring to the paper TAD. As the paper TAD can now contain transit data and security and safety data, and always contains a list of items, the use of the TSLoI has been discontinued.
Third country	Any country which is not a member of the EU or a contracting party to the common transit convention.
Transit declaration	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

New Computerised Transit System:
https://taxation-customs.ec.europa.eu/online-services/online-services-and-databases-customs/new-computerised-transit-system-ncts_en

Other:

World Customs Organisation:	http://www.wcoomd.org
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 I.1 explains the character and purpose of transit and contains a brief history.

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

Paragraph I.3 provides a summary of the common transit procedure.

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

Paragraph I.5 covers exceptions.

Paragraph I.6 is reserved for specific national instructions.

Paragraph I.7 is reserved for the use by customs administrations.

Paragraph I.8 contains the Annexes.

I.1 How transit works

Movement of goods

When goods enter a country/territory, customs will demand payment of import duties and other charges and, where appropriate, apply trade policy measures (for example anti-dumping duties).

This is the case even where the goods are only meant to pass through (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 each border crossing, before reaching their final destination.

How transit works

Transit reduces this administration, and the related costs, for operators. It is a customs procedure they can use to move goods across borders or territories without paying the charges usually due when the goods enter (or leave) the territory. It requires only one customs formality, on exiting the territory covered by the procedure.

Transit is particularly relevant to the EU, where a single customs territory is combined with multiple fiscal territories: goods can move under transit from their point of entry into the EU to the point of their final destination.

At this point transit has ended, the customs and local fiscal obligations are taken care of and the goods released for free circulation, or placed under another suspensive customs procedure.

A suspensive procedure can also 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 growing cooperation between nations, negotiations started under the auspices of the UN Economic Commission for Europe, with the objective of drawing up an international agreement to facilitate the movement of goods in Europe.

TIR Agreement

In 1949 the first such act – the TIR Agreement – was drawn up. It led to the introduction of a guarantee system in a number of European countries, covering the duties and other charges at risk on goods moving in Europe, in the course of international trade.

The success of the 1949 Agreement led to the creation in 1959 of the TIR Convention[2]. The Convention was revised in 1975 and currently has 78 Contracting Parties (February 2025).

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 United Kingdom left the European Union in 2020.

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.

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

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 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.

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 import, export and movement of goods to, from and between the European Community and the EFTA countries, but also between individual EFTA countries.

One Convention – known as the '**Convention**' – established a common transit procedure[3].

The other – the '**SAD Convention**' – introduced simplified import, export and transit formalities, based on the Single Administrative Document (SAD)[4].

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 they became members of the EU.

Other common transit countries

The Convention was also extended to other countries:

- Croatia on 01 July 2012 (until it became an EU Member State);
- Türkiye on 01 December 2012;

3 EC/EFTA Convention on a common transit procedure of 20 May 1987, O.J. L 226, 13.8.1987 + 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.

– Republic of North Macedonia on 01 July 2015;
– Serbia on 01 February 2016;
– United Kingdom on 01 January 2021;
– Ukraine on 01 October 2022;
– Georgia on 01 February 2025;
– Moldova on 01 November 2025;
– Montenegro on 01 November 2025.

Applicant countries

All future contracting parties to the Convention are considered to be 'applicant countries'.

Many countries have expressed a desire to join the common transit system (mainly Western Balkan countries and Eastern Partnership countries, such as Albania, Armenia, Azerbaijan, Bosnia and Herzegovina).

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 is essentially the factor that determines whether goods in transit move under a **T1** or **T2** transit declaration.

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

Further details on 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 common transit countries (*all contracting parties to the Convention, except Liechtenstein, which has a customs union with Switzerland*) are:

- **EU Member States**

- **Switzerland**, **Norway** and **Iceland** (the three EFTA countries)
- **Türkiye**
- **Republic of North Macedonia**
- **Serbia**
- **United Kingdom**
- **Ukraine**
- **Georgia**
- **Moldova**
- **Montenegro**

The legal basis for simplified goods trade formalities between the EU 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 move goods more easily from one Contracting Party to another. However, there is no obligation to use it.

The procedure is managed by the customs administrations of the various Contracting Parties via a network of customs offices:

– customs offices of departure
– customs offices of transit
– customs offices of exit for transit (only when the transit movement leaves the Safety and Security Area (SSA) – EU countries plus Norway and Switzerland)
– customs offices of destination
– customs offices of guarantee
– customs offices of incident registration.

The common transit procedure starts at the customs office of departure and ends when the goods and the MRN of the transit procedure (or paper TAD) are presented at the customs office of destination, in accordance with the common transit rules.

The procedure involves an exchange of messages in the dedicated NCTS computer system (see Section I.4.1.3), between the customs office of destination, the customs office of departure and, where applicable, the customs office of transit, the customs office of exit for safety and security in transit and the customs office of incident registration.

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

When it receives confirmation via the NCTS or a paper copy of the transit declaration (paper TAD), the customs office of departure discharges the transit procedure and the liability of the holder of the transit procedure, unless major discrepancies have been noted.

Holder of the procedure in common transit

The common transit procedure is initiated when an operator makes a transit declaration at the customs office of departure, asking for the goods to be placed under the transit procedure.

This person then becomes the 'holder of the procedure' for common transit.

After the goods have been released for transit, this person is required to present the goods intact (with seals intact where appropriate), together with the MRN , at the customs office of destination, within a prescribed time limit.

That customs office will apply the customs rules for the common transit procedure and for the payment of any (customs) debt which is due if an irregularity has occurred.

The holder of the procedure should provide a guarantee to cover the amount of possible debt (if they have not been exempted by law or by authorisation). This can be a cash deposit or an undertaking from a financial institution acting as guarantor (see Part III for details of guarantees and guarantors).

Article 2 to the Convention

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

T1

T1 (**external transit procedure**) – this covers the movement of non-Union goods, suspending the measures normally applicable to them on import.

T2

T2 (**internal transit procedure**) – this 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, if authorisation has been 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 in 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) 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 (now the Union) 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 applies 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 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;
- customs offices of guarantee;
- customs offices of exit for transit;
- customs offices of incident registration.

The procedure starts at the customs office of departure and ends when the goods and the MRN of the transit declaration are presented at the customs office of destination, in accordance with the transit provisions.

At this point, the customs office of destination and the customs office of departure exchange electronic messages in the NCTS to confirm the transit has ended.

If a business continuity procedure also applies, one copy of the transit declaration in paper form (paper TAD) 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).

When it receives either the confirmation via the NCTS or the copy of the transit declaration, the customs office of departure discharges the transit procedure and liability of the holder of the transit procedure, unless major discrepancies have been noted.

Holder of the procedure in Union transit

The Union transit procedure is initiated when an operator makes a transit declaration at the customs office of departure, asking for the goods to be placed under the transit procedure.

This person then becomes the 'holder of the procedure' for common transit.

After the goods have been released for transit, this person is required to present the goods intact (with seals intact where appropriate), together with the transit declaration, at the customs office of destination, within a prescribed time limit.

That customs office will apply the customs rules for the common transit procedure and for the payment of any (customs) debt which is due if an irregularity has occurred.

The holder of the procedure must provide a guarantee to cover the amount of possible debt (if they have not been exempted by law or by authorisation). This can be a cash deposit or an undertaking from a financial institution acting as guarantor (see Part III for details of guarantees and guarantors).

External and internal transit

Articles 226 and 227 UCC

There are two categories of the Union transit procedure, which generally reflect the status of the goods being moved:

– T1 (external transit);
– T2 (internal transit).

Transit simplifications

Under certain circumstances, if authorisation is 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 movements of non-Union goods**. It suspends import duties, other charges and trade policy measures until the goods reach their destination in the Union.

Article 189 UCC DA

However, the external Union transit procedure is also mandatory:

– where Union goods are exported from Union customs territory to a common transit country; or

– where they are exported and pass through one or more common transit countries – and the transit procedure, following the export, is being used

in the following cases:

(a) the Union goods have undergone customs export formalities to obtain refunds of duties paid for exports to third countries under the common agricultural policy;

(b) the Union goods have come from intervention stocks, they are subject to control measures on their use or destination, and 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);

Furthermore, where goods which are referred to in Article 1 of Directive 2020/262/EU[5] having the customs status of Union goods are exported, they may be placed under the external Union transit procedure.

[5] Council Directive 2020/262/EU of 19 December 2019 laying down the general arrangements for excise duty (recast).

I.4.1.2.2 Internal Union transit procedure

T2

The internal Union transit procedure (T2) applies to Union goods moved from one point to another within the customs territory of the Union, which pass through a country or territory outside that territory without any change in their customs status.

The T2 procedure also applies to goods moved from the Union to a common transit country, where it follows the export procedure.

T2 is not used when the goods are carried entirely by sea or by air.

T2F

The internal Union transit procedure T2F applies to Union goods:

– moved from a special fiscal territory to another part of the customs territory of the Union that is not a special fiscal territory;
– where that movement ends at a place situated outside the Member State where they entered the Union customs territory.

However, in other situations the internal transit procedure (T2F) is an option. The goods may also be moved if the operator has proof that they have the customs status of Union goods.

I.4.1.2.3 Data structure of electronic transit declaration

In NCTS Phase 5, the electronic transit declaration has a hierarchical data structure. This structure allows the information to be declared at the level to which it relates.

The declaration is organized in four main levels:

- **Declaration level**: this level contains data valid for the whole declaration. This data is not linked to one specific consignment or goods item.

- **Master Consignment level**: this level contains data linked to the main transport contract. It normally covers the overall consignment or transport movement.

- **House Consignment level**: this level contains data linked to the lowest transport contract. It is used where the consignment is divided into one or more house consignments.

- **House Consignment Goods Item level**: this level contains the data related to the goods items included in a house consignment.

In practical terms, information valid for the whole declaration is entered at Declaration level. Information concerning the overall consignment is entered at Master Consignment level. Information concerning a specific house consignment is entered at House Consignment level. The details of the goods are entered at House Consignment Goods Item level.

Where the transit declaration covers only one goods item, the declaration normally contains one Declaration level, one Master Consignment level, one House Consignment level and one House Consignment Goods Item level. Where the declaration covers several goods items or several transport contracts, there may be several House Consignments, and each House Consignment may contain several goods items.

I.4.1.3 New computerised transit system (NCTS)

The NCTS is a trans-European IT application for managing and controlling the transit system.

Its main objectives are to make transit procedures quicker, more efficient, effective and secure, while preventing and detecting fraud.

Generally the NCTS is **mandatory** for Union (both external and internal) and common transit procedures.

Exceptions

– simplifications concerning certain modes of transport;

– the business continuity procedure;

– travellers entitled to 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 detail, it is useful to mention the main items and messages in the NCTS operation.

- **Transit declaration** – electronic form (sent as message *IE015 'Declaration Data')*.
- **Master reference number (MRN)** – a unique registration number given by the system to the declaration, to identify the movement.
- **Transit accompanying document (paper TAD) or MRN of the transit declaration** – accompanies the goods from the customs office of departure to the customs office of destination.
- '***Anticipated arrival record***' (message (IE001) – sent by the customs office of departure to the customs office of destination indicated in the declaration.
- '***Anticipated transit record***' (message IE050) – sent by the customs office of departure to the declared customs office(s) of transit, to notify the anticipated border passage of the goods.
- '***Notification of crossing frontier***' (message IE118) – sent by the actual customs office of transit used, after it has checked the goods.
- '***Arrival advice***' (message IE006) – sent by the actual customs office of destination to the customs office of departure, when the goods arrive.
- '***Destination Control results***' (message IE018) – sent by the actual customs office of destination to the customs office of departure (after the goods have been checked, where necessary).
- '***Anticipated Exit For Transit Record***' (message IE043) –.sent by the holder of the procedure to notify customs authorities that

goods under a Common Transit procedure are expected to exit the transit procedure at a specific customs office.

- ‘***Notification Leaving Security Area***’ (message IE168) –.

It is also 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

Article 1(19) UCC

Article 226 UCC

The transit declaration is sent 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 he/she can make the necessary corrections <u>before</u> the declaration is finally accepted.

Note that ‘correcting’ a transit declaration does not mean ‘amending’ it, as referred to in Article 31 Appendix I to the Convention/Article 173 UCC (see IV.2.3.2 on amendment of a transit declaration).

Once the corrections have been entered and the declaration is accepted, the system allocates a unique registration number to the declaration – the 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 produces the Transit Accompanying Document (TAD) with the List of Items (LoI) – either at the customs office of departure or at the authorised consignor's premises.

The paper TAD or the MRN of the transit declaration must accompany the goods and be presented at any customs office of transit and at the customs office of destination.

When generating the MRN of the transit declaration (or producing the paper TAD and the LoI), the customs office of departure simultaneously sends **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.

If the goods will also have to pass through a customs office of transit, the customs office of departure also sends **message IE050**, to give advance warning to that office so it can check the passage of the goods.

I.4.1.3.3 Customs office of destination

Article 1(20) UCC

Article 233 UCC

On arrival, the goods must be presented at the customs office of destination or to the authorised consignee, together with the MRN of the transit declaration, if needed.

The presentation of the goods at the office of destination is notified by the authorised consignee, by sending the arrival notification message IE007.

That customs office, having already received 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 of the transit declaration into the NCTS, it automatically locates the message IE001 for these goods, which serves as a basis for any action or control it takes.

The office of destination then straight away sends 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 results, using message IE018, and stating which, if any, irregularities have been detected.

Messages IE006 and IE018 are needed for the customs office of departure to discharge the transit operation and release the guarantees that were used for it.

I.4.1.3.4 Customs office of transit

Article 1(18) UCC

When goods pass by a customs office of transit, the goods, the MRN of the transit declaration has to be presented to that office.

Message IE050 should already have been entered in the NCTS – the customs office can find it by entering the MRN of the transit declaration and subsequently approve the passage of the goods.

It then sends message IE118 to the customs office of departure.

I.4.1.3.5 Customs Office of Exit for Safety and Security in Transit

The customs Office of Exit for Safety and Security in Transit is competent for the point of exit from the Security and Safety (S&S) Area (EU Member states, Norway and Switzerland) responsible for assessing safety and security data when such data is included in the transit declaration. This role of Customs Office of Exit for Safety and Security in Transit can be assigned to:

a) the Customs offices that are located in the EU Member States having a border with a CTC country (other than those that belong to the S&S Ares, such as Norway or Switzerland);
b) the Customs offices located in a National Administration that belongs to the S&S Area with air/sea traffic.

The transport and the MRN of the transit declaration are presented at the Office of Exit for Safety and Security in Transit entered in data element [17 04] of the TAD. The customs officer identifies the AXR related to the transit operation in NCTS, based on the MRN.

If, following the risk analysis based on information automatically managed by the system or other elements regarding the transit operation, the customs officer decides not to control the goods presented, he/she notifies the office of departure of the exit of the goods from the security area, through the NCTS application, and allows the transit operation to continue, by sending message IE168.

I.4.1.3.6 Customs office of incident registration

Art. 5(1) UCC

The Customs office of incident registration is the nearest Customs office of the National Administration in whose territory the goods and the means of transport are located. The Customs office of incident registration is responsible for registering the incidents that occur in that territory during the journey of the consignment to the Customs office of destination.

During the journey, it is possible to have one or more of the following incidents:

- the carrier is obliged to deviate from the prescribed itinerary due to circumstances beyond their control (for example an accident over a specific route that forces the authorities to close the route),
- seals are broken or tampered with during transportation for reasons beyond the carrier's control;
- goods are transferred from one means of transport to another;
- imminent danger necessitates immediate partial or total unloading of the sealed means of transport (for example a fire or flooding in the goods compartment);
- an event occurs which may affect the ability of the holder of the transit procedure or the carrier to comply with their obligations;
- any of the elements constituting a single means of transport is changed (for example a wagon is withdrawn);
- seals were replaced, added or removed by the Customs authority.

The customs office of incident registration is the customs office within whose jurisdiction the events along the transport have occurred. It shall decide whether or not the transit operation may continue. If the customs office of incident registration decides that the operation may continue, the particulars relating to the event that occurred, entered, as appropriate, in the TAD, shall be entered in NCTS application, after the customs officer has requested the transit declaration based on the MRN.

I.4.1.3.7 Changing the customs office of transit or destination

If the goods go via a customs office of transit that is not 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, asking that office for message IE050, so it can access the declaration data.

In response, the customs office of departure sends the message ‘ATR Response’ (IE115).

If the goods go via a customs Office of Exit for Safety and Security in Transit that is not the declared one, the message that had initially been sent to the declared office of transit (IE160) is of no use.

In this case the actual customs Office of Exit for Safety and Security in Transit sends the message ‘AXR request’ (IE164) to the customs office of departure, asking that office for message IE160, so it can access the declaration data.

In response, the customs office of departure sends the message ‘AXR Response’ (IE165).

Likewise, the goods can be presented at a customs office of destination that is different to the one declared.

In this case, the actual customs office of destination sends the message ‘AAR Request’ (IE002) to the customs office of departure, asking it to send message IE001. In this way, the new customs office of destination can obtain the necessary information on the declaration data.

After receiving the message ‘AAR Response’ (IE003) and checking the goods, the customs office of destination sends 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 clear the system, the NCTS automatically sends a message to the declared customs offices, notifying them where and when the goods have been presented, so they can close the messages.

I.4.1.3.8 Simplified procedures: authorised consignor and authorised consignee

Using both simplified procedures is the optimal way to use the NCTS. The possibility for an operator to carry out all the procedures at their own premises and exchange information with customs electronically is clearly the most rapid, comfortable, secure and economic way of doing business.

A requirement for using these simplified procedures is that both the authorised consignor and authorised consignee possess adequate electronic systems for sharing information 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 IE015 message to the customs office of departure, without the goods having to be presented there;
- send and receive notifications that the declaration has been accepted and the goods released. This happens by other subsequent messages from the customs office of departure, including requests to amend the declaration data.

The NCTS allows **authorised consignees** to:

- receive the goods and the MRN of the transit declaration, if needed, 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 to notify 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:

- TIR;
- ATA carnet;
- Rhine manifest;
- NATO movement;
- Postal package.

The **TIR procedure** uses an international guarantee system based on a chain of national guaranteeing associations, in contrast to the common and Union transit procedures (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 1975 TIR Convention, prepared under the auspices of the United Nations Economic Commission for Europe (UN/ECE). It has 78 contracting parties including the EU 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 eight customs offices of departure and destination**) and through as many countries as necessary.

Under 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, and 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, 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 printing and distributing the TIR Carnet, which serves both as a customs declaration and 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 1961 ATA Convention remains in force and currently has 63 contracting parties.

The Istanbul Convention, 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.

The rules on the use of an ATA carnet as a transit document within the Union are in Articles 283 and 284 UCC IA.

I.4.2.3.2 Description of the procedure

For the purposes of the ATA carnet, the Union is considered to form a single territory.

<u>At the customs office of departure</u>

The customs office of departure or the customs office of entry into the Union must:

- detach transit Voucher no. 1;
- complete box 'H' (items A-D);
- enter in box 'H' item (E) (as far as possible, using a stamp) the full name and address of the customs office to which voucher no. 2 must be returned.

This office must 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, must:

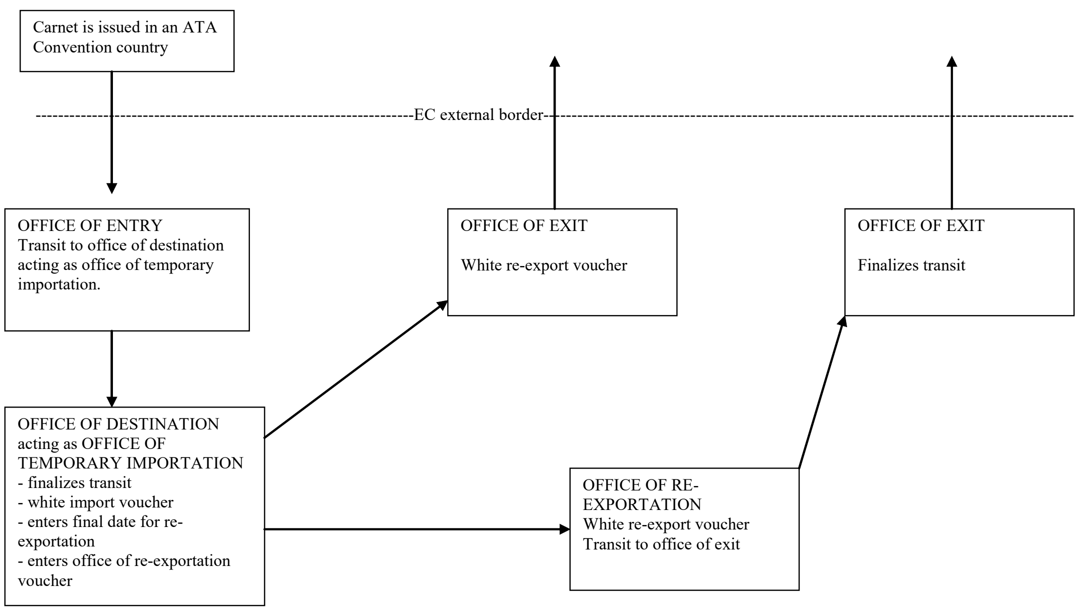
– detach transit Voucher no. 2;
– certify box 'H' (item F);
– enter any remarks in item G;
– send the voucher without delay to the customs office mentioned in Box H (item E).

That office must also complete and certify the certificate of discharge (items 1-6) on the transit counterfoil, before returning the carnet to the holder.

Enquiry procedure

All enquiries about ATA carnets are handled by designated central offices in each Member State (see https://ec.europa.eu/taxation_customs/business/customs-procedures/what-is-customs-transit/customs-transit-ata-temporary-admission_en).

The following schematic diagram illustrates the use of the ATA carnet as a transit document for moving goods through or within the Union customs territory under the ATA carnet 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.

The Mannheim Convention concerns the following countries bordering the Rhine: the **Netherlands**, **Belgium**, **Germany**, **France** and **Switzerland**. For the purposes of the Convention, these countries are considered to form 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 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) and 227(2)(e) UCC

Article 1(50),(51) UCC DA

The rules concerning the import, export and transit of goods for NATO forces are contained in the Agreement between the Parties to the North Atlantic Treaty Organisation regarding status of their forces, signed in London on 19 June 1951.

The document used for transporting such goods is **NATO Form 302**. This form may be used only when the goods are moved under a mandate and command of NATO forces.

The EU legislation providing for NATO Form 302 to be used as a transit declaration for the Union transit procedure is in Articles 286-287a UCC IA.

I.4.2.5.2 Description of the procedure

There are currently 32 members of the North Atlantic Treaty Organisation (NATO): Albania, Belgium, Bulgaria, Canada, Croatia, Czechia, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Italy, Latvia, Lithuania, Luxembourg, Montenegro, Netherlands, North Macedonia, Norway, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, Türkiye, the United Kingdom 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 must provide 302 forms to the NATO unit(s) under its jurisdiction, to be used as transit declarations:

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

The customs office must keep a record of the quantity and serial numbers of all pre-authenticated 302 forms issued to NATO units.

Each consignment must travel with a pre-authenticated form 302.

No later than the time of consignment, the competent NATO authority must do one of the following:

- send the form 302 data electronically to the customs office of departure or entry;
- complete form 302 on paper by adding a statement that the goods are being moved under their control, and authenticate the statement by signing, stamping and dating.

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

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

When the goods arrive, two copies of the form are given to the designated customs office. That customs office retains one copy and stamps and returns the second copy to the customs office responsible for NATO formalities and controls (mentioned above). The address is the one indicated on form 302.

Similarly, EU Form 302 may be used for cross-border movements of military goods as part of military activities under the common security and defence policy (CSDP) or in multinational activities outside of CSDP or NATO.

The EU provisions that provide for using EU Form 302 as an EU transit declaration are Articles 226(3)(a) and 227(2)(a) of the UCC and Articles 221(6), 286a and 287a of Commission Implementing Regulation (EU) 2015/2447.

The use of NATO and EU Forms 302 as transit declarations is set out in the military mobility guidance document.

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 laid down in Article 1 of the UPU Constitution (1964) and Article 4 of the UPU Convention (2008).

This principle obliges each postal operator to forward items passed to it by another postal operator using the quickest routes and most secure means.

This preserves national postal monopolies but obliges the national postal operator to convey all items passed to it by a postal service in another UPU country.

The transit procedure under the postal system is open to UPU rights holders (‘designated operator’ – here referred to as ‘designated postal operator[6][7]). National postal legislation will lay down who this operator is.

When post in transit is not handed over to the designated postal operator in the country that is transited but rather 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. A designated postal operator from one Member State can therefore use the transit procedure for post to carry goods across the whole customs territory of the Union.

This means that this operator may, but is not required to, hand over the consignment to the designated postal operator in the Member State of transit.

A designated postal operator may arrange the means of transport to carry the goods across national borders within the EU.

Sub-contractors should be able to provide transport services for a designated postal operator, provided they have properly identified the operator – for example in the transport document.

I.4.2.6.2 Description of the procedure

Articles 288-290 UCC IA

The rules of the transit procedure for goods transported under the postal system are specified in Articles 288-290 UCC 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 must bear a yellow label (Annex 72-01 UCC IA).

6 On 24 March 2021

7 ‘Designated postal operator’ means an operator established in and authorised by a Member State to provide the international services governed by the Universal Postal Union Convention currently in force.

If a package, mail bag or container contains multiple items, it still just needs one yellow label, on the external packaging.

If there is no yellow label or other evidence of the goods' non-Union status, they will be treated as Union goods.

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

If the **proof was sent separately** to the postal operator of destination, that operator must present the proof to the customs office of destination, together with the consignment.

If the **proof or its MRN is enclosed in the consignment**, this should be clearly indicated on the outside of the package. A T2L document can be issued retrospectively.

Yellow labels must be affixed to the outside of the package and to the consignment note. And for postal packages CN22/CN23, a label must also be affixed to the customs declaration.

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

If Union goods are moved under the internal transit procedure from the customs territory of the Union to a common transit country, for onward transport to the customs territory of the Union, they must be accompanied by proof of their customs status as Union goods, by one of the means listed in Article 199 UCC IA.

This proof must be presented to a customs office when the goods re-enter the customs territory of the Union.

As an alternative, the Union transit procedure is highly recommended for such Union goods, to avoid delays when crossing borders. However, the common transit procedure does not apply to postal consignments (see Article 2 of Appendix 1 of the CTC). Therefore, a Union transit procedure will 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 – no later than 14 calendar days before the date of the meeting – 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.

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 consistency 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. As well as the sections, the Chair may, after consulting the group, 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 asks the group to vote, the group's conclusions shall be adopted by an absolute majority of the members. Members shall have the right to have a document summarising the reasons for their position annexed to the meeting report.

Article 8

Advice of the group on fulfilment of economic conditions

If, 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 performed all other necessary consultations on the application, in particular those related to anti-dumping or countervailing measures.

b) Before the group votes, the group shall express its preliminary/indicative view on the application or authorisation. If this view is 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 this view.

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 no longer fulfilled. 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, this 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 permitted by the Chair, the member concerned has the option to 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 with the same documentation on preparing and implementing Union customs legislation that it sends to the members for the meetings. This includes 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 is 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 the draft acts are sent to the European Parliament and the Council in good time, and simultaneously.

Article 10

Third countries and experts

1. The Chair shall invite on an ad hoc basis, as observers:

   a) The representatives of Türkiye, to attend the meetings of the group on matters affecting Decision No 1/95 of the EC-Türkiye 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 other parties to participate in the work of the group or sections – namely representatives of other third parties, or experts from outside the group who have specific competence in a subject on the agenda. This can be on the Chair's own initiative or at the request of a member of the group.

   The Chair shall notify the members of the group of any such invited parties in the invitation to the meeting. Participation by these parties can be prevented if an absolute majority of the component members of the group oppose it, at the latest by 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 deadline for voting.

Article 12

Minutes of the meetings

1. Minutes on the discussion of 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 at the latest 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

If 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 general Commission rules on 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 email 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 the 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 CTC 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 CTC country chairing the Joint Committee.

Article 3

Once they have obtained the agreement of the Parties, the Chair of the Joint Committee shall fix the date and place of meetings.

Article 4

Before each meeting the Chair 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 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 Article 10(6) of the Convention on simplification of formalities in trade in goods, respectively.

   This invitation is made in writing by the Chair 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 Chair 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 Chair shall draw up the provisional agenda for each meeting. It shall be forwarded to the Contracting Parties no later than fifteen days before the beginning of the meeting.

2. The provisional agenda shall include the items the Chair has been asked to include in it – provided this request is received no later than 21 days before the beginning of the meeting, and the related documentation is sent at the latest on the date the provisional agenda is dispatched.

3. The agenda shall be adopted by the Joint Committee at the beginning of each meeting. Items 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, 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. This shall include, in particular, the conclusions arrived at by the Joint Committee.

2. On approval by the Joint Committee, the summary record shall be signed by the Chairman and by the Secretariat of the Joint Committee and 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 by 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 by 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 bear the cost of the expenses they incur as a result of participating in meetings of the Joint Committee – both staff, travelling and subsistence expenses and postal and telecommunications costs.

Article 15

1. The expenses for interpretation at meetings and for translating documents – into and out of official languages of the European Union – shall be borne by 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 practical expenses related to organising 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 II.2 contains the general theory and legislation on the customs status of goods.

Paragraph II.3 details the common means used to prove the customs status of Union goods.

Paragraph II.4 deals with movements of Union goods without requiring proof of Union status.

Paragraph II.5 gives details on how to prove the customs status of Union sea-fishing products.

Paragraph II.6 is reserved for specific national instructions.

Paragraph II.7 is reserved for the use by customs administrations.

Paragraph II.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
Article 2, to the Convention

Union goods are those:

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 these goods and goods wholly obtained in the customs territory of the Union.

Article 153(3) UCC
Article 152 UCC DA

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

Where the total value of animals, born in the customs territory of the Union of animals subject to one customs declaration and placed under the storage procedure, the temporary admission procedure or the inward processing procedure, exceeds EUR 100, those animals shall be deemed to be non-Union goods and to be placed under the same procedure as the animals of which they were born.

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
Articles 2(3)(a)to the Convention

Union goods lose their status when:

- they are taken out of the customs territory of the Union, except for the cases detailed in Section II.2.2;
- they are placed under the external transit procedure, the free zone procedure, the customs warehousing procedure or the inward-processing procedure; or
- they are placed under the end-use procedure and are either left to the State or destroyed and waste remains;

- where the declaration for release for free circulation is invalidated after release of the goods

II.2.1.3 Which transit procedure?

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

See also Sections I.4.1.2.1 and I.4.1.2.2 for further clarification on using 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 II.2.2.

II.2.2 Moving Union goods

Article 154(a) UCC and Article 119(2) and (3)UCC DA

When moving Union goods from one point to another within the customs territory of the Union, which may involve these goods being temporarily moved outside of that territory, they lose their Union status as from the moment they leave the customs territory of the Union. However, in specific cases, these Union goods may move temporarily out of the customs territory of the Union without their status as Union goods being altered. We distinguish three possible scenarios:

1. under a customs procedure;
2. without a customs procedure, but with proof of Union status;
3. without a customs procedure being applied and without proof of Union status being presented.

These three possibilities are elaborated on in the coming sections.

II.2.2.1Under 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 under one of the following circumstances, 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 the Rhine Manifest;
- under form 302;
- under the postal system in accordance with the acts of the UPU.

See also: Sections II.2.3.4.2. and II.3.2.5.

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 applying the transit procedures are described in all of the other parts of this manual.

In case Union goods were placed under the external transit procedure by mistake please see also: Sections II.3.2.1 and IV.2.3.3 on the invalidation of the transit declaration.

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

Article 119(3) UCC DA
Presumption and proof of customs status

Union goods may **move**, without being subject to a customs procedure, from one point to another within the customs territory of the Union and **temporarily** out of that territory without alteration of their customs status in the following cases, provided that their customs **status of Union goods** is proven:

- goods which have been brought from one point to another within the customs territory of the Union and temporarily leave that territory by sea or air without a stop outside that territory;
- goods which have been brought from one point to another within the customs territory of the Union through a territory outside the customs territory of the Union without being transhipped, and are carried under cover of a single transport document issued in a Member State;
- goods which have been brought from one point to another within the customs territory of the Union through a territory outside the customs territory of the Union and which were transhipped outside the customs territory of the Union on a means of transport other than that onto which they were initially loaded and are carried under cover of a single transport document issued in a Member State. If a new transport document is being issued

outside the customs territory of the Union, the original single transport document shall be made available to customs on re-entry of the Union;

- motorised road vehicles registered in a Member State which have temporarily left and re-entered the customs territory of the Union;
- packaging, pallets and other similar equipment, excluding containers, belonging to a person established in the customs territory of the Union which are used for the transport of goods that have temporarily left and re-entered the customs territory of the Union;
- goods in baggage carried by a passenger which are not intended for commercial use and have temporarily left and re-entered the customs territory of the Union.

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

Article 119(2) UCC DA

Union goods may **move** from one point to another within the customs territory of the Union and **temporarily out** of that territory **without** undergoing a **customs procedure** and **without** their **status being altered** in the following specific cases:

- here the goods are carried by air and have been loaded or trans-shipped at a Union airport for consignment to another Union airport, without a stop outside the customs territory of the Union, provided that they are carried under cover of a single transport document issued in a Member State (see Section II.4.1.);
- they are carried by sea on a regular shipping service (RSS) vessel and shipped between 2 EU ports (see Section II.4.2.); or
- they are carried by rail and transported through a contracting party to the Convention under the cover of a single transport document issued in a Member State and provided for in an international agreement (see Part 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 are 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) UCC 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, with authorities still determining 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 sea-fishing products caught by a Union fishing vessel outside the customs territory of the Union, in waters other than the territorial waters of a third country, i.e. international waters, are brought into the customs territory of the Union;
- where goods that are obtained from the above-mentioned sea-fishing products 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 are taken or caught by vessels flying the flag of a third country within the customs territory of the Union.

Article 2(2), Appendix II, to the 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, it is not required to prove the Union status of goods when they were moved as described above in Section II.2.2.3.

II.2.3.4 The means of proof of Union status

II.2.3.4.1 Common means

Article 199 UCC IA
Article 4, Appendix II, to the 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 Section II.2.2.2, one of the following means may be used to prove their Union status:

- the **T2L or T2LF means of proof** (for details, see Sections II.3.2.1. and II.3.3.2.);
- the **customs goods manifest** (for details, see Sections II.3.2.2. and II.3.3.3.);
- a **shipping company's manifest**, showing all the symbols for the goods (transitional provision, for details see Sections II3.2.2. and II.3.3.4.);
- a properly completed **invoice or transport document**, which may contain Union goods only, indicating either the code 'T2L' or 'T2LF' (for details see Sections II.3.2.4. and II..3.3.2.);

See Section II.3.2 for further details on the use of these common means of proof.

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 above common means from being used where the status cannot be considered proven in accordance to the specific means.

Article 199(1)(a) UCC IA

- **The internal transit declaration data as proof of Union status**
  The data of the internal transit declaration is 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 Union status. However, such proof cannot be used for movements of goods as described in Section II.2.2.2.

Article 207 UCC IA
Article 12, Appendix II, to the Convention

- **TIR or ATA movements of goods:**
  When Union goods are moved under the TIR or ATA convention, a TIR or an ATA carnet voucher indicating either the code 'T2L' or 'T2LF' and authenticated by the office of departure will serve as proof of Union status. For further details, see Section II.3.2.5.

Article 207 UCC IA

- **Military mobility:**
  When Union goods are moved under form 302, this form indicating either the code 'T2L' or 'T2LF' and authenticated by the office of departure will serve as proof of Union status. Further details on the use of form 302 are in the 'Guidance document on military mobility for Member States and their Military Forces'.

  More information on form 302 can be found at this link: https://taxation-customs.ec.europa.eu/document/download/8f78fedc-9c37-44da-9563-3c12845d7e4b_en

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

Article 2(3), Appendix II, to the Convention

- **Postal consignments:**
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 UCC IA must be affixed to the packages and accompanying documents.
Note: no specific labels are set out for Union goods under the postal system in other circumstances. Hence, when Union goods are moved :
(1) directly from one point to another 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 when they re-enter;
(2) from one point to another 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 Section II.2.3.4.1 when they re-enter.

Article 208 UCC 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 II.8.3.

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

- **Packaging used to transport goods:**
When receptacles, packing, pallets and other similar equipment, excluding containers, are used to transport goods temporarily leaving the customs territory of the Union, they must be identified, via a declaration, as belonging to a person established in the EU will serve as proof of Union status unless there is a doubt about the declaration's veracity.

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

If empty packages are returned without being re-used for transport of goods, one of the other means listed in Article 199 UCC IA must be used.

When packages are used in 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.

Article 199(4) UCC IA

> Where the means of proof referred to in paragraph 1 is used for goods with the customs status of Union goods with a packaging not having the customs status of Union goods, that means of proof shall include the following indication:
>
> 'N packaging – 98200'

- **Non-commercial goods in baggage**

Article 119(3)(f) UCC DA and Article 210 UCC IA
Article 13, Appendix II to the Convention

When passengers carry goods in baggage carried by a passenger which are not intended for commercial use and have temporarily left and re-entered the customs territory of the Union will suffice unless there is doubt over their declaration's veracity.

Article 205(2) UCC IA

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

- **Excise goods**

Article 199(1)(g) UCC IA

In the case of excise goods, the printout of the electronic administrative document (e-AD), as provided for by Council Directive 2020/262/EU 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 a means to prove the Union status.

- **Products obtained from fishing**

Article 199(1)(e) UCC IA

A fishing logbook, a landing declaration, transhipment declaration and vessel monitoring data, as appropriate, for sea-fishing products 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 a means to prove the Union status. (See also Section II.5.)

- **Goods for export**

Article 199(6) UCC IA
Article 2(2)(a), Appendix II, to the 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.

Article 199(5)UCC IA
Article 4(2), Appendix II, to the Convention

- **Retrospective issue of proof**

  Where, in duly justified cases, the means of proof referred to in paragraph 1, points (b), (c) and (d) of Article 199 UCC IA, is issued retrospectively, it shall include the following indication:

  'Issued retrospectively – 99210'

  The means of proof referred to in the first subparagraph may only be issued retrospectively before the expiry of the time limits for the notification of the customs debt specified in Article 103 of the Code.

  For further details about the retrospective issue of proof, consult the detailed sections on the related proof, i.e. Section II.3.2.1 for the T2L/T2LF means of proof , Section II.3.2.2 for customs goods manifest, Section II.3.2.3 for the shipping's company manifest and Section II.3.2.4 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 EU airport to another without a stop outside the EU	Not required	None	Single air waybill (AWB) issued in a Member State	Art 119(2)(a) UCC DA
• From one EU airport to another with a possible stop outside the EU	Proof is required	None	AWB	Art 119(3)(a)and(b) UCC DA
• From one EU airport to another and transhipped outside the EU	Proof is required	None	New AWB + copy of original AWB issued in a Member State	Art 119(3)(c) UCC DA
Sea				
• From one EU port to another without a stop outside the EU	Not required	None	RSS authorisation	Art 119(2)(b) UCC DA
• From one EU port to another EU port with a possible stop outside the EU	Required	None	B/L	Art 119(3)(a)and(b) UCC DA
• From one EU port to another and transhipped outside the EU	Required	None	New B/L + copy of original B/L issued in a Member State	Art 119(3)(c) UCC DA
Rail				
• From one EU station to another, transported through a third country which is a contracting party to the Convention on a common transit procedure	Not required	None*	- International agreement supporting the application of Article 119(2)(c) UCC DA. E.g. T2-Corridor in CH - CIM consignment note issued in a Member State	Art 119(2)(c) UCC DA

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

Specifications	Proof	Customs declaration	Other requirements	Legal provision
• Packaging, pallets, and other similar equipment	Considered as proven	None	- Identification of belonging to an EU person - Declaration of having Union status - No doubt about veracity	Art 119(3)(e) UCC DA, Art 209(1) UCC IA
	Required if the Union status cannot be considered as proven	None	None	Art 119(3)(e) UCC DA, Art 209(2) UCC 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) UCC DA
Postal consignments				
• Postal consignment transport from one point to another in the EU without being transhipped outside the EU	None	T2	Identification as postal consignment	
• Postal consignment transport from one point to another in the EU with onward transfer from a CTC	Required	T2	Identification as postal consignment	Art 290(2) UCC IA
• Postal consignment transport from, between or to a special fiscal territory	Label set out in Annex 72-02 UCC IA	T2F	Identification as postal consignment	Art 290(1) UCC IA

* The indication that no customs declaration is required only relates to the EU's customs territory. A third country may require the Union goods to be placed under a customs

transit procedure when passing through its territory. For example, the T2-Corridor is a transit procedure on 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) UCC DA. For example, when moving from Germany via Switzerland to Italy. In other situations, the procedure for returned goods under Article 203 UCC applies.

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

The previous section explained that **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 their status being altered **if** their customs **status** of Union goods **is proven** (see SectionII.2.2.2). Section II.2.3.4 explains the means which may be used to prove the Union status.

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

II.3.1 Use of proof of Union Status

The proof of Union status is **established** as follows:

1. the person concerned provides the proof of Union status using one of the means listed in Section II.2.3.4;
2. the customs authority at departure endorses the proof if required;
3. the customs authority at departure registers the proof if required.

Consecutively, the means of proof is **used** as follows.

1. The person concerned may move the goods. When re-entering the customs territory of the Union, the means of proof will be presented to the customs authority upon arrival.
2. The customs authority at the re-entry point must monitor the proper use of means of proof, i.e. the authenticity of the proof, its proper use, etc.

   To facilitate this monitoring task, the customs office at the re-entry point where the proof has been presented, should endorse / register the proof for re-entering, where applicable, in order to prevent it being used a second time.

II.3.2 Common means to prove the Union status – further details

II.3.2.1 T2L or T2LF means of proof

Article 124a UCC DA
Articles 5 and 6, Appendix II, to the Convention

With the deployment of the Proof of Union Status (PoUS) system phase 1, T2L/T2LF must be endorsed and registered electronically. In Common Transit Countries with no access to PoUS, printouts of T2L and T2LF should be presented.

Article 124a UCC DA
Articles 6 and 8, Appendix II, to the Convention

TRADE

The Trader accesses the PoUS Specific Trader Portal via the EUCTP and selects the option 'Create T2L(F) Proof Request'.

If the user concerned is a person, their submission will be an endorsement request. If the economic operator is an Authorised Issuer, they will be asked to enter their Authorisation Number as well.

When all the data has been filled in and the request submitted, PoUS validates the request by checking its compliance with the information stored in the interconnected databases.

Articles 200 and UCC IA

The T2L/T2LF means of proof , must be endorsed and registered by customs.

Article 124a UCC DA
Article 8, Appendix II, to the Convention

CUSTOMS

The request is lodged via the PoUS BO at the Competent Customs Office (CCO). The customs authority assesses the request and can decide as follows:

Neither controls on the goods nor additional documents are needed; or

Additional controls on the goods and supplementary documents are required - a notification is sent to the EUCTP dashboard, explaining which documents are needed and for what reason.

The trader can manage the submission of supplementary documents on the EUCTP dashboard or outside of the system (e.g., via mail or in person). The officer can save the documents in the system themself. In both cases, the user will receive a message when the documents are correctly registered at CCO.

A Master Reference Number (MRN) is issued by the PoUS-BO. The officer has the competence to confirm (or not) the requested validity period for the proof. This latter is stored in the Central Repository and made available for retrieval.

A confirmation notification containing the relevant data for the registered proof is then sent to the EUCTP dashboard, where the user can consult and download the Status Registration Document (SRD).

Article 123 UCC DA

Once the T2L/T2LF means of proof 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) UCC IA

The T2L/T2LF means of proof can only be used once, when they are first presented. If the documents were used for only some of the goods when first presented, new proof must be established for the remaining goods in accordance with the above-described procedure.

Retrospective issue of T2L/T2LF

Article 199(5) UCC IA
Article 4(2), Appendix II, to the Convention

Where in duly justified cases the means of proof referred to in paragraph 1, points (b), (c) and (d), is issued retrospectively, it shall include the following indication:.

'Issued retrospectively – 99210'

The means of proof referred to in the first subparagraph may only be issued retrospectively before the expiry of the time limits for the notification of the customs debt specified in Article 103 of the Code.

Article 212 UCC IA
Article 21, Appendix II, to the Convention

However, T2L/T2LF means of proof issued retrospectively must be accepted by the customs authorities without affecting to the application of retrospective control procedures or other administrative procedures of administrative assistance, in particular if there is suspicion of fraud or irregularities.

T2L/T2LF means of proof issued retrospectively must bear the appropriate phrase as indicated in Section II.2.3.4.2.

The customs authority responsible for the retrospectively issued T2L/T2LF means of proof would be the same authority responsible for endorsing the original T2L/T2LF.

Article 148(4)(b) UCC DA

T1 declaration drawn up in error

A T2L/T2LF means of proof 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 means of proof must contain a reference to that T1 declaration.

Duplicates

A duplicate of a T2L/T2LF document may be issued, unless specifically ruled out by the legislation, as long as this duplication is carefully scrutinised to ensure that all the conditions for issuing such a document are met. Further details about issuing duplicates are provided in Part V.3.4.4.

II.3.2.2 Customs goods manifest

The deployment of the Proof of Union Status (PoUS) Phase 2 project, Customs Goods Manifest (CGM), as set out by the UCC Work Programme (WP), Commission Implementing Decision (EU) 2023/2879, is linked to the implementation of the European maritime Single Window environment (EMSWe), Regulation (EU) 2019/1239.

In line with the timeline set out by the UCC WP, the system-to-system connection for traders is foreseen via the Maritime National Single Windows (MNSW) and was scheduled to be deployed at the same date as the PoUS Phase 2, namely on 15 August 2025, as laid down by Article 26 of Regulation (EU) 2019/1239 establishing a EMSWe.

Against this background, delays in the implementation of the MNSW and thus of the EMSWe Regulation took place. As a result, this will lead to a non-synchronised implementation of the MNSW and the CGM, as described in the 2024 update of the Multi-Annual Implementation Plan for the establishment of a European Maritime Single Window environment[8].

As of 15 August 2025, the customs authorities of the MSs which deployed the system-to-system connection for traders, shall make full-use of the CGM. The latter it is not only a legal obligation, but may offer advantages to trade.

At the same time, those MSs where the MNSW is not ready yet can keep making use of the shipping company's manifest. They should continue their efforts to finalise its deployment as soon as possible.

Given the fact that some MS deployed the MNSW and the connection with PoUS system, to enable system to system exchange for CGM, and related interactions, and some others did not, the following scenarios could occur:

[8] Communication from the Commission, C/2024/6300, published on O.J. on 22.10.2024

The goods are transported between two MS ports where in both the connection between the MNSW and the central PoUS is established. In these cases, the CGM should be submitted, registered and presented electronically using the MNSW and the central PoUS system.

The ship's route consists of several MS where it is planned to unload goods with the Union status. If one of these MS hasn't established the connection between the MNSW and the central PoUS system – the shipping company's manifest should be used.

The goods are shipped from the MS where the connection between the MNSW and the central PoUS system has been established to the MS where it hasn't been established yet – the shipping company's manifest should be used.

The goods are shipped from the MS where the connection between the MNSW and the central PoUS system is not established to the MS where it is operational – the shipping company's manifest should be used.

Regardless the condition that the NMSW is operational or not, traders could manually register the CGM data in the PoUS system. This functionality will be available via PoUS Specific Trader Portal after deployment of the central PoUS system Phase 2 on 15 August 2025. Traders have the choice to select that scenario, in comparison to the other scenarios, also considering the number of goods items of the CGM.

Link to EMSWe web page: https://transport.ec.europa.eu/transport-modes/maritime/eu-wide-digital-maritime-system-and-services/european-maritime-single-window-environment_enLink to EMSWe MIG: https://emsa.europa.eu/emswe-mig/index.htm

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

Article 199(2) UCC IA
Article 10, Appendix II, to the Convention

Until the electronic PoUS system is deployed at national level and taking into account the above scenarios, economic operators may continue to use the shipping company's manifest as a means of proof of Union status.

Article 126a UCC DA
Article 10, Appendix II, to the Convention

TRADE

The shipping company's manifest (on a non-regular shipping service) must 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:
    - the letter 'C' (equivalent to T2L) for goods whose customs status of Union goods can be demonstrated;
    - 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
    - the letter 'N' for all other goods.

Article 203 UCC IA
Article 10, Appendix II, to the Convention

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

Article 126a UCC DA
Article 10, Appendix II, to the Convention

CUSTOMS

If the shipping company's manifest is endorsed, 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) UCC IA
Article 4(2), Appendix II to the Convention

If the shipping company's manifest is issued retrospectively it must bear the appropriate phrase as provided in Section II.2.3.4.2.

II.3.2.4 Invoice or transport document

Article 126 UCC DA
Article 9, Appendix II, to the Convention

TRADE

The invoice or transport document must 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 type of packages, 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 T2L or T2LF code, as appropriate; and
- the hand-written signature of the person concerned.

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

Article 199(5) UCC IA
Article 4(2), Appendix II, to the Convention

Invoice or transport documents issued retrospectively must bear the appropriate phrase as provided in Section II.2.3.4.2.

II.3.2.5 TIR, ATA carnet or Form 302

Article 127 UCC DA
Article 207 UCC IA
Article 12, Appendix II, to the Convention

If the goods transported under a TIR carnet, an ATA carnet or Form 302 are all Union goods, the declarant must clearly enter either the code 'T2L' or 'T2LF' in the space reserved for the description of goods, together with their signature, on all relevant carnet vouchers and present the carnet to the office of departure for endorsement.

If the TIR carnet, ATA carnet or Form 302 covers both Union goods and non-Union goods, the two categories of goods must be shown separately, and the symbol 'T2L' or 'T2LF' respectively must 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 is presented to the office of departure for endorsement in order to prove the customs status of Union goods, care is needed to ensure that the Union goods are shown separately from the other goods and that the code 'T2L' or 'T2LF' is entered in such a way that it relates only to the Union goods.

The code 'T2L' or 'T2LF' must 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 UCC DA
Article 14, Appendix II to the Convention

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

1. T2L and T2LF documents without endorsement (see Section II.3.3.2) :

2. customs goods manifest (CGM) without endorsement and without registration (see Section II.3.3.3). In accordance with Article 128 (1) b) UCC DA the CGM currently is out of the scope of the PoUS Phase 2;

3. shipping company's manifests without endorsement (see Section II.3.3.4) (transitional provision):
    a) shipping company's manifest as proof;
    b) shipping company's manifest after departure;
4.

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 that is to be followed must be in accordance with Part VI, Section 2.2, unless additional details are provided below.

The application must be lodged with the customs authority that is responsible 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 the table below. The other specific conditions are listed in the sections below related to each specific means or facility.

General conditions

Article 128(1) UCC DA
Article 14, Appendix II, to the Convention

- the applicant is established in the customs territory of the Union;
- the applicant regularly issues the proof of the customs status of Union goods or the competent customs authorities know that the applicant is able to meet the requirements laid down in the Code and in this Regulation for the use of those proofs;
- the applicant fulfils the criteria laid down in Article 39, points (a), (b) and (d), of the Code;
- the competent customs authority considers that it will be able, without a disproportionate administrative effort, to supervise the proofs of Union status issued by the applicant and to carry out controls.

II.3.3.2 Issuance of means of proof by an authorised issuer

Article 200a UCC IA

The facilitation for issuing a means of proof by an authorised issuer provided for in Article 128 of Delegated Regulation (EU) 2015/2446 shall apply only to means of proof of the customs status of Union goods issued in the Member State that authorised the issuance of those means of proof.

The authorised issuer of the T2L or T2LF shall register the proof of the customs status of Union goods not later than on consignment of the goods.

The authorised issuer may not start moving the Union goods before the expiry of the period specified in the authorisation referred to in Article 128(3b), point (c), of Delegated Regulation (EU) 2015/2446.

The business process for registration requests follows a slightly different path to that for endorsement requests: in case of a registration request from an Authorised Issuer, controls are simplified and, if there is no decision on performing controls, the proof is automatically endorsed.

II.3.3.3 Customs goods manifest issued by an authorised issuer

Part II.3.2.2 provides EU MS national administrations (NAs) and economic operators (EOs) with information on the deployment of PoUS Phase II Customs Goods Manifest (CGM), which will be deployed as of 15 August 2025 and the use of the shipping company's manifest as proof of Union status which will be discontinued.

II.3.3.3.1 Customs goods manifest without endorsement and without registration

Articles 128(1)(b), (3)(a) and (3)(b) UCC DA

Article 128(1)(b), "facilitation for issuing a means of proof by an authorised issuer", allows "Any person" established in the customs territory of the Union and fulfilling the criteria laid down in Article 39(a) and (b) of the Code may be authorised to issue: the customs goods manifest without having to request an endorsement and registration of the proof from the competent customs office."

Article 128(3)(a) states that "the authorisation" referred to in paragraph 1 shall only be granted provided that:
(a) the applicant is established in the customs territory of the Union;
(b) the applicant regularly issues the proof of the customs status of Union goods or the competent customs authorities know that the applicant is able to meet the requirements laid down in the Code and in this Regulation for the use of those proofs;
(c) the applicant fulfils the criteria laid down in Article 39, points (a), (b) and (d), of the Code;
(d) the competent customs authority considers that it will be able, without a disproportionate administrative effort, to supervise the proofs of Union status issued by the applicant and to carry out controls.

Article 128(3)(b) points out that "the authorisation" referred to in paragraph 1 shall specify in particular:
(a) the conditions under which records shall be made available to customs for the purposes of control and retained for at least three years;
(b) the manner in which the authorised issuer shall establish that the proofs have been properly used;

(c) 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 the departure of the goods.

II.3.3.4 Shipping company's manifest issued by an authorised issuer (transitional provision)

The deployment of the Proof of Union Status (PoUS) Phase 2 project, Customs Goods Manifest (CGM), as set out by the UCC Work Programme (WP), Commission Implementing Decision (EU) 2023/2879, is linked to the implementation of the European maritime Single Window environment (EMSWe), Regulation (EU) 2019/1239.

However, the implementation of the MNSW and thus of the EMSWe Regulation will be delayed in some Member States (MSs). This will lead to a non-synchronised implementation of the MNSW and the CGM.

Against this background, as of 15 August 2025 the customs authorities of the MSs which deployed the system-to-system connection for traders, shall make full-use of the CGM. The latter it is not only a legal obligation, but may offer advantages to trade.

At the same time, those MSs where the MNSW is not ready yet can keep making use of the shipping company's manifest. They should continue their efforts to finalise its deployment as soon as possible.

II.3.3.4.1 Authorisation

In addition to the general conditions listed above in Section II.3.3.1., the applicant must fulfil the 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.

Specific conditions

Article 128(2) and (4), UCC DA

- 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

Article 128c UCC DA

For logistical reasons, however, the manifest is sometimes unavailable for authentication at the time of sailing. In such cases, a shipping company may send the contents of the manifest electronically from the port of departure after the vessel has left 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 vessel departs but before it arrives at the port of destination – the TC12 authorisation (see Annex 8.2). In addition to the general conditions listed above in Section II.3.3.1, the applicant must fulfil following specific conditions.

Specific conditions
Article 128d(1) and (2) UCC DA, Article 18, Appendix II to the Convention
- they are an international shipping company;
- they use electronic data interchange systems to send information between the ports of departure and destination in the customs territory of the Union;
- they operate a significant number of crossings between the ports of Member States or the common transit countries on recognised routes.

Application

Articles 128c and 128d UCC DA Article 18, Appendix II, to the 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 provide 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 must notify the other Member States in which 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, in particular the requirement that there should be a significant number of crossings between the countries along recognised routes.

When this consultation procedure is complete, 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 must 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 will be valid in the Member States concerned and will 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 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 send the contents of the manifest electronically from the port of departure after the vessel has left so that they are available at the port of destination before the vessel arrives.

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

Article 128c and 128d UCC 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 sent to the port of destination by means of an electronic data interchange system.

Article 126a UCC DA Article 18, Appendix II, to the Convention

When used as proof of the customs status of Union goods, the shipping company's manifest must at least include the following particulars:
- the shipping company's and full address;
- the vessel's name;
- the place and date of loading;
- the place of unloading;
- and for each consignment:
  - the reference for the bill of lading or other commercial documents;
  - the number, description, marks and reference numbers of the packages;
  - the normal trade description of the goods including sufficient detail so they can be identified;
  - 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 shown; or
  - the letter ‘F’ (equivalent to ‘T2LF’), for goods, from or between the non-fiscal areas, whose customs status of Union goods can be shown; 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 that proves the customs status of Union goods no later than the day after the vessel has departed and, in any case, before its arrival at the port of destination.

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

Upon request, the shipping company will send 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 an 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 The shipping company's responsibilities

The shipping company must:

- keep suitable records enabling the competent authorities to check operations at departure and destination ports;
- 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, to the 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 in the common transit country; and
- the period for which the goods were stored in a warehouse did not exceed 5 years (or 6 months for some specific categories of goods); and
- they remained under the control of the customs authority at all times.

Union goods in common transit countries

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

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

- the goods arrived into that country under the T2 procedure;
- the goods are re-consigned under conditions whereby:
  - they remained under the control of the customs authority at all times 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; and
    - if they were placed under a warehousing procedure:
        - the period does not exceed 5 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 previous such procedure under which the Union goods 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, to the Convention

The following means of proof 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 means of proof, see Sections II.3.2 and II..3.3.

Any document issued by a competent office of a common transit country to certify the customs status of Union goods must 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 must include all special endorsements appearing thereon.

Union goods re-exported from a common transit country

Article 9, to the Convention
Article 12, Appendix II to the Convention

Where Union goods, which entered a common transit country, 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. 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 they were re-exported.

For example: Union goods arrive in a common transit country on 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 proof in common transit countries

Article 2, Appendix II, to the Convention

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

- without passing through a third country; or
- when passing through a third country, they are moved under a single transport document issued in a common transit country.

Union goods exported from a common transit country

Article 2, Appendix II, to the Convention

Proof 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), to the Convention

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, to the Convention

Goods having the customs status of Union goods 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 their customs status being altered. 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) UCC DA

Union goods carried by air from one EU airport to another without a stop outside 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 UCC DA

Shipping companies that only operate (short-sea) services between two or more EU 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 EU ports keep their Union status, with no requirement to prove that status to customs at the EU ports of arrival. The RSS-assigned vessel is not allowed to call:

- at any port outside the customs territory of the Union;
- to a port that is not part of the RSS-approved routes;
- to a port in a free zone of a EU port;
- carry out any transhipment of goods at sea.

Article 119(2)(b) UCC DA

The RSS can therefore be compared to a land bridge between two or more EU 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 EU 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 customs will deem all the goods on board to be non-Union goods.

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

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

This RSS concept should 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 UCC DA
Article 39(a) UCC

Authorisation is granted only to shipping companies which:

- 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 authorised economic operator (AEO) status);
- undertake to communicate, once the authorisation is issued, to the customs authority that granted the authorisation:
    - the names of the vessels assigned to the RSS;
    - the port where the vessel starts its operation as an RSS; and
    - the ports of call;
- undertake not to call at any port outside the customs territory of the Union or at any free zone in an EU port, and not to carry out any transhipments of goods at sea;

The general 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 the specifications described below.

TRADE

The application must specify the Member States where the RSS operates and may specify Member States declared by the applicant as regards plans for future services.

Article 195 UCC IA

After examining the request, the competent customs authority (authorising customs authority) should notify, through the Customs Decision System, the customs authorities (the consulted customs authorities) of the other Member States where the shipping service requesting their agreement operates, or could potentially operate in the future. The other administrations must indicate their agreement or refusal within 15 days of being notified by the authorising customs authority. If the consulted Member State refuses the request, it must 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 must refuse the authorisation and must notify the applicant stating the reasons for the refusal.

Article 195 UCC IA

If no reply or refusal is received within 15 days of receiving the notification, the authorising customs authorities must issue an authorisation to the shipping company concerned.

The authorisation must be accepted by the other Member States where the shipping service operates, or could potentially operate in the future.

Article 121 UCC DA

TRADE

After being authorised to establish regular shipping services, the shipping company must register 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 an 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.

Article 121 UCC DA and Article 196 UCC IA

CUSTOMS

All the amendments to the authorisation communicated by the shipping company must be registered in the Customs Decision System within 1 working day from the day of communication and must be accessible to the customs authorities involved in the RSS. The amended registration takes effect on the first working day after it is registered.

All correspondence with other customs administrations involved in the RSS must be made through the Customs Decision System.

Annex II.8.4 contains the list of authorities responsible for the authorisation procedure and communication regarding the RSS.

CUSTOMS

Authorisation => registration in the electronic RSS information and communication system.
Where appropriate, fill in the box 'Other information' in 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 Customs Decision Management System *planned for the end of 2020.*

II.4.2.3 Part-charter arrangements

In the case of part-charter arrangements, an application for authorisation of an RSS is submitted by the person (lessor or charterer), or his/her representative, defining the RSS, i.e. determining the vessel(s) to be used for the RSS and specifying the ports of call. 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 the shipping company to provide evidence 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 they can take the measures required.

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

Non-Union goods, and also in certain cases Union goods, carried on an RSS vessel have to be transported under a customs procedure ('lorry on the ferry') or they have to be placed under a Union transit procedure (T1 or T2F) for carriage on the RSS. For that purpose, an RSS can choose whether it gets authorised to use an ETD as a transit declaration for maritime transport or whether it uses the standard transit procedure for T1 or T2F goods. If the ETD is used as a transit declaration for maritime transport, the manifests of the RSS can be used for that purpose and no guarantee is required.

Where short-sea shipping services operate between two or more EU ports and they carry mainly non-Union goods, these operators should consider the administrative effort involved. They should assess whether it is worthwhile to fulfil the administrative requirements needed to have authorisation(s) for using the RSS and the ETD as a transit declaration for maritime transport and fulfil the operational requirements required to use these authorisations. Alternatively, the operators could instead consider making use of a non-RSS. Thus, there would be no need for an RSS authorisation and instead the operator could provide simple proof of the customs status of Union goods, where applicable.

Unforeseen circumstances during RSS transport

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

The customs status of the goods on board that vessel must not be altered unless there 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’ must be used.
- For Union goods subject to excise duties loaded in Le Havre: a printout of the electronic administrative document (e-AD) (as provided for by Articles 21 and 34 of Council Directive 2020/262/EU and Regulation No. 684/2009) must 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, the shipping company's manifest bearing the code 'F' must 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, the shipping company's manifest bearing the code 'C' must be used.
- For Union goods subject to excise loaded at Genoa: a printout of e-AD (as provided for by Article 21 and 34 of Council Directive 2020/262/EU and Regulation No 684/2009) must be used.

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

On the vessel's arrival in Le Havre all goods will be considered as being non-Union goods.

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

There are two possibilities.

- *The goods are unloaded in Le Havre and are carried by road to Antwerp*: a T1 transit procedure for the carriage by road is required and a guarantee must be furnished.
- *The goods are not unloaded in Le Havre and are carried by sea to Antwerp*: a T1 transit procedure is not required. On arrival in Antwerp all goods will 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 non-EU 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 an RSS (see Section II.4.2.). If the goods are subsequently transhipped in an EU port on to a vessel that is not an RSS, the status would be lost and the goods would be placed in temporary storage. This presents a problem in the final EU port of destination (discharge). The problem is illustrated diagrammatically as follows:

DUBLIN
Union goods loaded
→
Vessel A (RSS)
→
MARSEILLE
transhipment
→
Vessel B (non-RSS)
→
TARANTO
proof of Union status required

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

In these cases, it is recommended that 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 Part 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 vessels take from the sea

Article 213 UCC IA

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

- 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
- goods obtained from such products on board a Union fishing vessel or Union factory ship, the production of which may have involved other products having the customs status of Union goods.

Article129 UCC DA

The fishing logbook, a landing declaration, transhipment 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 Union factory ship which processed the products following their transhipment 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 issued in the country or territory that does not form 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 UCC IA

When sea-fishing products or goods obtained from such products are transhipped and transported through a territory outside the EU before being transported to the EU, the proof of the customs status of Union goods must be presented for those products and goods on their entry into the customs territory of the Union. This can be done 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

- not subjected to any 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 transhipment(s), where applicable; or
- the printout of the full fishing logbook, provided that it allows for the respective consignment of the sea-fishing products or goods to be identified and includes a reference to the relevant fishing logbook.

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

The form of the certification document is free; an example provided by the fishing industry is included in Annex II.8.5. Another example, in Annex II.8.6, is a non-manipulation certificate issued by Singapore.

Articles 130 and 133 UCC DA

Article 130 UCC 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 transhipment to the customs territory of the Union.

Article 133 UCC DA sets out the data requirements for certifying the 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 certifying non-manipulation, other documents are used, aside from a printout of the fishing logbook, or a printout of the relevant parts of the fishing logbook, those other means of proof have to contain:

- all the relevant data set out in Articles 130 and 133 UCC DA;
- a reference to the fishing logbook.

These means of proof 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, as laid down in Article 130(1)(a), it is understood that the information on the exact place of catch will be regarded as sensitive and sharing this 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 to the customs authorities of third countries for the certification 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 upon 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 of a contract of 'affreightment' involving sub-contracting and part-charter arrangements

Part-charter

This paragraph explains the commercial aspects of part-charter, emphasising in particular the transport of containers and the consequences for Union transit.

1. Introduction

In container traffic, part-charter is usually known as a 'slot charter'. A 'slot' is a part of a vessel's cargo space with a precise size 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 types:

a) ordinary slot charter

b) vessel sharing agreement

3. Ordinary slot charter

Under the ordinary slot charter, a charterer (a shipping line) charters a number of 'slots' from a ship owner (another shipping line with excess capacity on a vessel). The charterer will (normally) pay a sum for the total number of slots they have chartered, regardless of whether or not they are able to use them all. The ordinary slot charter will (normally) be concluded on a journey-by-journey 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 an ordinary slot charter involves payment while vessel sharing agreements do not, 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 their Bill of Lading and manifests. The vessel's owner will issue one Ocean Bill of Lading covering the total number of slots used - not one Bill of Lading per container/consignment. The vessel's owner has no underlying documentation (apart from dangerous cargo declarations, etc.) for the individual consignments: shipper, consignee, contents, etc.

(c) Cargo that is being transported under slot charter/vessel sharing agreements is de facto being transported 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 they are contracted to carry out the transportation.

6. Consequences for Union transit

Where commercial part-charter arrangements operate, each shipping company may act as the holder of the procedure provided that all manifests conform to the requirements of legislation.

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

7. Consequences for approving regular shipping services (RSS)

a) In the case of part-charter arrangements, an application to authorise an RSS must be submitted by the person (lessor or charterer) defining the RSS.

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

b) Examples:

Example 1:

- A vessel called ‘Goodwill’ belongs to ship owner A, who concludes a time charter with shipping company B. Under the charter, A makes their vessel available to B.

- B is responsible for the commercial management of the vessel they have leased. They specify the ports to be served by their vessel (RSS). B concludes a vessel-sharing agreement (part-charter) with C, another shipping company, to ensure that the vessel is filled. This means that part-charter arrangements have been entered into. B concedes commercial exploitation of part of Goodwill to C but retains operational use of the rest of the vessel. B will apply for **authorisation to operate an RSS using Goodwill.**

Example 2:

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

Services (1)	Vessels (2)	Persons responsible for defining the service (3)	Part charterers (4)
Havre - Lisbon - Leixoes – Vigo			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 for RSS authorisation, vessels must call at all 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 comply with, or ensure that their clients comply with, 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 European Commission and the customs authorities of the Member States must 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.

If 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. If 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) (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(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 128d 5(c) UCC DA (Article 18, Appendix II, to the Convention). See Section II.3.3.4.

<u>Specimen authorisation TC 12</u>

<table>
<tr><td rowspan="2">1. Holder of authorisation</td><td>(Authorisation number)
……………………………….</td></tr>
<tr><td>Authorisation to use the simplification provided for in Article 128d 5(c) UCC DA (Article 18 of Appendix II to the Convention)</td></tr>
<tr><td colspan="2">2. Countries and ports of departure to which this authorisation refers and the name(s) of the shipping company’s representative(s).</td></tr>
<tr><td colspan="2">3. Countries and ports of destination to which this authorisation refers, and the name(s) of the shipping company’s representative(s).</td></tr>
<tr><td colspan="2">4. Other information</td></tr>
</table>

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

II.8.2.1 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://taxation-customs.ec.europa.eu/document/download/8a230cb7-e683-409e-b4d7-ef929ac772ba_en?filename=ii.8.2.shipping_manifest_-_tc12_procedure_and_authorisation_-_annex_b.pdf

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

To determine the customs status of motorised road vehicles within the customs territory of the Union, it is necessary to comply with the following rules.

1. The rules concerning the movement of goods from one point to another in the customs territory of the Union are applied equally to the movement of motorised road transport, pleasure craft and private aircraft. The document "Guidance note for pleasure craft" (https://taxation-customs.ec.europa.eu/document/download/8c62e3be-807f-4607-bb1e-9ff46db7d97e_en?filename=Guidance_pleasure_craft.pdf) provides specific guidance regarding the customs status of 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 into 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 vehicles manufactured in the Union.

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 should not 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 the owner to be registered in their country of residence.

9. Without affecting the above rules, any motorised road vehicle registered in a Member State is considered to have Union status provided that:

   (a) its registration document 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 UCC IA.

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

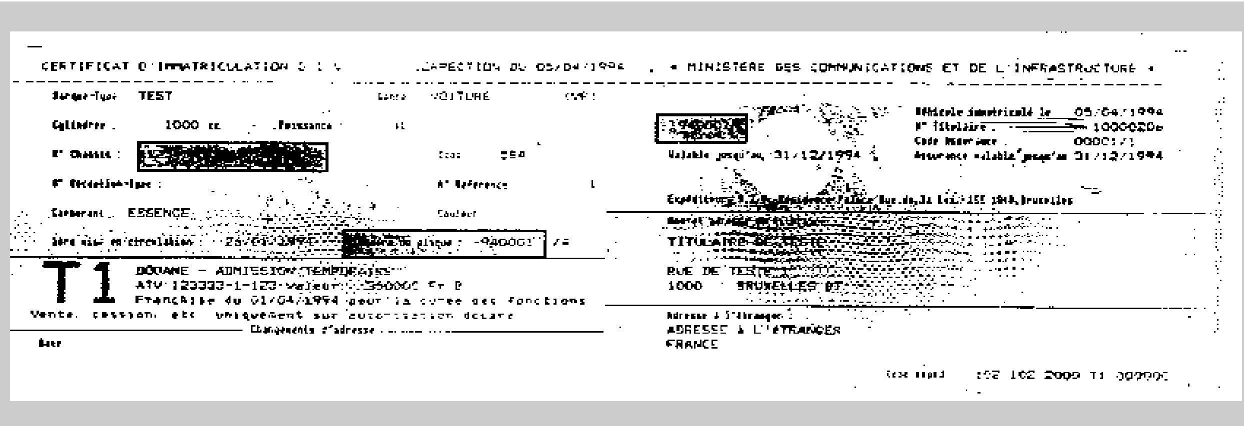
Sample illustrations:

Belgium:

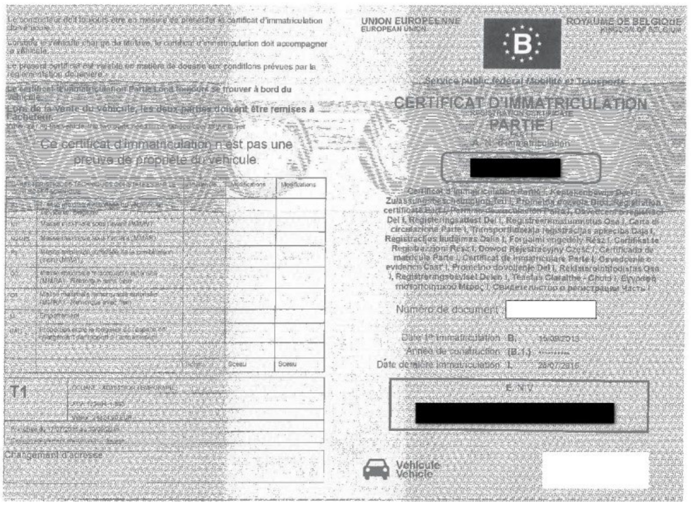
Motorised road vehicles registered in Belgium are considered to have the customs status of Union goods except in the scenarios presented below.

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

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


CERTIFICAT D'IMMATRICULATION
* MINISTERE DES COMMUNICATIONS ET DE L'INFRASTRUCTURE *
Marque-Type TEST Genre VOITURE
Cylindrée 1000 cc Puissance
N° Chassis : [redacted]
Carburant ESSENCE
1ère mise en circulation : 25/04/1994
T1
DOUANE - ADMISSION TEMPORAIRE
Franchise du 01/04/1994 pour la durée des fonctions
Vente, cession, etc. uniquement sur autorisation douane
Changements d'adresse
Valable jusqu'au 31/12/1994
Véhicule immatriculé le 05/04/1994
N° titulaire 1000020
Assurance valable jusqu'au 31/12/1994
TITULAIRE DE TEST
RUE DE TESTE
1000 BRUXELLES
ADRESSE A L'ETRANGER
FRANCE

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


UNION EUROPEENNE
ROYAUME DE BELGIQUE
CERTIFICAT D'IMMATRICULATION
PARTIE I
[redacted]
Ce certificat d'immatriculation n'est pas une preuve de propriété du véhicule
T1
Numéro de document
[redacted]
Véhicule

2. If 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. If 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 of 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

Motorised road vehicles registered in Bulgaria are considered to have the customs status of Union goods if they carry a rectangular plate with a registration that combines letters and digits in black on a reflective white background with a blue band on the left-hand side.

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

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

- 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 a series (one or two letters).

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

- they have a rectangular plate with a registration consisting of a combination of six digits separated in the middle by the letter ‘B’ in black on a white background and the validity year is marked on a red background on the right-hand side.
- they have a rectangular plate with a registration consisting of a combination of six digits separated in the middle by letter ‘T’ or 'H” in black on a white background.
- they have a rectangular plate with a registration that combines the letters ‘C’, ‘CC’ or ‘CT’ with digits in white on a red background; or
- they have a rectangular plate with a registration that combines the letters ‘XX’ with digits in white on a blue background.

Motorised 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. Motorised road vehicles registered in Croatia are considered to have the customs status of Union goods where they carry respective licence plates.

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

Exceptionally, the licence 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. the allowed axle weight, bear letters and numbers in red.

Licence 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 *vehicles belonging to diplomatic and consular agencies, foreign countries’ missions and international organisations’ agencies and their staff* in Croatia are in blue and bear yellow letters and numbers. They also bear a numeric country code of the country the agency belongs 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 has been computerised since January 1997. All the registration certificates issued since then have been printed by computers.

a. Vehicles registered permanently in Cyprus

All vehicles registered permanently in Cyprus have a registration number that combines 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 a white reflective background and one at the back with a yellow or white reflective background, both with black characters and numbers.

To determine the customs status of Union goods for the majority of the vehicles, which have registration numbers such 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 denotes 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. When the diplomatic status ceases to exist they use the permanent registration number. 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 on registration certificates)	Possible form of information with the translation in English written in lower case letters
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

Czechia

1. Motorised road vehicles registered in Czechia are considered to have the customs status of Union goods if their registration is in one of the special series below.

Rectangular white number plate bearing an inscription consisting of at least five 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) on a black on white background. Army vehicles have number plates consisting of seven Arabic numerals (without letters) on a white background. Special motorised vehicles and agricultural and forest tractors have a rectangular yellow background on the number plate.

Motorised road vehicles are in circulation with white number plates belonging to a previous series that combined two or three letters and four numbers in black separated in pairs by dashes (e.g. CHA 63-46). Lorries, buses, trailers belonging to a 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 expiry date.

Special rectangular white number plate with black digits consisting of the 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 the letter 'V' and two, three or four Arabic numerals (historical vehicles).

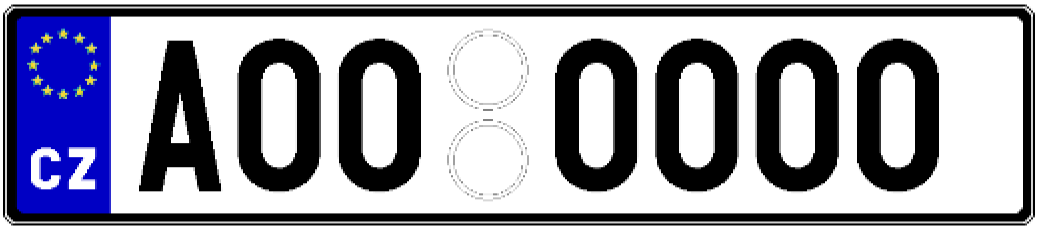
Special rectangular white number plate with green digits consisting of two Arabic numerals, followed by the letter 'R' and three or four Arabic numerals (race cars and motorbikes).

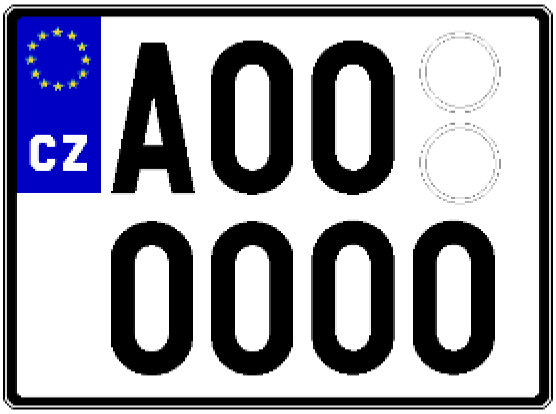
Special rectangular white number plate with green digits registered for permanent manipulation consisting of at least five up to seven digits with the first letter corresponding to the territorial department followed by Arabic numerals.

Special rectangular white number plate with green digits registered for test purposes consisting of five digits with letter 'F' followed by Arabic numerals.

Example 1

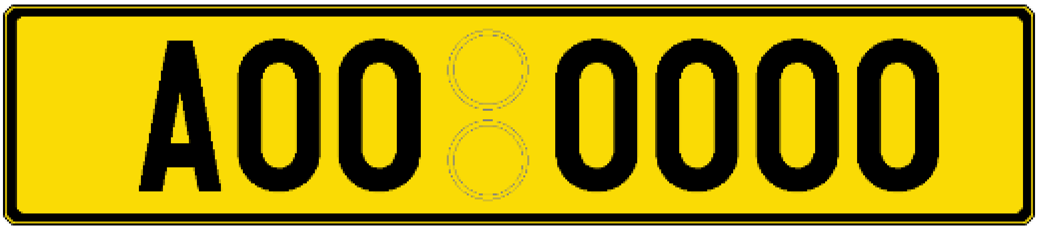
Registration plates for all road motor vehicles and trailers.





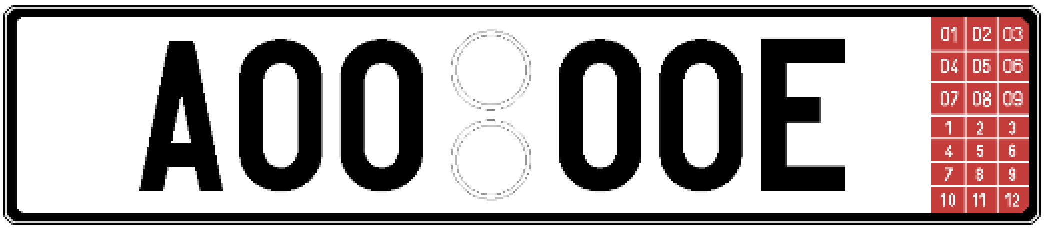
Example 2

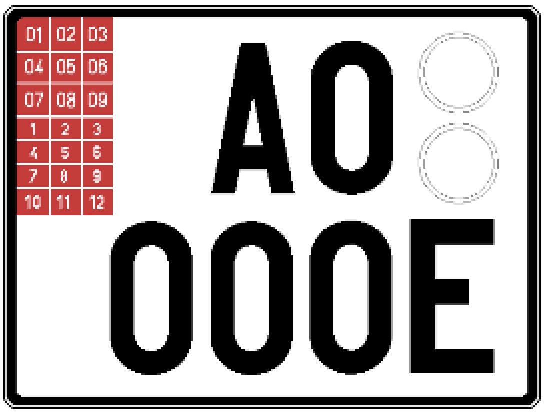
Registration plates for a tractor and its trailers or self-propelled work machinery.



Example 3

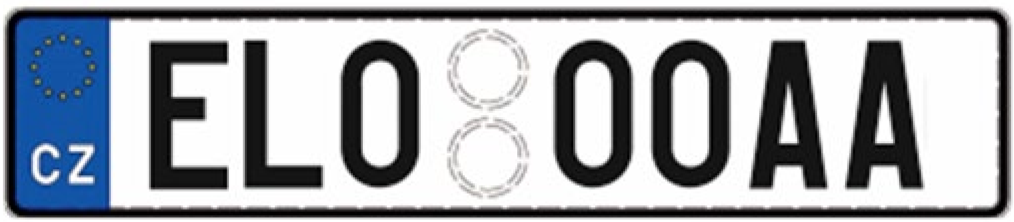
Registration plates for vehicles deregistered from the Czech Republic vehicle register for permanent export abroad.





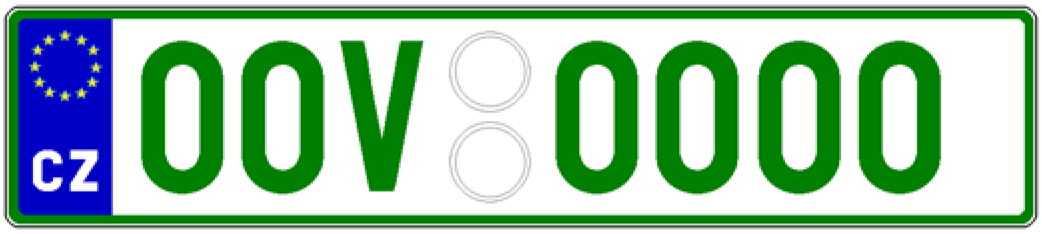
Example 4

Registration plates for electric vehicles.



Example 5

Special registration plates for historic vehicles that have been issued with a historic vehicle licence.

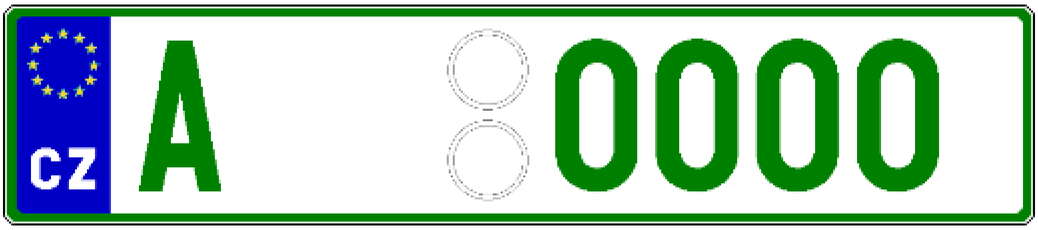


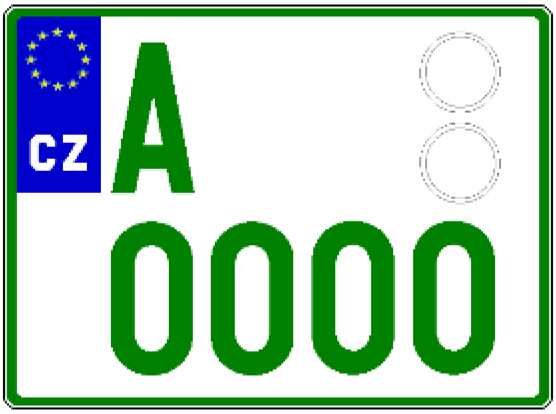
Example 6

Special registration plates for sports vehicles that have been issued with a sports vehicle licence.

Example 7

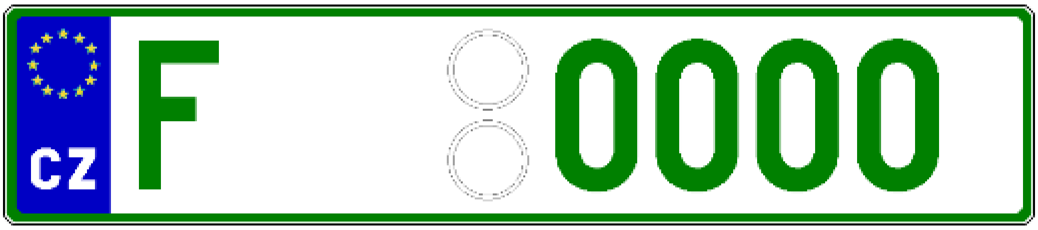
Special plates with registration mark for permanent manipulation.

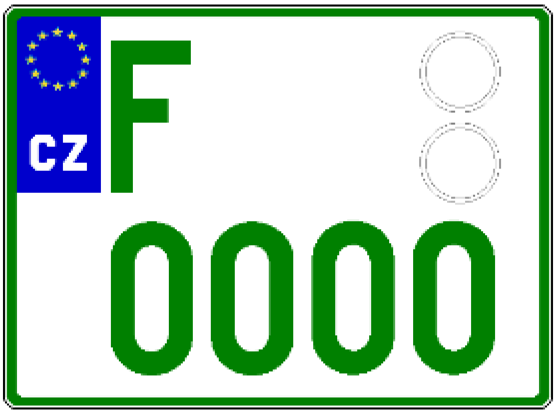




Example 8

Special plates with registration mark for test purposes.

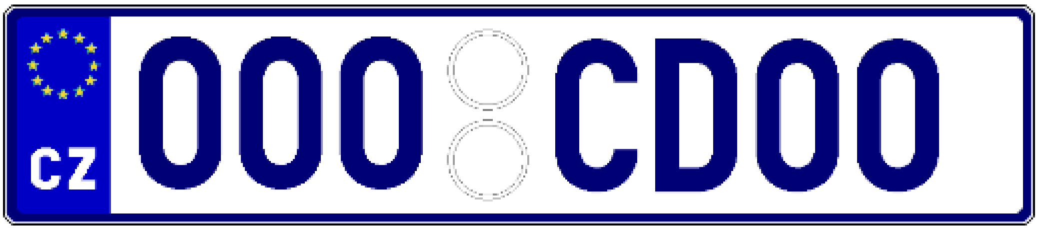


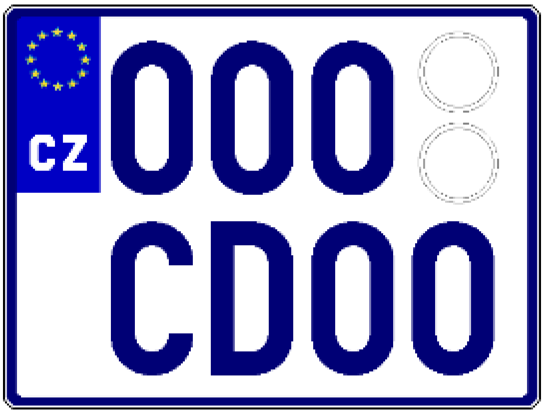


2. Motorised road vehicles registered in Czechia are not considered to have the customs status of Union goods if they have a rectangular white number plate bearing three Arabic numerals followed by the letters ‘CD’ or ‘XX’ or ‘XS’ or ‘HC’ and two Arabic numerals in blue (diplomatic corps or foreign mission) unless the Union status is verified by consulting their documentation.

Example 9

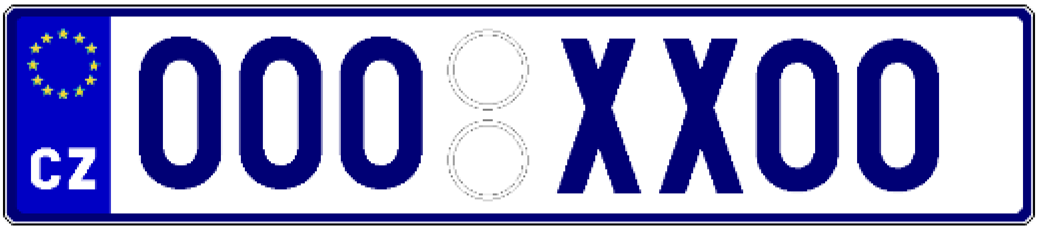
Registration plates for vehicles whose owner or operator is a person enjoying diplomatic or consular privileges and immunities under the relevant international treaties.

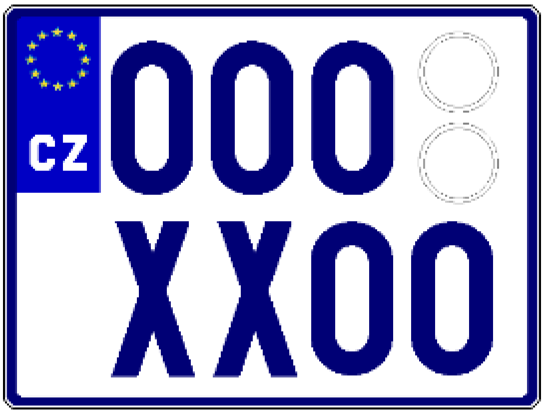




Example 10

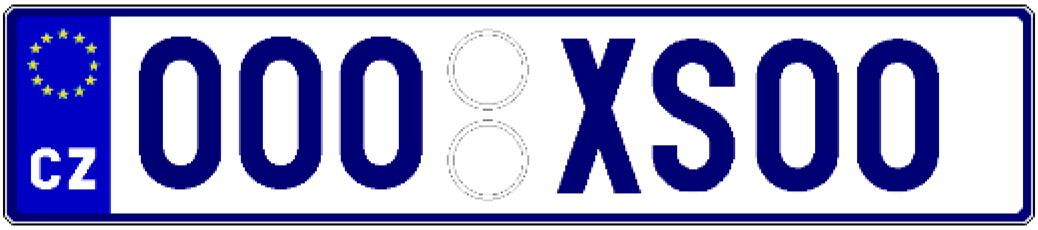
Registration plates for vehicles whose owner or operator is an administrative and technical staff member of a diplomatic or consular mission enjoying limited diplomatic or consular privileges and immunities under the relevant international treaties.





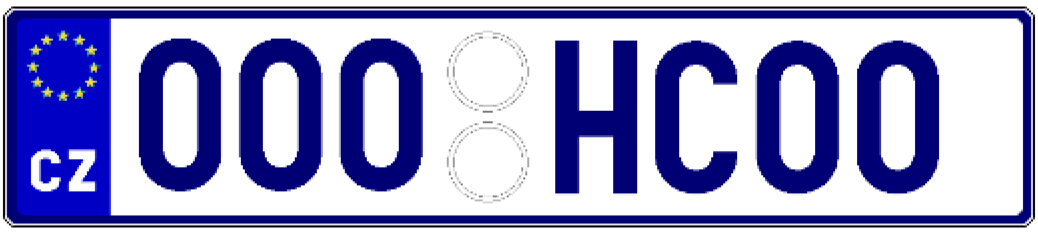
Example 11

Registration plates for vehicles owned or operated by service personnel of a diplomatic or consular mission or a member of an international organisation.



Example 12

Registration plates for vehicles whose owner or operator is a person acting as honorary consul under the relevant international treaties.




CZ
000
HC00

Denmark

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

Estonia

Motorised road vehicles are registered in Estonia based on the regulation for motorised road vehicles. The number plate of motorised road vehicles combines three letters and three numbers. Since May 2004, the left of the number plate has been marked 'EST'.

Finland

Motorised 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, the month and year when the registration expires is shown on the right edge of these plates, in white on reflective red the year.

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 on reflective white;
2. a test plate which has, in black, the word 'KOE' (test) vertically aligned, with one letter and, at the most, three digits on reflective yellow.

France

Motorised 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 similar status)
- TT (temporary residence)
- IT (temporary residence)
- WW (garage).

Germany

The proof of the Union specifications for registering motor vehicles in 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 licence plate, which consists of a **distinctive combination of letters** for the administrative district (up to 3 letters) and **an identification number** (consisting of a group of letters and numbers). **(See example 1).**

Following the **identification number** of the vehicle these registration licence plates can also carry the letter for identification ‘H’ (‘Old timer registration licence plate’ for the historical vehicles – **see example 2**) or they can indicate a specific period for driving the car within a specific season (‘Registration licence plate for a season’ – **see example 3**).

The proof of the Union specifications **is considered not to be valid** for vehicles, if the registration licence plate:

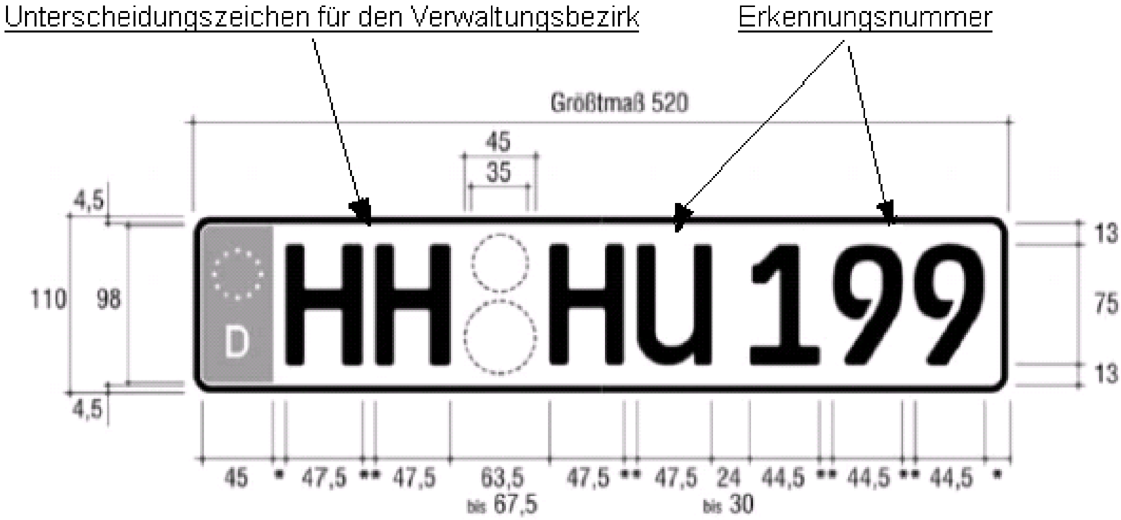
- has only the number ‘0’ as regards a distinctive combination of letters for the administrative district (special registration licence plate for the diplomatic corps and privileged international organisations);
- has only numbers for the identification number which is followed by an identification letter, e.g. ‘A’ and an expiration date, indicated in a red field;
- is for exportation (– **see example 4**);

- is valid for a short time period (short time registration plate): its identification number consist only of numbers and it contains an expiration date, indicated in a yellow field;
- is specifically used for a car being taken for a testing procedure, a test drive, or a transfer drive (– **see example 5)**;
- has red rather than black lettering

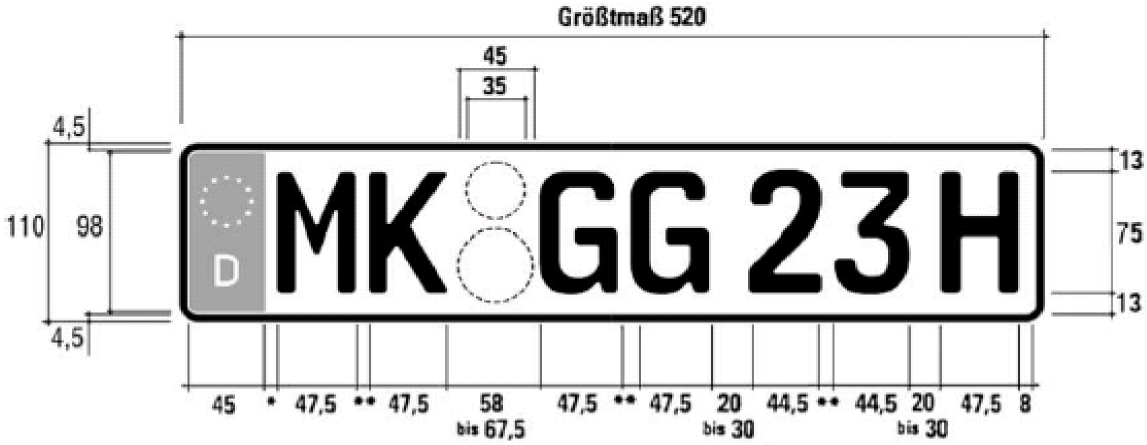
- The registration numbers can consist of one or two lines.

Example 1

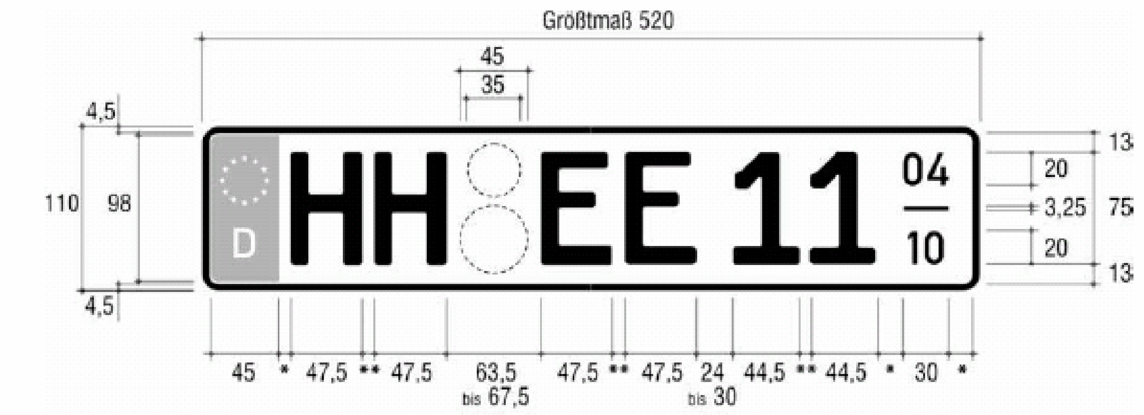
Distinctive combination of letters for the administrative district number for recognition



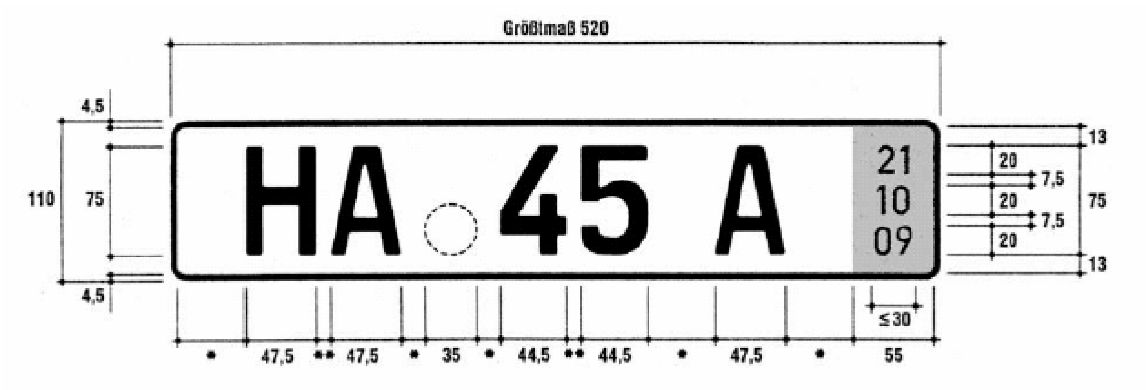
Example 2 ('Registration licence plate for old timer' for the historical vehicles)



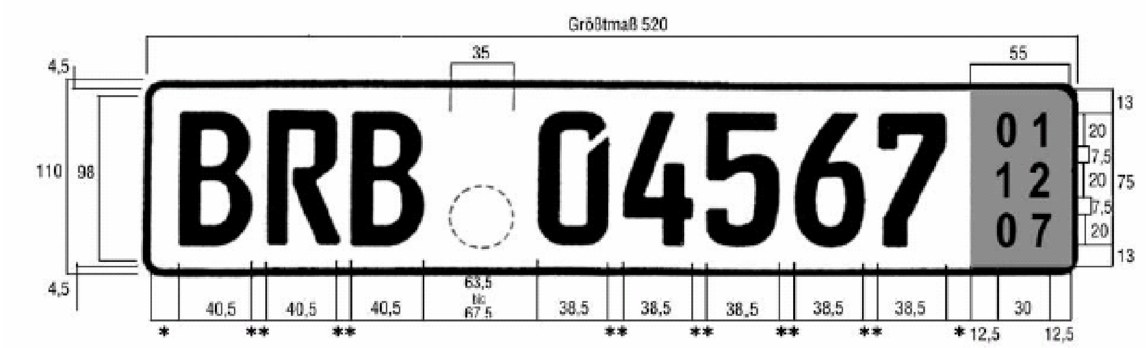
Example 3 ('Registration licence plate for a season')



Example 4 (Registration licence plate for export)



Example 5 (Registration licence plate used when a car is taken for a testing procedure, a test drive or a transfer drive)



Greece

Motorised road vehicles registered in Greece are considered to be complying with the conditions of Articles 9 and 10 of the EEC Treaty in Greece if they carry a white rectangular plate with a registration that combines three letters and four digits (e.g. BAK 7876) or has six digits only (e.g. 237.568 – former plate, still valid) and their registration document is a T-01-19 form.

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

(a) the letters CD or ΔΣ (diplomatic corps) before the number (green plate);
(b) the letters Ξ 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 as long as they have not been registered in one of the following special series:

- V (temporary stay);
- E (provisional).

Ireland

Motorised 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 ZZ series (a system of temporary registration, consisting of the letters ZZ followed by a unique five-digit number) 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

Motorised 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 also if the registration document (libretto di circolazione) bears the following statement:

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

Latvia

Motorised vehicles registered in Latvia are considered to have the customs status of Union goods when they carry a white rectangular plate with a registration that (usually) combines two black letters and one to four black digits (e.g. EP-6037) but which can also consist of just letters or digits, and if a Latvian registration document has been issued for the vehicle. The licence plates also bear the Latvian national flag or the blue EC flag with the 12-star wreath (starting from 1 May 2004) and two black letters (LV) on the right side.

Lithuania
Motorised road vehicles registered in Lithuania are considered to have the customs status of Union goods if a registration certificate was issued and if the vehicle carries a rectangular registration licence plate (dimensions: 520x110 mm or 300x150 mm), which is white, light reflective and has a repetitive safety mark. There is a blue strip on its left edge, and the edging, letters and numbers are black. The EU symbol and a white distinguishing mark denoting 'LT' for Lithuania are in the blue strip on the left of the licence plate. The inscriptions of Lithuanian licence plates and their compositions are described below.

- Three letters and three numbers for cars, two letters and three numbers for trailers and semi-trailers, three numbers and two letters for motorcycles (dimensions: 250x150 mm, 185x210 mm or 520x110 mm), two numbers and three letters for mopeds (motorcycles) (dimensions: 145x120 mm or 520x110 mm) and two numbers and two letters for powerful quadricycles (dimensions: 250x150 mm) see example 1);. The letter 'H' and five numbers that indicate a serial number for historical car designation. These types of licence plates have been available since 3 April 2018 (see example 2).

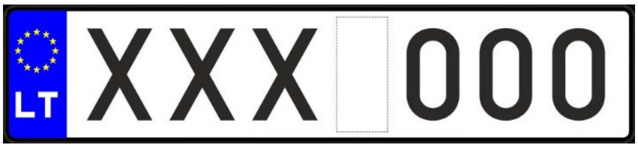
- One to six characters, one of which must be a number, for a personal licence plate (that bears an inscription made as per the applicant's request) (see example 3).

- Two letters (letter 'E' and any other letter from the alphabet in ascending order) and four numbers that indicate a serial number for an electric vehicle. These types of licence plates have been available since 1 July 2016 (see example 4).

- The letter 'T' and five numbers for taxi. These types of licence plates have been available since 3 April 2018 (see example 5).

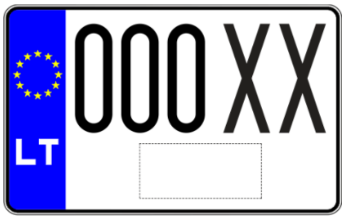
Example 1

For cars



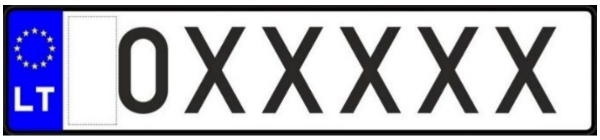
For trailers or semi-trailers

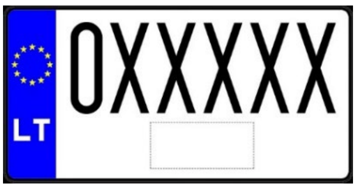
For motorcycles



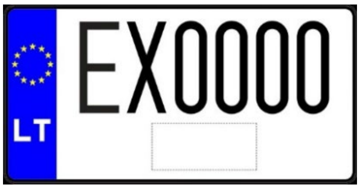
Example 2

Example 3

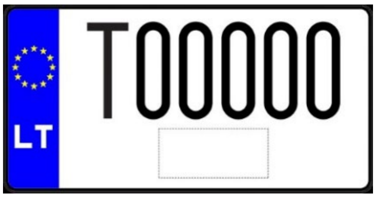




Example 4



Example 5



Motorised road vehicles registered in Lithuania are not considered to have the customs status of Union goods if the vehicle carries the following types of registration number licence plates.

- **The diplomatic** rectangular registration number licence plate for foreign missions and international organisations.

  The surface of this licence plate is green, light reflective and has a repetitive safety mark. The edging, letters and numbers are white. The inscriptions of these types of licence plates are composed of 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 the vehicle category (the status of the person who exercises the ownership of the vehicle). The last three numbers indicate a serial number issued for the licence plates. These types of licence plates have been available since 11 October 2004 (see example 6).

- **The temporary commercial** rectangular registration number licence plate.

  The surface of this licence plate is white, light reflective and has a repetitive safety mark. There is a blue strip on its left edge, and the edging, letters and numbers are red. The EU symbol and a white distinguishing mark denoting ‘LT’ for Lithuania are in the blue strip on the left of the licence plate. Temporary vehicle registration number licence plates can be issued for cars, trailers and motorcycles. Cars and trailers are designated with the letter ‘P’ and five numbers that indicate a serial number, while motorcycles are designated with the letter ‘P’ and four numbers that indicate a serial number. Temporary vehicle registration number licence plates have been available since 30 September 2004. Since

3 April 2018, these types of licence plates have been issued for an unlimited period. These temporary license plates can only be used to designate the vehicles that they possess, and they can be used in public only on the territory of Lithuania (see example 7);

- **The temporary (transit)** rectangular registration number licence plate.

  The surface of this licence plate is white, light reflective and has a repetitive safety mark. There is a blue strip on its left edge, and the edging, letters and numbers are red. The EU symbol and a white distinguishing mark denoting 'LT' for Lithuania are in the blue strip on the left of the licence plate. These types of licence plates can be issued for the cars, trailers and motorcycles that are exported from Lithuania (see example 8).

Motorised vehicles with the types of licence plates mentioned above may or may not have the customs status of Union goods. Their status can be verified only by consulting relevant documentation.

Example 6

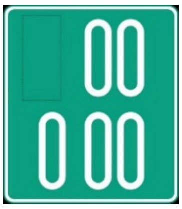
For cars and trailers:

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

300x150 mm

For motorcycles

250x110 mm

Luxembourg

Motorised 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

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

One must be affixed to the front and the other to the rear of the vehicle in such a position that every letter and figure on the plate is upright.

Maltese registration plates consist of three numeric, alphabetical or alphanumeric combinations.

The registration plates also have the EU emblem with the 12-star wreath and an M underneath. They also have a hologram with the plate serial number underneath.

Motorised 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 * **	**Diplomatic missions**
***** **X**	**Export by dealers**
TF* * **	**Tax free**
GV* * **	**Government vehicles**
**GM ** **	**Ministers' vehicles**

Netherlands

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

CD- xx-xx
xx-CD-xx
CDJ-xxx

BN – xx-xx
GN – xx-xx

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 that combines letters and digits (up to seven digits with at least one letter) in black on reflective white or reflective yellow (for historical vehicles), in red on reflective white (for test vehicles), in white on reflective blue (for diplomatic or similar status), and in white on black (former plate which is still valid); and
2. a Polish registration document has been issued for the vehicle concerned.

Portugal

1. Motorised 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, motorised road vehicles which carry a white plate, also rectangular, bearing the letters CD, CC or FM, belong to various diplomatic corps 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 registration for the road vehicles: permanent, temporary and for the diplomatic corps.

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

The permanent registration plates have the following structure: LL NN XXX, where LL indicates 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.

Due to the increased number of vehicles registered in Bucharest, the registration number has the following structure: B NN XXX or B NNN XXX, where B indicates the town Bucharest, NNN is the first part of the order number from 001 to 999 and XXX is the second part of the order number, made up of three letters from AAA to ZZZ.

The plate has an aluminium clamp and a reflective white background, while the letters and figures are black and are found in the vehicle's registration certificate.

Road vehicles with **temporary registration** or belonging **to the diplomatic corps** are not considered as Union vehicles, unless this can be proven 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 intended for export.

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

The plate has an aluminium clamp and reflective white background, while the letters and figures are black and are found in the vehicle's registration certificate. The certificate does not contain any indications as to whether the vehicle comes from within the EU or from outside.

Registration plates for vehicles belonging to the diplomatic missions, the consular offices and their staff, as well as to other organisations and foreign citizens with diplomatic status, operating in Romania, have the following structure: one of the indicators is either CD, CO or TC, and the order number is made up of two sets of three figures.

The plate has a reflective white background, the letters and figures are blue and are found in the vehicle's registration certificate.

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 special series below.

    - A 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 indicates the territorial department. The second group of digits after the dash may consist of five letters, or letters in the first four positions and a number in the fifth position, or letters in the first three positions and numbers in the fourth and fifth positions.

- Motorised road vehicles that are in circulation also with white number plates belonging to a previous series, which are formed by combining two or three letters and four numbers in pairs in black, separated by dash (e.g.: BA 12-23).

- Special rectangular white number plates with red digits on two lines. The first line consists of two letters indicating the territorial department and the second line consists of the letter ‘M’ followed by three digits. Another letter may also be added after ‘M’. Such plates are issued for newly made vehicles, newly bought vehicles or vehicles used for testing.

- Special rectangular yellow number plates with black digits on two lines. The first line consists of two letters indicating the territorial department and the second line consists of the letter ‘V’ followed by three digits. Another letter may also be added after ‘V’. Such plates may be issued for vehicles registered for export purposes. On the upper right corner is the field for the date of expiration.

- Special rectangular yellow number plates with red digits on two lines. The first line consists of two letters indicating the territorial department and second line consists of the letter ‘H’ followed by three digits. Another letter may also be added after ‘H’. Such plates may be issued for historical vehicles.

- Special rectangular white number plates with blue digits on two lines. The first line consists of two letters indicating the territorial department and the second line consists of the letter ‘S’ followed by three digits. Another letter may also be added after ‘S’. Such plates may be issued for vehicles used for sporting purposes.

- Special rectangular white number plates with green digits on two lines. The first line consists of the letter ‘C’ possibly followed by another letter and the second line consists of five digits. Such plates may be issued for vehicles individually imported into the Slovak Republic for which 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 missions 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 Slovenia are considered to have the customs status of Union goods if they are equipped with a rectangular plate bearing an alphanumeric (three to six letters or a combination of letters and numbers) licence code (corresponding to regions), and a Slovenian registration document has been issued for the vehicle concerned.

Spain

1. The number plate for motorised road vehicles combines two groups of letters. The first indicates the territorial department, 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).

   Motorised road vehicles are also in circulation with number plates belonging to previous series which combine one or two letters and up to six numbers e.g. M-636.454.

   Since October 2002, motorised road vehicles have had a number plate consisting of four numbers followed by three letters, without indicating the territorial department (e.g. 4382 BRT).

   Motorised road vehicles registered in Spain according to the above series are considered as having the customs status of Union goods.

2. Motorised 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’.
- A tourist plate bearing a number combining two groups of numbers (the first between 00 and 99; the second between 0000 and 9999) and a group of letters (one or two depending on the case), with all the groups separated by a dash, e.g. 00-M-0000.
- A tourist plate with 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. The purpose of such a plate is to establish the date on which the temporary movement permit expires.

Sweden

Motorised 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 these cases the registration plates are red with white characters. The date of expiry (year, month and day) of the temporary registration is shown either on the right-hand side or left-hand side of the plates. In addition to this registration plate the owner has a special decision describing the actual type of temporary registration.

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

United Kingdom (Northern Ireland only)

In line with Article 13, NIP (Protocol on Ireland/Northern Ireland), motorized road vehicles registered in Northern Ireland are considered to have the customs status of Union goods when the registration plates bear the following information and the registration documents or certificates are not endorsed with the words “Customs restriction” or “Customs concession” or “Warning: Customs duty and tax have not been paid on this vehicle”. The registration plate at the front of the vehicle displays black characters on a white background. The registration plate at the back of the vehicle displays black characters on a yellow background. Additionally, the registration must show a registered address and post code in Northern Ireland.

- **Northern Ireland**

  3 letters and up to 4 digits e.g. CDZ 1277 or;
  2 letters, 3 digits followed by 3 numbers e.g. AB26 DEF.

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:

Vessel Information

Vessel name: Radio Callsign: Register and Page:

CERTIFICATE OF NON-MANIPULATION

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.

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 reconsignment to the customs territory of the Union:

Address of the Customs Authority:

Country or territory:
Date:

Captain of the Fishing Vessel	Customs Authority
Signature and Stamp	Signature and Stamp

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).

The form is an external document and does not necessarily reflect the position or opinion of the European Commission. The Commission is not responsible for its accuracy or for it being up-to-date.

II.8.6 Certificate of non-manipulation issued by Singapore

Original

1. Name & Address of Shipping Agent/ Freight Forwarder	**SINGAPORE CUSTOMS** 55 Newton Road #07-01 Revenue House Singapore 307987 Tel : 6355 2000 Fax : 6337 6361 E-mail: customs_cnmcfsHQ@customs.gov.sg **CERTIFICATE OF NON-MANIPULATION** No. ....

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

I/We undertake that

a) The goods indicated, when transshipped via Singapore, will not undergo operations beyond the following:
   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.

b) all information provided for above is true and correct.

Authorised Signature:
Name:
Designation:
Date: (company stamp)

4. Certification by Singapore Customs

We certify that, to the best of our knowledge, the declaration by the shipping agent/ freight forwarder is true and correct.

This Certificate is issued without any prejudice or liability whatsoever on our part arising from any circumstances.

Authorised Signature:
Name:
Designation:
Date: (stamp)

SC-A-009 (Ver 3 – 01/17)

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PART III – GUARANTEES

III.1 Introduction

Part III deals with transit guarantees.

Paragraph III.1.1 contains the introduction and legal references regarding transit guarantees.

Paragraph III.1.2 contains general provisions regarding transit guarantees.

Paragraph III.1.3 describes the individual guarantee.

Paragraph III.1.4 describes the comprehensive guarantee and guarantee waiver.

Paragraph III.1.5 is reserved for specific national instructions.

Paragraph III.1.6 is reserved for the use by customs administrations.

Paragraph III.1.7 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 that duties and other charges are paid 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 to the Convention;
- Articles 9 -13 and 74-80, Appendix I, to the Convention;
- Annex I, Appendix I, to the Convention;
- Annexes C1 to C7 of Appendix III, to the Convention;
- Articles 89-98, UCC;
- Articles 82 and 85, UCC DA;
- Articles 148, 150-152, 154-162, UCC IA;
- Annexes 32-01, 32-02, 32-03 and 32-06, UCC IA;
- Annex 72-04, UCC IA.

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III.1.2 Forms of guarantee

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

Articles 89(5) and 92(1) UCC

The guarantee may be furnished as a cash deposit or by a guarantor. It must be either 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.

In NCTS P5, the codes used for the various forms of guarantees are the following:

- Code 0 => Guarantee waiver
- Code 1 => Comprehensive guarantee
- Code 2 => Individual guarantee in the form of an undertaking by a guarantor
- Code 3 => Individual guarantee in cash or other means of payment recognised by the customs authorities as being equivalent to a cash deposit, made in euro or in the currency of the Member State in which the guarantee is registered
- Code 4 => Individual guarantee in the form of vouchers

- Code 5 => Guarantee waiver where the amount of import or export duty to be secured does not exceed the statistical value threshold for declarations laid down in accordance with Article 3(4) of Regulation (EC) No 471/2009
- Code 8 => Guarantee not required for certain public bodies
- Code 9 => Individual guarantee with multiple usage (for CTC only)
- Code A => Guarantee waiver by agreement
- Code B => Guarantee for goods dispatched under TIR procedure
- Code C => Guarantee not required for goods carried by fixed transport installations
- Code J => Guarantee not required – Journey between Customs Office of Departure and Customs Office of Transit
- Code R => Guarantee not required for goods carried on the Rhine, the Rhine waterways, the Danube or the Danube waterways

III.1.3 Guarantee waiver

Article 13
Appendix I
to the Convention

As an exception, no guarantee needs to be furnished in the following cases:

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

- 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 transit procedure);
  - 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 on Community statistics relating to external trade with non-member countries (OJ 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 III.7.2 defines the Rhine waterways. The information was supplied by the customs administrations of the countries concerned.

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

Article 10(2)(a) to the Convention

- on the basis of bilateral or multilateral agreement of the Contracting Parties for operations involving only their territories;

Article 10(2)(b) to the Convention

- 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) to the Convention

Articles 19(2) and 21(2), Appendix I to the Convention

In general, the guarantee must be valid only for the Contracting Parties involved in the common/Union transit operation. As an exception, individual guarantees in the form of a cash deposit or by means of vouchers is 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 Andorra or 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, 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 Andorra and San Marino. Provided that the EU or Andorra or San Marino have not been crossed out in the guarantor's undertaking and the holder of the procedure observes the conditions for using the guarantee, the holder of the procedure is allowed to furnish a guarantee accepted or granted by the competent authorities of a Contracting Party other than the EU 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	5 years (a one five-year 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, to the Convention/ Annex 32-01 UCC IA)	Guarantor’s undertaking (the model in Annex C2, Appendix III, to the Convention/ Annex 32-02 UCC IA)	Guarantor’s undertaking (the model in Annex C4, Appendix III, to the Convention/Annex 32-03 UCC IA)

III.2 General provisions

III.2.1 Need for a guarantee

III.2.1.1 Introduction

Article 10(1) Appendix I to the Convention

Furnishing a guarantee that ensures the payment of any (customs) debt which may be incurred, is a condition for carrying goods under the 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 to the Convention

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

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

In cases where the amount of the 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 the case of a 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 to the Convention

Article 89(2) UCC

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.

III.2.2.2 Calculation

Articles 18 and 74 Appendix I to the Convention

In general, the guarantee is to be calculated 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.

Articles 148 and 155 UCC IA

excise duties and VAT that are applicable to those goods being imported. The highest rates for 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.

The calculation is to be made on the basis of the import duties that would apply to goods of the same kind in the country of departure in case the goods are released 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 a Union transit procedure with the destination being a common transit country. These goods are presumed to be non-Union goods in order to calculate the amount of the guarantee so as to ensure the possible payment of a (customs) debt in a Contracting Party other than the Union.

Article 74(2) Appendix I to the Convention

Article 155(3) UCC 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 the guarantee may be assessed. This 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 not possible, the amount of the guarantee may be presumed to be EUR 10 000. This basic idea applies to both a comprehensive and an individual guarantee.

III.2.3 Guarantor

III.2.3.1 Introduction

Article 12 Appendix I to the Convention

Article 94 UCC

The guarantor must be a natural or legal third person.

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

III.2.3.2 Establishment and approval

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

Such an 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 should 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 the amount of (customs) debt will be paid within the prescribed period.

A guarantor must have an address for service in each country for which the guarantee is valid or, if a country's laws make no provision for such an address, he/she 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. The agent must 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 must undertake in writing to pay the amount of (customs) debt.

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

III.2.3.3 Liability

Article 117 Appendix I, to the Convention

Article 94 UCC

Article 85 UCC DA

The guarantor's liability is based on his/her undertaking being accepted by the customs office of guarantee. This liability will be effective from the date the customs office of departure releases goods for a transit operation covered by this guarantee.

The guarantor’s liability 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 must, within 9 months from the date the goods were presented 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 must, within 3 years from the date the transit declaration was accepted, notify the guarantor that they are or might be required to pay the (customs) debt. The notification states the following data:

- the MRN;
- the date of the transit declaration;
- the name and address of the customs authority of the Member State of departure competent to notify the guarantor that the procedure has not been discharged;
- the name and address of the guarantor;
- the guarantee reference number;
- the name of the holder of the procedure;
- the amount involved.

The guarantor will be released from their obligations if either of those notifications have not been sent to them before the time limit expires. But if either of those notifications have been sent, the guarantor must be informed of the recovery of the debt or the discharge of the procedure.

III.2.3.4 Revoking the approval of the guarantor or their undertaking and cancelling the undertaking

Article 23, Appendix I, to the Convention

Article 93 UCC

Article 82 UCC DA

The customs office of guarantee may revoke the approval of the guarantor or the undertaking at any time. That customs office must notify the revocation to the guarantor and the holder of the procedure. The revocation will take effect on the 16th day following the date on which the guarantor received or is deemed to have received the decision on the revocation.

Provided that the customs authorities did not require the form of guarantee chosen to be maintained for a specific period, a guarantor may cancel the undertaking at any time. The guarantor must notify the cancellation to the customs office of guarantee.

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

The cancellation of the undertaking by the guarantor must take effect on the 16th day following the date on which the guarantor notifies the customs office of guarantee of the cancellation.

When the guarantor's undertaking is revoked or cancelled, the customs office of guarantee must retain the guarantor's undertaking for at least 9 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 event that the guarantor has been notified that a transit procedure has not been discharged, the customs office of guarantee must retain the undertaking on the basis of the information received until the recovery or discharge has been completed or, if appropriate, the guarantor is released from his/her liability.

The customs authorities of the country responsible for the relevant customs office of guarantee must introduce into the electronic system information on 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 to the Convention

Article 92(1)(a) UCC

Article 150 UCC IA

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 procedure has been discharged.

III.3.1.2 Repayment

In general, the customs office of departure is responsible for the repayment. That customs office should inform the holder of the procedure about this repayment when the cash deposit or other equivalent means of payment is lodged and ask him/her which means of repayment he/she prefers. If the holder of the procedure decides on a money transfer, the customs office of departure should note the bank account details of the holder of the procedure and inform him/her that he/she will bear the costs of the transfer.

If the guarantee is in a form of cash deposit, no interest will be payable by the customs authorities.

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

Article 20 Appendix I, to the Convention

Article 92 UCC

Articles 152 and 154 UCC IA

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. The GMS is linked to the NCTS.

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

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

The holder of the procedure cannot modify that access code.

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

In the case of a business continuity procedure, the guarantor's undertaking has to be presented at the customs office of departure. When 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 must inform the customs office of guarantee when it has returned the original of the undertaking to the holder of the procedure.

The model of the undertaking is set out in Annex C1, Appendix III, to the Convention/Annex 32-01 UCC 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 the form of a different model, provided it has the same legal effect as the model set out in Annex C1 or Annex 32-01.

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

III.3.3.1 Liability and approval

Article 21 Appendix I to the Convention

Articles 160 and 161 UCC 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, that customs office has to register these undertakings and vouchers in the GMS.

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, to the Convention/Annex 32-02 UCC 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 the form of a different model, provided it has the same legal effect as the model set out in Annex C2 or Annex 32-02.

III.3.3.2 Notification

Each country must inform the European Commission of the names and addresses of guarantors that are authorised to issue individual guarantees in the form of vouchers.

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

In case the authorisation is revoked, the country responsible for the customs office of guarantee must notify the Commission immediately and give the date on which it becomes effective.

The Commission will inform the other countries.

III.3.3.3 Voucher (TC32)

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

If the signature of the holder of the procedure is absent from the voucher, this does not affect the voucher's validity and the signature of the guarantor on the voucher need not be hand-written.

Each voucher covers an amount of EUR 10 000 for which the guarantor is liable. The period of validity of a voucher is 1 year from the date of issue.

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

- a GRN;
- an access code associated with the GRN.

The holder of the procedure cannot modify that access code.
When a customs declaration is lodged, it must contain a GRN and an access code for each voucher. The customs office of departure must verify the guarantee's existence and validity in the system.

A declarant submits to the customs office of departure a number of vouchers corresponding to the amount of EUR 10 000 to cover the amount of (customs) debt which may be incurred (e.g. if the amount of (customs) debt is EUR 8 000, one voucher is sufficient, but if it is EUR 33 000, four vouchers are needed)

In the case of a 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, to the Convention/Annex 32-06 UCC 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 1 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 to the Convention

Articles 89(5) and 95 UCC

Article 84 UCC DA

The use of a comprehensive guarantee or a comprehensive guarantee with a reduced amount, including a guarantee waiver is a simplification granted on the basis of an authorisation. It requires the applicant to complete an application and the competent authority to grant an authorisation.

III.4.1.2 General conditions

The applicant must comply with the conditions laid down in Article 57 and 75, Appendix I, to the Convention/Article 95 UCC and Article 84 UCC DA (for further details, see Sections VI.2.1. and VI.3.1.).

III.4.1.3 Calculation of the reference amount

Article 74, Appendix I to the Convention

Article 155 UCC IA

The use of the comprehensive guarantee 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.

The reference amount must 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 from when the goods under the common/Union transit procedure are placed until the moment when that procedure is discharged. That period should be representative of the transit operations 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 they do not regularly declare for transit, in order to cover all possible outcomes.

For the purpose of that calculation, the highest rates of (customs) debt applicable to goods of the same type must be taken into account in the country of the customs office of guarantee.

The customs office of guarantee must establish the reference amount in cooperation with the holder of the procedure based on the information on goods placed under the common/Union transit procedure in the preceding 12 months and on the estimated 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 must be fixed at EUR 10 000 for each transit operation.

The customs office of guarantee should review the reference amount either on its own initiative or following a request from the holder of the procedure and should adjust it if necessary.

III.4.1.4 Amount of the guarantee

The reference amount of the comprehensive guarantee must equal 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, to the Convention

Annex 72-04 UCC IA

Upon request of the holder of the procedure, the competent authorities should issue the holder of the procedure with a certificate (comprehensive guarantee certificate TC31 and guarantee waiver certificate TC33). To prevent the misuse of the certificates and the guarantee, the competent authorities should 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 only presented in the case of a business continuity procedure.

The models of certificates are set out in Annex C5 and C6, Appendix III, to the Convention / Chapter VI and VII, Annex 72-04 UCC IA).

The certificates are valid for 5 years, but it is possible to extend them for another 5 years (Annex 72-04 UCC 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 to the Convention

Articles 156 and 157 UCC IA

The holder of the procedure must ensure that the amount which is payable or may become payable does not exceed the reference amount.

The monitoring of the reference amount is ensured by the systems (GMS and NCTS) for each common/Union transit operation when the goods are placed under the common/Union transit procedure.

In the case of a business continuity procedure, the competent authorities must describe the means of monitoring in the authorisation. They may consider proposals from the holder of the procedure regarding the means of monitoring. In any case, the method of monitoring must enable the holder of the procedure to determine whether the reference amount will be exceeded as a result of the transit operation applied for.

In this respect the competent authorities may specifically require that the holder of the procedure keeps records of each transit declaration lodged in the business continuity procedure and the amount of customs duties and other charges either calculated or assessed. In particular, the holder of the procedure may monitor whether he/she 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/she credits the reference amount with that amount at the time he/she 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. The holder must amend his/her accounts retrospectively if he/she receives information that the procedure has not been discharged or has ended after the time limit set by the customs office of departure.

Where the holder of the procedure establishes that he/she might exceed the reference amount, he/she 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 has been exceeded in the business continuity procedure, the authorisation may be revoked.

III.4.1.7 The use of the comprehensive guarantee

Article 76, Appendix I, to the Convention

Article 154 UCC IA

The undertakings given by a guarantor for the purpose of a comprehensive guarantee are lodged at the customs office of guarantee and approved. That customs office has to register these undertakings in the GMS system.

For each undertaking the customs office of guarantee must communicate to the holder of the procedure the following information:
- a GRN;
- an access code associated with the GRN.

Upon request of the holder of the procedure, the customs office of guarantee must assign one or more additional access codes to this guarantee for the holder or his/her representatives to use.

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

In the case of a business continuity procedure, a comprehensive guarantee certificate or a guarantee waiver certificate has to be presented (for further details see Section III.4.1.5).

The model of the guarantor's undertaking is set out in Annex C4, Appendix III, to the Convention/Annex 32-03 UCC 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 the form of a different model, provided it has the same legal effect as the model set out in Annex C4 or Annex 32-03.

III.4.1.8 Temporary prohibition on using a comprehensive guarantee

Article 77, Appendix I, to the Convention
Annex I, Appendix I, to the Convention

Article 96 UCC

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:
- in special circumstances;
- for 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 prohibition is taken by the European Commission, and as regards the common transit procedure – by the EU-CTC Joint Committee.

The **special circumstances**, mentioned above, refer to a situation in which it has been established 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 that arises when certain goods are removed from the common/Union transit procedure. In a significant number of cases this has involved more than one holder of the procedure and has put the smooth functioning of the procedure at risk.

The **large-scale fraud**, mentioned above, refers to 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 that arises when certain goods are removed from the common/Union transit procedure. When such a situation occurs, 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 multiple usage – common transit countries only

Annex I, Appendix I to the Convention

In the event of a 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 multiple usage, provided the following conditions are fulfilled:

- The individual guarantee must take the form of a specific guarantee document that covers only the types of goods referred to in the decision on the prohibition.
- The individual guarantee may be used only at the customs office of departure identified in the guarantee document.
- The individual guarantee 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 holder or his/her representatives.

- Each time the procedure is discharged for a transit operation covered by this individual guarantee, the amount corresponding to that operation must be released and may be re-used to cover another operation up to the maximum amount of the guarantee.

An individual guarantee with multiple usage is only applied to the common transit operations started in common transit countries at the customs office of departure or those started 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. This 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 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 nevertheless be authorised if the holder of the procedure meets the following criteria:

- he/she can show that no (customs) debt has arisen as regards the goods in question in the course of the common/Union transit operation which they have undertaken in the 2 years preceding the decision on the prohibition; or if (customs) debt has arisen during that period, they can show that those debts were fully paid by the debtor/debtors or the guarantor within prescribed time limit;
- he/she demonstrates a high level of control over their operations and over the flow of goods using a system for managing commercial and transport records, which allows appropriate customs controls;
- his/her financial solvency is deemed to be proven by being in good financial standing, which enables him/her to fulfil his/her commitments, with due regard to the characteristics of the type of business activity concerned.

These exceptional uses of the comprehensive guarantee concern both common and Union transit operations.

In the case of a business continuity procedure, Box 8 of the Guarantee certificate TC31 should be endorsed with the phrase: 'UNRESTRICTED USE – 99209'. The different language versions for this phrase are contained in Annex B6, Appendix III, to the Convention.

III.4.1.9 Annulment and revocation of the authorisation

Article 80, Appendix I, to the Convention

Articles 27 and 28 UCC

If an authorisation is annulled or revoked, certificates issued earlier may not be used to place goods under the common/Union transit procedure and must 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 must forward to the Commission the means for identifying those certificates that remain valid but have yet to be returned.

The Commission will inform the other countries.

For further details see Part 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

For further details see Part 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://taxation-customs.ec.europa.eu/document/download/6db25007-0236-4b28-ad3c-f9469af5ee5a_en?filename=iii.7.1.list_of_guarantors_authorised_to_issue_tc32_individual_guarantee_vouchers.pdf

III.7.2 List of waterways

Belgium	(a) The 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) The Albert canal (f) The Willebroek canal
Germany	All waterways linked with the Rhine, including the 'Main-Donau-Kanal', excluding the 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 Gambsheim on the French bank of the Rhine between Kembs and Vogelgrun
Luxembourg	The part of the canalised Moselle between the Apach-Schengen lock and Wasserbillig
Netherlands	1. Rhine waterways in the strict sense of the term: (a) the Lobith-Amsterdam link: - Rhine, Waal, Amsterdam - Rhine canal (b) the Lobith-Rotterdam port area link: - Rhine, Waal, Merwede, Noord, Nieuwe Maas, Nieuwe Waterweg - Rhine, Lek, Nieuwe Maas, Nieuwe Waterweg (c) the 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 Zuid-Beveland, Westerschelde (Western Scheldt), Scheldt (d) the 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 (e) the 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. 2. The following vessels are considered as using the Rhine waterways: - vessels coming from the Rhine heading for Antwerp or Ghent, or - vessels coming from Antwerp or Ghent and have 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. 3. In practice, the waterway in existence since 1975 which leads to Antwerp via the Kreekrak locks is also considered a Rhine waterway.
Switzerland	The Rhine to Basel

PART IV – STANDARD TRANSIT PROCEDURE NCTS (NEW COMPUTERISED TRANSIT SYSTEM)

This part describes the standard transit procedure under the new computerised transit system (NCTS).

Note: Part V describes the business continuity procedure if the NCTS cannot be used.

Chapter IV.1 deals with the standard transit declaration procedure.

Chapter IV.2 deals with formalities at the customs office of departure.

Chapter IV.3 deals with formalities and incidents during transport.

Chapter IV.4 deals with formalities at the customs office of destination.

Chapter IV.5 deals with Andorra, San Marino and special fiscal territories.

Note:

This text is not a substitution for guides or technical aids on using 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 IV.1.2 gives the general theory and legislation for a standard transit procedure.

Paragraph IV.1.3 describes how to use the NCTS.

Paragraph IV.1.4 covers the loading of goods and the completion of the transit declaration.

Paragraph IV.1.5 deals with specific situations.

Paragraph IV.1.6 covers exceptions to the general rules.

Paragraph IV.1.7 is reserved for specific national rules.

Paragraph IV.1.8 is reserved for the use by customs administrations.

Paragraph IV.1.9 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 to the Convention;
- Title I, Appendix IIIa to the Convention;
- Annex A1a, A3a, A4a, A5a and A6a; Appendix IIIa to the Convention;
- Articles 5 point 12, 6(1), 158, 162, 163 and 170-174, UCC;
- Articles 143 and 148 UCC DA;
- Articles 294 and 296 UCC IA.

IV.1.3 NCTS

IV.1.3.1 Organisation of the NCTS

The NCTS is a computerised transit system for exchanging electronic messages.

These messages are exchanged electronically on 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 used 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 provided on the transit accompanying document (paper TAD) including the list of items (LoI) to identify a transit operation;
- the paper TAD which can be produced by the customs office of departure or at traders’ premises once the goods are released for transit and accompanies the 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 ‘Anticipated Exit for Transit Record with description’ (IE160);
- the message ‘Notification of crossing frontier – NCF’ (IE118), sent by the actual customs office of transit to the customs office of departure to notify it 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 to all common/Union transit operations regardless of the mode of transport used, with the exception of transit procedures where a commercial document serves as the transit declaration (for example in transit procedures by air or sea where the air/sea transport documents serve as transit declarations).

IV.1.3.3 Access for operators to the NCTS

In general, economic operators can access the NCTS in the following ways:

- Direct Trader Input (including input via a customs internet site);
- Electronic Data Interchange (EDI);
- data input at the customs office.

Contact the national customs authorities for further details on operator access.

IV.1.4 Declaration procedure

This paragraph provides information on:

- the loading of goods (Paragraph IV.1.4.1);
- the transit declaration (Paragraph IV.1.4.2)

IV.1.4.1 Loading

Article 24, Appendix I to the Convention,

Article 296 UCC IA

Each transit declaration must 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 (e.g. 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 constitutes 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 must 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. At the next customs office of departure B, five packages were added and loaded on the same truck, and are also to be delivered to the same customs office of destination C. Those five packages have to be covered by a new transit declaration.

Without affecting 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 provided 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 destined for the customs office of destination C, and three packages are covered by another transit declaration destined for 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

Annex A1a Appendix IIIa to the Convention,

Article 5 point 12 UCC

It is important to note that the term '**transit declaration'** can have several meanings. First, "transit declaration" means a declaration whereby a person indicates a wish to place goods under the transit procedure in the prescribed form and manner. Second, it means the data as a transit declaration, i.e. the message 'Declaration Data' (IE015) and the electronic document and, if produced, the printout of such a declaration in the form of a paper TAD. The following chapters concern the first meaning of the term 'transit declaration'.

Data elements should be provided, as referred to in Annex A1a to Appendix IIIa to the Convention.

To lodge a transit declaration, all mandatory data elements have to be provided (IE015).

Transit declarations must be drawn up in one of the official languages acceptable to the competent authorities of the country of departure.

It is important that economic operators complete the transit declaration correctly to avoid the declaration being rejected by the NCTS.

If a transit declaration is rejected by the NCTS, the declarant is notified of the reason for the rejection and is allowed to make the necessary corrections or to submit a new declaration.

A transit operation (IE015) may contain a maximum of 1,999 consignment items , regardless of the number of house consignments. This limit is imposed by the NCTS system validations rules. Each goods item of a declaration must be entered into the NCTS and is produced in the paper TAD and the LoI which now forms an integral part of the paper TAD. The paper TAD model and its explanatory notes are in the Annexes A3a-A4a, Appendix IIIa to the Convention. The LoI model and its explanatory notes are in the Annexes A5a-A6a, Appendix IIIa to the Convention.

IV.1.4.2.2 Mixed consignments

Article 28, Appendix I, to the Convention

Article 294 UCC IA

Generally speaking, consignments made up 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 to the paper TAD together with the LoI. The paper TAD provides information and includes the LoI used for goods with different statuses.

Annex B UCC IA

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 not placed under transit (and moving within the customs territory of the Union) are transported by the same means of transport as goods placed under transit. In this case, the transit declaration only covers the goods placed under transit.

TRADE

For mixed consignments, the code 'T' is entered at consignment level as 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 LoI.

IV.1.4.2.3 Lodging the transit declaration

The lodging of the transit declaration (IE015 via a data processing technique) makes the holder of the procedure responsible for:

(a) the accuracy of the information given in the declaration;

(b) the authenticity of the documents attached;

(c) compliance with all the obligations linked to the placing of the goods under the Union/common transit procedure.

Authentication of the declaration is subject to the conditions applicable in the country of departure.

TRADE

The holder of the procedure must contact customs to establish how a transit declaration submitted in electronic form is authenticated.

IV.1.4.2.4 Transit/security declaration

Articles 127 and 128 UCC

Before the goods arrive in the customs territory of the Union, an entry summary declaration (ENS) must be lodged at the customs office of first entry.

Articles 104, 105 to 109 UCC DA

The customs office then ensures that a risk assessment of the transaction is carried out on the basis of the declaration by evaluating the data against risk criteria.

Article 182 UCC IA

Article 106 UCC DA

The time limits for submission of the ENS are directly related to the mode of transport and are as follows:

(a) road transport – at the latest one hour before arrival;

(b) rail:
- where the train journey from the last train station located in a third country to the customs office of first entry takes less than 2 hours – at the latest 1 hour before arrival,
- in all other cases – at the latest 2 hours before arrival;

(c) inland waterways – at the latest 2 hours before arrival;

(d) maritime containerised cargo – at the latest 24 hours before loading at the port of departure;

(e) maritime bulk/break bulk cargo – at the latest 4 hours before arrival;

(f) where goods are coming from any of the following:
- Greenland,
- the Faroe Islands,
- Iceland,
- Ports in the Baltic Sea, the North Sea, the Black Sea and the Mediterranean Sea,
- all ports in Morocco

at the latest 2 hours before arrival;

(g) for a goods 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 journey is less than 24 hours – at the latest 2 hours before arrival;

(h) for air transport with the following time limits:

- for flights with a duration of less than 4 hours – at the latest by the time of the aircraft's actual departure;
- for other flights – at the latest 4 hours before arrival.

The ENS is not required:

(a) For goods listed in Art. 104 UCC 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 under Article 127(2)(b) of the UCC. It concerns the following countries: Norway, Switzerland, Liechtenstein, Andorra and San Marino.

The ENS is lodged by the carrier or, irrespective of 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

(b) any person who is able to present the goods in question or have them presented at the customs office of entry.

The Import Control System is used to submit the ENS electronically.

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 and safety data. After the risk assessment and goods release for transit, TAD and LoI can be printed.

IV.1.4.2.5 Temporary NCTS P6 opt-in/opt-out approach

During the implementation of NCTS-P6, national administrations may follow different approaches for the use of safety and security data in a combined transit and ENS declaration.

In an opt-in approach, the national transit application is connected to ICS2 through the TED Processing Bridge. This allows ENS data to be extracted from the combined transit declaration and sent for ENS processing.

In an opt-out approach, the national administration does not use this connection for ENS processing. In that case, the ENS must be submitted separately through the relevant ICS2 channel.

Further information and latest updates can be found at:

https://taxation-customs.ec.europa.eu/online-services/online-services-and-databases-customs/new-computerised-transit-system-ncts_en#latest-news

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 Liechtenstein, have not concluded specific agreements with the Union on 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 countries that have not concluded specific agreements with the Union, the economic operators are required to submit an ENS according to Union customs legislation. They can either:

- use the Import Control System to submit the ENS: or
- benefit from the NCTS, where they can include security and safety data 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 that contains transit data and ENS data;
- 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 to or extension of the scope of the Convention based on the relevant provisions of the UCC;
- other Contracting Parties recognise transit and ENS data when presented to one of their customs offices as equivalent to paper TAD provided it contains all necessary transit data.

For additional information on formalities related to Safety and Security, kindly refer to:
https://taxation-customs.ec.europa.eu/customs/customs-security/security_en

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 UCC 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 are released for free circulation instead of being exported from the customs territory, 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 possible repayment of the export refund on agricultural products, a T2L document may be obtained only after 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 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 communitarias

FR	marchandises communautaires
HR	Roba Unije
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

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 колети
CS	obal T1
DA	T1 emballager
DE	T1-Umschließungen
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

f) Mixed consignment

1) Consignments that include goods under the T1 procedure and goods under the T2 procedure in a single package.

Separate declarations are to be made in accordance with the status of the goods. In data element "Description of goods" [1805], quantities of split consignments must be shown together with, 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 колети
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 that include goods under the T1 procedure and goods moving outside the transit procedure in a single package.

A single declaration is to be used. In data element "Description of goods" [1805] in the LoI, the quantities and types of goods in split consignments under the T1 procedure must be shown together with 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 procedimento 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 proċedura 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 UCC IA

Administrations are required to apply the provisions of Article 210 UCC IA (establishing the customs status of Union goods) to goods in baggage carried by passengers and not intended for commercial use.

However, when entering 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 ensure prompt border crossings:

a) Goods 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 should be placed 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 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 must ensure that the economic operators concerned are officially 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 country borders.

<u>Transit through the territory of a common transit country</u>

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 I.4.1.2.1).

Movement of Union goods to a common transit country

Article 189 UCC DA Where the Union goods are exported from the customs territory of the Union to a common transit country and a transit procedure starts in the Union following export, the goods are covered by an internal Union transit procedure (T2) within the Union and that procedure subsequently continues as a common transit procedure in the common transit countries.

However, in exceptional cases an external Union transit procedure (T1) will apply if a transit procedure follows export and continues as a common transit procedure in the common transit countries. It covers the following cases:

a) Union goods have undergone customs export formalities with a view to refunds being granted on exports to third countries under the common agricultural policy;

b) Union goods have come from intervention stocks, they are subject to control measures on their use or destination, and they have undergone customs formalities on exports to third countries under the common agricultural policy;

c) 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) Union goods that are referred to in Article 1 of Directive 2020/262/EU (see footnote 9) are exported; re-consignment of Union goods from a common transit country:

   i) Union goods that 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 remain 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;

      * goods that were warehoused, the re-consignment must take place within a period of five 5 years (or goods falling within

Chapters 1-24 of the Harmonised System and warehoused for less than 6 months) on condition that the goods were stored in special spaces and 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 that provides proof of the customs status of Union goods issued by a common transit country must bear a reference to the master reference number of the declaration or the proof of the customs status of Union goods under which the goods arrived in that common transit country.

ii) For exports without a transit procedure, common transit countries cannot issue a T2 or T2F declaration as there was no previous transit declaration. As a result, re-consignment must be effected under the cover of a T1 procedure. When the consignment re-enters the Union, it must be treated as an import of non-Union goods unless they can benefit from the provisions on returned goods.

<u>Action on re-entry of re-consigned goods into the customs territory of the Union</u>

a) When Union goods are re-consigned from a common transit country to a destination in the Union, they are covered by a T2 or T2F declaration or equivalent.

b) In order to determine in the Member State of destination whether it is a movement of goods between two points in the Union that 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 must be released immediately for free circulation 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. 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 the electronic administrative document (e-AD) in accordance with the provisions of Directive 2020/262/EU).

Article 9(4), to the Convention

- the goods must be covered by the subsequent transit procedure or placed in temporary storage with all the consequences linked to this (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 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.1.5.5 Export followed by transit

Where export is followed by transit, the transit declaration may refer to one or more export MRNs. In such cases, NCTS and AES exchange information through the national domain in order to support the link between the export procedure and the following transit procedure.

The export MRN is the common reference between AES and NCTS. It must be declared in the transit declaration as a previous document, in the relevant data group.

Where one export MRN is concerned, it is declared in the relevant consignment or house consignment data. Where several export MRNs are concerned, each export MRN must be declared at the relevant house consignment level.

A transit declaration may refer to more than one export MRN. However, one export MRN cannot be used in more than one transit declaration.

For external transit, the export procedure is closed when the transit movement is released for transit, in line with the applicable rules.

For internal transit, the export procedure is closed after the customs office of departure receives the destination control results from the customs office of destination.

The detailed system validations, message exchanges and technical conditions are not described in this Manual. They are covered by the relevant AES and NCTS functional and technical specifications. Where needed, users should also consult the Export guidance.

Where excise goods are moved under NCTS, there is no automatic interface between EMCS and NCTS. Any comparison between the excise document and the transit declaration must therefore be carried out manually where required.

For export followed by transit, the use of internal or external transit for excise goods must follow the applicable legal provisions. The guidance should not create a new rule. Where the export movement concerns excise goods, the customs office should check the applicable export and transit rules before using transit to close the export movement.

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 IV.2.2 describes the general theory and legislation on the formalities at departure.

Paragraph IV.2.3 describes the procedure at the customs office of departure.

Paragraph IV.2.4 deals with specific situations.

Paragraph IV.2.5 covers exceptions to the general rules.

Paragraph IV.2.6 is reserved for specific national rules.

Paragraph IV.2.7 is reserved for the use by customs administrations.

Paragraph IV.2.8 contains the Annexes to Chapter 2.

IV.2.2 General theory and legislation

The legal sources are in :

- Article 11 of the Convention;
- Articles 30-41 and 81-83 Appendix I to the Convention;
- Articles 162, 163 and 170-174 UCC;
- Articles 222, 226, 227 and 297-303 UCC IA.

IV.2.3 Description of the procedure at the customs office of departure

This paragraph provides information on:

- acceptance and registration of the transit declaration (Paragraph IV.2.3.1);
- amendment of the transit declaration (Paragraph IV.2.3.2);
- invalidation of the transit declaration (Paragraph IV.2.3.3);
- verification of the transit declaration and control of goods (Paragraph IV.2.3.4);
- itinerary for the movement of goods (Paragraph IV.2.3.5);
- time limit (Paragraph IV.2.3.6);
- means of identification (Paragraph IV.2.3.7);
- release of the goods (Paragraph IV.2.3.8);
- discharge of the transit procedure (Paragraph IV.2.3.9).

IV.2.3.1 Acceptance and registration of the transit declaration

Articles 27, 30 and 35, Appendix I to the Convention

Articles 171-172 UCC

Article 143 UCC DA

The customs office of departure accepts the transit declaration (in the case of a pre-lodged declaration, the message 'Presentation Notification For The Pre-Lodged Declaration' (IE170)) – the message 'Declaration data' (IE015) – on condition that:

- it contains all the necessary information for the purpose of the common/Union transit procedure;
- it is accompanied by all the necessary documents;
- 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 'Rejection from the Office of Departure' (IE056). A rejection also follows when the data indicated is not compatible with the registered data in the national reference database.

Once the transit declaration is accepted, the NCTS generates a master reference number (MRN) (message IE028).

The declaration then receives the 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 that are 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 will be kept at the customs authorities' disposal. Box "Supporting documents" of the transit declaration is to be completed as follows:

- in the attribute 'document type', indicate the code corresponding to the document concerned (codes are provided in the code list https://ec.europa.eu/taxation_customs/dds2/rd/rd_download_home.jsp?Lang=en);
- in the attribute 'document reference', give the description and reference of the document.

National customs authorities allow travellers to present a paper transit declaration in one copy (making use of the layout of the transit accompanying document) to the customs office of departure so that it can be processed by the NCTS.

The customs office of departure must be competent to deal with transit operations and the type of traffic concerned. The following website contains a list of customs offices:

http://ec.europa.eu/taxation_customs/dds/csrdhome_en.htm.

IV.2.3.2 Amendment of the transit declaration

Article 31, Appendix I, to the Convention

Article 173 UCC

The declarant can request permission to amend a customs declaration as provided for in Article 173 UCC. Before the customs declaration is accepted, 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 make 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 to accept the amendment request (message 'Amendment Acceptance' (IE004) or reject it (message 'Rejection from the Office of Departure'(IE056)).

No amendment is permitted where the competent authorities have indicated, after accepting the transit declaration, that they intend to examine the goods, or have established that the data is incorrect or where they have already released the goods for transit.

Article 29a, Appendix I to the Convention

As stated in paragraph1, amendments to the transit declaration before it has been accepted by customs are not covered by Article 173 UCC (and Article 31, Appendix I of the Convention) and do not require prior application by the declarant.

Article 31, Appendix I, to the Convention

Articles 130, 171, 173 UCC

For example, if the transit declaration has not yet been accepted or has been pre-lodged and not yet accepted, it can be corrected without prior permission as this is not considered an amendment as stipulated in Article 173 UCC (and Article 31, Appendix I of the Convention).

The relevant NCTS specifications (T-TRA-DEP-A-002-Correction) state 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,
to the Convention

Article 174 UCC

Article 148 UCC DA

The customs office of departure can invalidate a transit declaration on the basis of declarant`s request made by the message ‘Declaration Invalidation Request’ (IE014) transmitted to the customs office of departure only before the goods are released for transit. The customs office of departure must then inform the declarant about the result of his/her request using the message ‘Invalidation Decision’ (IE009). In addition, the office of departure also informs all the involved Customs Offices about the invalidation sending the message `Invalidation notification` (IE010).

However, if the customs office of departure informed the declarant that it intends to examine the goods, the request for invalidation is not accepted until the goods have been examined.

The transit declaration cannot be invalidated after the goods have been released for transit except in the following 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 the case of the business continuity procedure for transit, it is important to ensure that any declaration that has been entered in the NCTS, but has not been processed further due to system failure, needs to be invalidated.

The economic operator is obliged to provide the competent authorities with information whenever a declaration is submitted to the NCTS, but subsequently reverts to the business continuity procedure.

In some cases the customs authorities may require a new declaration to be submitted. 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, to the Convention

Article 188 UCC,

Articles 238 and 239 UCC IA

After the customs office of departure has accepted the transit declaration in order to verify the accuracy of the particulars, it:

- examines data of the declaration and the supporting documents, if any;
- requires the holder of the procedure 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 means of the guarantee reference number and the access code (further details in Part III).

Before the goods are released for transit, the NCTS checks in the Guarantee Management System (GMS) the integrity and 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 is sufficient);
- the guarantee is valid for all Contracting Parties involved in the transit operation;
- the guarantee is in the name of the holder of the procedure.

The GMS then registers the usage and informs the NCTS.

If the goods are examined, this is carried out in the places designated by the customs office of departure and during the hours appointed for that purpose. The holder of the procedure is informed about the place and time. However, the customs authorities may, at the request of the holder of the procedure, examine the goods at other places or outside the official opening hours.

If minor discrepancies are detected, the customs office of departure notifies the holder of the procedure. 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 a serious irregularity is detected or when the holder of the procedure disagrees with the correction of minor discrepancies, the customs office of departure informs the holder of the procedure that the goods are not released with the message ‘No Release for Transit’ (IE051).

The customs office of departure records the following code for the control results in the message IE001:

- ‘A1’ (Satisfactory): where the goods are released for transit after physical control (full or partial) and no discrepancies were detected;
- ‘A2’ (Considered satisfactory): where the goods are released for transit after documentary control/control of the vehicle/seal 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.

There is no unsatisfactory control result exchanged in the international domain, as such a result would lead to no release for transit (with message “Departure Control Result” (IE051)), where the unsatisfactory result is registered.

IV.2.3.5 Itinerary for the movement of goods

Article 33, Appendix I, to the Convention

Article 298 UCC IA

The general rule is that goods entered for the transit procedure must be moved 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 will 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 the information of the countries to be transited in the declaration data in the NCTS (2-letter country codes will suffice).

Note 1: For the Union, at least provide the country codes of the Member States concerned.

Note 2: Provide the country codes of any countries included in the prescribed itinerary.

Article 305 UCC IA

The prescribed itinerary may be changed during the transit operation due to circumstances beyond control of the carrier. In this case, the carrier is obliged to make the necessary entries in Box 56 of the transit accompanying document (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 this as and incident and will decide whether the transit operation may continue, take any steps that may be necessary and endorse the paper TAD in Box G.

Part IV.3.3.1 contains further details on procedures to be followed for incidents that occur during transport.

IV.2.3.6 Time limit for the presentation of the goods

Articles 34 and 45(2) Appendix I, to the Convention

Articles 297 and 306(3) UCC IA

The customs office of departure will set a time limit for when the goods must be presented at the customs office of destination.

The time limit prescribed by that office is binding on the competent authorities of the countries on whose territory the goods enter during a transit operation. They cannot change the time limit. However, the customs office of transit should not consider the expiration of the time limit.

Where the goods are presented to the customs office of destination after the time limit set by the customs office of departure, the holder of the procedure will be deemed to have complied with the time limit if the holder or the carrier proves to the satisfaction of the customs office of destination that the delay is not attributable to them.

CUSTOMS

When setting the time limit, the customs office of departure must take into account:

- the means of transport to be used;
- the itinerary;

- any transport or other legislation that may have an 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 must 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 paper TAD must be presented at the customs office of destination.

IV.2.3.7 Means of identification

This paragraph is subdivided 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) to the Convention

Articles 36-39, Appendix I, to the Convention

Article 192 UCC

Article 299 UCC IA

It is important to ensure that goods transported under the transit procedure can be identified. As a general rule, sealing can be used to identify these goods.

Article 39, Appendix I to the Convention,

Article 302 UCC IA

However, the customs office of departure can waive the requirement for sealing if the description of goods in the declaration data or in the supplementary documents is precise enough to permit easy identification of the goods and states their quality, nature and special features (e.g. by giving the engine and chassis number for cars transported under the transit procedure or serial numbers of the goods).

As an exemption, no seals are required (unless the customs office of departure decides otherwise) if:

- 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, will 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 will leave the data element “Number of seals” [19 10] empty in NCTS .

If goods that are not subject to the transit procedure are 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 goods can be identified 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 being carried under the transit procedure 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 will refuse to allow the goods to be placed under the transit procedure.

Article 38(5), Appendix I to the Convention

Seals must not be removed without the approval of the competent customs authorities.

Article 301(5) UCC IA

If 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 MRNs and if 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 the Box of section “Certification by competent authorities” of the paper TAD(s) as well as treat this as an incident in NCTS. In this case, the customs authorities will endeavour to reseal as necessary, with a customs seal bearing at least an equivalent security feature.

The customs office of destination indicates this/these new seal(s) mentioned on the paper TAD in NCTS similar to en-route events by using the new code ‘7’ in the messages IE180, E181 and IE182 where information about seals can be registered.

IV.2.3.7.2 Methods of sealing

Article 11(2) to the Convention

Article 299 UCC 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;
- in other cases, each individual package.

Where sealing the space containing the goods is used, the means of transport must be suitable for sealing.

CUSTOMS

(Article 11(3) to the Convention , Article 300 UCC IA)

The customs office of departure regards the means of transport as suitable for sealing if:

- seals can be simply and effectively affixed to the means of transport or the container;
- the means of transport or the container contain no concealed spaces where goods may be hidden;
- the spaces reserved for the goods are readily accessible for inspection by the customs authority.

Note: The means of transport or the containers are regarded as suitable for sealing if 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 must comply with specified characteristics and technical specifications.

Article 38, Appendix I to the Convention

Article 301 UCC IA

Seals must have the following essential characteristics:

- remain intact and securely fastened in normal use;
- be easy to check and recognise;
- be manufactured in such a way 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 designed in such a way that they can be given a clear, individual identification mark each time they are re-used;
- bear individual seal identifiers that are permanent, easily legible and uniquely numbered.

In addition, seals must 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 must prevent undetectable falsification or re-use.

The seals will be deemed to fulfil the above requirements if 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 must be used as far as possible.

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 must notify the Commission of the customs seal types in use. The Commission will make this information available to all countries.

IV.2.3.7.4 Use of seals of a special type

Articles 81-83, Appendix I, to the Convention

Articles 317-318 UCC IA

For the holder of the procedure to use seals of a special type, an authorisation for the status of authorised consignor - issued by the competent authorities - is required.

Use of seals of a special type is a simplification subject to certain conditions (for further details, see Part VI, Paragraph 3.3).

If 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 [Control by office of departure]). The seals must be affixed before the goods are released.

IV.2.3.8 Release of goods

Article 40, Appendix I to the Convention

Article 303 UCC IA

After the following formalities have been completed at the customs office of departure:

- 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:
- message IE001 to the customs office of destination;
- message IE050 to the customs office of transit, if applicable;
- message IE160 to the customs office of exit, if applicable.

The content of those messages is derived from the transit declaration (amended as appropriate).

CUSTOMS
Once 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) message IE001 and, where appropriate, message IE050; and
- produces the paper TAD, if required.

IV.2.3.8.1 Documentation at release

Article 41, Appendix I, to the Convention

Article 303(4) UCC IA

Article 184 (2) UCC DA

The customs office of departure will provide the paper TAD with the MRN to the holder of the procedure or the person who presented the goods at the customs office of departure. The paper TAD, containing the LoI, will accompany the goods during the transit operation.

The TAD can be printed by a declarant, following approval by the customs office of departure.

IV.2.3.9 Discharge of the transit procedure

Article 48(2), Appendix I to the Convention

Article 215(2) UCC

The transit procedure will 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 data available to the customs office of destination, that the procedure has ended correctly.

IV.2.4 Specific situations

For a large number of different goods items in small quantities (e.g. ship supplies, household effects in international removals) that are consigned for the same final consignee and have to be placed under Union/common transit, 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 (e.g. loading list) in detail is available for customs purposes and accompanies the consignment.

In the case of household effects in international removals, the indication “removal goods”, complemented by an inventory list accompanying the consignment, may be accepted as goods description. However, the mandatory 6-digit commodity code must in principle still be declared. For this purpose, the use of appropriate technical commodity codes (e.g. Chapters 98/99 of the Combined Nomenclature, where applicable) is tolerated.

In any event, it first needs to be verified that all the goods really do need 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 Anti-Fraud Transit Information System (ATIS)

> CUSTOMS
>
> To access this part of the document, please go to the Communication and Information Resource Centre for Administrations, Business and Citizens (CIRCABC):
>
> https://circabc.europa.eu/ui/group/fac511f0-681d-41af-b678-7d743f529c8f/library/d9bfedcd-976c-4e10-836b-5158b27518f7

IV.2.7.2 Specimen Management System (SMS)

> CUSTOMS
>
> To access this part of the document, please go to CIRCABC:
>
> https://circabc.europa.eu/ui/group/fac511f0-681d-41af-b678-7d743f529c8f/library/d9bfedcd-976c-4e10-836b-5158b27518f7
>
> Kindly note that updates/additions to SMS should be sent to the generic e-Mail address **TAXUD-SMS@ec.europa.eu**.

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 the common/Union transit operation.

Paragraph IV.3.2 describes the general theory and legislation.

Paragraph IV.3.3 describes the formalities for dealing with incidents during the movement of goods under common/Union transit operation and at the customs office of transit.

Paragraph IV.3.4 deals with specific situations.

Paragraph IV.3.5 covers exceptions to the general rules.

Paragraph IV.3.6 is reserved for specific national rules.

Paragraph IV.3.7 is reserved for the use by customs administrations.

Paragraph IV.3.8 contains the annexes to Chapter 3.

IV.3.2 General theory and legislation

The legal sources are in :

- Articles 43 and 44 Appendix I to the Convention;
- Articles 304 and 305, UCC IA.

IV.3.3 Formalities for dealing with incidents and the customs office of transit

This paragraph provides information on:

- the formalities to be followed for an incident that occurs during the movement of goods under common/Union transit operation (paragraph IV.3.3.1);
- the formalities at the customs office of transit (paragraph IV.3.3.2).

IV.3.3.1 Formalities for dealing with incidents

Article 305 UCC IA

The most frequent examples of what might be considered as incidents during the 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 with for reasons beyond the carrier's control;
- the transfer of goods from one means of transport to another under customs supervision;
- owing to imminent danger, the immediate partial or total unloading of the means of transport;
- an accident that may affect the ability of the holder of the procedure or the carrier to comply with their obligations;
- any of the elements that constitute a single means of transport are changed (for example a wagon is withdrawn) as per Article 296(2) UCC IA.

Article 44, Appendix I, to the Convention

Article 305(6) UCC IA

In each of those cases, the carrier must immediately inform the nearest competent customs office in the country in whose territory the means of transport is located. Following the incident, the carrier must also make the necessary entries without delay in Box 56 of the paper TAD and present the goods together with the paper TAD to the customs office. The competent authorities of that customs office then decides whether the transit operation may continue or not. If the operation can 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 will examine the goods and the vehicle. If it decides to allow the transit operation to continue, new seals are affixed and the paper TAD is endorsed accordingly by the customs authority.

Goods can only be transferred from one means of transport to another subject to the permission and supervision of the competent authorities at the place where the transfer is to be made. In that case, the carrier must complete Box 55 'Transhipment' of the paper TAD. This may be done by hand using ink and block letters. Where appropriate, customs will endorse Box F of the paper TAD. Where more than two transhipments have occurred and Box F is therefore full, the carrier must enter the information required in Box 56 of the paper TAD.

However, 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 paper TAD do not need to be presented at the nearest customs office and no customs endorsement will be made.

When one or more of the elements that constitute a single means of transport is changed, the goods and the means of transport do not need to 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 the paper 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 carrier must enter the registration number and nationality of the new tractor unit in Box 56 of the paper TAD and the transit operation may continue.

Where, in the cases mentioned above, the carrier is not required to present the goods and the paper TAD at the customs authority in whose territory the means of transport is located, it does not have to inform the authority about such incidents.

The incident process is extended to the following cases. In these cases, the customs office would act in its original role, e.g. as Office of Transit and as Office of Incident Registration to handle the replacement or addition of seals.

The information about the new seals has to be inserted into the electronic transit system:

- Where the customs authority intervenes for an inspection and seals are removed and replaced or added for other legal reasons.
- When at an intermediary customs office new goods are loaded under a new transit declaration, and the remaining means of transport with the goods are is re-sealed for onward transit.
- When at an intermediary customs office the seals and some of the goods are removed and the means of transport with the remaining goods are re-sealed by the customs authorities for onward transit.

In all the cases above, relevant entries made by the carrier and an endorsement made by the customs authorities must be recorded in the NCTS by the customs office of incident registration. The Office of Incident Registration registers the incident information, then decides that the movement can continue its journey or not. The Office of Incident Registration notifies the office of departure about the incident *en route* by sending the message ‘Incident Notification’ [IE180]. Then, the office of departure informs the holder of the transit procedure by sending the message `Forwarded Incident Notification` [IE182], in addition also informs all the involved customs offices (e.g. office of transit, office of destination, Office of Exit for Safety and Security in Transit), by sending the message `Incident Notification` [IE181]. If the movement is not allowed to continue its journey, then the transit movement stops at the Office of Incident Registration, which becomes actual 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.

Where wagons are withdrawn from a set of railway wagons because of technical problems or operational disturbances, this should be treated as an incident during transport.

In the standard rail case, the transit movement may continue under the existing transit declaration, provided that the incident is properly recorded. The withdrawn wagons remain linked to the original transit declaration and must be presented to the customs office of destination within the time limit indicated in the Transit Manual.

Where only part of the goods continues by rail and another part is unloaded and transferred to road transport, the case should not be treated only as a simple incident report. The original MRN should remain linked to the goods that continue by rail. A new transit declaration, with a new MRN, should be lodged for the goods that continue by road.

IV.3.3.2 Formalities at the customs office of transit

This paragraph provides information on:

- the customs office of transit (Paragraph IV.3.3.2.1);

- formalities at the customs office of transit (Paragraph IV.3.3.2.2);
- change of the office of transit (Paragraph IV.3.3.2.3);
- action in the event of irregularities (Paragraph IV.3.3.2.4).

IV.3.3.2.1 The customs office of transit

Article 3(h), Appendix I, to the Convention

Article 1(13) UCC 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 describes 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 leave 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 leave 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.

In accordance to the CTC, normally, an office of transit should be installed between IE and NI. As this is not feasible according to the Protocol on Ireland/Northern Ireland (NIP)[9], the UK agreed[10] to apply the office of transit functions at the external border of the island of Ireland, at IE and XI ports. No offices of transit are needed between IE and NI.

To facilitate the movement of Union goods between the different parts of the customs territory of the Union when they have to cross the

9 *OJ C 384I , 12.11.2019, p. 92*

10 The EU and the UK have therefore concluded a Memorandum of Understanding (MoU) whereby the UK will operate the office of transit function at the external border of the Island of Ireland instead of at the border between Ireland and Northern Ireland.

territory of a third country other than a common transit country, Member States must undertake to establish as far as possible (local circumstances permitting) special lanes alongside their customs offices situated at the external frontier of the Union that are 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 will 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.

Where the above-mentioned control does not produce any irregularities, the transport will be allowed to proceed to its destination.

Examples locating the offices of transit

<u>Example 1: DE via BE to GB</u>

Office of departure is situated in DE and the goods leave the EU via a ferry port in BE. The office of transit is situated in the port in GB.

<u>Example 2: DE via FR and GB to XI</u>

The office of departure is situated in DE and the goods leave the EU via a ferry port in FR. The first office of transit is situated in the ferry port of arrival in GB. The transit procedure continues in GB to the ferry port where the goods enter a ferry with destination NI. In the ferry port in GB when leaving GB no formalities are required. When entering a port in XI the formalities of the office of transit are applied.

<u>Example 3: DE via NL, GB and IE to XI</u>

The office of departure is situated in DE and the goods leave the EU via a ferry port in NL. The first office of transit is situated in the ferry port of arrival in GB. The transit procedure continues in GB to the ferry port where the goods enter a ferry with destination IE. At arrival in IE, the formalities of the office of transit are applied. The transit procedure continues in IE and the goods pass the border between IE and XI without any customs formalities. The goods are presented at the office of destination in XI.

Use of the T1 or T2 procedure for goods moving from the EU to NI?

- If Union goods are not moving via a common transit country from the EU to XI no transit procedure is needed (see also example 9).

- If Union goods are transported to XI, the T2 procedure is used. The goods are moving as an intra-EU supply from a MS via GB to XI. At the office of destination in XI, the transit procedure will end and as the customs status of the Union goods is established at arrival by means of the T2 procedure, the customs supervision can end and a subsequent customs procedure is not required.
- If non-Union goods are transported to XI, the T1 procedure must be used. At the office of destination in XI a subsequent customs procedure is required.

<u>Example 4: XI to GB</u>

The office of departure is situated in XI and the goods leave XI via a ferry port. The office of transit is situated in the port in GB.

Use of the T1 or T2 procedure for goods moving from XI to GB?
- Use of the external transit procedure T1: for Non-Union goods (or for export followed by transit procedure when Article 189 UCC DA is applicable)
- Use of the internal transit procedure T2: Union goods exported and followed by a transit procedure

<u>Example 5: GB to XI</u>

The office of departure is situated in GB and the goods leave GB via a ferry port. The office of transit is situated in the port in XI.

Use of the T1 or T2 procedure for goods moving from GB to XI?
- Use of the internal transit procedure T2: in case of application of Article 9 CTC in GB.
- Use of the external transit procedure T1: in all other cases.

<u>Example 6: GB via XI to IE</u>

The office of departure is situated in GB and the goods leave GB via a ferry port. The office of transit is situated in the port in XI. The goods pass the border between XI and IE without any further customs formalities. The goods are presented at the office of destination in IE.

Use of the T1 or T2 procedure for goods moving from GB?
- See example 5.

<u>Example 7: GB via NL to DE</u>

The office of departure is situated in GB and the goods leave GB via a ferry port. The office of transit is situated in the ferry port of arrival in the EU in NL. The transit declaration and the goods are presented at the office of destination in DE.

Example 8: IE, via XI, GB, BE, FR, CH to IT

The office of departure is situated in IE. The goods pass the border between IE and XI without any customs formalities and the transit procedure continues in XI. The goods leave XI via a ferry port. The first office of transit is situated in the ferry port of arrival in GB. The transit procedure continues in GB to the ferry port where the goods enter a ferry with destination BE. At arrival in BE, the formalities of the second office of transit are applied. The transit procedure continues in the EU. The third office of transit is the first customs office in CH. The fourth office of transit is the first customs office in IT. The transit declaration and the goods are presented at the office of destination in IT.

Example 9: XI via IE to FR (and vice-versa)

The goods depart from XI and pass the border between XI and IE without any customs formalities. The goods leave IE via a ferry port. The ferry port of arrival is situated in FR. The goods are presented at the customs office in the ferry port of arrival in FR.

Use of the T1 or T2 procedure, or only proof of Union status for goods moving between the island of Ireland and the EU?

- In this example, the Union goods are not moving via a common transit country. Consequently, the T2 procedure cannot be used. If required, a proof of Union status is sufficient when the goods are presented to customs in the ferry port of arrival.
- If non-Union goods are transported between the island of Ireland and the EU, the T1 procedure must be used. At the office of destination a subsequent customs procedure is required.

Example 10: Various roles of the Office of Transit

- Refer to Part V.5.3.1 for details.

IV.3.3.2.2 Formalities at the customs office of transit

Article 43, Appendix I, to the Convention

The MRN of the transit declaration or the paper TAD and the goods are presented to each customs office of transit.

Article 304 UCC IA The customs office(s) of transit may inspect the goods if necessary. Any inspection will 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 message IE050.

CUSTOMS

The customs office of transit:

- registers the MRN;
- registers the border passage;
- sends message IE118 to the customs office of departure;
- if customs office of transit matches office of destination, sends message IE006 to the customs office of departure;
- message IE119 is sent by office of transit to office of departure in case the vehicle is not authorized to enter the contracting party.

Where an incident occurs during a transit movement, the incident is registered by the customs office for competent incident registration.

If the same customs office also has another role in the movement, for example customs office of transit, customs office of exit for transit or customs office of destination, the incident should be registered before the normal formalities linked to that other role are completed. This ensures that the incident is recorded in the correct order.

If the incident is serious and the movement cannot continue, the office of incident registration informs the customs office of departure. If that office does not also have the destination role, the arrival formalities must be handled by a competent customs office of destination.

IV.3.3.2.3 Change of the customs office of transit

Article 184 UCC DA Goods may be transported via a customs office of transit other than the declared one in the transit declaration.

If the goods and the MRN of the transit declaration (or paper TAD) are presented to a customs office of transit other than the declared one and the MRN of the transit declaration 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 automatically requests 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 automatically responds with the message ‘ATR Response’ (IE115). Once message IE115 is received, the NCTS is updated and the transit operation record is available in the ‘ATR Created’ state, ready for processing by customs.

The declared customs office(s) of transit not passed will automatically be informed when the transit operation has ended at the customs office of destination.

If the data of the transit operation concerned cannot be delivered for different reasons, message IE115 with ‘ATR rejection reason code’ and the reason for rejection (mandatory for code 4) is sent to the actual customs office of transit, which then takes the appropriate measures.

CUSTOMS

At the actual customs office of transit:

- the MRN is recorded in the NCTS;
- message IE114 is transmitted to the customs office of departure;
- the NCTS in the customs office of departure replies with message IE115, including the information from message IE050;
- the NCTS at the customs office of transit is updated and the transit operation record is available in the ‘ATR Created’ state, ready for processing by customs;
- the customs office of transit registers the border passage and sends message IE118 to the customs office of departure;
- message IE119 is sent by office of transit to office of departure in case the vehicle is not authorized to enter the contracting party.

IV.3.3.2.4 Action in the event of rejection of transit movement to cross the border

When the Office of Transit does not allow the transit movement to cross the border, the ‘Rejection Crossing Frontier’ (IE119) message is sent to the Office of Departure and the movement has to return to the previous contracting party.

IV.3.3.2.5 Action in the event of major irregularities

Where a Customs Office of Transit finds major irregularities relating to the transit operation in question, it must 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 IV.4.2 describes the general theory and legislation.

Paragraph IV.4.3 describes the formalities at the customs office of destination, including the ending and control of the procedure.

Paragraph IV.4.4 deals with specific situations.

Paragraph IV.4.5 covers exceptions to the general rules.

Paragraph IV.4.6 is reserved for specific national rules.

Paragraph IV.4.7 is reserved for the use by customs administrations.

Paragraph IV.4.8 contains the annexes to Chapter 4.

IV.4.2 General theory and legislation

Article 42, Appendix I to the Convention

At the end of the transit operation, the goods together with the paper TAD or the MRN of the transit declaration and information required by the customs office of destination (e.g. receipt issued by the police in the event of an accident, receipt from the vehicle breakdown service, CMR etc.) must be presented to that customs office. This marks 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 will check the goods on the basis of information retrieved from the NCTS, together with the paper TAD where relevant, record the results of the inspection and send the message 'Destination Control Results' (IE018) to the customs office of departure.

If no discrepancies are found, the customs office of departure will discharge the transit operation.

In the event of discrepancies, further measures will be necessary.

The legal sources are in :

- Articles 8, 42, 42a and 45-51 Appendix I to the Convention;
- Annex B10, Appendix III to the Convention;
- Articles 215, 233(1),(2) and (3) UCC;
- Articles 306-312 UCC IA;
- Annex 72-03 UCC IA;
- Article 184 DA.

IV.4.3 Formalities at the customs office of destination

This paragraph provides information on:

- the presentation of the goods together with the documents at the customs office of destination (Paragraph IV.4.3.1);
- control of the end of the procedure (Paragraph IV.4.3.2).

In this paragraph, we assume that no discrepancies have occurred. The steps to be taken in the event of discrepancies are outlined in Paragraph IV.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, that decides whether the transit procedure can be discharged.

IV.4.3.1 Presentation of the goods

Articles 8, 42 and 42a Appendix I to the Convention

Article 233(1) and (2) UCC

The transit procedure will end and the obligations of the holder of the procedure will be met when the goods placed under the procedure, the MRN of the transit declaration or the paper 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 presentation of the goods, the MRN of the transit declaration or the paper TAD and other required information to the customs office of destination. Legally speaking, it means that the presentation is carried out in accordance with the legal provisions based on the type of procedure used, i.e. regular or simplified[11]. Both actions are the responsibility and the main obligation of the holder of the procedure.

11 In addition to the general definition of the end of the procedure, there is a number 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 the air sea transit and transit procedure for moving goods by fixed transport installation (for further information, see Part V).

When the procedure ends, the holder of the procedure's obligations under the procedure also end. An event or non-compliance with the obligations after that date involves other destinations and other customs rules rather than those relating to transit. However, this does not mean that the responsibility (financial or otherwise) of the holder of the procedure is removed after the end of the procedure, but only insofar as it relates to the previous transit operation.

Article 8, Appendix I, to the 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 MRN of the transit declaration or the paper TAD and other required information, must be presented at the customs office of destination. This must be done during the official opening hours of the customs office (for simplifications, see Part VI).

The goods must be presented within the time limit set by the customs office of departure. The data element "Control Result Date" displays the time limit.

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 the customs office of destination, must not alter it (for further details, see Part IV.2.3.6).

The customs office of destination uses the MRN to retrieve the data from the NCTS forwarded by message IE001.

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 is transmitted on the day the goods and the MRN of the transit declaration or the paper 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 when the goods arrive or data are not available in the NCTS, the customs office of destination ends the procedure on the basis of the MRN of the transit declaration and makes the necessary entries in 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 to the Convention

Article 188 UCC

Articles 308-309 UCC IA

After presentation of the goods, the MRN of the transit declaration or paper TAD and other required information, **the customs office of destination** registers the arrival and enters the following information in the NCTS:

1. MRN (the registration number of the transit operation);
2. the date of arrival;

The customs office of destination decides whether the goods will be examined or not and retains the paper TAD (if any). The examination must be carried out using the information of message IE001 received from the customs office of departure.

The customs office of destination enters the appropriate control result code into message IE018 and sends it to the customs office of departure. The customs office of destination must record the following code for the control results:

1. 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 must 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. 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 with 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 for code 'A2', the customs office of destination sends 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. Code 'A5' (Discrepancies) is to be recorded in the following cases:
   (a) where minor discrepancies were detected, but did not lead to a debt.
   Examples:
   - missing, broken or damaged seals;
   - goods delivered after the time limit has expired;
   - incorrect identity/nationality of the means of transport;
   - failure to make the necessary entries for incidents that occurred during the movement of goods;
   - irregularity in weight without visible tampering with the goods (small weight differences by rounding off the weight).

   (b) where minor discrepancies were detected, an administrative fine is 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.
   If 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 from discharging the procedure and writing off the movement. The goods originally declared for transit may then be released. For the goods in excess, the customs office of destination will clarify the situation.

   The customs office of destination should provide a detailed description of the discrepancies in message IE018. Any information entered in the free text box should be made as far as possible in a language understandable by the customs office of departure.

4. Code 'B1' (Not satisfactory) is to be recorded where a shortage of goods or presentation of different goods than those

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 must:

- ask 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.

Depending on the findings of the office of departure, three possible outcomes might happen in NCTS:

A) Once the case has been resolved, the customs office of departure informs the customs office of destination by sending the message `Discrepancies Solved Notification` (IE049), having the flag 'Discrepancies resolved' set to '1-Discrepancies resolved at departure, movement written-off'
The goods will then be released from transit and the operation will be finally discharged, with the customs office of departure writing it off in the NCTS.

B) If the case is not resolved, the customs office of departure informs the customs office of destination by sending the message `Discrepancies Solved Notification` (IE049), having the flag 'Discrepancies resolved' set to '2-Discrepancies confirmed. Under investigation at departure'. The state of the movement at the office of departure is set to `Recovery recommended`, while the state of the movement at the office of destination is set to `Under recovery decision`. Then, the process continues with recovery business steps.

Articles 112 and 114(1), Appendix I to the Convention

Articles 79, 87(1), 87(4) and 124 (1)(g) and (h) UCC

Article 103 UCC DA

C) If the case is not resolved within thirteen (13) days from the day the `Destination Control Results` (IE018) message is received by the office of departure, then the office of departure automatically notifies the office of destination by sending the message 'Discrepancies Solved Notification' (IE049), having the flag 'Discrepancies resolved' set to '3-Timer (13 days) has expired, no resolution of discrepancies. Investigation continues'. This means that the movement cannot yet be discharged at the office of departure, and recovery may need to be initiated since the major discrepancies are not yet resolved (i.e. after thirteen (13) days). But it might happen that the discrepancies are resolved after the expiry of the timer. In such case, the office of departure can send to the office of destination a 'delayed' message ‘Discrepancies Solved Notification’ (IE049) with the flag “Discrepancies resolved” equal to 1.

As regards a debt referred to in points 3(c) (goods in excess), 4(a) and 4(b) above, there are two options:

- a debt is incurred in accordance with Article 79 of the Code/Article 112(1)(b) Appendix I to 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 was incurred but was extinguished in accordance with Article 124(1)(g) and (h) of the Code and Article 103 UCC DA/Article 112(2) Appendix I to 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, unforeseeable circumstances or *force majeure*, or following instruction by the customs authority;
- ✓ the failure that led to incurrence of that debt has no significant effect on the correct operation of the transit procedure and does not constitute an attempt at deception, and all formalities necessary to regularise the situation of the goods have subsequently been carried out.

Article 103 UCC DA specifies that one of the cases where such failure occurs is where customs supervision has been subsequently restored for goods that are not covered by a transit declaration, but were previously in temporary storage or were placed under a special procedure together with goods formally placed under that transit procedure[12].

For further details, see Part VIII.2.3.2.

In both cases (debt extinguished or not), the customs office of destination will continue its investigation and follows the provisions of Article 87(1) of the Code/Article 114(1), Appendix I to the Convention in order to determine the customs authority competent for recovering the debt or

12 Union transit procedure only.

possibly for taking a decision on extinguishing the debt. For further details, see Parts VIII.2.1, VIII.2.2, VIII.2.3 and VIII.3.2.

Where the customs office of destination is assumed to be competent for recovery, it should request this responsibility to be transferred from the customs office of departure by sending message IE150 (Recovery request). For further details, see Parts VIII.3.3.3, VIII.3.3.4 and VIII.3.3.5.

After the debt has been collected, if the customs office responsible for recovery is not the customs office of departure, it must inform the customs office of departure about such recovery by sending message IE152 (Recovery Dispatch Notification).

Where the customs debt is less that EUR 10 000, the debt is deemed to have been incurred in the Member State where the finding was made, meaning that the customs office of destination is responsible for recovery (Article 87(4) of the Code)[13]. However, messages IE150/151 still need to be exchanged to allow the customs office of destination to start the recovery procedure. Once recovery is completed, the customs office of destination sends message IE152 to the customs office of departure. For further details, see Part VIII.3.3.5.

In cases referred to in points 1, 3 and 4 above, the customs office of destination must send message IE018 at the latest:

- on the third day following the day the goods were presented at the customs office of destination or at another place (in exceptional cases, e.g. a series of public holidays, this time limit may be extended by up to 6 days);
- on the sixth day following the day the goods were received by an authorised consignee;
- where goods are carried by rail and one or more carriages or wagons are withdrawn from a set of coupled railway carriages or wagons due to technical problems, as referred to in Article 305(4) of this Regulation, the customs office of departure shall be notified at the latest on the 12th day following the day the first part of goods has been presented.

13 Union transit procedure only.

IV.4.4 Specific situations

This paragraph provides information on specific situations in the transit procedure at the customs office of destination. These specific situations are:

- issuing a receipt (Paragraph IV.4.4.1);
- issuing alternative proof (Paragraph IV.4.4.2);
- presentation of the goods and documents outside the appointed days and hours and at a place other than the customs office of destination (Paragraph IV.4.4.3);
- irregularities (Paragraph IV.4.4.4);
- change of customs office of destination (Paragraph IV.4.4.5).

IV.4.4.1 Issuing a receipt

Upon request by the person presenting the goods and the MRN of the transit declaration or paper TAD at the customs office of destination, the office must issue a receipt (TC11). However, the receipt cannot be used as alternative proof of the ending of the procedure.

Article 46 Appendix I, to the Convention

Article 306(5) UCC IA

The receipt has two important functions. First, it informs the holder of the procedure that the carrier delivered the goods and the documents to the customs office of destination. Second, the receipt plays an important role if an enquiry is initiated because the customs office of departure has not received the message (IE006). In such cases, the holder of the procedure is able to provide the customs office of departure with the receipt indicating to which customs office the goods and documents were presented. This makes the enquiry procedure much more efficient.

Annex B10, Appendix III, to the Convention

Annex 72-03 UCC IA

The form of the receipt must conform to the specimen TC11 in Appendix III, Annex B10 to the Convention/Annex 72-03 UCC IA.

The person requesting the receipt must 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 TC11 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 paper 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 where 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 requests 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 will do the following when a receipt is requested:

- check whether the correct form has been used (TC11);
- check that it is legible;
- check that it has been completed correctly;
- check whether there are any circumstances that prevent the receipt from being issued;
- if all is correct, issue the receipt to the person who requested it.

IV.4.4.2 Issuing alternative proof

Article 45(4), Appendix I, to the Convention

Article 308(2) UCC IA

The holder of the procedure may request customs to provide alternative proof on the printed copy of the paper TAD that the transit procedure has ended correctly and no irregularity has been detected. This may be done when the goods and the paper TAD are presented at the customs office of destination.

Note: Part VII, paragraph 3.3.1 contains detailed information on the acceptance of alternative proof by the customs office of departure is in.

TRADE

To obtain alternative proof as foreseen in Article 45(4) Appendix I to the Convention/Article 308 UCC IA, a copy of the paper TAD may be presented to the customs office of destination for endorsement.

The copy, which can 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 text: ‘Alternative proof – 99202’.

Annex 8.3 contains the endorsement ‘alternative proof’ in all language versions.

CUSTOMS

The paper TAD 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 an original.

The customs office of destination will endorse the alternative proof if no irregularity is found. The stamp, the official’s signature and the date is entered on the paper TAD.

The person presenting the alternative proof with the goods and the paper TAD is deemed to be the representative of the holder of the procedure. The customs office of destination will hand over the endorsed copy of the paper 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, to the Convention

Article 306(1) UCC IA

Generally speaking, goods, the MRN of the transit declaration and required information must be presented:

- at the customs office of destination, and
- during the appointed days and hours of opening.

However, the 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 goods that have been sealed will be released for the common/Union transit procedure. The customs office of destination will check whether the seals are still intact. If the seals have been tampered with, the customs office of destination will indicate this information in message IE018, which it sends to the customs office of departure.

CUSTOMS

The customs office of destination will 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 examine the goods and enter the findings in the NCTS.

IV.4.4.4.2 Other irregularities

The customs office of destination will identify in the NCTS the irregularity that it has found in order to inform the customs office of departure. That office will use the findings presented to assess the irregularity and determine the appropriate measures to take.

The customs office of destination may discover a difference between the goods declared in the NCTS and the goods actually presented at that customs office. Each case should be treated individually as an error may have occurred at departure.

CUSTOMS

The customs office of destination will:

- register the MRN; and
- indicate any irregularities in the message (IE018).

IV.4.4.5 Change of the customs office of destination/diversion

Article 47(2), Appendix I to the Convention,

Articles 306(4) and 307(2) UCC IA

A transit operation may end at a customs office other than the one declared in the transit declaration. That office will then be considered to be the customs office of destination.

As the NCTS will show that the actual customs office of destination has not received message IE001 for the MRN presented, that customs office must send the message 'Anticipated arrival record request' (IE002).

Where the customs office of departure finds the operation via the MRN, it must send the message 'Anticipated arrival record response' (IE003) which contains the movement information (copy of IE001 message). Then, customs office of destination sends message IE006 to the customs office of departure.

Where the customs office of departure does not find the operation via the MRN, the IE003 message acts as a rejection message that must include the reasons (coded 1 to 5) why message movement information cannot be sent. The reasons for rejection can be:

1. the goods and paper TAD already arrived at another customs office of destination;
2. the declaration was invalidated by the customs office of departure;
3. the MRN is unknown (either due to technical reasons or due to irregularities);
4. no diversion: binding itinerary and no incident notified; or
5. other reasons.

There are three possible situations:

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 will:

- register the MRN;
- request information on the declaration from the customs office of departure on the basis of the MRN by sending message IE002;
- send 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 control required;
- having obtained a positive result from the check, register the control result in the NCTS;
- send message IE018 to the customs office of departure.

After the customs office of departure has received message IE006, it will inform the declared customs office of destination and the declared (but not used) customs office(s) of transit that the transit operation has ended by sending the message ‘Forwarded arrival advice’ (IE024).

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 will: • register the MRN; • request information on the declaration from the customs office of departure on the basis of the MRN by sending message IE002; • send 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 control required; • having obtained a positive result from the check, register the control result in the NCTS; • send message IE018 to the customs office of departure. After the customs office of departure has received message IE006, it will inform the declared customs office of destination and the declared (but not used) customs office(s) of transit that the transit operation has ended by sending the message ‘Forwarded arrival advice’ (IE024).

3. The new customs office of destination is in a different Contracting Party/Member State from the one entered in the paper TAD, which bears one of the following:
   - in common transit:
     - 20100 (‘Export from country subject to restriction’)

     or
     - 20200 (‘Export from country subject to duties’).
   - in Union transit:
     - 20100 (‘Export from EU subject to restriction’)

     or
     - 20200 (‘Export from EU subject to duties’).

CUSTOMS The customs office of destination will: • register the MRN; • request information on the declaration from the customs office of departure on the basis of the MRN by sending 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

- refuse their removal until a specific written authorisation for their release has been received from the customs office of departure.

IV.4.5 Presentation of the goods and MRN after expiry of time limit

Article 45(2), Appendix I to the Convention

Article 306(3) UCC IA

Where the presentation of the goods and the MRN of the transit declaration has taken place after the time limit set by the customs office of departure has expired, the holder of the procedure or the carrier will be deemed to have complied with the time limit if they prove to the satisfaction of the customs office of destination that the delay is not attributable to them. The presentation of an expired transit declaration should not be considered at the office of transit, unless it becomes the actual office of destination.

The following are examples of proof of unforeseen circumstances that cause the time limit to expire, but for which blame cannot be attributed to the holder of the procedure or to the carrier:

- receipt issued by the police (for instance due to an accident or theft);
- receipt issued by the health service (for instance due to medical care);
- receipt from the vehicle breakdown service (for instance due to a vehicle repair);
- any proof of delay due to a strike, adverse 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.

CUSTOMS

It is recommended to make indications in the national NCTS for customs officers when movements arrive after the time limit expires and to instruct them how to handle such situations.

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 information exchange

This Annex has been deleted as it is no longer relevant.

IV.4.8.2 Country codes

IV.4.8.3 Package codes

CHAPTER 5 – ANDORRA, SAN MARINO, GIBRALTAR AND SPECIAL FISCAL TERRITORIES

IV.5.1 Introduction

The previous chapters described the standard transit procedure. Chapter 5 describes the specific transit arrangements that exist between:

- the European Union and Andorra (Paragraph IV.5.2);
- the European Union and San Marino (Paragraph IV.5.3);
- the European Union and Gibraltar (Paragraph IV.5.4);
- the European Union and its special fiscal territories (Paragraph IV.5.5).

Paragraph IV.5.6 covers exceptions.

Paragraph IV.5.7 is reserved for specific national instructions.

Paragraph IV.5.8 is reserved for customs use only.

The Annexes are listed in Paragraph IV.5.9.

IV.5.2 Andorra

This paragraph provides information on:

- background and legislation (IV.5.2.1);

- formalities (IV.5.2.2);

IV.5.2.1 Background and legislation

In 1990, the European Economic Community and Andorra concluded a customs union by signing an agreement in the form of an Exchange of Letters[14]. The customs union applies to trade in goods falling within Chapters 25-97 of the Harmonised System (HS).

14 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.

Decision No 1/96 of the EC-Andorra Joint Committee[15] extended the Community transit procedure as laid down in the Community Customs Code (CCC) and its implementing provisions (IPC) 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 Committee[16]. On 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 1-24 HS

The export and import of goods falling within these Chapters with Andorra as destination or origin are treated as third-country exports or imports.

A customs declaration is therefore presented, with the abbreviation EX for export and IM for import in Box 1.

	<u>Examples</u>[17]: *a) Export of Union goods with destination Andorra* *- agricultural products with an export refund* Presentation of export declaration EX1 (at the customs office in the Member State of export). The 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 export declaration EX1 (at the customs office in the Member State of export). The EAD must be presented to the customs office of exit from the Union (French or Spanish office).

15 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.

16 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.

17 The examples are for transport by road.

	- excise goods for which an electronic administrative document (e–AD) has been issued that accompanies the goods to the border Presentation of export declaration EX1 (at the customs office in the Member State of export). The EAD and the e-AD must be 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 e-AD has been issued that accompanies the goods to the border Presentation of export declaration EX1 (at the customs office in the Member State of export). The EAD and the e-AD must be presented to the customs office of exit 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. <u>Note</u>: 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 a 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 Andorra* A transit declaration for the external Union transit procedure (T1) is presented at the point of entry into the Union (for example 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 25-97 HS

Decision No 1/2003 provides the basis for applying with the necessary modifications (*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. On 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 similar to the situation that existed before the establishment, in 1993, of the single market. A customs declaration is therefore presented, with Box 1 containing the abbreviation EX for export and IM for import.

In this context, a distinction is made between the following cases:

- goods in free circulation, as defined by the customs union agreement, move under the internal Union transit procedure (T2) or are transported with 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;
- the specific case of products referred to in Regulation 3448/93[18] move under the external Union transit procedure (T1) – see example c).

The guarantee provided for under the Union transit procedure must be valid for both the Union and Andorra. In the guarantor's

18 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, OJ L 318, 20.12.1993 p. 18. Examples of products concerned are: mannitol, sorbitol, casein, caseinates and other casein derivatives, dextrins and dextrin glues, starches or starch glues, prepared glazings and dressings with a basis of amylaceous substances.

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: export declaration EX1 and a declaration for an internal Union transit procedure (T2) are issued; or

- the dispatch formalities are completed at the EU/Andorra border: the goods circulate freely to the border, where export declaration EX1 is issued provided proof of the customs status of Union goods is presented.

However, it should be noted that the border customs office that 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 an 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

  Export declaration EX1 and a declaration for an external Union transit procedure (T1) are issued.

- 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 paper TAD of the declaration for an external transit procedure (T1) is to be endorsed with the following 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 (transit, export, import)	Goods of 01-24 HS	
	Goods coming from the EU	Goods coming from Andorra
With export refund	EX1	
Without export refund	EX1 or T1[19]	
Excise goods	EX1 + e-AD	
Excise goods with export refund	EX1 + e-AD	
All goods		IM4[20] (+ EUR.1) (for release for free circulation), or T1

Goods of 25-97 HS (other than the products mentioned in Regulation 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)

19 Situation of transit of non.Union goods through the customs territory of the Union.

20 The release for free circulation is carried out by the customs office of entry into the Union.

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’

IV.5.3 San Marino

This paragraph provides information on:

- background and legislation (IV.5.3.1);
- formalities (IV.5.3.2).

IV.5.3.1 Background and legislation

In 1992, the EC and San Marino concluded an interim agreement on a trade and customs union[21]. It was replaced by the agreement on cooperation and customs union[22], 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 Cooperation Committee[23] determined the provisions for the movement of goods between the Community and San Marino. The decision applied from 1 April 1993 and was amended by Decision No 1/2002[24], which took effect on 23 March 2002.

Decision No 1/2010[25] of the EU-San Marino Cooperation Committee contains the updated list of Italian customs offices that may carry out customs formalities of goods destined for San Marino.

IV.5.3.2 Formalities

Decision No 4/92, as amended, coordinates the methods of administrative cooperation between San Marino and the EU in applying the rules of the Community transit procedure, which was

21 Interim agreement on trade and customs union between the European Economic Community and the Republic of San Marino, OJ L 359, 9.12.1992, p. 14.

22 Agreement on cooperation and customs union between the European Economic Community and the Republic of San Marino, OJ L 84, 28.3.2002, p. 43.

23 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, OJ L 42, 19.2.1993, p. 34.

24 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, OJ L 99, 16.4.2002, p. 23.

25 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, OJ L156, 23.6.2010. p. 13.

replaced on 1 May 2016 by the Union transit procedure (UCC and UCC-related acts are successors of the CCC 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 must be released for free circulation at one of the designated Union customs offices in Italy[26].

At a designated customs office, a T2-SM (internal transit procedure) is started, or a T2L-SM[27] (customs status of Union goods) document is issued to cover their onward movement to San Marino. The competent authorities of San Marino must 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 listed in Decision No 1/2010).

2. Goods moving from the Union [28] 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 paper TAD (T2 or T2F), 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 Commission Regulation (EC) No 684/2009).

3. Goods moving from San Marino to the Union (except Italy[29])

Goods transported from San Marino to the Union must 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), with proof of the customs status

26 The customs offices are listed in Decision No 1/2010, OJ L 156, 23.6.2010. They are: Ancona, Bologna, Forlì, Genoa, Gioia Tauro, La Spezia, Livorno, Ravenna, Rimini, Rome, Orio Al Serio, Milan, Taranto, Trieste and Venice.

27 The T2L-SM document is issued in triplicate with an endorsement on each copy with one of the following phrases: Rilasciato in tre essemplari – 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.

28 Exchanges between Italy and San Marino are carried out under a fiscal (VAT) regime.

29 Idem.

of Union goods (T2L or T2LF) or with a document having equivalent effect. The paper TAD, the T2L or T2LF, or the document having equivalent effect must 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.

If the goods that 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 e-AD document referred to in Commission Regulation (EC) No 684/2009), the San Marino authorities must include a reference to the document that accompanied the goods at the time of their arrival in San Marino.

The words ‘Republic of San Marino’ must not be deleted on guarantor’s undertakings and guarantee certificates.

Note: ‘ECSC products’ are outside the scope of the customs union. As a result, they are treated as goods not in free circulation 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 Gibraltar

This paragraph provides information on:

- background and legislation (IV.5.4.1);
- formalities (IV.5.4.2).

IV.5.4.1 Background and legislation

The Trade and Cooperation Agreement concluded between the European Union and the United Kingdom was signed on 30 December 2020. It applied provisionally as of 1 January 2021 and entered into force on 1 May 2021.

In accordance with the negotiating directives of 25 February 2020 (Council Decision (EU, Euratom) 2020/2661), the Trade and Cooperation Agreement does not include nor has any effect on Gibraltar. This does not preclude the possibility to have separate agreements between the Union and the United Kingdom in respect of

Gibraltar in line with the Declaration of the European Council and of the Commission included in the minutes of the European Council (Article 50) meeting of 25 November 2018.

On 5 October 2021, the Council adopted the Decision authorising the opening of the negotiations for an agreement with the United Kingdom of Great Britain and Northern Ireland in respect of Gibraltar (hereafter “the Agreement”). The Commission was appointed as the Union negotiator. The Council Decision also included an addendum with the directives for the negotiation of such agreement (‘negotiating directives’).

The negotiations were completed on 12 December 2025, after more than four years of negotiations. They could only be finalised at a very late stage due to the complex political and legal issues to be solved in the areas of movement of persons and goods covered by the Agreement.

Council Decision (EU) 2026/1732 of 1 July 2026 on the signing, on behalf of the Union, and on provisional application of the Agreement in respect of Gibraltar between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part.

IV.5.4.2 Formalities

Articles 238-254 Council Decision (EU) 2026/1732

Council Decision (EU) 2026/1732, Part Three (Economy and Trade) sets out the provisions to ensure the removal of the existing physical barriers between Gibraltar and the Union while guaranteeing an open and fair competition. It also contains provisions on transport by road, air and sea.

Regarding customs and related issues, the Agreement establishes a customs union between the Union and the United Kingdom, in respect of Gibraltar, which, together with the application of the relevant Union acquis in Gibraltar, should allow the removal of physical barriers (including any related formalities for goods moving between Gibraltar and the Union after the open-ended transition period) while protecting the integrity of the Union’s Single Market and the Union’s financial interests. It is accompanied by tax and customs cooperation and entire alignment of the indirect taxation system of Gibraltar with Union legislation after a transition period.

The list of customs posts designated by the Union for the purposes of this Agreement ("designated customs posts"), which shall not be less than three and shall be located in Spain.

During the transition period, the competent authorities within the Union will perform all customs related formalities on behalf of Gibraltar, while Gibraltar would levy its own transaction tax and excise-like taxes on import and production and excise duties, both in principle aligned to EU rates, after a transitory period of three years:

Annex 19, Council Decision (EU) 2026/1732

1. Union Goods moving from the Union to Gibraltar:

Goods dispatched to Gibraltar that are in free circulation within the Union at the moment of their presentation to a designated customs post, shall be moved by land or by sea using the New Computerised Transit System ("NCTS") applying the code T2GI.

The transit data of the goods as well as the additional information shall be declared in the NCTS at the designated customs post, acting as office of departure, and the goods shall be moved following the transit process to the competent authorities of the United Kingdom, in respect of Gibraltar, acting as office of destination.

For control purposes, a register shall be kept by the designated customs post containing details of all exports bound for Gibraltar, including reference to the commodity codes, quantities and value of goods based on an invoice provided by the holder of the transit procedure, the date of acceptance of the transit declaration, the items of charge, the master reference number (T2GI XXX), and any other data necessary for the calculation of the transaction tax and the excise duty where applicable. This information shall be transmitted on item level to the competent authorities of the United Kingdom, in respect of Gibraltar, for the calculation of the amount of the transaction tax and excise duty due at the moment of presentation of the goods in Gibraltar to the competent authorities of the United Kingdom, in respect of Gibraltar, via the special transit procedure T2GI.

The T2GI shall end at the competent authorities of the United Kingdom, in respect of Gibraltar, which, using an "arrival advice" message, shall notify the designated customs post that acted as office of departure, of the arrival of the goods on the day the goods are presented in Gibraltar at the office of destination and shall forward a "control results" message to the office of departure no later than three working days after the goods are presented at the office of destination, together with a proof that the transaction tax and the excise duties, where relevant, have been levied in Gibraltar on the goods, unless the goods have been included in a special procedure for tax purposes (warehousing, inward processing or temporary admission) instead of the proof that the transaction tax and the excise duties, where relevant, have been levied in Gibraltar.

Where the messages or the proofs on transaction tax and excise levied, where relevant, are not presented, or where the transit movement could not be discharged, an entry shall be made in the register referred to in paragraph 3 by the designated customs post. In this case, the relevant designated customs post shall treat the movement as an irregular entry and levy the applicable VAT and excise duties in the Member State of the designated customs post. The holder of the transit procedure shall be liable for the relevant amount. This application shall be without prejudice to any corrections, which might prove necessary.

In the case of discharging the special procedures for tax purposes by placing the goods on the market in Gibraltar, the competent authorities of the United Kingdom, in respect of Gibraltar, shall supply to the designated customs post, which acted as office of departure for the T2GI transit procedure, on a monthly basis, proof that transaction tax and, if applicable, excise duties, have been levied by the United Kingdom, in respect of Gibraltar, for goods placed on the market in Gibraltar.

In the case of discharging the special procedures for tax purposes by taking the goods out of Gibraltar or destroying them with no waste remaining, the competent authorities of the United Kingdom, in respect of Gibraltar, shall supply to the designated customs post, which acted as office of departure for the T2GI transit procedure, on a case by case basis, proof of their exit from Gibraltar or proof of that destruction.

2. Goods moving from Gibraltar to the Union

Where goods in free circulation in Gibraltar (or goods in a customs warehousing, inward processing or temporary admission procedure for tax purposes) are presented to the competent authorities of the United Kingdom, in respect of Gibraltar, with a view to be moved to the Union, the NCTS shall be used applying the code T2GI.

The transit data of the goods shall be declared in the NCTS, and the goods shall be moved following the transit process to the designated customs post in the Union acting as office of destination, in order to furnish evidence that the goods in question are in free circulation in Gibraltar.

The procedure of Union Goods moving from the Union to Gibraltar shall apply *mutatis mutandis*.

Where the office of departure in Gibraltar has not received the information required to prove that the goods have arrived in a designated customs post, the United Kingdom, in respect of Gibraltar, shall collect the relevant VAT and excise duties applicable in the Member State of the designated customs post and shall transfer the taxes levied to the competent authorities of that Member State. However, in the event, that the competent authorities of the United Kingdom, in respect of Gibraltar, can provide conclusive evidence that the goods under transit have ultimately remained in Gibraltar, transaction tax and, if applicable, Gibraltar excise duties shall be levied instead.

Annex 21, Council Decision (EU) 2026/1732

3. Goods moving from countries and territories outside the customs union into Gibraltar.

Where goods bound for Gibraltar are released for free circulation or for special procedures of customs warehousing, inward processing or temporary admission at one of the designated customs posts, NCTS shall be used thereafter applying the code T1GI.

The transit data of the goods as well as the additional information required shall be declared in the NCTS at the designated customs post, acting as office of departure, and the goods shall be moved following the transit process to the competent authorities of the United Kingdom, in respect of Gibraltar, acting as customs office of destination.

The customs office of destination in Gibraltar, using an "arrival advice" message, shall notify the designated customs post that acted as office of departure of the arrival of the goods on the day the goods are presented in Gibraltar at the office of destination and shall forward a "control results" message to the office of departure at the latest on the third working day following the day the goods are presented at the office of destination, together with proof that the transaction tax and the excise duties, where relevant, have been levied in Gibraltar on the goods, unless the goods are covered by or by a special customs procedure.

The T1GI shall be discharged by the customs office of departure when it is possible 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.

In case the T1GI cannot be discharged and, in any event, no later than three months after the release of the goods for transit, an entry shall be made in the register referred to above and a correction made to the initial entry in the accounts of the United Kingdom, in respect of Gibraltar. In this case, the import duties shall be established as Union's own resources and entered in the accounts detailed in the first subparagraph of Article 6(3) of Regulation (EU, Euratom) No 609/2014 or, where appropriate, in the separate accounts referred to in the second subparagraph of Article 6(3) of that Regulation.

4. Export to countries and territories outside the customs union from the Union:

Customs clearance operations relating to exports from Gibraltar to countries and territories outside the customs union shall be carried out at any designated customs post.

Where goods in Gibraltar are presented to the competent authorities of the United Kingdom, in respect of Gibraltar, with a view to be moved to the Union, the NCTS shall be used applying the code T1GI or T2GI as the case may be (re-export from a customs warehouse or after inward processing or temporary admission).

The transit data of the goods shall be declared in the NCTS and the goods moved following the transit process to the designated customs post acting as office of destination.

The procedure of point 2. of this IV.5.4.2 Formalities shall apply *mutatis mutandis*.

Where the customs office of departure in Gibraltar has not received the information required to prove that the goods have arrived in a designated customs post, the United Kingdom, in respect of Gibraltar, shall collect, in the case of code T2GI, the relevant VAT and excise duties applicable in the Member State of the designated customs post and shall transfer the taxes levied to the competent authorities of that Member State.

However, in the event, that the competent authorities of the United Kingdom, in respect of Gibraltar, can provide conclusive evidence that the goods under transit have ultimately remained in Gibraltar, transaction tax and, where applicable, Gibraltar excise duties shall be levied instead.

5. Other formalities:

The common transit procedure is not applicable to trade with Gibraltar.

Gibraltar is not a Contracting Party to the TIR convention.

IV.5.5 Special fiscal territories

This paragraph provides information on:

- background and legal basis (IV.5.5.1);
- internal Union transit procedure (IV.5.5.2).

IV.5.5.1 Background and legislation

Article 1(35) UCC DA

Directive 2006/112/EC,

Directive 2020/262/EU

The special fiscal territories means a part of the customs territory of the Union where the provisions of Council Directive 2006/112/EC on the common system of value added tax or Council Directive 2020/262/EU 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 Canary Islands;
- The following French Overseas Departments: Guadeloupe, Martinique, Mayotte, French Guiana, Réunion and Saint-Martin;
- Mount Athos;
- The Åland Islands.

For up-to-date information on these special fiscal territories kindly refer to:

https://ec.europa.eu/taxation_customs/territorial-status-eu-countries-and-certain-territories_en

In order to ensure that fiscal charges (VAT and excise duties) are controlled and accounted for, Union goods moving to, from or between the non-fiscal territories are subject to the following formalities:

Article 188 UCC DA

- Where Union goods are moved from a special fiscal territory to another part of the customs territory of the Union that is not a special fiscal territory, and where 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 must be moved under an internal Union transit procedure.

<u>Examples</u>:
1) The goods entered the Union in France, then were moved from France to the Canary Islands and later brought into Spain. The goods movement between the Canary Islands and Spain must be provided by the internal Union transit procedure.
2. For Union goods moved from Åland Islands to Sweden by vessel, the internal Union transit procedure (T2F) does not need to be applied since the goods are moved from a special fiscal territory directly to a Member State, where they will stay. However, if the same goods are transported further by road to Denmark, which is another part of the customs territory of the Union, the internal Union transit procedure (T2F) is applied.

- However, in other situations (e.g. the goods entered the Union in France, where they were released for free circulation, were later moved to the Canary Islands and were finally brought again to France, or the Union goods from Sweden were moved directly to the Åland Islands) the internal transit procedure (T2F) is an option. The goods may also be moved on the basis of proof of the customs status of Union goods.

IV.5.5.2 Internal Union transit procedure

The internal Union transit procedure for movements covered by Article 188 UCC DA is known as the T2F procedure and applies as follows:

- Transit declaration:

Enter code T2F in Box 1 of the transit declaration.

- Airline or shipping company (paper-based transit declaration for goods carried by air and sea):

Enter code T2F on the relevant manifest.

- Airline or shipping company (electronic transport document/ETD as a transit declaration for using the transit procedure for goods carried by air and sea):

Enter code T2F for the Union goods in question.

IV.5.6 Exceptions (pro memoria)

IV.5.7 Specific national instructions (reserved)

IV.5.8 Restricted part for customs use only

IV.5.9 Annexes (pro memoria)

PART V – BUSINESS CONTINUITY PROCEDURE FOR COMMON/UNION TRANSIT

CHAPTER 1 – INTRODUCTION

The business continuity procedure described in this part governs situations where the IT system of either customs or the trader is unavailable. This part also covers the rules for the case where travellers need to use the transit procedure.

The use of a business continuity procedure is subject to a number of **important general rules**:

- Transit operations in the NCTS and in a business continuity procedure should be regarded as clearly different procedures. This means that all movements initiated and successfully released in the NCTS must also be ended in the NCTS, and all movements started under a business continuity procedure must be ended in accordance with the provisions governing the use of that procedure.
- Where the decision to revert to a business continuity procedure is taken, it is important to ensure the cancellation of any declaration that has been entered in the NCTS but which has not been processed further due to failure of the IT system.
- Before the decision to revert to a business continuity procedure is taken, the average unavailability period of two hours as mentioned in the TOC&SLA agreement shall be considered.

V.1.1 General theory and legislation

The legal sources are in:

- Article 26, Appendix I to the Convention;
- Article 27, Appendix I to the Convention;
- Article 6(3)(b) UCC;
- Article 291 UCC IA;
- Annex II, Appendix I to the Convention;
- Annex 72-04 UCC IA.

V.1.2 Transit declaration for a business continuity procedure

The business continuity procedure is based on paper documents being used as transit declarations.

V.1.3 Stamp for a business continuity procedure

The paper-based transit declaration used for a 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 fact that a business continuity procedure is being used must be indicated on the copies of the paper-based transit declaration with a stamp (dimensions: 26 x 59 mm) in the MRN box on the paper TAD. The stamp may be pre-printed on the paper TAD.

- The document must be stamped either by the customs office of departure, where the standard procedure is used, or by the authorised consignor, where the simplified procedure is used.
- See Annex V.1.8.1. for the business continuity stamps in the different languages.

The stamps are listed in section V.1.9.1.

V.1.4 Temporary failure of the NCTS at the customs office of departure

It is the responsibility of each national administration to set out the exact conditions under which the competent authority reverts to business continuity procedure. These conditions must, however, be fixed in advance and be communicated/made available to the economic operators.

V.1.5 Temporary failure of the computerised system used by the holder of the procedure

The following cases are covered by this paragraph:

- the computerised system of the holder of the procedure is unavailable;
- the electronic connection between the computerised system used by the holder of the procedure and the NCTS is unavailable.

Any recourse to business continuity procedure must be approved in advance by the customs authorities. To obtain this approval, the holder of the procedure, whether using the standard or the simplified procedure, must notify customs by email or other means of the reason for, and the start time of, the business continuity procedure.

When the customs authorities are satisfied that the connection is genuinely unavailable, they will communicate to the holder of the procedure their approval to use the business continuity procedure. In addition, they may request proof or proceed to controls. However, customs authorities will refuse their approval in cases of systematic announcements of unavailability by the same holder of the procedure.

The customs authority will monitor the use of business continuity procedure to avoid its misuse.

If an authorised consignor makes more than 2% of his/her yearly declarations under business continuity procedure due to the failure of the computerised system or the electronic connection between the computerised system and the NCTS, the authorisation will be reviewed to assess if its conditions are still met.

V.1.6 Procedures

V.1.6.1 Departure – standard procedure

In the standard procedure, the holder of the procedure must complete a paper-based transit declaration and present it together with the goods at the customs office of departure.

For further details see V.2 and V.3.

The transit operation must be ended and discharged on the basis of the paper declaration.

The holder of the procedure must keep a register of all paper TADs issued during the BCP. The register must be made available to the customs authorities upon request.

CUSTOMS Where the decision to revert to a business continuity procedure is taken, it is important to ensure that any declaration entered in the NCTS but not processed further due to system failure **is invalidated**. The trader is obliged to provide information to the competent authorities each time he/she submits a declaration in the system but subsequently reverts to a business continuity procedure.

In such cases, any transit data with an LRN or MRN allocated to the transit operation must be withdrawn from the NCTS.

V.1.6.2 Departure – authorised consignor

The customs authorities' approval of the decision to revert to a business continuity procedure can be notified by the method agreed in advance between the authorised consignor and those authorities.

After the approval has been given, the authorised consignor **shall lodge the transit declaration using** the paper TAD (as the paper based transit declaration).

Additionally, the transit declaration must be completed by entering:

- in Box 'Country of routing of consignment [16 12]' the prescribed itinerary, if appropriate;
- in Box 'Control by office of departure' the time limit for delivery of the goods to the customs office of destination and information about the seals affixed (if any);
- the endorsement 'Authorised consignor – 99206';
- the date on which the goods are consigned;
- code 'A3';
- The registration number of the transit declaration (in accordance with the rules agreed with the customs office of departure or laid down in the authorisation).

The paper TAD may be produced in one of the ways set out below:

- They are stamped in advance with the stamp of the customs office of departure and signed by an official of that office in Box "Office of departure" [17 03]. The pre-authenticated paper TADs are numbered consecutively in advance and must be registered by the customs office. Any other forms, loading lists or Lists of Items that accompany pre-authenticated paper TADs must also be pre-authenticated.

- They are 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 to the Convention/Annex 72-04 UCC IA. A specimen of the special stamp is reproduced in Annexes VI.8.1 and VI.8.2. The stamp may be pre-printed on the forms where a printer approved for that purpose is used.

The authorised consignor must complete the box by entering the date on which the goods are consigned and allocate a number to the transit declaration in accordance with the rules laid down in the authorisation.

The stamp is placed on two copies of the paper TAD, as well as on all copies of forms, loading lists or Lists of Items. If a document or a form consists of more than one page which are firmly attached, the stamp may only placed on the first page.

The **registration** number of the paper 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 stipulates that the numbering must form part of an uninterrupted series.

The stamp may be pre-printed on the paper TADs. Traders wishing to use the pre-printed method must use a printing company approved by the customs authorities of the country where the authorised consignor is established.

The customs authorities may authorise authorised consignors to complete paper 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. A specimen of that stamp is reproduced in Annex VI.8.2.

Authorised consignors must take all necessary measures to ensure the safekeeping of the special stamp or of the pre-authenticated or re-paper TADs in order to avoid their misuse, loss or theft and must present them to the customs authorities when required.

Customs may carry out a post-clearance check to establish whether the authorised consignor has taken all necessary measures to ensure the safekeeping of the special stamp and of the forms bearing the stamp of the customs office of departure or the special stamp.

Where paper 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 must enter in box [13 07] Holder of the procedure of the paper 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 it is the holder of the procedure for all transit operations carried out under cover of paper TADs bearing the special stamp.

Where the decision to revert to a business continuity procedure is taken, it is important to ensure that any declaration entered into the NCTS but not processed further due to system failure is invalidated.

When the computerised system of the authorised consignor is available again, that person must inform the customs authorities, and, if relevant, communicate details of the paper documents used.

V.1.6.3 Customs office of Transit – 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 transit is unavailable upon arrival of goods, a copy of the paper TAD (either on paper or any other format agreed with the customs authorities) must be provided to the customs office of transit which retains that copy of the paper TAD. The office of transit makes the necessary entries in the NCTS when it is available again (see V.5.3.2).

V.1.6.4 Customs office of incident registration – 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 incident registration is unavailable upon arrival of goods, a copy of the paper TAD (either on paper or any other format agreed with the customs authorities) must be provided to the customs office of incident registration which retains that a photocopy copy of the paper

TAD. The office of incident registration makes the necessary entries in the NCTS when it is available again (see V.5.3.1). Provided that no irregularity has been found, the customs office of destination must furnish the holder of the procedure or the carrier with alternative proof that the procedure has ended. For further details see V.6.4.2.

IMPORTANT

Transit movements started in NCTS and transit movements started under the business continuity procedure must be treated as separate procedures.

Where a movement has been released in NCTS, it should also be ended in NCTS. If the system is not available at an office involved in the movement, the office should record the necessary information on the basis of the available transit information, such as the MRN or the accompanying transit document where available. The office should enter the information in NCTS when the system becomes available again.

Where an incident occurs during a movement and the office competent for incident registration cannot record the incident immediately in NCTS because the system is unavailable, the incident should be recorded by the means accepted under the business continuity procedure. The electronic record should be completed in NCTS as soon as the system is available again.

V.1.6.5 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 must end the procedure on the basis of the paper TAD and makes the necessary entries in the NCTS when it is available again. In case the paper TAD was not printed at Departure, the trader at destination shall be able to provide a copy of the paper TAD. Upon agreement with the customs authorities of destination, the copy can be either on paper or in an electronic format. Entering data about the end of transit procedure in the NCTS enables the customs office of departure to discharge the procedure.

Provided that no irregularity has been found, the customs office of destination must furnish the holder of the procedure or the carrier with alternative proof that the procedure has ended. For further details see V.6.4.2.

In situations where data is not available at all, even at a later stage due to specific circumstances (such as technical problems due to organisational issues like the re-numbering of Customs offices), the transit operation should be closed only on paper TAD. A copy of the paper TAD, certified by the Customs office of destination, shall be sent back to the Customs office of departure to discharge the transit.

V.1.6.6 Destination – authorised consignee

If the NCTS at the destination fails, authorised consignees will follow the procedures for the authorised consignee as laid down in the following paragraphs.

The authorised consignee has to inform without delay the competent authority by whatever means they have agreed in the authorisation (by email or another way) about the arrival of goods. After the unloading permission given by the customs office of destination he/she 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/her authorisation stamp on a second copy of the paper TAD, which accompanied the goods and **submit** them to the customs office of destination as soon as possible, no later than the following working day.

The authorised consignee must 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:

- **registration** 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 will 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 provide details of the schedule to the appropriate customs office. This may exempt the authorised consignee from giving information as each consignment arrives and may allow them to dispose of the goods at the time of arrival without intervention by 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 must be informed immediately.

If the customs authorities decide to examine the goods, they must not be unloaded by the authorised consignee. If customs do not wish to examine the goods, the authorised consignee must be given permission to unload them.

Where the customs authorities do not check the consignment on arrival, the authorised consignee must enter in the left-hand division of Box Control by office of destination of a second copy of the paper TAD and, if applicable, in his records:

- the date of arrival; and,
- the condition of any seals affixed.

Note: the second subdivision of Box Control by office of destination is reserved for the entries of the customs office of destination.

A second copy of the paper TAD must be forwarded without delay by the authorised consignee to the customs office of destination._

CUSTOMS Regarding:

the recording, control or annotation of the paper TAD;

the return of a second copy of the paper TAD to the customs office of departure;

the treatment of irregularities; possible checks, etc.;

the provisions of Part IV apply *mutatis mutandis*.

V.1.7 Specific national instructions (reserved)

V.1.8 Restricted part for customs use only

V.1.9 Annexes

V.1.9.1 Stamp used for business continuity procedure

A) The stamp as of 1 May 2016

BG:

TALITLUSPIDEVUSE PROTSEDUUR
LIIDU TRANSIIDIPROTSEDUUR/ÜHIS TRANSIIDIPROTSEDUUR
SÜSTEEMI ANDMED EI OLE KÄTTESAADAVAD
ALGATATUD ________________
(Kuupäev/kellaaeg)

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)
Ticket-Nr:

EE:

TALITLUSPIDEVUSE PROTSEDUUR
LIIDU TRANSIIDIPROTSEDUUR/ÜHIS TRANSIIDIPROTSEDUUR
SÜSTEEMI ANDMED EI OLE KÄTTESAADAVAD
ALGATATUD ________________
(Kuupäev/kellaaeg)

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 TĘSTINUMO PROCEDŪRA
SĄJUNGOS TRANZITAS/BENDRASIS TRANZITAS
SISTEMOJE DUOMENŲ NĖRA
PRADĖTA ____________________
(Data ir laikas)

MK: **ПОСТАПКА ЗА ОБЕЗБЕДУВАЊЕ НА КОНТИНУИТЕТ ВО РАБОТЕЊЕТО**
ТРАНЗИТ НА УНИЈАТА/ЗАЕДНИЧКИ ТРАНЗИТ
НЕМА ДОСТАПНИ ПОДАТОЦИ ВО СИСТЕМОТ
*ЗАПОЧНАТО НА*____________________
(датум/час)

MT:

IL-PROĊEDURA TAL-KONTINWITÀ TAL-OPERAT
IT-TRANŻITU TAL-UNJONI/IT-TRANŻITU KOMUNI
L-EBDA DEJTA DISPONIBBLI FIS-SISTEMA
INBDIET NHAR ____________________
(Id-data/il-ħin)

NL:

BEDRIJFSCONTINUÏTEITSPROCEDURE
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)

GE:

GEORGIA REVENUE SERVICE
CUSTOMS DEPARTMENT
შემოსავლების სამსახური
საბაჟო დეპარტამენტი
BUSINESS CONTINUITY PROCEDURE
ბიზნესის უწყვეტობის პროცედურა
UNION TRANSIT/COMMON TRANSIT
კავშირის ტრანზიტი/საერთო ტრანზიტი
NO DATA AVAILABLE IN THE SYSTEM
სისტემაში მონაცემები მიუწვდომელია
მიღებულია: ___________________
(თარიღი/საათი)

HR:

POSTUPAK OSIGURAVANJA KONTINUITETA POSLOVANJA
PROVOZ UNIJE / ZAJEDNIČKI PROVOZ
PODACI NISU RASPOLOŽIVI U SUSTAVU
POKRENUT DANA ___________________
(Datum/sat)

TR:

İŞ SÜREKLİLİĞİ USULÜ
BİRLİK TRANSİTİ/ORTAK TRANSİT
SİSTEMDE VERİ BULUNMAMAKTADIR
…………………'DE *BAŞLATILMIŞTIR*
(Tarih/Saat)

RS:

ОСИГУРАЊЕ КОНТИНУИТЕТА ПОСТУПКА
ТРАНЗИТ УНИЈЕ/ЗАЈЕДНИЧКИ ТРАНЗИТ
У СИСТЕМУ НЕМА ДОСТУПНИХ ПОДАТАКА
ПОКРЕНУТО ДАНА___________________
(датум/час)

UA:

ПРОЦЕДУРА ЗАБЕЗПЕЧЕННЯ БЕЗПЕРЕРВНОЇ РОБОТИ
ТРАНЗИТ СОЮЗОМ/СПІЛЬНИЙ ТРАНЗИТ
ДАНІ В СИСТЕМІ ВІДСУТНІ
ІНІЦІЙОВАНО ___________________
(Дата/час)

CHAPTER 2 – GENERAL INSTRUCTIONS RELATED TO THE TRANSIT ACCOMPANYING DOCUMENT

Article 3(d) and (v), Appendix I to the Convention

Articles 5 (12) and 6(3)(b) UCC

Part V concerns the business continuity procedure based on the use of the transit accompanying document (TAD) as the paper-based transit declarations It is divided into six chapters.

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 a person gives in the prescribed form and manner in order to indicate a wish to place goods under the transit procedure. Secondly, it means the document used as a transit declaration, i.e. the required '**copies of the paper TAD**'. In the following chapters the expression 'transit declaration' is used with the first meaning, the prescribed form being 'TAD'.

CHAPTER 3 – THE STANDARD TRANSIT DECLARATION

V.3.1 Introduction

This chapter describes the business continuity procedure based on the use of the paper TAD as the paper-based transit declaration.

Paragraph V.3.2 gives the general theory and legislation concerning standard transit declarations.

Paragraph V.3.3 describes the standard transit declaration procedure from the loading of the goods through to the completion and signing of the declaration.

Paragraph V.3.4 deals with specific situations concerning the transit declaration procedure.

Paragraph V.3.5 covers exceptions to the general rules.

Paragraph V.3.6 is reserved for specific national instructions.

Paragraph V.3.7 is reserved for the use by customs administrations.

Paragraph V.3.8 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 transit accompanying document (TAD) supplemented by a list of items (LoI).
  In that case, the paper TAD does not carry an MRN.

The legal sources for the transit declaration in the forms of the paper TAD are as follows:

- Appendix I to the Convention:
  - ✓ Articles 3(c), (v) and 26;
- Appendix III to the Convention:
  - ✓ Title II, Articles 5 and 6;
  - ✓ Annexes A3, A4, A5 and A6;
  - ✓ Annex B1, B4, B5 and B6;
- Appendix IIIa to the Convention:
  - ✓ Title II, Articles 5 and 6;
  - ✓ Title III, Articles 7 to 9;
  - ✓ Annexes A3a, A4a, A5a and A6a;
- Articles 5(12) and 6(3)(b) UCC;
- Annex 72-04 Part I, Chapters I and II UCC IA.

V.3.3 The declaration procedure

This paragraph gives information about:

- (Paragraph V.3.3.1) - obsolete;
- loading lists, form and use (Paragraph V.3.3.2);
- paper-based transit declarations in the form of paper TADs (Paragraph V.3.3.3);
- mixed consignments (Paragraph V.3.3.4);
- signing the transit declaration (Paragraph V.3.3.5).

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 - obsolete

V.3.3.1.2 Loading lists, form and completion

Annexes B4 and B5, Appendix III to the Convention

Loading lists may be used as the descriptive part of the paper TAD as a transit declaration.

Annexes B4 and B5a, Appendix III and IIIa to the Convention

The use of loading lists does not affect obligations concerning the dispatch procedure or any procedure in the country of destination or concerning the forms used for such formalities.

Chapters III and IV, Annex 72-04 UCC IA

Only the front of the forms may be used as a loading list.

The loading lists must 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. Where loading lists are used for a consignment of two or more types of goods, information about packages and description of goods have to be provided in the LoI (data fields [18 06] and [1805]). However, reference must be made in the transit declaration, as appropriate, to the serial number and the code (T1, T2, T2F) in data field [11 01] of the attached loading lists.

CUSTOMS
The customs office of departure must enter the registration number on the loading list. This number will be the same as the registration number of the paper TAD 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 companies which use 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 paper TAD, each must bear a serial number allocated by the holder of the procedure. The total number of all documents including accompanying loading lists are shown in Box 'Forms' of the paper TAD.

V.3.3.1.3 Form and completion of the paper-based transit declaration in the form of a paper TAD

Annex II Appendix I, Annexes A3, A4, A5 and A6, Appendix III to the Convention
Annexes A3a, A4a, A5a and A6a, Appendix IIIa to the Convention

The form of the transit accompanying document (TAD) may be used as a paper-based transit declaration, supplemented by the list of items (LoI).

The paper TAD must be filled in either in written form by hand (making sure that it is completed legibly, in ink and in block letters), or printed out using a computerised system of the economic operator. All mandatory boxes for the transit declaration must be completed in accordance with Annexes II, A3a, A4a, Appendix IIIa to the Convention /Annex 72-04 UCC IA.

Where the paper TAD is used as the paper-based transit declaration, an MRN is not allocated to the transit operation. Instead, the national reference number for the business continuity procedure is used and inserted in the box [MRN] in the right upper corner of the paper TAD.

One or more list of items (LoIs) must be attached to the paper TAD. LoIs must bear the same reference number of a transit declaration as the one placed on the paper TAD to which it is attached. The LoI must be completed in accordance with Annex II, Appendix I, Annexes A5a and A6a, Appendix IIIa to the Convention.

One LoI can contain several items (the boxes are vertically expandable). The maximum number of items for one transit declaration is 1,999.

V.3.3.1.4 Mixed consignments

Article 28, Appendix I to the Convention

Article 294 UCC IA
Appendix D1,

Annex B UCC IA

For consignments comprised 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 paper TAD will either be supplemented by LoI or loading lists (see V.3.3.1.2) attached to it. The paper TAD provides common information and the LoI/ loading lists indicate the goods of different status.

Where the paper TAD is used as a paper-based transit declaration~~,~~ in the subdivision of data element “Type” [11 01] 1 the code ‘T’ must be indicated and for each item in the LoI in data element “Type” [11 01] the relevant code (T1, T2 or T2F) must be entered.

Unless the consignment is mixed, any Boxes ”Description of goods” [18 05] which have not been used must be struck through to prevent their later use.

Alternatively, a separate paper TAD may be completed (for example: a T1 paper TAD for non-Union goods and a T2 or T2F paper TAD for Union goods).

Note: it is possible that Union goods not placed under transit (and moving within the Union customs territory) may be 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 the transit procedure.

V.3.3.1.5 Signing of the transit declaration

Annex II, Appendix I to the Convention,

Annex 72-04 UCC 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 must sign the transit declaration in Box "Holder of the transit procedure" [13 07]/"Representative" [13 06] of the paper TAD.

Annex II, Appendix I to the Convention,

Annexes B6 and B9, Appendix III to the Convention

Annex 72-04 UCC IA

Authorised consignors may be allowed not to sign transit declarations bearing the special stamp. This waiver is subject to the condition that the authorised consignor has previously given the customs authority a written undertaking acknowledging that he/she is the holder of the procedure for all transit operations carried out under transit declarations bearing their special stamp.

Unsigned transit declarations must contain in the box reserved for the signature of the holder of the procedure the phrase: 'Signature waived – 99207'.

For more on this procedure, which is considered a simplification of the standard transit procedure, see Part VI.

V.3.4 Specific situations (pro memoria)

V.3.4.1 Rules applicable to goods with packages

For further details see IV.I.5.1.

V.3.4.2 Goods in passenger-accompanied baggage

For further details see IV.I.5.2.

V.3.4.3 Transport of Union goods to, from, or via a common transit country

For 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 that issued the original document may issue a duplicate.

The interested party requesting the duplicate must duly justify the request and declare in writing that he/she will 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, seeking authorisation 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: (i) the word 'DUPLICATE'; (ii) the stamp of the customs office, authorised consignor or of the authorised issuer that issued the duplicate; and (iii) 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 V.4.2 gives the general theory concerning the formalities at the customs office of departure, as well as general information about the legal sources.

Paragraph V.4.3 describes the procedure at the customs office of departure.

Paragraph V.4.4 deals with specific situations.

Paragraph V.4.5 covers exceptions to the general rules.

Paragraph V.4.6 is reserved for specific national rules.

Paragraph V.4.7 is reserved the use by customs administrations.

Paragraph V.4.8 contains the Annexes to Chapter 4.

V.4.2 General theory and legislation

The transit procedure starts at the customs office of departure with the presentation of the paper-based transit declaration (in the form of the paper TAD), together with the goods.

The legal sources are as follows:

- Article 26, Appendix I to the Convention;
- Article 6(3)(b) UCC;
- Article 291 UCC IA;
- Annex II, Appendix I to the Convention;
- Annex 72-04 UCC 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 V.4.3.1);
- presentation of a guarantee (Paragraph V.4.3.2);
- acceptance, registration and endorsement of the paper-based transit declaration (Paragraph V.4.3.3);
- amendment of the paper-based transit declaration (Paragraph V.4.3.4);

- invalidation of the paper-based transit declaration (Paragraph V.4.3.5);
- verification of the paper-based transit declaration (Paragraph V.4.3.6);
- itinerary (Paragraph V.4.3.7);
- time limit (Paragraph V.4.3.8);
- identification measures (Paragraph V.4.3.9);
- release of the goods for transit (Paragraph V.4.3.10).

V.4.3.1 Presentation of the paper-based transit declaration

The paper-based transit declaration and all accompanying documents should 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 must be presented at the customs office of departure:

- two copies of the paper TAD, supplemented by a list of items (LoI);
- a guarantee (where required: see Part III);
- other necessary documents, if required.

CUSTOMS

The customs office of departure will:

- check that two copies of the paper TAD and the LoI are properly completed and attached together;
- check the validity and amount of the guarantee;
- check other necessary documents.

V.4.3.2 Presentation of a guarantee

Article 9, Appendix I to the 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 must check that:

- the guarantee details shown in Box “Guarantee” [99 02 – 99 03 – 99 04] of the paper 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 “Holder of the procedure” [13 07] of the paper TAD;
- the guarantee has not expired (TC31 and TC33 certificates are still valid);
- the validity period of one year from the date of issuance has not expired (validity of TC32 voucher);
- the signature on the declaration in Box “Holder of the procedure” [13 07] of the paper TAD corresponds to the signature on the reverse of the TC31 comprehensive guarantee certificate or the TC33 guarantee waiver certificate.

Note that the original guarantee documents must be presented.

For individual guarantees in the form of vouchers, the TC32 guarantee voucher is retained and attached to a first copy of the paper TAD.

For an individual guarantee in the form of an undertaking, the undertaking is retained and attached to a first copy of the paper TAD.

For a comprehensive guarantee or guarantee waiver, the original guarantee certificate (TC31 or TC33) is returned to the declarant.

V.4.3.3 Acceptance and registration of the transit declaration

Articles 30 and 35, Appendix I to the Convention

Articles 171-172 UCC

Article 143 UCC DA

The customs office of departure accepts the transit declaration on condition that:

- it contains all the necessary information for the purpose of the common/Union transit procedure;
- 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) paper TAD will not be accepted.

The customs office of departure will register the transit declaration by putting a registration number in Box ”Customs Office of departure” [17 03] of the paper TAD and by inserting in Box

”Customs Office of departure” [17 03] of the paper TAD the details of inspections carried out, seals affixed and time limit allowed. It then will add its signature and the stamp.

The registration system of declarations used in a 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. For a list of customs offices competent to deal with transit operations see:

https://ec.europa.eu/taxation_customs/dds2/rd/rd_home.jsp?Lang=en

V.4.3.4 Amendment of the transit declaration

Article 31, Appendix I to the 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 must be made by striking out the incorrect particulars, and where appropriate, by adding those required, and must be initialised by the declarant. Amendments must be endorsed by the customs authorities. In some cases, the customs authorities may require the presentation of a new declaration. Erasing and overwriting are not permitted.

No amendment is 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 covered by Article 173(3) 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, to the Convention

Article 174 UCC

A transit declaration can be invalidated by the customs office of departure at the declarant’s request only before the goods are released for transit. The declarant will be informed consequently by the customs office of departure about the result of his/her request.

Article 148 UCC 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 the case of a business continuity procedure for transit, it is important to ensure that, any declaration that has been entered in the NCTS but not processed further due to system failure, 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 and there is subsequent recourse 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 lodged.

V.4.3.6 Verification of the transit declaration and control of the goods

Article 35, Appendix I to the Convention

Article 188 UCC,

Articles 238 and 239 UCC IA

To check the accuracy of the particulars of a transit declaration, the customs office of departure may, after acceptance of the declaration, carry out the following inspections 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 will be informed about the place and time. However, customs may, at the request of the holder of the procedure, ask 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. To solve these discrepancies, the customs office of departure will make minor modifications (in agreement with the holder of the procedure) in the declaration so that the goods can 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 being released.

The following code on the control results must be recorded by the customs office of departure or by an authorised consignor on the paper 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 (no physical control) detected no discrepancies or where no control was conducted;
- '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 to the Convention

Article 298 UCC 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 will 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 must enter in Box "Country of routing of consignment" [16 12] of the paper TAD at least an indication of the Member States or other Contracting Parties (from the common transit countries) through which the transit procedure is to take place.

The customs office of departure, taking into account any relevant information communicated by the holder of the procedure, will specify a prescribed itinerary (by confirming it in Box [16 17]) by:

- entering in Box "Country of routing of consignment" [16 12] of the paper TAD the details of the countries to be transited (2-letter country codes).

Article 44, Appendix I to the Convention

Article 305 UCC IA

Annex 72-04 UCC IA

The prescribed itinerary may be changed during the transit operation. In this case, the carrier is obliged to make the necessary entries in the relevant Boxes in the section titles Incidents during transport (BCP) on a second copy of the paper 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 a second copy of the paper TAD in the relevant Boxes in the section titled "Certification by competent authorities".

For further details on procedures to be followed in the event of incidents during movement see V.5.3.1.

V.4.3.8 Time limit for the presentation of goods

Articles 34 and 45(2), Appendix 1 to the Convention

The customs office of departure will set a time limit within which the goods must be presented at the customs office of destination.

Articles 297 and 306(3) UCC IA

The time limit prescribed by that customs office is binding on the competent authorities of the countries whose territory the goods enter during a transit operation. That time limit cannot be changed by the authorities of the countries in question.

When 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 is deemed to have complied with the time limit if he/she or the carrier proves to the satisfaction of the customs office of destination that the delay is not attributable to them.

For further information, refer to Part V.6.5.

CUSTOMS

When setting the time limit, the customs office of departure will 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.

When in agreement with the time limit entered by the holder of the procedure, the customs office of departure will either enter and/or endorse the time limit in Box “Control by office of departure – Limit date” [15 11] of the paper TAD (using the DD-MM-YY system). This is the date by which the goods, the transit declaration and any accompanying documents must be presented at the customs office of destination.

V.4.3.9 Means of identification

This paragraph is subdivided 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) to the Convention

Articles 36-39, Appendix I to the Convention

Article 192 UCC

Article 299 UCC IA

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.

Any documents used to identify the goods must be attached to the paper TAD and stamped in such a way as to ensure that substitution is not possible.

Article 39, Appendix I to the Convention,

Article 302 UCC IA

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, nature and special features (e.g. by providing the engine and chassis number where cars are transported under the transit procedure or providing the serial numbers of the goods). This description must be entered in Box “Description of goods” [18 05] of the LoI attached to the paper TAD.

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, will enter opposite the heading 'seals affixed' in Box "Control by Office of Departure" of the paper 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 will enter the phrase 'WAIVER – 99201' in Box "Control by Office of Departure" of the paper TAD opposite the heading 'seals affixed'.
Annex V.4.8.1 contains the endorsement 'waiver' in all language versions.

If goods not subject to the transit procedure are carried together with goods under the transit procedure on the same means of transport, the vehicle will not normally be sealed, provided that the identification of the goods is ensured by sealing the individual packages or by providing a precise description of the goods.

Note: the goods must be clearly separated and labelled in order to easily identify which goods are being carried under transit and which are not.

Article 38(5), Appendix I, to the Convention

Article 301(5) UCC IA

If the identity of the consignment cannot be ensured by sealing or by the precise description of the goods, the customs office of departure will refuse to allow the goods to be placed under the transit procedure.

Seals must 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 carries goods to different customs offices of destination under cover of transit declarations, with successive unloading taking 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 for unloading of parts of the load must affix new seals and indicate this in the relevant Box of section Certification by competent authorities on two copies of the paper TAD.

In this case, the customs authorities will endeavour to reseal as necessary, using a customs seal of at least equivalent security features.

V.4.3.9.2 Methods of sealing

Article 11(2) to the Convention,

Article 299 UCC IA

Where sealing the space containing the goods is used, the means of transport must be suitable for sealing.
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 individual package in other cases.

In cases where the space containing the goods is sealed, 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 to the Convention/Article 300 UCC 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 November 1975 on 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 must comply with specified characteristics and technical specifications.

Article 38, Appendix I to the Convention

Article 301 UCC IA

Seals must have the following essential characteristics:

- they remain intact and securely fastened in normal use;
- they are easily checkable and recognisable;
- they are so manufactured that any breakage, attempt to break or removal leaves traces visible to the naked eye;
- they are designed for single use, or if intended for multiple use, are so designed that they can be given a clear, individual identification mark each time they are re-used;
- they bear individual seal identifiers which are permanent, readily legible and uniquely numbered.

In addition, seals must 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 are deemed to fulfil the above requirements if 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 must be used to the widest possible event.

The customs seal must 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 agree to use common security features and technology.

Each country must notify the Commission of its customs seal types in use. The Commission must make this information available to all countries.

V.4.3.9.4 Use of seals of a special type

Articles 81-83, Appendix I to the Convention

Articles 317-318 UCC IA

For the holder of the procedure to use seals of a special type authorisation by the competent authorities is required.

Use of seals of a special type is a simplification subject to certain conditions (for further details see VI.3.3.).

Where these seals of a special type are used, the holder of the procedure must enter the make, type and number of the seals affixed opposite the heading ‘seals affixed’ in Box ”Control by office of departure” of the paper TAD. The seals must be affixed before release of the goods.

V.4.3.10 Release of goods

Article 40, Appendix I to the Convention

Article 303 UCC IA

The goods will be released and the date of release entered in Box ”Control by office of Departure” of the paper TAD after completion of all formalities at the customs office of departure. ‘Completion of all the formalities’ means:

- proper completion of the appropriate copies of the paper 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.

CUSTOMS

Where the formalities have been completed:

- the customs office of departure will indicate the following control result code in Box ”Control by office of Departure” of the paper 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 (no physical control) detected no discrepancies or without conducting any control;
- the authorised consignor will indicate the code ‘A3’ (Simplified procedure) in cases where the goods are released for transit;
- both the customs office of departure and the authorised consignor must ensure that the endorsements in Box ”Control by office of Departure” of the paper TAD

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 will enter the business continuity stamp (dimensions: 26 x 59 mm) on the copies of the transit declaration in Box ”MRN” of the paper TAD.

Annex V.1.8.1. contains the ‘business continuity stamp’ in all language versions.

TRADE – Important notice

Trade must inform customs that a declaration was submitted to the NCTS but that a business continuity procedure was initiated before the goods were released.

CUSTOMS – Important notice

The customs office of departure must invalidate any declaration which has been entered in the NCTS but not processed further due to temporary failure of the system.

Article 40, Appendix I to the Convention

Article 303 UCC IA

A first copy of the paper TAD is retained by the customs office of departure. The goods placed under the transit procedure are carried to the customs office of destination on the basis of a second copy of paper TAD.

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) consigned for the same final consignee have to be placed under Union/common transit, it is recommended that a generic goods description should be sufficient 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 must be available for customs purposes and must accompany 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
GE	განთავისუფლება’
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
UA	Звільнення

V.4.8.2 Endorsement 'satisfactory'

Annex deleted as no longer relevant.

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 the business continuity procedure.

Paragraph V.5.2 gives the general theory and legislation.

Paragraph V.5.3 describes the formalities in case of incidents during the movement of goods and at the customs office of transit.

Paragraph V.5.4 deals with specific situations.

Paragraph V.5.5 covers exceptions to the general rules.

Paragraph V.5.6 is reserved for specific national rules.

Paragraph V.5.7 is reserved for the use by customs administrations.

Paragraph V.5.8 contains the Annexes to Chapter 5.

V.5.2 General theory and legislation

The legal sources are in:

- Articles 43 and 44 Appendix I to the Convention;
- Annex B6 Title II, point II, Appendix III to the Convention;
- Articles 304 and 305 UCC IA.

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 case of an incident occurring during movement of goods under a common/Union transit operation (Paragraph V.5.3.1);
- the formalities at the customs office of transit (Paragraph V.5.3.2).

V.5.3.1 Formalities in case of incidents during movement of goods

The most frequently occurring examples of what might be considered as incidents during the movement of goods under common/Union transit operation are:

- the itinerary cannot be followed due to circumstances beyond the carrier's control;
- the customs seals are accidentally broken or tampered for reasons beyond the carrier's control;
- transfer of the goods from one means of transport to another;
- the immediate partial or total unloading of the means of transport as a consequence of imminent danger;
- an accident which may affect the ability of the holder of the procedure or the carrier to comply with his/her obligations;
- any of the individual elements constituting a single means of transport is changed (for example a wagon is withdrawn).

Article 44, Appendix I, to the Convention

Article 305 UCC IA

In each of those cases, the carrier must immediately inform the nearest competent customs office, which will undertake the role of the Customs office of incident registration, in the country in whose territory the means of transport is located. After the incident, the carrier must also, without delay, make the necessary entries in the relevant Boxes of the section "Incidents during transport" (BCP) of the paper TAD and present the goods, together with the paper TAD, to that customs office. The competent authorities of that customs office will decide whether the transit operation concerned may continue or not. If the operation may continue, the relevant office will endorse the relevant Boxes of section "Certification by competent authorities" of the paper TAD, specifying the action taken.

If the seals have been broken outside of the carrier's control, the competent authority will examine the goods and the vehicle. If it is decided to allow the transit operation to continue, new seals must be affixed and the paper TAD endorsed accordingly.

Transferring of goods from one means of transport to another means of transport may only be done if the competent authorities at the place where the transfer is to be made give their permission for the transfer and supervise it. In that case, the carrier must complete the relevant Boxes in section “Incidents during transport” (BCP) of the paper TAD. This may be done by hand, in ink and in block letters, but must be done legibly. Where appropriate, customs will endorse the relevant Boxes in section “Certification by competent authorities” of the paper TAD. Where more than two transhipments have occurred a continuation of the relevant Boxes in section “Incidents during transport” (BCP) of the paper TAD, if necessary on a separate plain sheet.

However, if the goods are transferred from a means of transport that is not sealed, despite the entries made by the carrier, there is no requirement to present the goods and the paper TAD 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 of wagons due to technical problems. In this case, the carrier may, after making the necessary entries on the paper TAD, continue the 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). In this case, the registration number and nationality of the new tractor unit are entered in the relevant Boxes of section “Incidents during transport” (BCP) of the paper 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 the competent authority, endorsing the relevant Boxes of section “Certification by competent authorities” of the paper TAD.

Where goods are carried in intermodal transport units, such as, but not limited to, containers, swap bodies and semi-trailers, the holder of the transit procedure does not have to provide this information where the logistical pattern at the point of departure may prevent the identity and nationality of the means of transport from being provided at the time the goods are released for transit. The intermodal transport units shall bear unique ID numbers, such numbers are indicated in **box [19 07- “Container ID”** and without handling the goods themselves when changing modes.

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 V.5.3.2.1);
- formalities at the customs office of transit (Paragraph V.5.3.2.2);
- a change of the customs office of transit (Paragraph V.5.3.2.3);
- action in the event of irregularities (Paragraph V.5.3.2.4).

V.5.3.2.1 The customs office of transit

Article 3(h), Appendix I to the Convention

Article 1(13) UCC IA

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.

	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 between that	- 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 country

	Contracting Party and a third country	

To facilitate the movement of Union goods between different parts of the Union customs territory in cases where the goods have to cross the territory of a third country other than a common transit country, Member States must undertake, when local circumstances permit, to establish as far as possible special lanes alongside their customs offices situated at the external border of the Union. These special lanes are reserved for checks on Union goods moving under the cover of a customs declaration issued in another Member State.

The control of such goods will 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 goods will be allowed to proceed to their destination.

V.5.3.2.2 Formalities at the customs office of transit

Article 43, Appendix I to the Convention

The paper TAD is presented, together with the goods, to each customs office of transit. The customs office(s) of transit may inspect the goods where this is considered necessary.

Article 304 UCC IA

The carrier must present a transit advice note to each customs office of transit, which keeps that note. Instead of the transit advice note, a photocopy of a second copy of the paper TAD may be presented and retained by the customs office of transit.

Annex B8, Appendix III to the Convention

Where goods are carried via a customs office other than the one declared, the actual customs office of transit must inform the customs office of departure.

Chapter V, Annex 72-04 UCC IA

The customs office(s) of transit may inspect the goods where this is considered necessary.

<u>The carrier shall present a transit advice note (TC10) made out on a form set out in Annex B8 to Appendix III to the Convention/Chapter V and Annex 72-04 UCC IA, to each customs office of transit, which shall retain it. Instead of the transit advice note a photocopy of the</u>

copy of the paper TAD may be presented and retained by the customs office of transit.

CUSTOMS

The customs office of transit:

- checks the business continuity procedure stamp on the paper TAD;
- checks the stamp of the customs office of departure or, in the case of a simplified procedure, the stamp of the authorised consignor on the paper TAD;
- retains a transit advice note (TC10) or a copy of the paper TAD;
- performs the necessary actions; and
- stamps the paper 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 must 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 V.6.2 gives the general theory and legislation.

Paragraph V.6.3 describes the formalities at the customs office of destination, including the ending and control of the procedure.

Paragraph V.6.4 deals with specific situations.

Paragraph V.6.5 covers exceptions to the general rules.

Paragraph V.6.6 is reserved for specific national rules.

Paragraph V.6.7 is reserved for the use by customs administrations.

Paragraph V.6.8 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 paper TAD and the information required by the customs office of destination must be presented to the customs office of destination. This is the ending of the transit movement.

The customs office of destination checks the goods on the basis of the information on the paper TAD, records the results of the inspection on the paper TAD and sends the document back to the customs office of departure.

If no irregularities have taken place, the transit procedure is discharged by the customs office of departure after having received the control result on paper.

In the event of an irregularity, further measures will be necessary.

The legal sources are in:

- Articles 8, 45-46, 48 and 51 Appendix I to the Convention;
- Annex II, Appendix I to the Convention ;
- Annex B10, Appendix III to the Convention ;
- Articles 215, 233(1),(2) and (3) UCC;
- Articles 306, 308, 310 and 312 UCC IA;

- Annexes 72-03 and 72-04 UCC 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 V.6.3.1);
- the control of the end of the procedure (Paragraph V.6.3.2).

In this paragraph it is assumed that no irregularities have occurred. The steps to be taken in the event of an irregularity are outlined in paragraph 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 ends, and the obligations of the holder of the procedure are deemed to have been met when the goods placed under the procedure, and the paper 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 paper TAD and other required documents at the customs office of destination. Legally speaking, the end of the procedure means that such presentation has been carried out in accordance with the legal provisions governing the type of procedure used, i.e. standard or simplified[30]. Both actions are the responsibility and the main obligation of the holder of the procedure.

When the procedure ends, the resulting obligations of the holder of 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,

30 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 procedures such as those concerning the authorised consignee, transit carried by air, by sea and by fixed transport installation (see Part VI).

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 presenting 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 paper TAD and required documents, must 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 ”Control by office of Departure” of the paper 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, must not alter it. For further details see Part IV.2.3.7.

V.6.3.2 Control of the end of the procedure

Annex II (13), (15) and (17), Appendix I to the Convention

Article 188 UCC

Annex 72-04(13), (15) and (17), UCC IA

After the presentation of the goods, the paper TAD and required documents, the customs office of destination performs the following actions:

- register the copies of the transit declaration and record on them the date of arrival;
- check the business continuity procedure stamp on the paper TAD;
- check the stamp of the customs office of departure or, in a simplified procedure, the stamp of the authorised consignor on the paper TAD;
- perform the verification, if necessary;
- stamp the paper TAD with the customs office stamp.

The customs office of destination determines whether the goods will be examined or not. The goods are examined using the information on the paper TAD presented to the customs office of destination.

The customs office of destination retains the first copy of the paper TAD.

The customs office of destination enters the appropriate control result code in Box "Control by office of Destination" on the paper TAD before sending a second copy of the paper TAD to the customs office of departure.

1. 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 must be checked at least:

    - the 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. 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.

    The checking of the conditions of the seals affixed, without physical control of the goods, is also recorded as code 'A2', provided the seals are intact.

3. 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 under the national regulations;
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 from discharging the procedure. The goods originally declared for transit may then be released. For the goods in excess, the customs office of destination clarifies the situation.

4. Code 'B1' (Not satisfactory) means that there are major discrepancies that do not allow discharge of the transit procedure. The liability of the holder of the procedure and guarantor remains in place until the case is resolved. Therefore, code B1 must only be used 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 discrepancy in the quantity 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 a second copy of the paper TAD contact the customs office of departure (by email or phone, or via the national transit coordinator or national helpdesk) in order to resolve the case. Once the case is resolved, the customs office of destination, instead of code 'B1', enters code 'A1' on a second copy of the paper TAD and sends it to the customs office of departure.
However, where the case is not resolved or where the customs office of destination does not conclude that a discrepancy in the quantity of the goods or presentation of different goods might be caused by an error or negligence at the place of departure, it enters code 'B1' on a second copy of the paper TAD and sends it to the customs office of departure.

Articles 112 and 114(1), Appendix I to the Convention

Articles 79, 87(1 and (4)) and 124 (1)(g) and (h) UCC

Article 103(c) UCC DA

The customs office of destination must start its own investigation in order to resolve the case.

As regards a debt referred to in points 3 (goods in excess) and 4, two options exist:

- a debt is incurred, in accordance with Article 79 of the Code/Article 112(1)(b) Appendix I to 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 was extinguished, in accordance with Article 124(1)(g) and (h) of the Code and Article 103 UCC DA/ Article112(2) Appendix I to 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 governing 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 debt being incurred 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) UCC 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 were previously in temporary storage or were placed under a special procedure together with goods formally placed under that transit procedure[31].

  For further details see VIII.2.3.2.

In both cases (debt extinguished or not), the customs office of destination continues its investigation and follows Article 87(1) of the Code/Article 114(1), Appendix I to the Convention in order to determine the customs authority with the competence to recover the debt or potentially decide to extinguish the debt. For further details see VIII.2.1, VIII.2.2, VIII.2.3 and VIII.3.2.

31 Union transit procedure only.

Where the customs office of destination deems that it is competent to carry out the recovery, it requests 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 to carry out the recovery (Article 87(4) of the Code[32]). However, that customs office must 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, a second copy of the paper TAD must 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 date when the transit operation was ended.

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 V.6.4.1);
- issuing alternative proof (Paragraph V.6.4.2);
- presentation of the goods and documents outside the appointed days and hours and at a place other than the customs office of destination (Paragraph V.6.4.3);
- irregularities (Paragraph V.6.4.4);
- change of the customs office of destination (Paragraph V.6.4.5).

V.6.4.1 Issuing a receipt

At the request of the person presenting the goods and the paper TAD at the customs office of destination, that office will issue a receipt. The receipt cannot, however, be used as alternative proof of the ending of the procedure.

32 Union transit procedure only.

Article 46, Appendix I to the Convention
Article 306(5) UCC IA

The receipt has two important functions. Firstly, it informs the holder of the procedure that the carrier delivered the goods and the transit documents to the customs office of destination. Secondly, the receipt plays an important role if an enquiry is initiated as a result of the customs office of departure not having received information of the arrived consignment. In such cases, the holder of the procedure will be able to produce the receipt for the customs office of departure, thus indicating at which customs office the goods and documents were presented. This makes the enquiry procedure much more efficient.

Annex B10, Appendix III to the Convention
Annex 72-03 UCC IA

The receipt can be filled out using either:

(i) specimen TC11 in Annex B10, Appendix III to the Convention/Annex 72-03 UCC IA; or
(ii) on a copy of the paper TAD.

Where the copy of the paper TAD is used as a receipt, the following must 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 a receipt in form TC11 completes 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 form TC11 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 paper 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 that the carrier return the receipt to him/her.

The return address may be entered on the back of the receipt.

CUSTOMS

The customs office of destination must 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 mean that a receipt must not be issued;
- if in order, issue the receipt to the person who requested it.

V.6.4.2 Issuing alternative proof

Article 51, Appendix I to the Convention

Article 312 UCC IA

The holder of the procedure may request that customs provide it with alternative proof that the transit procedure has ended correctly and that no irregularity has been detected. This may be done when the transit declaration and goods are presented at the customs office of destination.

The holder of the procedure may request that customs provide it with alternative proof on a photocopy of a second copy of the paper TAD that the transit procedure has ended correctly and that no irregularity has been detected. This may be done when the goods and the paper TAD are presented at the customs office of destination.

Note: For detailed information on the acceptance of alternative proof by the customs office of departure see VII.3.3.1.

TRADE

To obtain alternative proof as provided for in Article 45(4) Appendix I to the Convention/Article 308 UCC IA, a photocopy of a second copy of the paper TAD and LoI, 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 paper TAD and LoI, 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 will endorse the alternative proof when no irregularity has been found. The stamp, official’s signature and date are entered on the document.

The person presenting the alternative proof with the goods and the paper TAD is deemed to be the representative of the holder of the procedure. The customs office of destination will hand over the endorsed copy of the paper 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 to the Convention

Article 306(1) UCC IA

Generally goods, a transit declaration and required documents must be presented:

- at the customs office of destination; and
- during the appointed days and hours of opening.

However, the customs office of destination may, at the request of the holder of the procedure or other person presenting the goods, allow the goods and transit documents to be presented outside the official opening hours or at any other place.

V.6.4.4 Irregularities

V.6.4.4.1 Irregularities concerning seals

Only goods which have been sealed may be released for the common/Union transit procedure The customs office of destination must check whether the seals are still intact. If the seals have been tampered with, the customs office of destination must indicate this information on the paper TAD sent to the customs office of departure.

CUSTOMS

The customs office of destination checks the condition of the seals and indicates the results on the paper 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 examine the goods and indicate the results on the paper TAD.

V.6.4.4.2 Other irregularities

The customs office of destination indicates on the paper TAD the irregularity it has found in order to inform the customs office of departure and takes 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 must 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 letter or on a photocopy of the relevant document (T1, T2, T2F, T2L, T2LF).

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 will:

- indicate any irregularities on the paper TAD.

V.6.4.5 Change of customs office of destination

Article 47(2), Appendix I to the Convention

A transit operation may end at an office other than the one declared in the transit declaration. That office then becomes the customs office of destination.

Article 306(4) UCC IA

Where there is a change of the customs office of destination, the obligations of the holder of the procedure are not fulfilled when it presents the goods at the last customs office of transit which was the customs office of destination originally intended. The holder of the procedure 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:

- registers the transit declaration;
- checks whether the information on a first copy of the paper TAD corresponds with the information on a second copy of the paper TAD;
- checks the time limit, the state of any seals (if affixed) and the itinerary (if prescribed);
- decides the level of check required;
- having obtained a positive result from the check, inserts in Box “Control by office of Destination” on a second copy of the paper TAD code ‘A1’,’A2’ or ‘A5’ after the word ‘remarks’;
- having obtained a negative result from the check, enters in Box ”Control by office of Destination” on a second copy of the paper TAD code ‘B1’ after the word ‘remarks’;
- returns a second copy of the paper 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:

- registers the transit declaration;
- checks Box “Guarantee not valid” in the paper TAD to ensure that the guarantee is valid in the country concerned;
- checks whether the information on a first copy of the paper TAD corresponds with the information on a second copy of the paper TAD;
- checks the time limit, the state of any seals (if affixed) and the itinerary (if prescribed);
- decides the level of check required;
- after entering the control result code (‘A1’, ‘A2’, ‘A5’ or ‘B1’), inserts in Box “Guarantee not valid” in the paper TAD, after the word ‘remarks’ the following statement: ‘DIFFERENCES: CUSTOMS OFFICE WHERE GOODS WERE PRESENTED..........(NAME AND COUNTRY)’;
- returns a second copy of the paper 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 paper 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:

- registers the transit declaration;
- checks Box “Guarantee not valid” of the paper TAD to ensure that the guarantee is valid for the country concerned;
- checks whether the information on a first copy of the paper TAD corresponds with the information on a second copy of the paper TAD;
- checks the time limit, the state of any seals (if affixed) and the itinerary (if prescribed);
- decides the level of check required;
- having obtained a positive result from the check, inserts in Box of a second copy of the paper TAD , after the word ‘remarks’, the following statement: ‘DIFFERENCES: OFFICE WHERE GOODS WERE PRESENTED..........(NAME AND COUNTRY)’;
- sends to the country of departure through the normal channels:
    - notification that the goods under export restriction or under export duty were delivered to the customs office concerned;
    - a second copy of the paper TAD;
- keeps the goods under customs control and decides whether to:

- allow their removal to the Contracting Party with jurisdiction over the customs office of departure; or
- disallow their removal until 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

Where the presentation of the goods and the paper TAD has taken place after the time limit set by the customs office of departure has expired, the holder of the procedure or the carrier will be deemed to have complied with the time limit if 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 time limit to expire, but for which blame is not attributable to the carrier or the holder of the procedure:

- receipt issued by the police (for instance due to an accident or theft);
- receipt issued by health service (for instance due to medical care being sought);
- receipt from the vehicle breakdown service (for instance due to 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.

For further information, refer to Part IV.4.5.

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'

Annex deleted as no longer relevant.

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
GE	ალტერნატიული მტკიცებულება
HR	Alternativni dokaz
TR	Alternatif Kanıt

UA Альтернативне підтвердження

V.6.8.3 List of central offices for the return of second copies of the paper TAD

For the latest version of this list, click on the following link:

EUROPA:

https://taxation-customs.ec.europa.eu/document/download/335438df-cc02-40e4-878e-695c3bb9056f_en?filename=V.6.8.3.List%20of%20central%20offices%20for%20the%20return%20of%20copies%205%20of%20the%20SAD%20or%20second%20copies%20of%20the%20TAD.pdf

V.6.8.4 Phrase ‘difference’

Endorsement where the office of destination has found differences:

In Box ”Control by office of Destination”, 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:	Uoverensstemmelser:	overtallig : ….. manko : ….. varebeskrivelse : ….. tarifering : .....
DE:	Unstimmigkeiten:	Mehrmenge : ….. Fehlmenge : ….. Art der Waren : ….. Unterposition HS : .....
EE:	Erinevused:	ülejääk : ..... puudujääk : ..... kauba kirjeldus : ..... tariifne klassifitseerimine : .....
EL:	Διαφορές	Πλεόνασμα : ..... Ελλειμμα :..... Φύση των εμπορευμάτων :…. Δασμολογική κατάταξη : .....
ES:	Diferencias:	sobra : ….. falta : ….. clase de mercancia : ….. clasificación arancelaria : .....

FR :	Différences :	excédent : ..... manquant : ..... nature des marchandises : ..... classement tarifaire : .....
IT:	Differenze:	Eccendenza : ….. 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:	Niezgodności:	nadwyżki …. braki ….

		opis towarów … klasyfikacja taryfowa ....
PT:	Diferenças:	para mais : ..... para menos : ..... natureza das mercadorias: ..... 327onsignee327ion pautal : .....
RO:	Diferenţe:	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 :..
GE:		
HR:	Razlike:	višak: .... manjak:..... opis robe:.... * razvrstavanje u tarifu
TR:	Farklılıklar:	fazlalık:………. Eksiklik:………. Eşya tanımı:…… *tarife sınıflandırması
UA:	Розбіжності:	надлишок: …… нестача: …… опис товарів: …… тарифна класифікація: ……

V.6.8.5 Phrase 'discrepancy'

Annex deleted as no longer relevant.

V.6.8.6 Phrase 'enquires being made'

Annex deleted as no longer relevant.

V.6.8.7 Phrase 'charges collected'

Annex deleted as no longer relevant.

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……(΄Ονομα 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: uffiċċju fejn l-oġġetti kienu ppreżentati (isem u pajjiż)
NL	Verschillen: kantoor waar de goederen zijn aangebracht …… (naam en land)
PL	Niezgodności: urząd w którym przedstawiono towar(nazwa i kraj)
PT	Diferenças: mercadorias apresentadas na estãncia …… (nome e país)
RO	Diferențe: mărfuri prezentate la biroul vamal (nume biroul unde au fost prezentate mărfurile (denumire şi 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: tollstjóraskrifstofa þar sem vörum var framvísað …… (nafn og land)
NO	Forskjell: det tollsted hvor varene ble fremlagt …… (navn og land)
GE	
HR	Razlike: carinski ured kojem je roba podnesena…(naziv i zemlja)
TR	Farklılıklar: Eşyanın sunulduğu idare… (adı/ülkesi)

UA Розбіжності: митниця, де товари були пред’явлені ………(назва і країна)

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 περιοριορισμούς 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

MK Излезот од ……… предмет на ограничувања или давачки согласно Уредба/Директива/Решение Бр. …

MT Ħruġ mill-suġġett għall-restrizzjonijiet jew ħlasijiet taħt Regola/Direttiva/Deċiżjo2008/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 Ieşire din … supusă restricţiilor 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 frá …………………háð takmörkunum eða gjöldum samkvæmt reglugerð/fyrirmælum/ákvörðun nr. …….

NO Utførsel fra …………. Underlagt restriksjoner eller avgifter i henhold til forordning/direktiv/vedtak nr. …

GE

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 yükümlülüklere tabidir

UA Вибуття із … з урахуванням обмежень та зі сплатою зборів відповідно до Регламенту/Директиви/Рішення № …

PART VI – SIMPLIFICATIONS

VI.1 Introduction

Part VI deals with transit simplifications.

Paragraph VI.2 outlines the general theory and legislation concerning transit simplifications.

Paragraph VI.3 describes each transit simplification.

Paragraph VI.4 deals with specific situations.

Paragraph VI.5 covers exceptions.

Paragraph VI.6 is reserved for specific national instructions.

Paragraph VI.7 is reserved for the use by customs administrations.

Paragraph VI.8 contains the Annexes.

VI.2 General theory and legislation

The legal sources are in:

- Articles 55-111b Appendix I to the Convention ;
- Article 233(4) UCC ;
- Articles 191-200 UCC DA ;
- Articles 313-320 UCC IA.

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 dependent 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 VI.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 VI.2.1);
- the procedure for obtaining an authorisation (Paragraph VI.2.2);
- monitoring of an authorisation (Paragraph VI.2.3);
- the procedure for annulment, revocation and amendment of an authorisation (Paragraph VI.2.4);
- the procedure for suspension of an authorisation (Paragraph VI.2.5);
- re-assessment of an authorisation (Paragraph VI.2.6).

VI.2.1 Types of transit simplifications and conditions

Article 6 to the Convention

Article 55, Appendix I to the Convention

Articles 89(5) and 233(4) UCC

When an application for simplification is submitted, 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. Deleted as no longer relevant;
f. Deleted as no longer relevant;
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. Deleted as no longer relevant;
i. the use of other simplified procedures based on Article 6 to the Convention;

1. For simplification involving 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/her economic activity;
- the applicant regularly uses the common/Union transit procedure or has the practical standards of competence or professional qualifications directly related to the activity carried out.

Articles 57 and 75, Appendix I to the Convention

The reference amount of the comprehensive guarantee may be reduced to 50%, 30% or 0% (waiver), provided the additional criteria are fulfilled:

Article 95(1) UCC

Article 84 UCC DA

- 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 3 years preceding the submission of the application, the applicant has fulfilled his/her 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 3 years preceding the submission of the application that he/she has sufficient financial standing to meet his/her obligations and fulfil his/her commitments given 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 3 years preceding the submission of the application, the applicant has fulfilled his/her 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 3 years preceding the submission of the application that he/she has sufficient financial standing to meet his/her obligations and fulfil his/her commitments given 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/her 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 3 years preceding the submission of the application, the applicant has fulfilled his/her 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 3 years preceding the submission of the application that he/she has sufficient financial standing to meet his/her obligations and fulfil his/her commitments given the type and volume of the business activity, including having no negative net assets, unless where they can be covered;

Article 57, Appendix I to the Convention

Articles 191, 193, 195, 199 and 200 UCC DA

2. For the following authorisations involving 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/she 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/her economic activity;

- the applicant demonstrates a high level of control of his/her 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. Deleted as no longer relevant.

4. Deleted as no longer relevant.

5. For authorisations involving 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 the ability 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/she 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/her economic activity;
  - ✓ the applicant demonstrates a high level of control of his/her 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.

- as regards maritime transport (applicable only to Union transit):
  - ✓ the applicant operates a significant number of voyages between EU ports;
  - ✓ the applicant demonstrates the ability 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/she 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/her economic activity;
  - ✓ the applicant demonstrates a high level of control of his/her 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. Deleted as no longer relevant.

VI.2.2 Authorisation procedure

Article 61 Appendix I to the Convention

Article 22(1) UCC

Each simplification is subject to authorisation._Applications must be submitted in electronic form or in writing, authenticated and dated[33]. The applicant must provide the competent authorities with all the facts necessary for granting the authorisation.

Articles 192 and 194 UCC DA

The place of lodging the application depends on the type of simplification. Generally, the application is 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

[33] In the EU, the Customs Decisions Management System (CDMS) may be applicable for applications and authorisations. This depends on the fact if a simplification is valid only nationally or internationally.

least part of the activities covered by the authorisation are to be carried out. However, in specific cases the place of lodging the application is different. For authorised consignors, the application is submitted to the competent authorities in the country where the common/Union transit operation is due to begin. As regards authorised consignees, the application is submitted to the competent authorities in the country where the common/Union transit operation is due to be ended. For authorisations involving the use of the seals of special type, the applicant can choose the competent customs authorities. If the applicant is an authorised consignor, he/she 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 must be performed in accordance with the general provisions laid down in the Contracting Parties national legislation.

TRADE

To obtain an authorisation:

1. Submit an authenticated and dated application in electronic form or in writing, stating which simplification is requested.

2. Include all necessary particulars to support the request, such as:

- the particulars of the applicant;
- the place of establishment;
- all information enabling the competent authorities to decide if the conditions are fulfilled;

3. Advise on how records of business activities are kept.

Note: applicants will 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 must assess whether the conditions are met.

The main conditions for all transit simplifications are the AEO criteria laid down in Article 39(a), (b) and (d) UCC.

In these cases, only the AEO criteria laid down in Article 39(a) UCC apply.

For verification of those criteria it is strongly recommended to use the '[Authorised Economic Operators Guidelines]' document.

Article 64 Appendix I to the Convention

Article 22(4) and (5) and 39 UCC

Article 14 UCC DA

The document describes in detail how and in what way the particular criteria and sub-criteria will 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).

During verification of the conditions any information available from other governmental authorities or agencies can be considered as well.

The authorisation must contain all the information necessary for the economic operator to apply the simplification correctly and for the competent authorities to perform their supervision.

Usually the authorisation remains valid without any time limitation but can be suspended, annulled or revoked by the customs authorities if the holder of the authorisation does not comply with the obligations resulting from the decision.

Article 233(4) UCC

The authorisation takes effect from the date on which the applicant receives it, or is deemed to have received it, and is enforceable by the customs authorities from that date. That date is different only in exceptional cases:

Article 62, Appendix I to the Convention

Article 58, Appendix I to the Convention

Article 23(5) UCC

- where the applicant has requested a different date of effect;
- where a previous authorisation has been issued with a time limitation and the sole aim of the current authorisation is to extend its validity (in this case the authorisation takes effect from the day after expiry of the validity period 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 takes 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 must inform the customs authorities of any factor arising after the authorisation was granted which may influence its continuation or content.

Decisions rejecting applications must state the reasons for rejection and must be communicated to the applicant in accordance with the time limits and provisions in force in the relevant Contracting Party.

The customs authorities must monitor the conditions to be fulfilled by the holder of the authorisation and the compliance with the obligations resulting from that authorisation.

CUSTOMS

The competent customs office:

- provides the applicant with an authenticated and dated authorisation (together with one or more copies, if the authorisation was issued in writing);

- retains applications and all supporting documents;

- retains a copy of the authorisation.

In some cases, an application will be rejected or an authorisation annulled, revoked, amended or suspended. In such cases, the application and the decision to reject it or to annul, revoke, amend or suspend the authorisation, and all attached supporting documents, must be kept for at least 3 years. This period starts from the end of the calendar year in which the application was rejected or the authorisation annulled, revoked, amended or suspended.

TRADE

Where the authorisation was issued the reference number of the authorisation is provided on a transit declaration whenever the customs office of departure so requires it in the case of the following simplifications:

- the use of seals of a special type;
- Deleted as no longer relevant;- Deleted as no longer relevant;
- 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 the 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 to the Convention

Article 23(5) UCC

Each authorisation granted must be monitored by the competent customs authorities on a continuous and regular basis.

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 3 years, the customs authorities must closely monitor him/her 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 databases, 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 cooperation 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 that on-site visits be performed 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 Annulement, revocation and amendment of an authorisation

Article 65(2) and (3), Appendix I to the Convention

Articles 27 and 28 UCC

The customs authorities will 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 incorrect or incomplete (e.g. incorrect number of transit operations justifying the use of a simplification, wrong location of the goods).

The authorisation will 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 to the Convention

Articles 27 and 28 UCC

The competent authorities must 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 takes effect from the date on which the initial authorisation took effect.

The revocation or amendment of an authorisation takes 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 must be indicated in the decision to revoke or amend the authorisation.

In cases where the authorisation is valid in other countries, those countries must 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 to the Convention

Articles 16-18 UCC DA

Suspension of the authorisation means that granted authorisation is not valid during a specific period.
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 no longer fulfils one or more conditions or is not ensuring compliance with his/her obligation, but the customs authorities allow him/her to take appropriate measures to improve the situation;
- the holder of the authorisation requests such suspension because he/she is temporarily unable to fulfil the conditions or to comply with the obligations imposed under that authorisation.

When the holder improved his/her situation, he/she notifies the customs authorities of:

(i) the measures he/she commits to undertaking to ensure fulfilment of the conditions or compliance with the obligations; and
(ii) the period of time he/she needs to take those measures.

The customs authorities have to define the period of suspension. Generally, it should correspond to the period of time needed by those authorities to establish whether the conditions for annulment, revocation or amendment are fulfilled.

The period of suspension may be further extended at the request of the holder of the authorisation. The customs authorities may further extend that period if they need more time to verify the measures taken by the holder to fulfil the conditions or comply with the obligations, but that extension must not exceed 30 days.

Extension of the period of suspension is also needed where, following the suspension, the customs authorities intend to annul, revoke or amend the authorisation. In this case, the period is extended until the decision on annulment, revocation or amendment takes effect.

A suspension ends 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 because there are no grounds to annul, revoke or amend the authorisation, in which case the suspension ends on the date of withdrawal;

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- the suspension is withdrawn because the holder of the authorisation has taken, to the satisfaction of the customs authority competent to grant the authorisation, the necessary measures to meet the conditions laid down for the authorisation or to comply with the obligations imposed under that authorisation. In that case the suspension ends on the date of withdrawal;

- the suspended authorisation is annulled, revoked or amended, in which case the suspension ends on the date of annulment, revocation or amendment.

The customs authorities inform the holder of the authorisation of the end of the suspension.

In cases where the authorisation is valid in other countries, those countries must 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 to the Convention

Article 15 UCC DA

The customs authorities competent to grant the authorisation are obliged to re-assess it every once in a while in the following cases:

- where there are changes to the legislation affecting the authorisation;
- where necessary, as a result of the monitoring carried out;
- due to 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 'Authorised Economic Operators Guidelines' document.

The result of the re-assessment may include the following:
- maintaining the granted authorisation without amendments;
- amendment of 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 VI.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);
- Deleted as no longer relevant (Paragraph VI.3.5);
- Deleted as no longer relevant (Paragraph VI.3.6);
- Deleted as no longer relevant (Paragraph VI.3.7);
- simplified procedures based on Article 6 to the 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);
- goods transported by a fixed installation (Paragraph VI.3.11).

Geographical validity of transit simplifications	
ALL COUNTRIES:	- comprehensive guarantee* - reduced comprehensive guarantee* - guarantee waiver* - *except common transit countries excluded by the guarantor. Validity in Andorra and/or San Marino only possible for Union transit.
ALL COUNTRIES provided that the transit operation starts in the country where the authorisation was granted:	- use of seals of a special type - authorised consignor
COUNTRY where the authorisation was granted:	- authorised consignee
COUNTRY/COUNTRIES concerned:	- - the use of an electronic transport document (ETD) as a transit declaration; - the use of simplified transit procedures based on Article 6 to the Convention.

VI.3.1 Comprehensive guarantee and guarantee waiver

Where required, the holder of the procedure must provide a guarantee in order to place goods under the transit procedure.

Article 74-80 Appendix I to the Convention

The standard transit guarantee is an individual guarantee covering one single transit movement.

Articles 89(5) and 95 UCC
Article 84 UCC DA

However, an economic operator can be authorised, subject to the conditions specified in Paragraph 2.1, to use a comprehensive guarantee or a guarantee waiver which can be used to cover several transit movements. For further details on the comprehensive guarantee and guarantee waiver see Part III.

The authorisation procedure must be in accordance with paragraph VI.2.2.

For revocation or amendment of the authorisation see VI.2.4.

VI.3.2 Use of seals of a special type

Articles 81-83 Appendix I to the 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 UCC IA

The customs authority must also accept, 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 must 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 will be deemed to fulfil those requirements.

For containerised transports, seals with high-security features must be used to the widest possible extent.

The seal of a special type must 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 must be carried out in accordance with Paragraph VI.2.2.

For revocation or amendment of the authorisation see VI.2.4.

CUSTOMS

The customs authority must 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 authorised persons.

Where necessary, the Member States and other Contracting Parties may, in agreement with each other, establish a common numbering system and decide on the use of common security features and technology.

TRADE

The holder of the procedure (mainly the authorised consignor) must enter the number and the individual seal identifiers of the seals of a special type in the transit declaration and 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 VI.3.3.1) ;
- authorisation (Paragraph VI.3.3.2) ;
- procedures (Paragraph VI.3.3.3).

VI.3.3.1 Introduction

Articles 84 and 86, Appendix I to the Convention

Article 314 UCC 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. That person is the holder of the procedure. The goods have to be under that person's control at his/her premises specified in the authorisation at the moment he/she 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 must be presented at the customs office of destination;
- prescribe itinerary.

The authorised consignor shall affix the seals of a special type, therefore the consignor needs a separate authorisation (see Paragraph 3.2).

VI.3.3.2 Authorisation

Article 84, Appendix I to the Convention

Article 193 UCC DA

The authorisation procedure must be carried out in accordance with Paragraph VI.2.2.

To obtain the status of authorised consignor, an economic operator must 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).

To enable the competent authority to make an initial assessment, the application must indicate as far as possible:

Article 85, Appendix I to the Convention

- an estimation of how often per month the applicant will send goods under common/Union transit procedure;
- the location of the goods;
- the place where records are kept.

Annex A UCC DA

The competent authority can demand that the applicant 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 makes it 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, on the type and volume of the goods and on their customs status.

For annulment, revocation or amendment of the authorisation see VI.2.4.

CUSTOMS

The authorisation must 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 a business continuity procedure, how the authorised consignor is to inform the customs office of departure of transit operations so that it may carry out any necessary controls before the departure of the goods;
3. the categories or movements of goods excluded from the authorisation (if any);
4. the operating and control measures with which the authorised consignor has to comply;
5. any specific conditions relating to transit arrangements carried out beyond the 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 to the Convention

Article 314 UCC 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). The authorised consignor follows the same procedure as the one described in IV.1.3 except that he/she does not have to present the goods to the customs office of departure.

In the event of a control, the authorised consignor has to ensure that the goods will be at the disposal of customs.

Where that simplification applies, the authorised consignor must fulfil all the obligations and conditions agreed on in his/her authorisation.

After release of the goods for common/Union transit procedure, the authorised consignor informs the carrier about the MRN of the transit declaration (i.e. on a printed TAD with LoI).

Point 20.1, Chapter III, Part I of Annex 72-04, UCC IA

Point 20, Chapter III, of Annex II of Appendix I to the Convention

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 must 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 a provision to the effect that a common/Union transit procedure may start outside of the opening hours of the relevant office.

The authorisation stipulates which identification measures must be taken and whether these are to be applied by the authorised consignor or the customs office of departure.

If the authorised consignor is required to seal the means of transport or packages he/she must use the seals of a special type on the basis on the authorisation granted to him/her.

The seals of a special type must 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 that is 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 must stipulate the circumstances under which seals or other identification measures are be used.

VI.3.3.3.2 Business continuity procedure – obligations of the authorised consignor

Annex II, Appendix I to the Convention

If the NCTS or the electronic system of the authorised consignor is unavailable, the authorised consignor has to contact the competent

Annex 72-04 UCC IA

authorities and ask for the approval to use a business continuity procedure.

Please refer to Part V.6.1.2 for detailed information about the business continuity procedure.

Where the decision to revert to a business continuity procedure is taken, it is important to ensure that any declaration entered into the NCTS but not processed further due to system failure is invalidated.

VI.3.3.3.2.1 Identification measures

See: VI.3.3.3.1.

Where seals are not required, the authorised consignor must enter the word 'Waiver – 99201' in Box D of the paper TAD after the words 'seals affixed'.

VI.3.3.3.2.2 Departure of the goods

The authorised consignor must complete the paper TAD.

He must inform the customs office of departure, by fax, email or in another way agreed in the authorisation of all forthcoming transit operations. In this way, the competent authorities can, if necessary, carry out checks before the release of the goods.

The information sent to the customs authority must include the following:

- details of the transit declaration;
- the 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 must 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 provide 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 must, not later than on consignment of the goods, enter:

- in Boxes of "Transport operation" of a first copy of the paper TAD details of the prescribed itinerary;
- in Box "Holder of the procedure" [13 07] of a first copy of the paper TAD the words 'signature waived', where applicable; and,
- in Boxes of "Transport operation" of a first copy of the paper 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 a business continuity procedure. Annex V.1.8.1 contains the business continuity stamp in the different languages.

In cases where the customs authorities of the customs office of departure check the goods, they must record the fact in Boxes of "Transport operation" of the paper TAD.

A second copy of the paper TAD must be given to the carrier. The authorised consignor shall retain the first copy of the paper TAD.

After departure of the goods, the authorised consignor must send a first copy of the paper TAD to the customs office of departure without delay and within the time limit specified in the authorisation.

CUSTOMS

The customs office of departure:

- retains a first copy of the paper TAD;
- checks the consecutive numbering of paper TADs (pre-authenticated paper TADs that are not used must be returned to customs).

VI.3.4 Authorised consignee

This paragraph is subdivided as follows:

- introduction (Paragraph VI.3.4.1) ;
- authorisation (Paragraph VI.3.4.2) ;
- procedures (Paragraph VI.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 must be presented at the customs office of destination.

However, authorisation as an authorised consignee allows the economic operator to receive the goods at his/her premises, or at any other specified place, without presenting them at the customs office of destination.

VI.3.4.2 Authorisation

The authorisation procedure must be carried out in accordance with VI.2.2, unless otherwise provided hereunder.

To obtain the status of authorised consignee, an economic operator must fulfil the conditions (see VI.2.1).

To enable the competent authority to make an initial assessment, the application must indicate as far as possible:

Article 89, Appendix I, to the Convention

Annex A-DA

- an estimation of how often per month the applicant will receive goods under common/Union transit procedure;
- the location of the goods;
- the place where records are kept.

The authorised consignee must be organised in a way that will make it 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 check 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.2.4.

CUSTOMS

The authorisation must 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 a 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 with which the authorised consignee has to comply;
6. any specific conditions related to transit arrangements carried out beyond the 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 UCC DA

This paragraph concerns the EU only.

When the goods are presented at the authorised consignee premises and the Union transit procedure is ended, the goods are in temporary storage provided that the particulars of the transit declaration meet the requirements for that purpose.

Goods in temporary storage can be stored either in temporary storage facilities or in other places designated or approved by the customs authorities. However, 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 authorisation to be granted by the competent customs authorities.

Unless the guarantee waiver applies, the guarantee should be lodged irrespective of the place of temporary storage (temporary storage facilities or the place designated or approved by customs authorities).

VI.3.4.4 Procedures

VI.3.4.4.1 Standard transit procedure

Article 88, Appendix I, to the Convention

Articles 315-316 UCC IA

The authorised consignee follows the same procedure as the one described in IV.4.3 except for the following obligations the consignee has to meet (in the given sequence):

- the goods have to be presented at the authorised consignee;
- after arrival of the goods at a place specified in the authorisation, the authorised consignee 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 (e.g. seals removed);
- he/she has to wait for the expiry of the timer and the reception of the message 'Unloading permission' (IE043) and give customs the possibility to check the goods before their unloading;
- he/she has to control and unload the goods;
- he/she 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/she has received permission to unload the goods.

At the carrier's request, the authorised consignee will issue the receipt certifying 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 must be provided using the form set out in Annex B10, Appendix III to the Convention/Annex 72-03 UCC IA.

VI.3.4.4.2 Business continuity procedure

Please refer to Part V.1.6.6 for all the information related to the business continuity procedure.

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.

Section VI.3.5.2 below indicates however certain rail-dedicated particularities when the standard procedure is used.

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. If 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. If 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), UCC IA
Articles 39 (2)(b), Appendix I to the 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), UCC IA
Article 43(5), Appendix I to the Convention

Goods moved by rail under the Union or common transit procedure do not have to be presented at the customs office of transit on 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.

Article 305(1)(f) and (4), UCC IA

Article 44(1)(f) and 2(b), Appendix I to the Convention

When wagons are withdrawn from a set of coupled railway carriages or wagons due to technical problems, from the customs perspective it constitutes an incident during transport. Nevertheless, the carrier may continue the transit operation under the existing transit procedure. The wording "technical problems" should be interpreted widely, also covering such events as dividing of trains or withdrawing of wagons due to unforeseen operational disturbances.

Article 305(6), UCC IA
Article 44(3), Appendix I to the Convention

When the incident occurs, it must be annotated by the carrier holding the goods of the transit movement and will be entered in the NCTS system by the Customs Office of Incident Registration, or the Customs Office of Destination acting as a Customs Office of Incident Registration.

Article 309(1),(2) and (3) UCC IA
Article 47(4),(5) Appendix I to the Convention

The withdrawn wagons remain covered by the transit declaration as indicated in the NCTS as incident (or any other appropriate form indicating the MRN of the transit declaration and referring to the incident) accompanying the withdrawn wagons. However, they must be presented to the Customs Office of Destination within 12 days after the first wagons have been presented to that customs office and the transit operation has ended. The Customs office of Destination must return the control results within these 12 days.

When the goods are already being moved to the destination station before an enquiry procedure starts, they may remain under the existing transit procedure until they arrive. When at the time of the enquiry, the goods are still blocked at the place where the incident occurred, a new transit declaration needs to be lodged for the onward movement. The exact procedure that will be applicable to the withdrawn wagons will be assessed case by case. In principle, such assessment shall be performed by the Customs Office of competent for the place where the incident occurred and, in addition, the Customs Office of Departure will consult the Customs Office of Destination during the enquiry procedure, if launched. The requirement to lodge a new transit declaration for the withdrawn wagons that were not presented within the 6 days deadline is one of the possible outcomes.

The goods presented at the Customs Office of Destination may be released from transit and placed under a consecutive customs procedure or temporary storage, if a national solution is provided. The part of the reference amount of the guarantee that was blocked, may be reused as from the moment the transit operation has ended (even so, part of the consignment was not yet presented). However, the transit procedure has not been discharged and customs may still claim the guarantee in case of need, e.g. if the withdrawn wagon never arrives.

If the wagons arrive within 12 days, the control result can be sent confirming that all goods arrived correctly with the corresponding code A and the Customs Office of Departure can subsequently discharge the transit procedure.

However, if the wagons do not arrive within 12 days, the transit procedure cannot be discharged. The customs office of destination must send the control results with code B and indicate that wagons/goods are missing. The issue must be further solved in the context of the enquiry procedure and based on the action taken by the office of incident.

The deadline to send the control results will be extended to 12 days. The above-described process will be managed as ‘partial release’ in NCTS.

The following simplifications 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 - Deleted as no longer relevant

VI.3.5.4 Deleted as no longer relevant

VI.3.5.5 T2-Corridor

Article 119(2)(c) UCC DA

Article 2(a) Appendix II to the Convention

Although using the T2-Corridor is not a customs transit procedure, it is worth remembering that this type of facilitation exists for Union goods transported by rail. Although the T2-Corridor is not a common transit procedure, it may be regarded as a national transit simplification in common transit countries. However, 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 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. This requires the following conditions to be met:

1. the transport of the goods must be covered by a single transport document issued in a Member State;
2. the single transport document must contain the following endorsement: 'T2-Corridor' and the number of authorisation of the railway undertaking in Switzerland;
3. the transit through a common transit country must be monitored by an electronic system in that common transit country; and
4. the railway undertaking concerned must be authorised by the common transit country whose territory is transited to use the 'T2-Corridor' procedure.

The common transit country must keep the joint committee or the relevant working group set up by that committee informed about the arrangements for the electronic monitoring system, and about the railway undertakings which are authorised to use the T2-Corridor.

Currently, such a 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 – Deleted as no longer relevant

VI.3.6.1 Introduction - Deleted as no longer relevant

VI.3.6.2 Using the paper-based common/Union transit procedure for goods carried by air - Deleted as no longer relevant

VI.3.6.2.1 Authorisation to use the paper-based common/Union transit procedure for goods carried by air - Deleted as no longer relevant

VI.3.6.2.2 Using the paper-based common/Union transit procedure for goods carried by air - Deleted as no longer relevant

VI.3.6.2.3 Using the paper-based common/Union transit procedure for goods carried by air - Deleted as no longer relevant

VI.3.6.3 The use of the common/Union transit procedure based on an electronic manifest for goods carried by air - Deleted as no longer relevant

VI.3.6.4 Particular cases (using the paper-based common/Union transit procedure for goods carried by air) - Deleted as no longer relevant

VI.3.6.4.1 Transport by express carriers - Deleted as no longer relevant

VI.3.7 Goods carried by sea - Deleted as no longer relevant

VI.3.7.1 Introduction – Deleted as no longer relevant

VI.3.7.2 Using the paper-based Union transit procedures for goods carried by sea - Deleted as no longer relevant

VI.3.7.2.1 Authorisation for using the paper-based Union transit procedures for goods carried by sea - Deleted as no longer relevant

VI.3.7.2.2 Using the paper-based Union transit procedures for goods carried by sea - Deleted as no longer relevant

VI.3.7.2.3 Examples - Deleted as no longer relevant

VI.3.7.3 Deleted as no longer relevant

VI.3.7.4 Particular cases (using the paper-based Union transit procedure for goods carried by sea) – Deleted as no longer relevant

VI.3.7.4.1 Groupage – Deleted as no longer relevant

VI.3.7.4.2 Movement of goods by sea on vessels providing services other than a regular shipping service

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 EU port of shipment and terminating at the EU 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 EU port of shipment and continuing beyond the EU 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 EU port of shipment and continuing beyond the EU 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 to the Convention

Provided that any measures applicable to the goods are implemented, common transit countries may introduce simplified procedures among themselves. They may do this by means of bilateral or multilateral agreements which must be applicable to certain types of goods traffic or specific undertakings.

The countries must communicate these simplified procedures to the European Commission using the form in Annex VI.8.8.

The authorisation procedure must be in accordance with Section VI.2.2.

For annulment, revocation or amendment of the authorisation, see Section VI.2.3.

VI.3.9 Goods carried by air - using 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 (Section VI.3.9.1)
- General information (Section VI.3.9.2)
- Authorisation for using the ETD (Section VI.3.9.3)
- Procedural rules for using the ETD (Section VI.3.9.4)

VI.3.9.1 Introduction

Article 55(1)(h) Appendix I to the Convention

An airline company can be authorised to use an electronic transport document (ETD) as a transit declaration to cover goods placed under the common/Union transit procedure.

Article 233(4)(e) UCC

Articles 319 and 320 UCC IA

Annexes B6a and A1a Appendix III to the Convention

Annexes B-UCC DA and B-UCC IA

The authorisation to use the ETD is granted to airline companies which fulfil the criteria for this simplification. Two significant criteria in granting this authorisation are: (i) that the ETD must contain the data required in a transit declaration; and (ii) that those data must be made 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 are contained in Annexes B6a and A1a of Appendix III to the Convention and Annexes B-DA and B-UCC IA.

VI.3.9.2 General information

Article 89(7)(d) UCC

Article 13(1)(a) Appendix I to the Convention

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.

The express couriers are either the airline 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 the cover of a standard transit declaration using the NCTS (Part IV[34]).

VI.3.9.3 Authorisation to use the ETD

Articles 5(31) and 22 UCC

Article 319 UCC IA

Annex A-DA

The authorisation procedure is described in Section VI.2.2-VI.2.5.

The application must 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 111(a) Appendix I to the Convention

TRADE

The airline company must provide in particular the following information in the application:

1. applicant's name or applicant's EORI number[35];
2. name and contact details of: (i) the person responsible for customs matters and for the application, and (ii) the person in charge of the applicant company or exercising control over its management;

[34] In the Union, where applicable, other ways to move goods, defined in Articles 226 and 227 UCC, may be used.
[35] EORI number concerns only the EU.

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. information on how the data will be made available to the customs authorities at the port of departure and at the port of at destination (if the means of availability differ depending on a customs office or a country, each means must be indicated in the application). The above information is mandatory in the Union (Annex A-DA, column 9f), but may also be required by the common transit countries.	

The criteria are verified by the competent customs authorities (Section 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 a maximum of 45 days.

The consultation procedure is part of the Customs Decision Management System (CDMS) applicable only to the Member States. If the CDMS is unavailable, or if common transit countries are involved, a consultation letter in paper form must be sent by email, together with a copy of the application. The list of email 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: (i) whether the conditions for granting the authorisation are met by the applicant; and most importantly (ii) whether and how the data 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 must check in particular: (i) the information about the applicant in their own records or in cooperation with other agencies; (ii) the system of data exchange; (iii) the place for inspecting the goods; (iv) the level of controls by the airline company of its operations; and (v) who is the representative of the airline company, where appropriate.

If there is an objection, the requesting authorities must be informed via CDMS within 45 days of receiving the request. If the CDMS is unavailable or if a common transit country is involved, the requesting authorities must be informed by email with the same letter (Annex VI.8.10). If 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.

If the requested authority refuses an authorisation request due to the non-fulfilment of a condition, and in particular due to a serious infringement or repeated infringement of customs legislation and taxation rules, it must outline the grounds for the refusal and the underlying legal provisions. Then, the authorities of the country where the application was made must not grant the authorisation and must outline the reasons for the refusal to the airline company.

If no objections are received within the time limit allowed, the requesting authority can assume that the criteria for which the consultation has been requested are met.

If the consultation process is completed without objections, the competent customs authorities must approve and grant the authorisation, which applies for both outward and inward flights.

The authorisation must apply only to transit operations between the customs offices of departure and destination indicated in the authorisation. The authorisation will only be valid in the countries where those offices are located.

The reference to the authorisation must be inserted in the ETD each time a transit operation is started. This information must be provided, unless it can be derived from other data, e.g. the EORI number of the holder of the authorisation or the CDMS.

For monitoring of the authorisation, see Section VI.2.3.

For annulment, revocation or amendment of the authorisation, see Section VI.2.4. Whenever the airline company wishes to add or remove one or more airports in its existing authorisation, it must apply for an amendment of its authorisation.

For the suspension of the authorisation, see Section VI.2.5.

In the event of annulment, revocation, amendment, suspension or end of suspension of the authorisation, the competent authorities of the countries indicated in the authorisation must be notified immediately, using the list of authorities in Annex VI.8.9.

Because the authorisation to use 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 where common transit countries are involved, the consultation requests in the form of the model letter in Annex VI.8.10 must be sent by email to the authorities responsible for the consultation procedure, as specified in Annex VI.8.9.

CUSTOMS The authorisation contains in particular the following information. 1. The number and date. 2. The name of the holder of the authorisation or its EORI number. 3. The customs office(s) of departure and destination. 4. The means by which the data are made available to customs at the port of departure and at the port of destination. If the means differ depending on the customs office or country, each means must be indicated in the authorisation. 5. Notice of the obligation on the airline company to inform the customs offices of departure and destination about any discrepancies noticed, in particular on: (i) the type and quantity of the goods placed under the transit procedure; and (ii) any changes that may affect the authorisation. 6. The means of communication between the customs office(s) of departure and destination on the one hand and the airline company on the other. The above information is mandatory in the Union (Annex A-DA, column 9f), but it may also be required by the common transit countries. Although the time limit for making the ETD data available to the customs office of departure before the goods can be released for transit is not mandatory, it is helpful to add information on this time limit 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[36].

VI.3.9.4 Procedural rules for using the ETD

VI.3.9.4.1 Data required for the ETD

Article 320 UCC IA

Annex B-UCC IA

Article 111(b) Appendix I to the Convention

The ETD is a document drawn up by an airline company when the aircraft departs. It is based on transport documents like the air waybill, manifests, etc. and it confirms the actual goods that are loaded onto the aircraft. Thus, for transit purposes, the ETD serves as a transit declaration, provided it contains the data set out in Annex B6a and A1a, of Appendix IIIa to the Convention and Annexes B-DA and B-UCC IA.

Annexes A1a and B6a Appendix III to the Convention

To allow the customs authorities to identify the status of the goods, one of the codes in the box below must be indicated at 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 territories (SFTs) to another part of the customs territory of the Union, which is not an SFT as referred to in Article 188(1) UCC DA. That code may be used for Union goods moved between an

[36] Articles 5(31) and 5(32) UCC.

		SFT and another part of the customs territory of the Union as referred to in Article 188(2) UCC 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[37]	Goods already moving under a Union transit procedure, or carried under the inward-processing, customs-warehouse or temporary-admission procedures[38]
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

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 of use of the codes

Example 1
Union goods are moved by air between France and Germany

France – Germany → the code 'C' must be entered 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

[37] In these cases, the airline company must also enter: (i) the code 'TD' in the corresponding air waybill or another appropriate commercial document; and (ii) a reference number of the transit declaration.

[38] In such cases, the airline company must also enter: (i) the code 'TD' in the corresponding air waybill or another appropriate commercial document; (ii) a reference number of the transit declaration or the transfer document; and (iii) the name of the issuing office.

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' must be entered on the ETD between Ireland and the Netherlands.

Example 3
Non-Union goods arrive from a third country (Canada) to Czechia and move by air to Greece.

Canada – Czechia – Greece → the code 'T1' must be entered on the ETD as a transit declaration between Czechia and Greece.

Example 4:
Union goods are dispatched by air from Spain to a special fiscal territory (SFT) (Canary Islands).

Options:
1 Spain – SFT (Canary Islands) → the code 'T2F' must be entered on the ETD as a transit declaration[39].
2 Spain – SFT (Canary Islands) → the code 'C' must be entered on the ETD.

Example 5
Union goods are moved between two SFTs in the same Member State (France: Guadeloupe and Mayotte).

Options:
1. Guadeloupe – Mayotte → the code 'T2F' must be entered on the ETD as a transit declaration[40].
2. Guadeloupe – Mayotte → the code 'C' must be entered on the ETD[41].

Example 6:
Union goods are moved by air from an SFT (Canary Islands) to Spain and then to Portugal by road.

Options:
1. SFT (Canary Islands) – Spain – Portugal → the code 'C' or 'T2F' must be entered on the ETD between the SFT of the Canary Islands

[39] In accordance with Article 188(2) DA.
[40] In accordance with Article 188(1) DA.
[41] In accordance with Article 188(2) DA.

and Spain; and the standard transit procedure (T2F- NCTS, including guarantee) must be entered on the ETD between Spain and Portugal[42].
2. SFT (Canary Islands) – Spain – Portugal → the code 'T2F' must be entered on the ETD as a transit declaration between the Canary Islands and Spain; and the standard transit procedure (T2F-NCTS, including guarantee) must be entered on the ETD between Spain and Portugal[43].

Example 7:
Union goods are moved by air from an SFT (Canary Islands) to Spain and then by air to Italy.

Options:
1. SFT (Canary Islands) – Spain – Italy → the code 'C' must be entered on the ETD between the SFT of the Canary Islands and Spain; and the code 'T2F' must be entered on the ETD as a transit declaration between Spain and Italy[44].
2. SFT (Canary Islands) – Spain – Italy → the code 'T2F' must be entered on the ETD as a transit declaration between the Canary Islands and Spain; and the code 'T2F' must be entered on the ETD as a transit declaration between Spain and Italy[45].

Example 8:
Union excise goods[46] are exported from the Union to a common transit country (Switzerland). In Portugal, the goods are placed under the export procedure which is completed and exit confirmed. The goods are placed under the 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' must be entered on the ETD as a transit declaration between Portugal and Austria. In addition, the standard transit procedure (T1-NCTS, including guarantee) starts with a destination in Switzerland.

Example 9:

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[42] In accordance with Article 188(2) DA.

[43] In accordance with Article 188(1) DA.
[44] In accordance with Article 188(2) DA.
[45] In accordance with Article 188(1) DA.
[46] Within the meaning of Article 1(1) of the Council Directive 2020/262/EU of 19 December 2019 laying down the general arrangements for excise duty (recast).

Union excise goods[47] are exported from Italy to a third country (India). In Rome (Italy), goods are placed under the 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.

Rome – Malpensa – India → the code ‘X’ must be entered on the ETD between Rome and Malpensa.

Example 10:
Union excise goods[48] are moved by air from Romania to Belgium. The goods remain under the excise-suspension arrangement in EMCS.

Romania – Belgium → the code ‘C’ must be entered 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’ must be entered on the ETD between Denmark and Poland. The TIR procedure follows with a destination in Belarus.

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’ must be used 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 (. 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.

[47] Within the meaning of Article 1(1) of the Council Directive 2020/262/EU of 19 December 2019 laying down the general arrangements for excise duty (recast).
[48] Within the meaning of Article 1(1) of the Council Directive 2020/262/EU of 19 December 2019 laying down the general arrangements for excise duty (recast).

Options:
1) Hungary – Serbia → the code ‘X’ must be used on the ETD,
2) Hungary – Serbia → the code ‘T2’ must be used 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’ must be used 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’[49] must be used 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 Norway[50].

Lithuania – Norway – Italy → the code ‘C’ must be used 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 means of transport (from airplane to truck) under the supervision of the airline company.

Slovenia (by air) – the Republic of North Macedonia (by road – airplane to truck) – Greece:
Options:

[49] Article 119(3)(b) DA and Article 109(1)(b) of the Convention.
[50] The same air waybill 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.

1.Slovenia – the Republic of North Macedonia → the code 'C'[51] must be used 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' must be used 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), the code 'TD' must be used on the ETD; and the Republic of North Macedonia – Greece → continuation of the standard transit procedure.

Note for the Union: To facilitate the maximum free and unhindered movement of Union goods, the code 'C' on the ETD will entitle the goods to free onward movement to their destination in the Union, provided that: (i) evidence of their status is held in the operators' business records at the airport of departure; and (ii) 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 the destination have the opportunity to verify the declared customs status of Union goods by applying appropriate 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 must keep a record of the status of all goods in its commercial records for 3 years plus the period since the beginning of the current year. Those records can be kept in electronic form.

VI.3.9.4.2 Procedure at the customs office of departure

Articles 6(1), 46(1) and 172-174 UCC
Articles 302 and 320 UCC IA
Articles 301-32, 39 and 111b Appendix I to the Convention

According to Article 6(1) UCC, all exchanges of information, such as declarations between customs authorities and between economic operators and customs authorities, must be made using electronic data processing techniques. This rule also applies to using the ETD as a transit declaration.

The goods must be released for transit when the data of the ETD have been made available to the customs office of departure before the aircraft departs.

[51] Code 'C' is equivalent to the code 'T2L' in accordance with Article 111(b), Appendix I, Convention.

The legal requirements mean that the data may only be made available to customs in one of the following two ways.

1. The data may be sent to a customs IT system. This is the recommended way. It is not mandatory to have an IT customs system in place, but it would be beneficial for countries to consider building such a system in the future if they do not already have one.
2. Customs may be given 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. However, that method may only be used until one of the two above options have been implemented. When using this interim solution, the customs authorities may not have uninterrupted and constant access to the data without additional burden and extra work. Nevertheless, it is for the customs authorities to decide how long this interim solution may be implemented. In making this decision, they must in particular take into account the manner of cooperation with the airline company, the size of the port and the volume of freight.

Making the data available via emails with attached Excel spreadsheets 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 like any other customs declaration. The detailed legal framework on the customs declarations indicated in the Convention/UCC and the related acts should be complied with, as the legislation has not laid down any special rules for a simplified ETD transit procedure.

The ETD used as a transit declaration must 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 piece of transit declaration data should undergo risk analysis using electronic data processing techniques to: (i) identify and evaluate the potential risks; and (ii) take appropriate counter-measures. Therefore, it is very helpful if the customs IT system can: (i) facilitate the electronic transmission of the ETD data from the operator's system; and (ii) subsequently conduct an automated risk analysis on the ETD data.

However, because the deployment of the customs system is not mandatory, an automated risk analysis may not be possible. Therefore, it may be possible to compensate for the lack of automation by at least: (i) conducting a robust pre-audit; (ii) closely monitoring the authorisation; and (iii) regularly supervising the transit operations. These steps do not rule out manual verification of the goods performed at random – or in case of need – before their release for transit.

These types 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.

For the place of loading (optional data), the country code followed by the three-letter IATA code of the airport can be used.

The definition of a consignee is a person to whom the goods are actually consigned. For the purpose of the ETD, this is the recipient at the airport of destination.

A declaration will be accepted by the customs authorities if the goods to which it refers have been presented. This does not mean that customs must always check if the goods are physically at the airport, but customs must at least be aware that the goods are stored in a place agreed upon with the operator.

A declarant must, if they so request through an application, be permitted to amend one or more pieces of data in the declaration.

Each declaration must bear its own unique number assigned by the airline company (LRN number[52]). This 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 if either: (i) labels are affixed to each consignment bearing the number of the accompanying air waybill; or (ii) the consignment constitutes a load unit on which the number of the accompanying air waybill is indicated.

On the ETD, there is no specific action confirming that the ETD was accepted by the customs authorities or that the goods were released for transit. Therefore, the aircraft's time of departure with the goods can be considered as: (i) the time of acceptance for the ETD as a transit declaration; and (ii) the time for release of the goods for transit. If a declaration is rejected, the customs office of departure must immediately inform 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.[53]

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[52] The LRN number in the ETD is not the same as the LRN number allocated to the standard transit declaration (NCTS).

[53] In the Union only.

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) to perform a posteriori checks or to clarify issues raised by the customs office of destination.

VI.3.9.4.3 Procedure at the customs office of destination

Articles 6(1) and 46(1) UCC
Article 199(b) UCC DA
Article 320 UCC IA
Article 111(b) Appendix I to the Convention

The ETD data as the transit declaration must be the same at the customs office of departure and the customs office of destination. The customs office of destination does not check the compatibility of the data each time. Instead, it assumes that the data are the same unless it receives a notification from the airline company about discrepancies or finds irregularities during verification.

The data of the ETD must be made available to the customs office of destination. On the legal requirements, the data may only be made available to customs in one of the two following ways.

1. The data may be sent to a customs IT system. This is the recommended way. It is not mandatory to have an IT customs system in place, but it would be beneficial for countries to consider building such a system in the future if they do not already have one.

2. Customs may be given 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. However, that method may only be used until one of the two above options have been implemented. When using this interim solution, the customs authorities may not have uninterrupted and constant access to the data without additional burden and extra work. Nevertheless, it is for the customs authorities to decide how long this interim solution may be implemented. In making this decision, they must in particular take into account the manner of cooperation with the airline company, the size of the port and the volume of freight.

Making the data available via emails with attached Excel spreadsheets or PDF files does not comply with the legal requirements.

The data of the transit declaration must be provided to the customs office of destination at the latest at the time of the arrival of the goods at the airport. However, it would be advantageous for the customs office of destination to already have that data when the goods are released for transit at the airport of departure. This would allow that customs office to perform any potential risk assessment in advance.

The transit declaration is identified by the LRN number.

The legislation does not include any time limits for ending and for discharging the transit procedure. The legislation also does not specify what actions are needed for ending and for discharging the transit procedure.

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: (i) temporary storage; or (ii) any other place where the goods may be stored under customs supervision. The LRN of the ETD used as a transit declaration must be indicated in a temporary-storage declaration or any other relevant declaration.

The transit procedure is deemed to be discharged immediately after it ends, unless the customs authorities at destination have received information – or have established – that the procedure has not ended correctly (e.g. via a notification from the airline company, by checking the goods, or by receiving information from the customs office of departure). In those cases, an investigation will be launched 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: (i) as a result of checks carried out by that company; or (ii) on the basis of the outturn report (surplus or deficit), referring in particular to the ETD for the goods in question.

Each piece of transit declaration data at destination should undergo risk analysis using electronic data processing techniques to: (i) identify and evaluate the potential risks; and (ii) take appropriate counter-measures. Therefore, it is very helpful if the customs IT system can: (i) facilitate the electronic transmission of the ETD data from the operator's system; and (ii) subsequently conduct an automated risk analysis on the ETD data.

However, because the deployment of the customs system is not mandatory, an automated risk analysis may not always be possible. Therefore, it may be possible to compensate for the lack of automation by at least: (i) conducting a robust pre-audit; (ii) closely monitoring the authorisation; and (iii) regularly supervising the transit operations. These steps do not rule out 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 types 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 must be carried out by using document TC21A (Annex VII.8.6) and sent by email to the authorities specified in Annex VI.8.9.

When filling out document TC21A, it is recommended to use one of the languages generally understandable, if possible.

The customs authorities at the airport of destination must, at the earliest opportunity, notify both the customs authorities at the airport of departure and the authority which issued the authorisation of any offence or irregularity. In so doing, the customs authorities at the airport of destination must refer in particular to the ETD for the goods in question.

The customs office of departure and the customs office of destination must cooperate with each other and exchange relevant information and documents on 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) to perform a posteriori checks or to clarify issues raised by the customs office of departure.

VI.3.10 Goods carried by sea - using an ETD as a transit declaration to place goods under the Union transit procedure

This paragraph is subdivided as follows:

- Introduction (Section VI.3.10.1)
- General information (Section VI.3.10.2)
- Authorisation to use the ETD (Section VI.3.10.3)
- Procedural rules for using the ETD (Section VI.3.10.4)

VI.3.10.1 Introduction

Article 233(4)(e) UCC

Articles 319 and 320 UCC IA

This simplification applies only to the Union transit procedure.

A shipping company may be authorised to use an ETD as a transit declaration to cover goods placed under the Union transit procedure.

The authorisation to use the ETD is granted to shipping companies which fulfil the criteria for this simplification. Two significant criteria in granting this authorisation are: (i) that the ETD must contain the data required in a transit declaration; and (ii) that those data must be made available to the customs authorities at departure and at destination to allow customs to supervise the goods and discharge the procedure. Those data are contained in Annexes B-DA and B-UCC IA.

VI.3.10.2 General information

Article 89(8)(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.

It is obligatory to use the Union transit procedure to transport non-Union goods on regular shipping service (RSS) vessels (see Part II).

Note that transit by sea may also take place under cover of a standard transit declaration using the NCTS (Part IV). However, where applicable, other ways to move goods, set out in Articles 226 and 227 UCC may be used.

VI.3.10.3 Authorisation to use the ETD

Article 22 UCC

The authorisation procedure is described in Sections VI.2.2-VI.2.5.

Article 319 UCC IA

Annex A-DA

The application must 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 must provide in particular the following information in the application: 1. the applicant's name or applicant's EORI number; 2. the name and contact details of: (i) the person responsible for customs matters and for the application; and (ii) the person in charge of the applicant company or exercising control over its management; 3. the place where main accounts for customs purposes are held or accessible; 4. the type of main accounts for customs purposes; 5. the place where records are kept; 6. the type of records; 7. the customs office(s) of departure and destination; 8. the number of voyages between the EU ports; 9. information on how the data will be made available to the customs authorities at each port of departure and at each port of destination (if the means of availability differ depending on a customs office or a country, each means must be indicated in the application). The above information is mandatory in the Union (Annex A-DA, column 9f).

The criteria must be verified by the competent customs authorities (Section 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 a maximum of 45 days.

The consultation procedure is part of the Customs Decision Management System (CDMS) applicable in the Union. If the CDMS is unavailable, a consultation letter in paper form must be sent by email, together with a copy of the application. The list of email 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:

(i) whether the conditions for granting the authorisation are met by the applicant; and most importantly

(ii) whether and how the data 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 must check in particular:

(iii) the information about the applicant in their own records or in cooperation with other agencies;

(iv) the system of data exchange;

(v) the place for inspecting the goods;

(vi) the level of the controls by the shipping company of its operations; and

(vii) who is the representative of the shipping company, where appropriate.

If there is an objection, the requesting authorities must be informed by CDMS within 45 days of receiving the request. If the CDMS is unavailable, the requesting authorities must be informed by email with the same letter (Annex VI.8.10.). If 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.

If the requested authority refuses an authorisation request due to the non-fulfilment of a condition, and in particular due to serious infringement or repeated infringement of customs legislation and taxation rules, they must outline the grounds for the refusal and the underlying legal provisions. Then, the authorities of the country where the application was made must not grant the authorisation and must outline the reasons for the refusal to the shipping company.

If no objections are received within the time limit allowed, the requesting authority can assume that the criteria for which the consultation has been requested are met.

If the consultation process is completed without objections, the competent customs authorities must approve and grant the authorisation, which applies for both outward and inward voyages.

The authorisation must apply only to transit operations between the customs offices of departure and destination indicated in the authorisation. The authorisation will only be valid in the countries where those offices are located.

The reference to the authorisation must be inserted in the ETD each time a transit operation is started. This information must be provided, unless it can be derived from other data, e.g. EORI number of the holder of the authorisation or the CDMS.

For monitoring of the authorisation, see Section VI.2.3.

For annulment, revocation or amendment of the authorisation, see Section VI.2.4. Whenever the shipping company wishes to add or remove one or more ports in its existing authorisation, it must apply for an amendment of its authorisation.

For the suspension of the authorisation, see Section VI.2.5.

In the event of annulment, revocation, amendment, suspension or end of suspension of the authorisation, the competent authorities of the countries indicated in the authorisation must be notified immediately.

Because the authorisation to use 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 must be sent by email to the authorities responsible for the consultation procedure, as specified in Annex VI.8.11.

CUSTOMS

The authorisation contains in particular the following information:

1. The number and date;
2. The name of the holder of the authorisation or its EORI number;
3. The customs office(s) of departure and destination;
4. The means by which the data are made available to customs at each port of departure and at each port of destination. If the means differ depending on the customs office or country, each method must be indicated in the authorisation.
5. Notice of the obligation on the shipping company to inform the customs offices of departure and destination about any discrepancies noticed, in particular on: (i) the

type and quantity of the goods placed under the transit procedure; and (ii) any changes that may affect the authorisation. 6. The means of communication between the customs office(s) of departure and destination on the one hand and the shipping company on the other. The above information is mandatory in the Union (Annex A-DA, column 9f). Although the time limit for making the ETD data available to the customs office of departure before the goods can be released for transit is not mandatory, it is helpful to add information on this time limit in the authorisation.

International shipping companies that are established in the Union – or that have a permanent business establishment in the Union – may be authorised to use that procedure provided they meet the necessary conditions[54].

VI.3.10.4 Procedural rules for using the ETD

VI.3.10.4.1 Data required for the ETD

Article 320 UCC IA

Annex B-UCC IA

The ETD (e.g. an electronic goods manifest or other document) is a document drawn up by the shipping company when the vessel departs. It confirms the actual goods that are loaded onto the vessel. Thus, for transit purposes the ETD serves as a transit declaration, provided it contains the data set out in Annexes B-DA and B-UCC IA.

To allow the customs authorities to identify the status of the goods, one of the codes in the box below must 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 (SFTs) to another part of the customs territory of the Union, which is not an SFT as referred to in Article 188(1) UCC DA. That code may be used for Union goods moved between an SFT and another part of the

[54] Articles 5(31) and (32) UCC.

	customs territory of the Union as referred to in Article 188(2) UCC 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 procedures[55]
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 of use of the codes:

Example 1
Union goods are moved by RSS between France and Germany.

France – Germany → the code 'C' must be entered 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 → the code 'X' must be entered on the ETD between Ireland and the Netherlands.

Example 3
Non-Union goods arrive from a third country (Canada) to Portugal, and move by RSS to Spain.

[55] In these cases, the shipping company must also enter: (i) the code 'TD' in the corresponding bill of lading or other appropriate commercial document; (ii) a reference number of the transit declaration or the transfer document; and (iii) the name of the issuing office.

Canada – Portugal – Spain → the code ‘T1’ must be entered on the ETD between Portugal and Spain.

Example 4:
Union goods dispatched by RSS from Spain to a special fiscal territory (SFT) (Canary Islands).

Options:
1. Spain – Canary Islands → the code ‘T2F’ must be entered on the ETD as a transit declaration[56].
2. Spain – Canary Islands → the code ‘C’ must be entered on the ETD.

Example 5:
Union goods are moved by RSS between two SFTs in the same Member State (France: Guadeloupe and Mayotte).

Options:
1. Guadeloupe – Mayotte → the code ‘T2F’ must be entered on the ETD as a transit declaration'[57]
2. Guadeloupe – Mayotte → the code ‘C’ must be entered on the ETD[58].

Example 6:
Union excise goods[59] 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’ must be entered on the ETD between Croatia and Greece.

Example 7:
Union excise goods[60] 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 Genoa (Italy), where they are taken out of the Union.

[56] In accordance with Article 188(2) DA.
[57] In accordance with Article 188(1) DA.

[58] In accordance with Article 188(2) DA.
[59] In the meaning of Article 1(1) of the Council Directive 2020/262/EU of 19 December 2019 laying down the general arrangements for excise duty (recast).
[60] In the meaning of Article 1(1) of the Council Directive 2020/262/EU of 19 December 2019 laying down the general arrangements for excise duty (recast).

Trieste – Genoa – India → the code 'X' must be entered on the ETD between Trieste and Genoa.

Example 8:
Union excise goods[61] are moved from Romania to Bulgaria by RSS. The goods remain under the excise-suspension arrangement in EMCS.

Romania – Bulgaria → the code 'C' must be entered 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' must be entered on the ETD between Denmark and Poland. The TIR procedure follows with a 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' must be entered on the ETD between the Netherlands and Finland, and the goods are moved under export procedure to the Union's external border.

Example 11:
Union goods are moved from an SFT (Canary Islands) to Spain by RSS and then to Portugal by road.

Options:

1. SFT (Canary Islands) – Spain – Portugal → the code 'C' or 'T2F' must be entered on the ETD between the Canary Islands and Spain and the standard transit procedure (T2F-NCTS, including guarantee) must be entered on the ETD between Spain and Portugal.[62]

[61] In the meaning of Article 1(1) of the Council Directive 2020/262/EU of 19 December 2019 laying down the general arrangements for excise duty (recast).
[62] In accordance with Article 188(2) DA.

2. SFT (Canary Islands) – Spain – Portugal → : the code 'T2F' must be entered on the ETD as a transit declaration between the Canary Islands and Spain and the standard transit procedure (T2F-NCTS, including guarantee) must be entered on the ETD between Spain and Portugal.[63]

Example 12:
Union goods are moved from an SFT (Canary Islands) to Spain by RSS and then to Italy by RSS.

Options:
1. SFT (Canary Islands) – Spain – Italy → the code 'C' must be entered on the ETD between the Canary Islands and Spain, and the code 'T2F' must be entered on the ETD as a transit declaration between Spain and Italy[64].
2. SFT (Canary Islands) – Spain – Italy → the code 'T2F' must be entered on the ETD as a transit declaration between the Canary Islands and Spain and the code 'T2F' must be entered on the ETD as a transit declaration between Spain and Italy[65].

Example 13
Union goods are moved from an SFT (Canary Islands) to Spain by RSS.

Options:
1) SFT (Canary Islands) – Spain → the code 'C' must be entered on the ETD.
2) SFT (Canary Islands) – Spain → the code 'T2F' must be entered on the ETD as a transit declaration[66].

To facilitate the maximum free and unhindered movement of Union goods, the code 'C' on the ETD will entitle the goods to free onward movement to their destination in the Union, provided that: (i) evidence of their status is held in the operators' business records in the port of departure; and (ii) 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 the destination have the opportunity to verify the declared customs status of Union goods by applying suitable a posteriori checks based on assessed risk with references back to the customs authorities in the port of departure, if necessary.

[63] In accordance with Article 188(1) DA.
[64] In accordance with Article 188(2) DA.
[65] In accordance with Article 188(1) DA.
[66] In accordance with Article 188(2) DA.

Unless national rules provide for a longer period, the shipping company must keep a record of the status of all goods in its commercial records for 3 years plus the period since the beginning of the current year. Those records can be kept in electronic form.

VI.3.10.4.2 Procedure at the customs office of departure

Articles 6(1), 46(1) and 172-174 UCC

Article 320 UCC IA

According to Article 6(1) UCC all exchanges of information, such as declarations between customs authorities and between economic operators and customs authorities, must be made using electronic data processing techniques. This rule also applies to using the ETD as a transit declaration.

The goods must be released for transit when the data of the ETD have been made available to the customs office of departure before the vessel departs. The legal requirements mean that the data may only be made available to customs in one of the following two ways.

1. The data may be sent to a customs IT system. This is the recommended way. It is not mandatory to have an IT customs system in place, but it would be beneficial for countries to consider building such a system in the future if they do not already have one.

2. Customs may be given 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. However, that method may only be used until one of the two above options have been implemented. When using this interim solution, the customs authorities may not have uninterrupted and constant access to the data without additional burden and extra work. Nevertheless, it is for the customs authorities to decide how long this interim solution may be implemented. In making this decision, they must in particular take into account the manner of cooperation with the airline company, the size of the port and the volume of freight.

Making the data available via emails with attached Excel spreadsheets 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 complied with, as the legislation has not laid down any special rules for a simplified ETD transit procedure.

The ETD used as a transit declaration must 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 piece of transit declaration data should undergo a risk analysis using electronic data processing techniques to:

(i) identify and evaluate the potential risks; and

(ii) take the appropriate counter-measures.

Therefore, it is very helpful if the customs IT system can:

(i) facilitate the electronic transmission of the ETD data from the operator's system; and

(ii) subsequently conduct an automated risk analysis on the ETD data.

However, because the deployment of the customs system is not mandatory, an automated risk analysis may not be possible. Therefore, it may be possible to compensate for the lack of automation by at least:

(i) conducting a robust pre-audit;

(ii) closely monitoring the authorisation; and

(iii) regularly supervising the transit operations. These steps do not rule out the manual verification of the goods performed at random – or in case of need – before their release for transit.

These types of controls cannot be replaced by a posteriori controls (after departure of the goods), which may be conducted only in specific cases or at random.

The definition of a consignee is a person to whom the goods are actually consigned. For the purpose of the ETD, this is the recipient at the port of destination.

A declaration will be accepted by the customs authorities if the goods to which it refers have been presented. This does not mean that customs must always check if the goods are physically in the port, but customs must at least be aware that the goods are stored in a place agreed upon with the operator.

A declarant must, if he/she so requests through an application, be permitted to amend one or more pieces of data in the declaration.

Each declaration must bear its own unique number assigned by the shipping company (LRN number[67]). This can be the voyage number and the date, and any additional figures to make the number unique for the operator concerned.

According to Article 299 UCC IA, seals must be affixed at departure either on the space containing the goods (where the means of transport or container has been recognised by the customs office of departure as suitable for sealing), or on each individual package. However, the customs office of departure may decide not to seal the goods if their description is sufficiently precise to permit their easy identification.

On the ETD, there is no specific action confirming that the ETD was accepted by the customs authorities or that the goods were released for transit. Therefore, the time the vessel departs with the goods may be considered as:

(i) the time of acceptance of the ETD as a transit declaration; and

(ii) the time of release of the goods for transit. If a declaration is rejected, the customs office of departure must immediately inform the shipping 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.

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) to perform a posteriori checks or to clarify issues raised by the customs office of destination.

VI.3.10.4.3 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 the customs office of destination. The customs office of destination does not check the compatibility of the data each time. Instead, it assumes that the data are the same

[67] The LRN number in the ETD is not the same as the LRN number allocated to the standard transit declaration (NCTS).

Article 199(b) UCC DA

unless it receives notification from the shipping company about the discrepancies or finds irregularities during verification.

Article 320 UCC IA

The data of the ETD must be made available to the customs office of destination. On the legal requirements, the data may only be made available to customs in one of the following two ways.

1. The data may be sent to a customs IT system. This is the recommended way. It is not mandatory to have an IT customs system in place, but it would be beneficial for countries to consider building such a system in the future if they do not already have one.

2. Customs may be given 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. However, that method may only be used until one of the two above options have been implemented. When using this interim solution, the customs authorities may not have uninterrupted and constant access to the data without additional burden and extra work. Nevertheless, it is for the customs authorities to decide how long this interim solution may be implemented. In making this decision, they must in particular take into account the manner of cooperation with the airline company, the size of the port and the volume of freight.

Making the data available via email with attached Excel spreadsheets or PDF files does not comply with the legal requirements.

The data of the transit declaration must be provided to the customs office of destination at the latest at the time of the arrival of the goods at the port. However, it would be advantageous for the customs office of destination to already have that data when the goods are released for transit at the port of departure. This would allow that customs office to perform any potential risk assessment in advance.

The transit declaration is identified by the LRN number.

The legislation does not include any time limits for ending and for discharging the transit procedure. The legislation also does not specify what actions are needed for ending and for discharging the transit procedure.

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:

(i) temporary storage; or

(ii) any other place where the goods may be stored under customs supervision.

The LRN of the ETD used as a transit declaration must be indicated in a temporary-storage declaration or any other relevant declaration.

The transit procedure is deemed to be discharged immediately after it ends, unless the customs authorities at destination have received information – or have established – that the procedure has not ended correctly (e.g. via a notification from the shipping company, by checking the goods, or by receiving information from the customs office of departure). In those cases, an investigation will be launched 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:

(i) as a result of checks carried out by that company; or

(ii) on the basis of the outturn report (surplus or deficit), referring in particular to the ETD for the goods in question.

Each piece of transit declaration data at destination should undergo risk analysis using electronic data processing techniques to:

(i) identify and evaluate the potential risks; and

(ii) take appropriate counter-measures.

Therefore, it is very helpful if the customs IT system can:

(i) facilitate the electronic transmission of the ETD data from the operator's system; and

(ii) subsequently conduct an automated risk analysis on the ETD data.

However, because the deployment of the customs system is not mandatory, an automated risk analysis may not always be possible.

Therefore, it may be possible to compensate for the lack of automation by at least:

(i) conducting a robust pre-audit;

(ii) closely monitoring the authorisation; and

(iii) regularly supervising the transit operations.

These steps do not rule out 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.

These types 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 must be carried out by using document TC21A (Annex VII.8.6) and sent by email to the authorities specified in Annex VI.8.9.

When filling out document TC21A, it is recommended to use one of the languages generally understandable, if possible.

The customs authorities at the port of destination must, at the earliest opportunity, notify both the customs authorities at the port of departure and the authority which issued the authorisation of any offence or irregularity. In so doing, the customs authorities at the airport of destination must refer in particular to the ETD for the goods in question.

The customs office of departure and the customs office of destination must cooperate with each other and exchange relevant information and documents on 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) to perform *a posteriori* checks or to clarify issues raised by the customs office of departure.

VI.3.11 Goods transported by fixed transport installation

VI.3.11.1 Goods transported by fixed transport installation

Article 321 UCC IA

Article 53, Appendix I, CTC

This simplification applies to goods transported by fixed transport installation and is not subject to an authorisation. The goods transported by a fixed transport installation shall be deemed to be placed under the Union/common transit procedure when entering the customs territory or when placed into the fixed transport installation in that territory.

The transit procedure shall be deemed to have ended when:

the appropriate entry is made in the commercial records of the consignee, or

the operator of the fixed transport installation certified that the goods transported by fixed transport installation:

have arrived at the consignee's plant;

are accepted into the distribution network of the consignee; or

have left the customs territory of the Union or a common transit country.

The holder of the transit procedure is the operator of the fixed transport installation established in the MS or common transit country through which the goods enter the customs territory or in which the movement starts. The operator of the fixed transport installation fulfils also the role of the carrier.

The holder of the procedure and the customs authority shall agree on the methods of customs supervision over the goods transported.

Article 79 UCC

Article 113, Appendix I, CTC

In the case that the movement involves more than one fixed transport installation operator, all operators may be liable. However, only the first operator remains the holder of the procedure.

The volumes of goods entering and exiting through fixed transport installations are measured and controlled at country level. Where goods are moved from one country to another, customs authorities should inform each other about the volumes in transit, T1 and T2, and, if necessary, in addition the volumes in free circulation.

VI.3.11.2 Virtual trading hubs (in the EU)

A virtual trading point (VTP) is a non-physical hub for trading in natural gas markets. It represents all entry and exit points in that market area. A VTP can lodge a declaration for release for free circulation for goods physically stored in a MS other than the one where the declaration is lodged; however, this facilitation can only take place under centralised clearance and a centralised clearance authorisation is required. This means that the release of the goods requires prior exchange of information between the customs office where the declaration for release for free circulation has been lodged (customs authority that monitors the VTP as regards the certain consignments) and the customs office where the goods have been presented (customs office responsible for the place where the goods have been located/distributed).

Article 54, Appendix I, CTC

The following common transit countries have decided not to apply this procedure and have communicated their decision to the Commission:

Switzerland,

North Macedonia,

Norway,

Serbia.

VI.4 Specific situations (pro memoria)

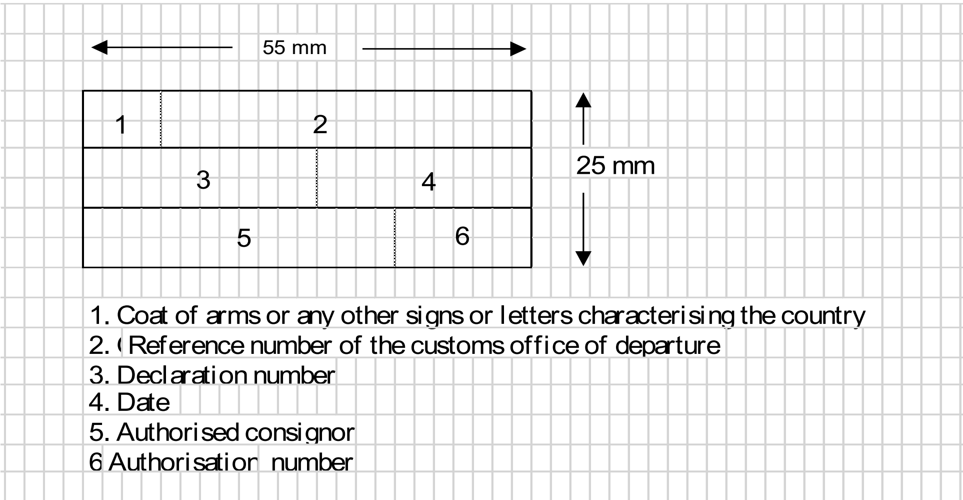
VI.5 Exceptions (pro memoria)

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

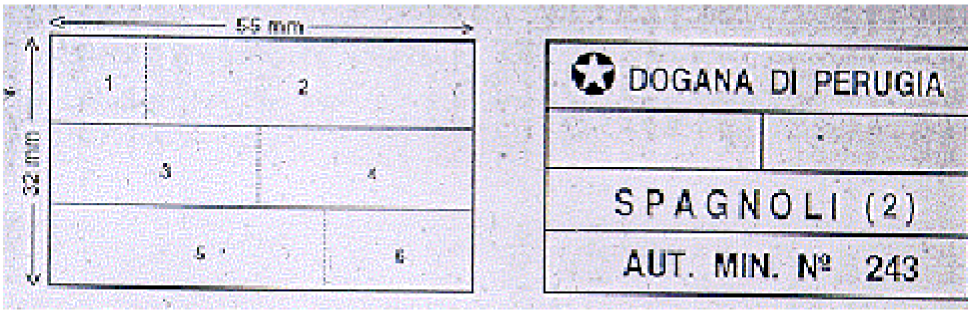


VI.8.2 Derogations - special stamp (IT)

Authorised consignors must use the special stamp approved by the customs authorities in accordance with: (i) Point 22.1 of Annex II of Appendix I to the Convention; and (ii) Point 22.1 of Annex 72-04 UCC IA. The specimen of this stamp appears in Annex B9 Appendix III to the Convention and Chapter II of Annex 72-04 UCC 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

Annex deleted as not longer relevant.

VI.8.4 Specimen of an authorisation to use the common/Union transit procedure based on an electronic manifest for goods carried by air

Annex deleted as no longer relevant.

VI.8.5 Air groupage flowchart

Annex deleted as no longer relevant.

VI.8.6 Deleted as no longer relevant

VI.8.7 Deleted as no longer relevant

VI.8.8 Communication simplified procedures

COMMON TRANSIT – UNION TRANSIT TAXUD/0925/2000 - EN

- COMMUNICATION FORM - Article 6 to the Convention on a common transit procedure	**SIMPLIFIED PROCEDURESS**
TO EUROPEAN COMMISSION Directorate-General Taxation and Customs Union Unit 'Customs Legislation' B-1049 BRUSSELS – BELGIUM	Legal basis: Convention on a common transit procedure ☐ Article 6 (bi/multilateral) ☐ ☐
FROM Country authorising the simplified procedure:	Extent of the procedure: Individual simplification ☐ Name of the holder/Reference of the authorisation: *Enclosure*: copy of the authorisation General simplification ☐ Name of the procedure/Reference of the legal text: *Enclosure*: copy of the text (*)
Other countries concerned: *(if bi/multilateral agreement)*	
Brief description of the simplifications:	

Contact person: Reference of the communication transmission *(CC/YYYY/NNN)* N° ../…./…	Date and signature: Stamp:

(*) If the transmission of each individual authorisation is not requested

VI.8.9 The list of authorities responsible for the consultation procedure if the ETD is used as a transit declaration for goods moved by air

For the latest version of this list, please click the following link:

EUROPA:

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

VI.8.10 Model consultation letter for the ETD

<table>
<tr><td colspan="2" align="center">TC26
UNION/COMMON TRANSIT
CONSULTATION FORM</td></tr>
<tr><td>1.Requesting Authority

Name:
Address:
Phone:
email:

or

Customs Office code (COL) □□□□□□</td><td>2. Requested Authority

Name:
Address:
Phone:
email:

or

Customs Office code (COL) □□□□□□</td></tr>
<tr><td colspan="2">3. Applicant/Holder of the Authorisation*
Name:
Address:
Phone:
email:

AEO No (if exists)</td></tr>
<tr><td colspan="2">4. Number of Application/Authorisation*
…….</td></tr>
<tr><td>5. For the requesting Authority
Place:
Date:

Signature:
Stamp:</td><td>6. For the Requested Authority
Place:
Date:

Signature:
Stamp:</td></tr>
<tr><td colspan="2" align="center">I. CONSULTATION DURING AUTHORISATION PROCESS**</td></tr>
<tr><td colspan="2" align="center">List of ports and Customs Office codes (COL)
(To be completed by the Requesting Authority)</td></tr>
<tr><td>1. As a port of departure
(a)………………………………………………………………
COL □□□□□□
(b)……………………………………………………………...
COL □□□□□□
(c) ……………………………………………………………...
COL □□□□□□
(d)……………………………………………………………….
COL □□□□□□</td><td>2. As a port of destination
(a)…………………………………………………………..
COL □□□□□□
(b)……………………………………………………………
COL □□□□□□
(c)……………………………………………………………
COL □□□□□□
(d)…………………………………………………………….
COL □□□□□□</td></tr>
<tr><td colspan="2">3.If a condition or conditions are not met, 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):</td></tr>
</table>

☐ The holder of the authorisation does not operate 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 are 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 must be annexed to this form

***a copy of the granted authorisation to use ETD as a transit declaration must be annexed to this form

VI.8.11 The list of authorities responsible for the consultation procedure if the ETD is used as a transit declaration for goods moved by sea

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

EUROPA:

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

VI.8.12 Deleted as no longer relevant

VI.8.13 Deleted as no longer relevant

PART VII - DISCHARGE OF THE TRANSIT PROCEDURE AND THE ENQUIRY PROCEDURE

Part VII describes the discharge of the transit procedure and the enquiry procedure.

Paragraph VII.1 sets out the general theory and legislation on the discharge of the transit procedure and the enquiry procedure.

Paragraph VII.2 deals with the discharge of the transit procedure and the status request.

Paragraph VII.3 deals with the enquiry procedure.

Paragraph VII.4 deals with the business continuity procedure.

Paragraph VII.5 deals with post-clearance verification procedures.

Paragraph VII.6 is reserved for specific national instructions.

Paragraph VII.7 is reserved for the use of customs administration.

Paragraph VII.8 contains the Annexes.

The following terms are used:

- **'transit procedure':** a customs procedure under which goods are transported under customs supervision from one point to another in line with EU 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 new computerised transit system (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 of legislation.

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 to the Convention;
- Article 215(2) UCC;
- Articles 310 UCC IA.

VII.1.2.2 General theory

The legal basis of 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 the enquiry procedure.

VII.1.2.2.1 Ending and discharge of the transit operation

Article 48 Appendix I to the Convention;

Article 215(2) UCC

The legal sources make a distinction between the end and the discharge of the Union and common transit procedure.

The 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.

The 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 individual(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 to the Convention;

Article 310(2) UCC IA

In the case of the standard transit procedure, before starting an enquiry procedure, a status request should be issued (see Section VII.2.5.).

If it is then necessary to initiate the enquiry procedure, the competent authority at the country of departure will decide to start the enquiry procedure by sending <u>either</u>:

- 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 the destination (recipient/consignee).

Member States and other Contracting Parties must inform their holders of the procedure of the benefits of correctly completing 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 will only be contacted if no proof of the end of the procedure has been provided to the customs office of departure after the messages ‘Status Request’ (IE094) and ‘Status Response’ (IE095) (for further details see Paragraph VII.2.5.), and the message 'Enquiry Request' (IE142) have been sent to the declared customs office of destination (for further details see Paragraph VII.3.4.4.).
Note: Depending on the interpretation of ‘sufficient information’, the decision on how/where to start the enquiry procedure will be at the discretion of the competent authority of the country of departure.

TRADE To avoid unnecessary information requests from the competent customs authorities, Box 8 of the transit declaration must be completed correctly with valid and complete consignee information and specific address details.

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 entire enquiry and recovery procedure process.

This information exchange can be initiated by either 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 additional paper documents, these can be sent by other means (fax, e-mail, post, etc.) directly to the contact person indicated in the messages, with a clear reference to the master reference number (MRN) of the transit operation they belong to. Such paper documentation must be sent using the TC20A form 'Sending of information / Documents related to NCTS movements'. See Annex VII. 8.4. for an example of the TC20A form.

VII.2 Discharge of the transit procedure and status request

VII.2.1 Introduction

This paragraph provides information on 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 to the 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 used[68].

In general, discharge involves comparing the data on the transit procedure, as established at departure and as recorded and certified at destination.

68 The comparison may be based on electronic messages ('Anticipated Arrival Record' v/ 'Control Results' in NCTS) or on 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, does not affect the rights and obligations of the competent authority to pursue the holder of the procedure and/or the guarantor if 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 therefore not have been discharged, or if irregularities relating to particular transit operations are detected at a later stage.

VII.2.4 Form of discharge

Each Member State/Contracting Party informs the holder of the procedure about the discharge with the 'Write-off Notification' (IE045) message. Note that this message is informative in nature and does not have a legal value.

The guarantor can regard the operation as discharged if there is no contrary notification.

The competent authority must 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 Sections VII.1.2.2.1. and VII.3.2.).

To guarantee a 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 made. This could avoid the issuing of unnecessary enquiry requests for transit operations that are actually closed at the customs office of destination, but whose termination messages were lost in the NCTS because of technical problems.

The ‘Status Request’ (IE094) message should be sent:

- to the customs office of destination after the time limit has expired for presenting the goods to the customs office of destination if the ‘Arrival Advice’ (IE006) message was not received;
- to the customs office of destination 6 days after having received the ‘Arrival Advice’ (IE006) message, when the ‘Control results’ (IE018) message was not received.

The system at the country of destination automatically checks if the status at destination corresponds with the one in the country of departure and replies with the ‘Status Response’ (IE095) message.

It is the responsibility of the national helpdesks or other relevant services at both the country of destination and departure to communicate the missing information immediately by all possible means (e.g. by resending missing IE006 and IE018 messages) to allow the proper follow-up of the transit operation at the customs office of departure.

Any technical problems should be investigated and resolved as soon as possible.

In the rare and exceptional case that technical problems prevent the missing messages (IE006 and IE018) from being (re)sent, the competent authorities in the country of destination can send other proof to satisfy the competent authorities in the country of departure (e.g. the transit accompanying document (TAD) endorsed by the customs office of destination together with the TC20A form) so that they discharge the procedure.

Without proof of the end of the procedure the customs office of departure must not discharge the procedure (for further details see Section 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 provides information on the enquiry procedure:

Paragraph VII.3.2 deals with the enquiry procedure started with the holder of the procedure l.

Paragraph VII.3.3 deals with the alternative proof.

Paragraph VII.3.4 deals with the enquiry procedure with the customs office of destination.

Articles 49 and 51 Appendix I to the Convention

Articles 310 and 312 UCC IA

The enquiry procedure aims mainly to obtain evidence of proof of the end of the procedure in order to discharge the transit procedure.

In the absence of such proof or when the proof presented is later found to be falsified or invalid, the competent authorities at the country of departure must:

- establish the conditions under which the (customs) debt is incurred;
- identify the debtor(s); and
- determine the competent authorities responsible for recovering the (customs) debt.

The enquiry procedure involves administrative cooperation between the competent authorities and takes into account any information provided by the holder of the procedure.

To function properly, it requires:

- a fully completed 'Enquiry Request' (IE142) message in line with technical rules and conditions;
- a correct handling of the 'Anticipated Transit Record' (IE050) message by the customs office(s) of transit;
- a correct handling of the 'Notification Crossing Frontier' (IE118) message by the customs office(s) of transit;
- a correct handling of the 'Arrival Advice' (IE006) message 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.

To avoid an enquiry procedure being initiated, if the customs office of departure has not received the IE018 message within 6 days of receiving the IE006 message, it must immediately request the IE018 message from the customs office of destination.
The customs office of destination must then send the missing IE018 message immediately.

If the customs office of departure has still not received the IE006 and IE018 messages or other information that allows the transit procedure to be discharged or the (customs) debt to be recovered, or if it becomes aware that the messages were sent in error, that customs office must request the relevant information from the holder of the procedure or from the customs office of destination.

In the absence of the IE006 or IE018 messages, the customs authority competent for enquiry at departure should start the enquiry procedure within 7 days of the expiry of the time limits for sending those messages (the time limit is at the latest 6 days after presenting the goods at destination). That means that the enquiry procedure should start on 13th day after the declared presentation of the goods at destination.
However, if before that time limit the customs authority competent for enquiry at departure receives information that the transit operation has not been ended correctly, or suspects that to be the case, it should start the enquiry procedure earlier.

VII.3.2 Enquiry starting with the holder of the procedure

This paragraph gives provides information on the circumstances under which the competent authority may request information from the holder of the procedure if there is no proof that the transit operation has ended.

VII.3.2.1 Objectives of the request for information

Article 49(2, (4,)(5) and (6)
Appendix I
to the Convention;

The request for information is intended to allow the holder of the procedure to provide proof that the procedure has ended.

Article 310(2), (3), (4) (5) and (6) UCC 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 to the Convention

Article 310(2), (3), (4) (5) and (6) UCC IA

- the time limit for presenting the goods at the customs office of destination has expired (the IE006 message has not been received from the country of destination);
  and
- the IE094 and IE095 messages 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 insufficient to initiate the enquiry procedure with the declared customs office of destination;
  or
- at the latest 35 days after sending the 'Enquiry Request' (IE142) if there is no answer or a negative answer in the 'Enquiry Response' (IE143) message using code 1 or 2 (see Section VII.3.4.4.) from the requested customs office of destination. See also Section VII.3.4.5.

Article 49 (5) Appendix I to the Convention;

Article 310 (5) UCC IA

The competent authorities at departure sends the 'Request on non-arrived Movement' (IE140) message to the holder of the procedure who replies with the 'Information About non-arrived Movement' (IE141) message within 35 days.

Article 49 (6) Appendix I to the Convention;

Article 310 (6) IA

If the information provided by the holder of the procedure is not considered sufficient to discharge the procedure but is considered sufficient to continue the enquiry procedure, the competent authority of the country of departure should send the IE142 message to the customs office of destination or continue the enquiry procedure with the customs office of destination to which the IE142 message was already sent by using the 'Enquiry & Recovery Information' (IE144) message to inform the customs office of destination that additional information is available.

Article 114 Appendix I to the Convention;

Article 77(b) UCC DA

Note: If the holder of the procedure:

- does not provide any information within the 35-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 will be started 1 month after the 35-day time limit expires (see Section VII.3.4.5. if 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 35 days using the E141 message.

Note: The information provided may be considered insufficient to discharge the procedure but sufficient 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 will be informed:

Article 108 Appendix I to the Convention

- if, when using the paper-based common/Union transit procedure for goods carried by air and the paper-based Union transit procedure for goods carried by sea:
  - 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).
- if, when using an electronic transport document (ETD) as a transit declaration for the common/Union transit procedure for goods carried by air and 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 letter provided in Annex VII.8.2. can be used for this purpose.

It is not mandatory to use this model, but the model contains the minimum data required.

If the holder of the procedure communicates with the competent authorities electronically, the letter and the response can be replaced by equivalent electronic messages.

However, when the absence of the end of the procedure has been identified and notified by the holder of the procedure himself/herself (the airline or shipping company, railway or transport company) in accordance with his/her obligations under the simplified procedure specific to the mode of transport concerned, a request for information is not necessary.

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
to the Convention

Article 312 UCC IA

If there is no proof of the end of the procedure, the holder of the procedure will be asked to present a proof (e.g. a document that is accepted as alternative proof) within the 35-day time limit.

The legislation stipulates four categories of documents that can be accepted by the competent authorities of the country of departure as alternative proof that the transit procedure has ended correctly or has ended at all. Any other document cannot be accepted as 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, that establishes 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 is on the holder of the procedure.

VII.3.3.1 Alternative proof that the goods have been presented to a customs office of destination or an authorised consignee

Article 51 Appendix I to the Convention

Article 312 UCC IA

This alternative proof can be 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 (MRN), 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 include any of the following documents certified by the customs authorities:

- a copy of the transit accompanying document (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, proofs of payment, invoices and transport orders).

The competent authority of the country of departure may only consider accepting alternative proof to end the procedure if no official proof is provided within the specified deadline.

If the official proof is received after the deadline, for example because of a business continuity procedure, it takes precedence over the alternative proof.

Article 45 (4) Annex I to the Convention,

Article 308 (2) UCC IA

The customs office of destination will endorse the paper TAD used as an alternative proof when the goods are presented.

TRADE

The holder of the procedure may present the following documents as alternative proof that the goods have been presented to the customs office of destination:

- a copy of the paper 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' for 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 will discharge the transit procedure.

In any event, the alternative proof must be submitted for post-clearance verification using the TC21 form 'Request for verification'[69] (see Section 5 of Part VII) if the competent authority has any doubt as to its authenticity or the identity of the goods it refers to. In this case, the alternative proof cannot be accepted until the verifying authority has confirmed that the data concerned are 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 to the Convention

Article 312 (1) UCC IA

An alternative proof can be provided by one of the following types of documents, each of which enables the competent authorities of the country of departure to establish that it covers the goods in question <u>and that those goods have therefore actually left the territory of the Contracting Parties/Union</u>:

(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 by another 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 the country of departure.

TRADE

69 Model shown in Annex VII. 8.5.

It is the responsibility of 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 as to the authenticity of the document and its certification by the competent authorities, they will discharge the transit operation.

Example 1 – Acceptable alternative proof:

A document from Peru where the printout of the electronic import declaration is not authenticated by an authority. The content of the import declaration can however be checked online in the customs system of Peru available at:

- http://www.sunat.gob.pe/aduanas/informli/ildua.htm.

Example 2 – Not acceptable alternative proof:

A printout 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, and no sufficient answer is received to any requests for authentication sent using the contact details (such as e-mail address or telephone numbers) already known by the customs administration or as shown on the printout of the electronic import declaration from the third country.

VII.3.4 Enquiry with the customs office of destination

This part describes an enquiry request addressed to the customs office of destination and is divided as follows:

Paragraph 1 deals with the competent authority and time frame for launching the enquiry request;

Paragraph VII.3.4.2 deals with the sending of the enquiry request;

Paragraph VII.3.4.3 deals with the cancellation of the enquiry request;

Paragraph VII.3.4.4 deals with the reaction of the country of destination to the enquiry request;

Paragraph VII.3.4.5 deals with the request to the holder of the procedure after the start of the enquiry procedure with the customs office of destination;

Paragraph VII.3.4.6 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 'Enquiry Request' (IE142) message should be sent by the competent authorities of the country of departure:

Article 49 (2), (3)and (6) Appendix I to the Convention

Article 310(2),(5) and (6) UCC IA

- if the IE006 message has not been received within the time limit for presenting the goods at destination, and the content of Box 8 of a transit declaration is considered sufficient; or
- if the IE018 message has not been received within 6 days after receipt of the IE006 message; 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 has therefore not ended. However, investigations will not be initiated unless they would be useful to either confirm or invalidate the earlier proofs presented and/or to determine the debt, the debtor and the authority competent to recover the (customs) debt; or,
- information received from the holder of the procedure is considered insufficient to discharge the procedure but sufficient to continue the enquiry procedure.

VII.3.4.2 Sending the 'Enquiry Request' (IE142)

Article 49 (2) Appendix I to the Convention

The competent authority of the country of departure must send the 'Enquiry Request' (IE142) to the competent authority of the country of destination. The message must be sent:

Article 310 (2) UCC IA

- to the declared customs office of destination if the content of Box 8 of a transit declaration is considered sufficient; or

- to the actual customs office of destination which sent the IE006 message; or
- to the customs office of destination if the information provided by the holder of the procedure is considered sufficient to continue the enquiry procedure (see Sections 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 'Enquiry Response' (IE143).

VII.3.4.2.1 Use of the information exchange messages

In addition to the enquiry procedure, information may be exchanged using the IE144 and IE145 messages from the start of the enquiry procedure (the date that the IE140 or IE142 messages are sent) up until the collection of the (customs) debt (the date that the IE152 message is sent). These information exchange messages will not close an open enquiry procedure with either the customs office of destination (the IE142 message) or the holder of the procedure (the IE140 message).

However, if the information provided by the competent authority of the country of departure in the IE142 message is insufficient for the competent authority of the country of destination to be able to conduct the necessary searches, the latter may request additional information from the former by sending the 'Enquiry & Recovery Information Request' (IE145) using the appropriate requested information codes.

The competent authority of the country of departure must try to provide the requesting competent authority of the country of destination with the requested additional information using the 'Enquiry & Recovery Information' (IE144) message with the appropriate information codes.

The requested paper documents should be sent directly to the contact person mentioned in the message. They can be sent by alternative means (post, e-mail, fax, etc.) if possible but should be clearly identified by using the MRN.

VII.3.4.3 Cancellation of the 'Enquiry Request' (IE142)

If for any reason the competent authority of the country of departure decides to cancel the IE142 message, the 'Cancel Enquiry Notification' (IE059) message should be sent to the requested customs office of destination so that it stops 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 result in the discovery of a proper ending of the transit procedure by showing that only IE006 and IE018 (the appropriate messages) were missing.

If the searches of its own records or the records of the authorised consignee are fruitless, the competent authority of the country of destination should either contact:

- the consignee, who may have received the goods and documents directly without presenting them 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 in Paragraph 3.4.4.1. above, the following hypothetical cases are possible:

Article 47 Appendix I to the Convention

Articles 307 and 309 UCC 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 IE006 and/or the IE018 messages) has not been returned within the time allotted. In this case, the competent authority of the country of destination should immediately send the missing messages to the requesting competent authority of the country of departure; or
  - the proof of the end of the procedure (the 'Arrival Notification' (IE007) message and/or the 'Unloading Remarks' (IE044) message have not been sent to the customs office of destination by an authorised consignee despite their

obligation to do so. In that case the competent authority of the country of destination should immediately send the missing IE006 and/or IE018 messages 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 must take necessary action to obtain the authorisation of the authorised consignee.

Note: Sending the IE006 and/or the IE018 messages is only allowed when the transit operation has ended correctly within the set time limits and has not been removed from customs supervision. It must be a regularly ended procedure that has been concluded 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:
  When searching its records, the competent authority of the country of destination finds no evidence of goods covered by transit being presented at the customs office of destination, but does find the IE118 message issued by its own country.

  In this case the competent authority of the country of destination must send
  - the 'Enquiry Response' (IE143) message with response code '4' – 'Request for recovery at destination', to take over the responsibility for the 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 their obligation, did not contact their customs office of destination, the competent authority of the country of destination should send the 'Enquiry Response' (IE143) message with response code '4' – 'Request for recovery at destination', requesting that the responsibility for recovery is transferred to it.

- 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 IE006 and IE018 messages after having proved presentation in fact; or
  - that authority sends any other documents or data, covered by a TC20A form proving that 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 if the enquiry procedure started with the customs office of destination

Article 49(4) Appendix I to the Convention

Article 310(4)and (6) UCC IA

The competent authority of the country of destination must reply without delay and in any case within 28 days of receiving either the request for additional information (using the ‘Enquiry & Recovery Information Request’ (IE145) message) or the response using the ‘Enquiry Response’ (IE143) message (see Section VII.3.4.4.5. for response codes).

If the enquiry procedure was started by the holder of the procedure and they have provided sufficient information for it to continue, the competent authority of the country of destination must without delay and in any case within 40 days of receiving the enquiry request either request additional information (IE145 message) or a response (IE143 message). See Section VII.3.4.4.5. for response codes.

VII.3.4.4.4 Response codes to the enquiry request

The competent authority of the country of destination should use one of the following response codes in the IE143 message:

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 'Declaration data' (IE015) messages 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 IE006 and IE018 messages and has instead returned an alternative proof (e.g. a copy of the paper TAD) which has not yet been received by the customs office of the country of departure.

Code ‘4’ -request for recovery at destination

- Although the goods were not presented at the customs office of destination, they were later discovered in the same country (e.g. outside the official customs procedure). The competent office of destination therefore wants to take over the responsibility for recovery and sends the ‘Recovery Request’ (IE150) message sent to the competent office of departure so that it can recover the goods after they are delivered to the recipient or have crossed the border (IE118 message).

VII.3.4.5 Request to the holder of the procedure after starting the enquiry with the customs office of destination

Article 49 (5) Appendix I to the Convention

Article 310 (5) UCC IA

If the enquiry procedure started with the IE142 message to the customs office of destination and the Enquiry response (IE143 message) provided no answer or a negative answer, the competent authority of the country of departure must contact the holder of the procedure to provide the information needed to discharge the procedure (for further details see Section VII.3.2.).

If the holder of the procedure at this phase in the enquiry procedure:

– does not provide any information within 28 days; or

– provides information that is considered insufficient to continue the enquiry procedure;

Article 114 (2) Appendix I to the Convention

Article 87 UCC)

Article 77 UCC DA

the competent authority of the country of departure must determine what further steps should be taken to discharge the procedure within 7 months of the expiry of the time limit for presenting the goods at destination (see Note in Section VII.3.2.2. for exceptions to this time limit).

VII.3.4.6 Consequences of the enquiry procedure's results

Based on the responses received, including any information received from the holder of the procedure, the competent authority of the country of departure must determine whether or not the procedure has ended and whether it can be discharged or what further steps must be taken.

Articles 49 (7) and 117(5)) Appendix I to the Convention

Articles 310(7) UCC IA

When the transit operation can be properly discharged within the scope of an enquiry procedure, the competent authority of the country of departure must immediately inform the holder of the procedure and the guarantor if they have been involved in the process.

The competent authority may also need to inform other competent authorities involved in the enquiry procedure, in particular the customs office of guarantee.

If 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 that the goods were presented at or delivered to 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 using the 'Recovery Request' (IE150) message.

If the IE006 message was sent, the requested authority has to send the IE018 message. If there is an IE118 message or proof provided by the holder of the procedure that the goods were presented at or delivered to another Member State or Contracting Party, the customs office of departure has to accept competency for recovery and send back the ‘Recovery Acceptance Notification’ (IE151) saying ‘yes’ (acceptance code ‘1’).

If the requested authority does not react by either sending the missing messages (despite their legal obligation to do so) or by taking over responsibility for recovery within the 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 so that they can take action.

Article 114 (2) Appendix I to the Convention

Article 87 UCC

Article 77 UCC DA

The competent authority of the country of departure must determine its findings within 7 months of the expiry of the time limit for presenting the goods at destination, at the latest. Where necessary it should start the recovery procedure itself (see Part VIII for further details).

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 particularly the case 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 the individuals responsible for fraud or irregularities have been identified.

Accordingly, all relevant information must be immediately communicated to the competent authority of the country of departure.

VII.4 Business continuity procedure

This paragraph is only applied if the transit operation has started by using the business continuity procedure.

It is divided as follows:

Paragraph VII.4.1 provides an introduction.

Paragraph VII.4.2 deals with the competent authority and time frame for launching the enquiry procedure.

Paragraph VII.4.3 deals with the start of the enquiry notice.

Paragraph VII.4.4 deals with the reaction of the country of destination to the enquiry notice.

Paragraph VII.4.5 deals with the consequences of the results of the enquiry procedure.

VII.4.1 Enquiry notice in the 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:

– the transit accompanying document (TAD), supplemented, if necessary by the 'list of items'. In this case, the paper TAD will not have a master reference number (MRN).

VII.4.1.1 Introduction

Point 17, Annex II, Appendix I to the Convention

Point 17, Annex 72-04 UCC IA

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 that the procedure has not come to an end:

- the holder of the procedure is contacted and asked to provide proof using the model letter in Annex VII.8.2. that the procedure has ended following the expiry of the time limit for presenting the goods at the customs office of destination, and;

- the enquiry procedure addressed to the declared customs office of destination will be begin <u>2 months</u> after the expiry of the time limit for presenting the goods at the customs office of destination.

The enquiry procedure aims mainly:

- <u>to obtain evidence of proof of the end of the procedure</u>, with a view to discharging the procedure; or

- <u>in the absence of such proof or when the proof presented proves at a later date to be falsified or invalid</u>, to establish the conditions in which the (customs) debt is incurred, to identify the debtor(s) and to determine the competent authorities responsible for recovering the (customs) debt.

This procedure is based on administrative cooperation between the competent authorities and takes account of any information provided by the holder of the procedure (see Section VII.3.).

The list of the competent authorities responsible for the enquiry procedure is provided 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 (second copy of the paper TAD) without delay and at most within 8 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 them to furnish proof that the procedure has ended when a second copy of the paper TAD is not returned within 2 months of the time limit for presenting the goods at the customs office of destination.

The holder of the procedure will be given the opportunity to provide the 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:

- if, within 2 months of the expiry of the time limit for presenting the goods at the customs office of destination, no proof of the end of the procedure has 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 appears to have been falsified. If there are suspicions, the competent authority of the country of departure will decide, depending on 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 they would be useful to either confirm or invalidate the earlier proofs presented and/or to determine the (customs) debt, the debtor and the authority competent to recover the debt.

The enquiry notice may not be launched if, before the expiry of the two-month 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 Section VII.3.2.1. for further information).

VII.4.1.4 Enquiry notice TC20

The competent authority of the country of departure will continue the enquiry procedure by sending an enquiry notice using a form that complies with the TC20 model shown in Annex VII.8.3. to the competent authority of the country of destination.

This may be sent by registered post (which provides a receipt as proof of delivery).

In any case, a record that the TC20 form has been sent must be kept by the competent authority of the country of departure.

The TC20 should contain all the available information, including additional details received from the holder of the procedure in particular on any change in the recipient of the goods. The TC20 should be accompanied by a copy of the document(s) used to place the goods under the procedure (the first copy of the paper TAD, loading lists, air or shipping manifest, etc.).

The TC20 should only be sent if the response from the holder of the procedure on the information request is 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 must 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 a second copy of the paper 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.

If the search is to no avail, the competent authority of the country of destination must 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 provided 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 must 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 must then complete Box III, attach the requested additional information (paper) and return the TC20 to the requesting competent authority of the country of destination.

Following the enquiry procedure steps, the following hypothetical cases are then possible:

1. <u>The goods in question have actually been presented to the customs office of destination or to the authorised consignee, but</u>
    - the proof of the end of the procedure (for example the return of a second copy of the paper 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 must 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 their obligation to do so.
  In that case, once this proof has been found, the competent authority of the country of destination must 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 required information on 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 must 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 must 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 (a first copy of the paper TAD, manifest at departure, etc.) or a copy of the document in the possession of the competent authority of the country of destination (a second copy of the paper 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 and the results of any controls, and will certify it.

2. <u>The goods have not been presented to the customs office of destination or delivered to an authorised consignee:</u>
   - there has been a change in the customs office of destination: in that case, it is the actual customs office of destination that 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 must 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 annotated 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 must return the TC20 and the copy of the transit declaration to the competent authority of the country of departure. It must provide all the relevant information, if necessary in an additional document, indicating:
  - the identity of the recipient and other individuals who could be 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 annotated TC20 must 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 must be returned directly to the competent authority of the country of departure (the same as for Point 2 second bullet point).

If the competent authority of the country of destination sends the TC20 to the last intended customs office of transit, it must also send a copy of it 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 must 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 must 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 must add this information to the TC20 and return it to the previous intended customs office of transit as shown on the transit declaration or, if there is 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 must 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 there is 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.

If the customs office of transit sends the TC20 to the previous intended customs office of transit, it must also send 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 must also inform 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 (see situation described under Point 1 above).

VII.4.1.7 Consequences of the enquiry procedure

Depending on the responses received during the enquiry procedure, including any information from the holder of the procedure, the competent authority of the country of departure will determine whether or not the procedure has ended and whether it can be discharged.

In accordance with the provisions on (customs) debt and recovery, the competent authority of the country of departure will determine:

- whether or not a (customs) debt has been incurred;
- the individual(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 to the Convention

Article 87 UCC

Article 77 UCC DA

The competent authority of the country of departure must determine its findings within 7 months of the expiry of the time limit for presenting the goods at destination at the latest.

This also applies in cases where the authority has not received any reply during the enquiry procedure.

Any additional information received 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 the individuals 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, the TC24 must be used to ask to transfer the competency for the recovery. A model of the TC24 form is provided in Annex VIII.8.2.

Articles 49 (7) and 117(5)) Appendix I to the Convention

Article 310(7) UCC IA

If, on the other hand, the transit operation can be discharged within the scope of an enquiry procedure, the competent authority of the country of departure must immediately inform the holder of the procedure and the guarantor who may have been involved in the enquiry procedure. The competent authority may also need to inform other competent authorities that are currently involved in the enquiry procedure, in particular the customs office of guarantee.

Further examples of situations relating to the enquiry procedure are available in Annex VII.8.5.

VII.5 Post-clearance verification procedure

This paragraph provides the following information:

Paragraph VII.5.1 sets out the verification objectives and methods.

Paragraph VII.5.2 deals with the documents that need to be verified.

Paragraph VII.5.3 deals with the consequences of the results.

VII.5.1 Objectives and methods of a post-clearance verification

Article 52 Appendix I to the Convention

Article 292 UCC IA

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.

Post-clearance verification should 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 must be carried out automatically.

When a competent customs authority receives a request to make a post-release control, it must respond without delay.

If the competent customs authority of departure requests that the competent customs authority perform a post-release control of information related to the common/Union transit operation, the conditions for discharging the transit procedure will not be deemed 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)

To detect and prevent fraud, the declaration and the endorsements must 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.

This verification must be carried out using the TC21 form, a model of which is provided in Annex VII.8.5. The competent authorities addressed must return the TC21 to the requesting competent authorities within 2 months of the date of the form. The form must set out the reason for the verification. Each customs office of departure must also carry out a random check of the returned transit declarations, requesting the verification of at least two in every thousand documents. Replies via e-Mail by the customs offices should also be taken into consideration.

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. This control takes the form 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 at the airport or port of departure for verification.

This verification must be carried out using the TC21(A) form, a model of which is provided in Annex VII.8.6. Each form must contain extracted ETD details relating to one aircraft or vessel and one authorised operator only.

Parts 1, 2 and 3 of the TC21(A) form must 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 must be attached to the form.

Forms used for verification purposes may be sent via the central offices for common/Union transit operations in the countries concerned to the competent authorities at the airport or port of departure.

The competent authorities at the airport or port of departure must verify the ETD details provided in the TC21(A) form by referring to the commercial records held by the authorised operator. The results of the verification must be entered in Parts 4 and 5 of the form. Any discrepancies must be noted in Part 4.

VII.5.2.3 Alternative proof

In case of doubts or suspicion, the competent authority in the country of departure must request a verification of the alternative proof presented. They must also request the verification of at least 10 in every thousand documents.

VII.5.2.4 T2L documents

It is advisable that a request for verification of a T2L document and T2L data be made if 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 and T2L data 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 T2L documents and T2L data 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 if 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 if the person concerned is clearly splitting consignments in order not to exceed the EUR 15 000 ceiling.

In addition, two in every thousand commercial documents presented at a given office as a T2L and T2L data must be subjected to a random sampling check.

VII.5.3 Consequences of the verification

The competent authority requesting verification must take the appropriate measure on the basis of the information received.

However, if a (customs) debt that has been incurred 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 about the (customs) debt, debtor and the competent authority for recovery in accordance with the provisions on 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 the following link:

EUROPA:

https://taxation-customs.ec.europa.eu/document/download/1ba519e9-8fb1-4882-8d89-36a3dcd416a8_en?filename=VII.8.1.%20List%20of%20competent%20authorities.pdf

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. You are requested to submit the information within 28 days of the date of this letter.

- [The customs debt will be incurred 1 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 2 months after the expiry of the time limit for presenting 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 you provide must comply with the provisions of Article 51 of Appendix I to 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 to 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 to 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 AUTHORITYAT DEPARTURE

A. Transit declaration No

Copy (…) attached.

B. Customs office of destination (name and country)

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:

☐ 1. presented at your office on |__|__|__| D M Y

☐ 2. delivered to the consignee on |__|__|__| D M Y

☐ 3. delivered to .... on |__|__|__| D M Y
(name and address of person or company)

H. A receipt for the document issued by your office on |__|__|__| D M Y has been presented to me.

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:

☐ 1. a precise description of the goods

☐ 2. a copy of the invoice

☐ 3. a copy of the manifest, bill of lading or airway bill

☐ 4. the name of the person responsible for carrying out formalities at the customs office of destination

☐ 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

☐ 1. The information, copies or documents are annexed		
☐ 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 ☐ (b) the document returned
is attached as a confirmation

☐ 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
☐ 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:

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 (paper 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 at 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 if they are not 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 the first copy of the paper TAD, as received from the competent authority making the request. In other cases (the second copy of the paper TAD or of any other document – monthly list paper-based air/sea transit, for instance – proving the end of the procedure), it shall d 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 by providing them with 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.8.4 Specimen of sending information TC20A

TC20A
COMMON/UNION TRANSIT
SENDING OF INFORMATION / DOCUMENTS RELATED TO NCTS OPERATION

1. DECLARATION
MRN: …………………..
Enquiry procedure (reference):
Recovery procedure (reference):

2. COMPETENT AUTHORITY AT DEPARTURE	**3. COMPETENT AUTHORITY AT DESTINATION**
Name and address: Contact data Name: Tel: Fax: E-mail:	Name and address: Contact data Name: Tel: Fax: E-mail:

4. DOCUMENTS ATTACHED
☐☐ 1.
☐☐ 2.
☐☐ 3..: ……………
...……………………………………………………………………………………………...

5. ANNEX(ES): ……………… (total number)

6. THE COMPETENT AUTHORITY
☐☐ **AT DEPARTURE** ☐☐ **AT DESTINATION**
Place and date: Signature Stamp

VII.8.5 Specimen of post-clearance request TC21

TC21 – REQUEST FOR VERIFICATION

I. AUTHORITY MAKING THE REQUEST **II. COMPETENT AUTHORITY ADDRESSED**

(name and full address) (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 TAD . ...attached

☐ 3. in the box headed 'Office of departure' (box C) on copy 4 of the SAD or the second copy of the TAD . ...attached

☐ 4. in the box headed 'Control by office of departure' (box D) on copy 4 of the SAD or the second copy of the TAD ....attached

☐ 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

☐ 1. the stamp is missing

☐ 2. the signature is missing

☐ 3 the stamp is illegible

☐ 4. the box is incompletely filled in

☐ 5 deletions have been made without being overwriting

☐ 6. the form includes erasures and/or initialled and authenticated

☐ 7 the stamp is not recognised

☐ 8 the date concerning the use or destination is missing

☐ 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:

☐ 1. the stamp has been applied legibly

☐ 2. the signature has been inserted

☐ 3. the box has been completed

☐ 4. the deletions have been initialled and authenticated

☐ 5. the erasures and/or overwriting were due to:

☐ 6. the stamp is authentic and can be accepted

☐ 7. the date has been inserted

☐ 8. the alternative proof meets requirements

☐ 9. other reasons (to be specified) and can be accepted

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 that 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

<table>
<tr><td colspan="3">1. Authority making the request
(Name and full address)</td><td colspan="4">2. Competent authority addressed
(Name and full address)</td></tr>
<tr><td colspan="7">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*:</td></tr>
<tr><td colspan="3" rowspan="2">Approval holder's Name and Address</td><td colspan="4">Aircraft/Vessel* and date of departure</td></tr>
<tr><td colspan="4">Airport/Port* of Departure:</td></tr>
<tr><td>Item</td><td>Air/Sea electronic transport document as a transit declaration Number</td><td>Container Nos (or marks & Nos)</td><td>Cargo Description</td><td>Number of Packages</td><td>Mass (KGs) or Volume</td><td>Declared Status (T1, T2, TF, TD,C, F, X)</td></tr>
<tr><td>(1)</td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>(2)</td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>(3)</td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>(4)</td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>(5)</td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td colspan="7">4. RESULT OF VERIFICATION
Verification of all consignments satisfactory except for the following items:
(Supporting documents attached)</td></tr>
</table>

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 example situations useful for 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 EU 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 (i.e. authority of the same Contracting Party or 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 EU 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 IE118 message 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, and has then ‘disappeared’.

II. The IE118 message was sent from the customs office upon exit from the Contracting Party in question (Poland) and not sent from the customs office upon 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 upon exit from the Contracting Party in question (Poland) or upon 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 upon exit.

<u>c) Transit operation involving only customs offices of transit (upon entry) at borders between the Contracting Parties.</u>

Example:

[Poland - Czech Republic - Germany - Switzerland - France]

I. The IE118 message was not sent from the last customs office of transit (upon entry into France) but was sent from the previous customs office of transit (upon entry into Switzerland):

the consignment has arrived in Switzerland but has ‘disappeared’ between the customs office of transit upon entry into Switzerland and the customs office of transit upon entry into France;

II. The IE118 messages were not sent at all.

the consignment has not left the Contracting Party of departure and has ‘disappeared’.

<u>d) Transit operation involving customs offices of transit at borders between the Contracting Parties and with third countries</u>

Example:

[Greece, Bulgaria, Romania –*Ukraine* – Slovakia – Poland]

This is a situation as specified in case (b). The situation and solution are therefore similar, with the necessary modifications (*mutatis mutandis*).

PART VIII – DEBT AND RECOVERY

VIII.1 Scope of the provisions

Title IV Appendix I to the 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 UCC DA, 85(1) UCC DA, 165 UCC IA, 311 UCC IA

The purpose of 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 for time limits for starting recovery. For EU purposes, the harmonised rules on customs debt are set out in the UCC.

VIII.1.1 Definitions

Debt

Article 3(1) Appendix I to the Convention

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 for goods placed under the common transit procedure.

Customs debt

Article 5(18) UCC

For EU purposes, ‘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 UCC provisions to include ‘other charges’ for the purposes of guarantees, customs debt and recovery (e.g. Article 89(2) UCC).

For the purposes of this document the word ‘debt’ is used to cover both definitions above.

Recovery

The generic term ‘recovery’, which is used here 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 to the Convention

Article 79 UCC

In connection with a transit operation, the suspended ‘debt’ while 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. Part VIII 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 to the Convention

Article 79(1)(a) and (2)(a) UCC

The debt must be incurred through the non-respect of the ‘removal from customs supervision’ obligation or within 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.

Articles 112(3)(a) and 114 Appendix I to the Convention

Article 79 UCC

Except where the goods are flagrantly stolen off their means of transport, the precise moment of removal is often as difficult to identify as the place where it occurred, as the two are of course linked. Nevertheless, the importance of the moment of removal is relative, since the goods normally remain under the procedure for a relatively brief period and the factors that have a bearing on the calculation of the amount of the debt should therefore not change radically during that period. Where it is impossible to identify the precise place and date, the place should 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 must be the first working day after the expiry of the time limit for presenting the goods at the office of destination.

The lodging of the 'Notification Crossing Frontier' (IE118) message 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 112(1), Appendix I to the 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 Section 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[70]');
- proof of having presented the goods at the customs office of destination has been falsified;

70 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.

- 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 removals

Certain situations do not represent unlawful removals. For example, when a seal is broken while the consignment is properly presented at the customs office of destination. Another example, this time for the Union transit procedure, is that an error on the customs status of non-Union 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 upon arrival at their 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 Section VIII.2.3).

VIII.2.2.3 Situation where one or more conditions governing the placing of the goods under the procedure are not fulfilled

Article 112(1), Appendix I to the Convention

Article 79(1) UCC

This situation can occur during or prior to the placement of the goods under the transit procedure, where the facts that would have prevented the permission from being granted do not emerge until after the goods have been released for transit. 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 was set for presenting the consignment at destination;
- 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 using a simplification is later 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 do not form 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 a transit procedure has ended (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 that discovered the situation should notify the competent authority of the country of departure of any action it takes. This is 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), Appendix I to the Convention

Article 124(1)(g) and (h) UCC

Article 103(c) UCC DA

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 (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 incurrence 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) UCC DA specifies that one of the cases where that failure occurs is when 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[71].

VIII.2.4 Identification of the debtors and guarantors

VIII.2.4.1 Who are the debtors

Article 113, Appendix I to the Convention

Article 79(3) and (4) UCC

Under Article 113(2) Appendix I to the Convention (Article 79(3) and (4) of the UCC):

- In the event of failure to fulfil one of the obligations regarding the removal of the goods from customs supervision, the debtor is the person who is required to fulfil the obligations.
  This must be the holder of the procedure according to Article 8(1) of Appendix I to the Convention (Article 233 UCC). That

[71] Union transit procedurę only.

individual 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, identifying the debtor will depend on which specific obligation was not fulfilled and the wording of the provision which created the obligation.

Furthermore, any individuals that participated in the 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 determines whether the individuals concerned can be deemed to be the debtors.

- In the event of failure to comply with the conditions governing the placing of 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.

VIII.2.4.2 Claims against debtors

Article 116(1) Appendix I to the Convention

Article 101 UCC

The competent authorities must 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).

VIII.2.4.3 Different debtors and their joint and several liability

Article 113(4) Appendix I to the Convention

Article 84 UCC

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. For the details, the rules of the Contracting Party concerned are applicable[72].

Article 108 (3) UCC

Article 91 UCC DA

Member States:

The customs authorities will suspend the obligation to pay the duties in cases where at least one other debtor has been identified and has been informed of the amount of the debt. This suspension is limited to 1 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 a guarantee). When the person has become a debtor on the basis of Article 79(3)(a) of the UCC, this suspension is not applied if this person is considered a debtor in accordance with Article 79(3)(b) or (c) of the UCC or if deception or obvious negligence may be attributed to this person.

VIII.2.4.4 Notifying the debtor

Article 116(2) and (3) Appendix I to the Convention

Articles 102 and 108 to 112 UCC

The amount of the debt is communicated to the debtor who has to pay it using the methods of the Contracting Party concerned, within the mandatory time limit.

Generally, this notification is sent when all is ready for recovery proceedings to begin[73].

VIII.2.4.5 Claims against the guarantor

VIII.2.4.5.1 Guarantor's liability and release

Article 117(1) Appendix I to the Convention

Article 98(1) UCC

The joint and several liability of a guarantor for any debts incurred by their 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:

72 For the EU, Article 108(3)(c) UCC and Article 91 DA define the cases and conditions in which the debtor's obligation to pay duty should be suspended because the customs debt was incurred under 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.

73 , 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).

- 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 guarantor[74];
- the guarantor has not been released from their obligations because the competent authority failed to send the notification within the prescribed period.

Article 117(3) Appendix I to the Convention

Article 98 UCC

Article 85(3) UCC DA.

The guarantor may therefore not be released from their obligations while their undertaking may still be called in as described above.

VIII.2.4.5.2 Limitation of liability by the guarantor

Point 2 guarantee document Annex C4 Appendix II to the Convention

Annex 32-03 UCC DA

In the case of a comprehensive guarantee, the guarantor may limit their liability, in the event of successive claims for payment, to the maximum amount that they have specified. However, this limit only applies to transit operations that commenced before the thirtieth day after an earlier claim for payment. This is to keep the financial risks of the guarantor within acceptable limits. The consequence is, however, that for operations starting within the month following the claim, guarantee coverage may be insufficient.

Example:

> The guarantee document sets a maximum amount of EUR 50 000. The guarantor receives a first claim for payment for an amount of EUR 40 000 on 15 January and pays that amount.
>
> The guarantor may limit their liability to the balance of EUR 10 000 for any transit operation that commenced before 14 February. It is of no consequence whether this operation commenced before or after 15 January or when they receive the claim for payment.

74 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.

Article 2, Appendix I to the Convention

Article 151 UCC IA

Article 82 UCC DA

However, the guarantor is again liable to pay the amount claimed, up to a maximum of EUR 50 000, 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 will take effect 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 must be notified of the non-discharge as follows:

Article 117(2) Appendix I to the Convention

Article 85(1)DA

Article 117(3) Appendix I to the Convention

Article 85(2)DA

- by the competent authorities of the country of departure by using the 'Guarantor Notification' (IE023) message 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 s/he is or may still become liable for any amounts guaranteed under the common / Union transit operation in question.

The first notification[75] must state the number and acceptance date of the transit declaration, the name of the customs office of departure, the holder of the procedure and the notification text. If an equivalent letter is used instead of the IE023, 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 to the Convention

To facilitate claims against the guarantor, s/he is required to be established in the Contracting Party where the guarantee for a given common transit operation is provided, 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

If the Union is one of the Contracting Parties, the guarantor must 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 provided, the information

75 This information is included in the 'Guarantor Notification' (IE023) message.

(name and address) on the guarantor or their agent in that country is not necessarily available to the authority responsible for recovery.

The ‘Query on Guarantees’ (IE034) message must be used in such cases and the reply given with the ‘Response Query on Guarantees’ (IE037) message[76].

If the ‘Recovery Request’ (IE150) message 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 to the Convention

Article 85(3)DA

Note:

The guarantor will be released from its obligations if either of the notifications have not been issued to it before the expiry of the time limit.

CUSTOMS If 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:

- the duties and other charges that make up the debt – which in turn depends on the transit procedure involved; and
- the other chargeable events that have to be taken into consideration.

The duties and/or other charges will differ depending on 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 Party[77]

76 Or, in the business continuity procedure the TC30 letter requesting addresses (see model in Annex 8.3) should be used in such cases.

77 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 T_2 goods (i.e. Union goods moved under a T2 common transit procedure).

Articles 148(5) UCC DA

Article 340 UCC IA

Example 1A:

T2 procedure combined with intra-Union delivery [Union - Switzerland - Union][78] (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).

Example 1C:

T1 procedure combined with export of goods subject to certain export measures[79] [Union - Switzerland] (Article 2(2) to 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:

78 This is also a T2 internal Union transit procedure of the type referred to in Article 227 (2)(a) UCC and Article 293 IA.

79 This situation refers to Article 226 (2) UCC and Article 189 DA covering goods subject to certain export measures.

Common transit operation involving goods from third countries or other Contracting Parties[80]

- 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 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

Article 1(35) UCC DA

Situation 3:

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 using the details given in the

80 For the Union: "non-Union goods" moved under the T1 common transit procedure (Articles 226(1) UCC).

declaration and 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 The principle

The legal basis governing 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 to the Convention

Article101(1) UCC

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 that of the country where the debt was incurred or is deemed to have been incurred.

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. If this happens, the next steps depend on whether more than one Contracting Party or only EU Member States are involved (see SectionVIII.3.3).

VIII.3.2.2 Place where the debt arises

There is no specific rule 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 to the 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 to the Convention

Article 87(1) 3rd paragraph

Article 114(2) Appendix I to the Convention

Article 87(1) 3rd paragraph UCC

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:

- 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 'Notification Crossing Frontier' (IE118) message 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.

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 to the Convention

Article 87(1) 3rd paragraph UCC

This conclusion implies that the customs authorities must 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.

VIII.3.2.2.3 Place determined by default

Article 114(2) Appendix I to the Convention

The rule for the competent authority determining the place where a debt was incurred comes into play:

Article 87(2) UCC

Article 77 UCC 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:

<u>in common transit</u>:

- 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.

<u>in Union transit:</u>

- 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 county*
[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) [81] Poland]

Situation I:

If a 'Notification Crossing Frontier' (IE118) message (or in the case of a business continuity procedure, a 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 'Notification Crossing Frontier' (IE118) message (or in the case of a business continuity procedure, no TC10 Transit advice

81 This is also an external common transit procedure of the type referred to in Article 5 of the Convention.

note) is found, Romania (the country of departure) is deemed to be the place where the debt was incurred.

Article 5 to the Convention

NB: If a 'Notification Crossing Frontier' (IE118) message (or in the case of a business continuity procedure, a TC10 Transit advice note) was lodged at a customs office of transit upon exit from the Union (Greece) but none was lodged upon entry into Türkiye, 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 the conclusion of the enquiry procedure (for further details on enquiry procedure see Part VII).

VIII.3.3 Recovery procedure

Article 114
Appendix I to the Convention

The competent authority of the country of departure must determine its findings within the stipulated time limits (see Section VIII. 3.2.2.3.).

Article 87 UCC

Member States:

Article 77 UCC DA

Article 105 UCC

The customs debt must be entered in the accounts within 14 days of the expiry of the 7-month time limit for the goods to arrive at their destination.

VIII.3.3.1 Information exchange messages

To exchange additional information or to ask questions about a specific movement, the 'Enquiry & Recovery Information' (IE144) message and the 'Enquiry & Recovery Information Request' (IE145) message can be sent at any point during the enquiry and recovery procedure.

This information exchange can be initiated 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 by 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 TC20A form (a model is provided in Annex VII.8.4).

VIII.3.3.2 Exchange of information and co-operation with a view to recovery

Article 13a to the Convention,

Appendix IV to the Convention

Council Directive 2010/24/EU

Unless 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.

Article 118, first paragraph Appendix I to the Convention

Article 165(2)UCC IA

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 effectively applying the rules for informing the holder of the procedure that their procedure has not been completed as well as the rules governing the enquiry procedure (See Part VII).

Article 118 2nd paragraph Appendix I to the Convention

Article 165 UCC IA

In addition, 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 'Transit-COL' homepage (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. If 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 will prevent the initiation of several recovery proceedings for the same debt and any delays in notifying the debtor and the guarantor - and therefore the waste of resources. This also applies if 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

To determine 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 to the Convention

Article 311 (1)UCC IA

Article 114 Appendix I to the Convention

Article 77 UCC DA

When the competent authority of the country of departure obtains evidence by whatever means about the place where the customs debt arises before the expiry of the time limit for starting the recovery procedure at departure, and this place seems to be in another Member State or Contracting Party, the 'Recovery Request' (IE150) must be sent immediately to this authority to possibly hand over competency for recovery (see also Section VIII.3.2.2.3). The competent authorities of the country of destination can then either accept or refuse the request (see Section 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 'Enquiry Response' (IE143) message with response code '4' (Request for Recovery at Destination) if they have notified their responsibility as part of an enquiry procedure; or
- the 'Recovery Request' (IE150) message asking for transfer of competency if they have discovered goods in a situation giving rise

to a debt in their own country. This IE150 message 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 of 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 an 'Information notice' (TC24) message that complies with the model provided 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 the expiry of the deadline. This authority must acknowledge receipt of the communication without delay and indicate whether the requesting authority is responsible for recovery by returning the completed TC24 message.

VIII.3.3.5 Recovery acceptance by the requested authority

Article 115, Appendix I to the Convention

Article 87(4) UCC

Article 311 UCC IA

The competent authority requested to recover, or to hand over the competency to recover, must answer the request by sending the 'Recovery Acceptance Notification' (IE151) message indicating 'Yes' or 'No' for the transfer of the competency (if there is no IE118 message or IE006 is lodged). If the answer is 'No', the competency stays with the country of departure. If the answer is 'Yes', the competency is transferred to the country accepting the request, and that country should initiate the recovery procedure. The country of departure should inform the holder of the procedure accordingly.
The 'Recovery Acceptance Notification' (IE151) message must be sent within 28 days.

If the customs debt is less than EUR 10 000, even if the customs office competent for recovery is not the customs office of departure (i.e. it is the customs office of destination or of transit), that customs office should first send the IE150 message to the customs office of departure, which always replies with the IE151 message indicating 'Yes'. The customs office competent for recovery then enters the reference to Article 87(4) of the Code[82] into the IE150 message. 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.

[82] Union transit procedurę only.

Note:
<u>Common transit operations (example: Italy – Switzerland – Germany):</u>
If a ‘Notification Crossing Frontier’ (IE118) message is found to have been lodged at a transit office upon entry into another Contracting Party (in Switzerland; and no IE118 message has been lodged upon entry into Germany) that authority should accept the request for recovery and send the ‘Recovery Acceptance Notification’ (IE151) message indicating ‘Yes’ for the transfer of the competency without delay (within 28 days at the latest). The country accepting the responsibility will then start the recovery procedure.

<u>Union transit operations between two points in the Union customs territory via a third country (example: Union (Poland) – Ukraine – Union (Romania)</u>
If a ‘Notification Crossing Frontier’ (IE118) message 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 ‘Recovery Request’ (IE150) must accept the request for recovery and send the ‘Recovery Acceptance Notification’ (IE151) message indicating ‘Yes’ for the transfer of the competency without delay (within 28 days at the latest). The Member State accepting the responsibility will then start the recovery procedure.

<u>Union transit operations between two points in the Union customs territory</u>
<u>(example: Lithuania-France)</u>
If the customs authority of the country of destination established a customs debt to be incurred, but that debt is lower than EUR 10 000, that authority sends the ‘Recovery Request’ (IE150) with a reference to Article 87(4) of the Code to the customs authority at departure, asking for transfer of competency. The authority receiving that message must accept that request and send the ‘Recovery Acceptance Notification’ (IE151) message indicating ‘Yes’ for the transfer of the competency without delay (within 28 days at the latest). The Member State accepting the responsibility will then start the recovery procedure.

CUSTOMS

No reply to the recovery request
If the requested competent authority at destination does not react, either by sending the ‘Enquiry Response’ (IE143) message or by taking over responsibility for recovery by

sending the ‘Recovery Acceptance Notification’ (IE151) message within the agreed time limit (28 days at the latest), the local transit liaison officers (see Transit Network Address Book on the 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 helpdesk 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 must ensure that the competency is accepted before revoking its recovery measures.
The same procedure applies if the competent authority for recovery is situated in a transit country (i.e. if the ‘Notification Crossing Frontier’ (IE118) message 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 the ‘Recovery request’ (IE150) and ‘Recovery Acceptance Notification’ (IE151) messages, the authority of the country of departure has to send the ‘Recovery Communication’ (IE063) message to all offices that have received a IE001, IE003, IE050 or IE115 message 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 that the use of the ‘Arrival Advice’ (IE006), ‘Control Results’ (IE018), ‘Recovery request’ (IE150) and ‘Recovery Acceptance Notification’ (IE151) messages are blocked. Information messages IE144 and IE145 (see Section 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 ‘Recovery Notification’ (IE035) message or an equivalent letter,

and,

- to the guarantor by sending the ‘Guarantor Notification’ (IE023) message or an equivalent letter (for further information see Section VIII.2.4.5.3).

The ‘Recovery Notification’ (IE035) message 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 'Enquiry Response' (IE143) messages indicating code '4', 'Recovery Request' (IE150) messages 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 (when 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 'Recovery Dispatch Notification' (IE152) message. The competent authority of the country of departure forwards or sends the IE152 message 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 to the Convention

Article 87 UCC

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.

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 to the Convention

Articles 311 and 167 (1) UCC IA

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.

If such evidence is provided and the 'Recovery Request' (IE150) and 'Recovery Acceptance Notification' (IE151) messages have already been exchanged in order to transfer the competency for recovery, the original competent authority stays competent within the NCTS (cancelling the IE151 message is not possible) and reports the case duly in its NCTS for later possible questions/proof. The 'Enquiry & Recovery Information' (IE144) and 'Enquiry & Recovery Information Request' (IE145) messages can be used for this purpose.

The authority initially determined for recovery must immediately provide the authority presumed 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 provided in Annex VIII.8.2. The new authority must acknowledge receipt of the communication and indicate within 3 months of sending the TC25 whether it accepts responsibility for recovery by returning the completed TC25 to the authority initially determined for recovery. If 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 'Recovery Dispatch Notification' (IE152) message 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 to the Convention

Articles 311 and 167 (1)and (3) UCC IA

If the new authority accepts the transfer of responsibility it must initiate its own debt recovery measures.

If the new authority is competent, it must immediately inform the original competent authority (even after expiry of the three-month period mentioned above), which will then suspend its recovery measures if these have not already resulted in payment of the amounts concerned. The 'Enquiry & Recovery Information' (IE144) and 'Enquiry & Recovery Information Request' (IE145) messages can be used for this purpose.

If the original competent authority and the new authority are authorities of different EU 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 to the Convention

Article 165 UCC IA

Once the new authority responsible for recovery has completed recovery proceedings and sent the 'Recovery Dispatch Notification' (IE152) message, the original competent authority for recovery:

- either annuls the recovery measure 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 to the Convention

Article 165 UCC IA

The authority responsible for recovery must inform the customs office of departure of the collection of duties and other charges using the 'Recovery Dispatch Notification' (IE152) message, so that the customs office of departure can send the 'Recovery Dispatch Notification' (IE152) message 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 using the 'Credit Reference Amount' (IE209) message and, if it has not already been done, informs the holder of the procedure using the 'Recovery Notification' (IE035) and 'Write-off Notification' (IE045) messages.

In addition, the office of departure sends the 'Guarantee Use Cancellation' (IE204) message to the office of guarantee.

VIII.3.4.4.2 Notifying the guarantor of recovery or discharge

Article 117(4) Appendix I to the Convention

Article 85 UCC DA

If a guarantor has been notified that one of their client's movements has not been discharged, the competent authority responsible for recovery must later inform them if the debt is subsequently recovered (from the debtor) or the procedure is subsequently discharged, by using the 'Write-off Notification' (IE045) message 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 the following link:

EUROPA:

https://taxation-customs.ec.europa.eu/document/download/33223a83-8d63-4189-8324-e95c77bdf87d_en?filename=VIII.8.1.List%20of%20authorities%20responsible%20for%20recovery%20in%20the%20business%20continuity%20procedure.pdf

VIII.8.2 TC24 information notice and TC25 recovery notice

<table>
<tr><td colspan="2">TC24
UNION/COMMON TRANSIT

INFORMATION NOTICE

DETERMINATION OF THE AUTHORITY RESPONSIBLE FOR RECOVERY
in accordance with Articles 311 and 167 UCC IA/Article 115, Appendix I to the Convention</td></tr>
<tr><td>1. Requesting authority

Name and full address:
Reference No.:
Fax:
E-Mail:</td><td>2. Requested authority

Name and full address:</td></tr>
<tr><td colspan="2">3. Transit Declaration

No.:
Office of departure:
Date:

Enquiry procedure has been initiated : ϒ Yes
Date:
Reference:
ϒ No</td></tr>
<tr><td colspan="2">4a. Request

☐ The requesting authority of the country of departure hereby notifies that the requested authority will 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:
………………………………………………………………………………………………
……………………………………………………………………………………………</td></tr>
</table>

4b. Request

☐ The requesting authority of a country other than the country of departure hereby notifies that it will 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. 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 311and 167 UCC IA/Article 115), Appendix I to the 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 : ϒ Yes
Date:
Reference:
ϒ No

4. Request

The requesting authority hereby notifies that the requested authority will 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)

<table>
<tr><td colspan="2">TC30
Union/common transit guarantee: request for address(es)</td></tr>
<tr><td>1. Requesting authority
Name and full address :</td><td>2. Requested authority
Name and full address</td></tr>
<tr><td colspan="2">3. ϒ Comprehensive guarantee certificate No.
ϒ Individual Guarantee Voucher No.

Name and address of the holder of the procedure

……………………………………………………………
……………………………………………………………
……………………………………………………………</td></tr>
<tr><td colspan="2">4. Will you please complete the items below and return the form to me.

a) Name and address of guarantor:
……………………………………………………………
……………………………………………………………
b) Name and address of guarantor’s correspondent in
……………………………………………………………
……………………………………………………………
(country of office requesting the information)
……………………………………………………………
c). References (if any) to be quoted in letter to guarantor’s correspondent:
……………………………………………………………
……………………………………………………………</td></tr>
<tr><td>5. For the requesting authority

Place:
Date:

Signature:

Stamp</td><td>6. For the requested authority

Place:
Date:

Signature:

Stamp</td></tr>
</table>

PART IX – THE TIR PROCEDURE (APPLICABLE WITHIN THE UNION)

Part IX deals with the movement of goods under cover of a TIR carnet.

Paragraph IX.2 deals with authorisations of the guaranteeing association and TIR carnet holders.

Paragraph IX.3 describes a TIR guarantee system in the context of how it applies within the Union.

Paragraph IX.4 describes actions to be taken at the customs office of departure or entry and discrepancies.

Paragraph IX.5 describes actions to be taken at the customs office of destination or exit, incidents, irregularities, and the discharge of the TIR operation.

Paragraph IX.6 describes enquiry and recovery procedures.

Paragraph IX.7 describes an authorised consignee facility.

Paragraph IX.8 contains annexes to Part IX.

IX.1 TIR (Transport Internationaux Routiers)

This paragraph provides information about:
- background and legislation (Paragraph IX.1.1);
- the principles of the TIR system (Paragraph IX.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), drawn up 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 an Annex to Council Decision 2009/477/EC of 28 May 2009. The Convention is regularly updated and the Commission publishes amendments to it in the

Official Journal of the European Union, indicating the date of entry into force[83].

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 19 April 2025, the TIR Convention has 78 Contracting Parties including the European Union and its 27 Member States. However, a TIR operation is possible only in countries with an authorised guaranteeing association (66 countries as of 19 April 2025).

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 displaying 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 the transport of goods. It provides proof of the existence of the guarantee. TIR carnets are distributed to national guaranteeing associations by the

[83] https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02009D0477-20220625

international organisation authorised by the TIR Administrative Committee (currently the International Road Transport Union (IRU)). The TIR carnet is valid for one TIR transport only. It is taken into use in the country of departure and enables 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. Consequently, 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 provides information about:

- authorisation of guaranteeing associations (Paragraph IX.2.1);

- authorisation of TIR carnet holders (Paragraph IX.2.2).

IX.2.1 Authorisation of guaranteeing associations

Article 228 UCC

Article 6(1) and Annex 9, Part I of the 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 must be covered by the international guarantee system. Consequently, the national guaranteeing associations must be authorised in accordance with the TIR Convention.

The TIR Convention lays down the minimum conditions and requirements that must 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 of the 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) of the TIR Convention

The criteria for authorisation cover a number of technical and factual issues, including proof of experience and knowledge, sound financial standing and a good compliance record. In general, these criteria are very similar to those 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(d) of the TIR Convention

The written agreement or other legal instrument includes an undertaking comprising a range of obligations that must be met by the guaranteeing association.

To ensure a high level of harmonisation, Annex IX.8.7 sets out a model of the written agreement, containing minimum conditions and requirements that may be applied between the customs authorities of the Union and their national guaranteeing associations.

IX.2.1.4 Monitoring of the authorisation

In the interests of good governance, the authorisation to ascertain 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 using the TIR system is one of the pillars of the TIR system.

Article 1(o) of the TIR Convention

The term ‘Holder’ (TIR carnet holder) means the person to whom an authorisation for operating under the TIR system has been granted

Article 184 UCC DA

Articles 273, 276 UCC IA

and on whose behalf the TIR carnet is presented. The TIR carnet holder is responsible for presenting the vehicle and goods together with the TIR carnet at the customs offices of departure, en route and at the 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.

Article 6(4) and Annex 9, Part II of the TIR Convention

The legal concept of a 'Holder' (TIR carnet holder) in the TIR Convention sets out the minimum conditions and requirements to be met before a TIR carnet holder can be authorised to use the TIR system.

IX.2.2.1 The authorisation process

Annex 9, Part II Paragraph 3 of the TIR Convention

In practice, the task of assessing whether or not the criteria set out in the TIR Convention have been met is shared between the authorised guaranteeing association and the competent authorities of the country where the applicant is registered. The TIR Convention assigns no specific tasks to either the guaranteeing association or the competent authorities. Rather, it leaves the procedure to be followed to national law, rules and practices.

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, so the authorisation procedures to be applied are a matter of national competence.

If authorised at national level, as a minimum, the guaranteeing association considers all applications for authorisation in the first instance. Following the guaranteeing association's checks, the application, if supported by the guaranteeing association, should be forwarded to the competent authorities. If the latter are satisfied with the 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 affected via the ITDB.

IX.2.2.2.1 Customs authorities' checks

Without prejudice to the checks that could be performed by the guaranteeing association, it falls to the competent authority to consider the remaining criterion – ‘the absence of serious or repeated offences against customs or tax legislation’.

While the epithet ‘serious’ would almost certainly apply to infringements of criminal law, 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) of the TIR Convention

Similarly, ‘repeated’ should be interpreted not only in terms of the number of offences committed, but also in relation to a time period. It is proposed that three or more offences committed within a period of five years be regarded as ‘repeated’ offences.

IX.2.2.2.2 Monitoring of the authorisation

Explanatory notes 9.II.4 and 9.II.5 of the TIR Convention

Given the pivotal role of the TIR carnet holder in the TIR system, and in particular its role of holder of the procedure, it is important that the list of authorised TIR carnet holders maintained in the International TIR Database (the ITDB) be 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. The competent customs authorities must input information about authorisations and withdrawals of authorisations to use TIR carnets directly into the ITDB.

Annex 9, Part II, Paragraphs 4 and 5 of the TIR Convention

This implies that the authorisations should be subject to continuous monitoring to ascertain whether the TIR carnet holder remains eligible for the authorisation and to ensure that the conditions and requirements attached to the authorisation remain appropriate and necessary.

It is also recommended that inactive authorisations be revoked in all cases where it appears that no TIR carnets have been issued to the TIR carnet holder over a given period (such as one year). The competent authorities must register the end of activity in the ITDB without delay.

The authorisation should be monitored in conjunction with the guaranteeing association. If monitoring reveals any incidence of non-fulfilment of the authorisation, the competent authorities should consider withdrawing the authorisation.

Guaranteeing associations shall also cooperate with competent customs authorities and request modifications (update information on authorised TIR carnet holders) via the ITDB. Such requests be validated by the competent customs authorities.

IX.2.2.3 Withdrawal of the authorisation

Annex 9, Part II, Paragraph 6 of the TIR Convention

The guaranteeing association may refuse the TIR carnet holder permission to use the TIR guarantee. There are also two other ways in which an authorised TIR carnet holder can be denied access to the TIR system:

- he/she can be excluded from the TIR system under Article 38 of the TIR Convention, or
- he/she can have his/her authorisation to use TIR carnets revoked in accordance with Article 6.4 of the TIR Convention.

The authorisation can also be withdrawn by the competent authority in response to a request made by the TIR carnet holder.

Article 229 UCC

A decision taken by the 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 of the TIR Convention

Article 6.4 provides for an alternative sanction that is preferable in a number of ways 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 of the 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 provides for exclusion on either a permanent or a temporary basis. The TIR Convention does not define these terms. Temporary exclusion should mean that the authorisation has been suspended for a specific period of time. This can create logistical difficulties for the Contracting Parties, which will need to monitor the period of the suspension very closely.

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, this should preferably be permanent. By the same token, an operator that has been permanently excluded may conceivably be re-authorised in the future if circumstances change.

However, specific circumstances might lead to temporary exclusion if, for example, the irregularity justifying that 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 of the TIR Convention and Explanatory Note 9.II.4

Any TIR carnet holder who fails to remain eligible for authorisation (because, for example, he/she no longer meets the basic criteria for authorisation) or who is no longer suitable for authorisation (because, for example, he/she has committed serious or repeated offences) should have his/her authorisation revoked.

In addition to notifying the TIR carnet holder, it will be necessary for the competent authority of the Member State revoking the authorisation to register the information directly in 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 in 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 which 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 equally important for all Member States to be informed of these decisions. To that end, the notification procedures referred to in Paragraph IX.2.2.3 above are also to be applied to these decisions.

IX.3 Guarantees

This paragraph provides information about:

- introduction (Paragraph IX.3.1);
- amount of guarantee (Paragraph IX.3.2);
- scope of guarantee cover (Paragraph IX.3.3);
- liability of the Union's guaranteeing associations (Paragraph IX.3.4);

IX.3.1 Introduction

Articles 3(b), 6(1), 8(3), 8(4) and 11 of the TIR Convention

The international guarantee system is one of the pillars of the TIR customs transit system. The guarantee is designed to ensure that the customs duties and taxes at risk during 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 of the TIR Convention

The monetary limit of the guarantee per TIR carnet is to be determined by each Contracting Party.

Article 163 UCC IA

It has been agreed at Union level to express this amount in euros. Accordingly, the Union has adopted EUR 100 000 as the maximum amount.

IX.3.2.2 Rules concerning the exchange rate

The following rules apply to Member States that have not adopted the euro as the single currency:

Article 53(2) UCC

Article 48(2)(3) UCC IA

(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 applies from 1 January of the following year.

Article 53(1)(b) UCC

Article 48(1)UCC IA

(b) In the event of a claim against the guarantee, the rate of exchange to be used is that applicable on the day when the TIR carnet is accepted 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 of the TIR Convention

The TIR Convention makes no distinction as to which goods may be transported under cover of a TIR carnet. However, the international guarantee chain does not provide guarantee cover for the alcohol and tobacco products listed below. This restriction applies regardless of the quantities of goods concerned. Thus the maximum amount of the guarantee mentioned in Paragraph IX.3.2.1 above applies to the transport of all goods other than 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 UCC IA

Article 11(1) of the TIR Convention

A valid notification of non-discharge given by the relevant customs authority to its guaranteeing association in accordance with the TIR Convention has the same legal effect as if the notification had been given to another guaranteeing association by its own customs authority.

IX.4 Formalities at the customs office of departure or entry

This paragraph provides information about:

- introduction (Paragraph IX.4.1);
- acceptance of the TIR carnet data (Paragraph IX.4.2);
- security of vehicle/container (Paragraph IX.4.3);
- action at the customs office of departure or entry (Paragraph IX.4.4);
- intermediate loading (Paragraph IX.4.5);
- discrepancies (Paragraph IX.4.6).

IX.4.1 Introduction

Article 1(k) of the 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 five pillars of the TIR system. The first function is to accept the TIR carnet, ensure the physical security of the road vehicle/container, and apply customs controls.

Article 228 UCC

The other, equally important, function concerns the discharge (see Paragraph IX.5.2) of the TIR operation and, where necessary, the recovery of the duties and taxes due (see Paragraph IX.6.4). Since the Union is considered to form a single territory for the purposes of the rules governing the use of the TIR carnet, the role and responsibility of the Union's customs office of departure is particularly significant.

Article 273(1) UCC 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), already used for Union transit. "Therefore, the customs office of departure in the Union fulfils apart from the functions set in the first paragraph, also a function to accept the TIR carnet data".

Article 276 UCC 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 the following messages: 'Arrival Advice' (IE006) and 'Control Results' (IE018).

Note:

The NCTS is used only for TIR operations within the Union (i.e. not in common transit countries). For a TIR transport entering the Union from a third country which has undertaken part of its journey in a non-Union country before re-entering the Union, the TIR carnet holder (or his representative) is responsible for submitting the TIR carnet data to initiate a TIR operation at each customs office of entry to the Union.

See Annex IX.8.9 for an example.

IX.4.2 Acceptance of TIR carnet data

Article 273 UCC IA

For the exchange of TIR carnet data for TIR operations and for the completion of the customs formalities of Union transit procedures, NCTS shall be used.

TIR carnet data are exchanged through electronic messages at three levels:

- between the TIR carnet holder and customs (external domain);
- between the customs offices of one country (national domain); and
- among the national customs administrations and with the European Commission (common domain).

In general, a TIR carnet holder may have the following options for submitting electronic TIR carnet data, depending on the Member State concerned:

- direct trader input (including input via a customs website);
- electronic data interchange (EDI);
- data input at the customs office (at a terminal made available to operators);
- through an interface developed by the international organisation (e.g. EPD application of IRU).

The use of the TIR carnet without the exchange of TIR carnet data for TIR operation in the event of a temporary failure of electronic systems is described in Annex IX.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.

Article 274 UCC IA

Annex 1 of the TIR Convention

Article 273(2) UCC IA

In a situation where a discrepancy arises between the particulars in the NCTS and the TIR carnet, the TIR carnet information is decisive and the electronic data shall be corrected by the TIR carnet holder so that they match the TIR carnet information.

Annex 10(4) of the TIR Convention

Each TIR carnet has a unique reference number. A TIR carnet may have 4, 6, 14, or 20 vouchers[84]. 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.

[84] Based on distribution prices for TIR carnets as of 1st January 2025 as communicated by international Road Transport Union (IRU), only TIR carnets of 6 and 16 vouchers are currently distributed.

IRU is responsible for the printing and distribution of the TIR carnet and 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 matching the alphanumeric TIR carnet number.

Article 9 of the 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 before the TIR carnet is accepted will be determined on the basis of a risk analysis. These checks will include ensuring that the guarantee cover is available for the goods loaded (see Paragraph IX.3.3).

IX.4.3 Security of vehicle/container

Annex 2 of the 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 on the use of a code system to report defect remarks in the Certificate of Approval

Annexes 2, 3, 4 of the TIR Convention

On 11 June 2015, the Administrative Committee for the TIR Convention decided to recommend that customs authorities, when recording defect remarks under item No 10 of the Certificate of Approval, shall supplement hand-written 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[85]. However, the absence of any code under item No 10 of the Certificate of Approval must not prevent a Certificate of Approval being accepted, 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 UCC IA

In addition to presenting the TIR carnet and all the documents needed to accompany it, the vehicle and the goods, the TIR carnet holder or his/her 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, abiding by the rules and using the codes specified for electronic transit declarations.

Annex B-DA

Annex B-UCC IA

The data elements of the TIR carnet corresponding to NCTS data attributes are shown in Annex IX.8.2.

The customs offices of destination or exit in the Union where goods shall be presented in order to terminate the TIR operation are shown in the database of EU customs offices. The website address is:

http://ec.europa.eu/taxation_customs/dds2/col/col_search_home.jsp?Lang=en.

NCTS automatically validates the declaration. Validation may include a check on the TIR ID holder via ITDB. An incorrect, incomplete or non-compatible declaration is rejected with the 'Declaration Rejected' (IE056) 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' message (IE028) to the TIR carnet holder or his/her representative.

The declaration then has 'Accepted' status. 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 and decides

[85] https://unece.org/sites/default/files/2025-01/TIR-6Rev12e_0.pdf, TIR Handbook, 12th version, Recommendation - Introduction of a code system to report defect remarks in the certificate of approval, 11/06/2015, p. 278.

about controls on the goods/vehicle, including the sealing of the vehicle.

Article 276 UCC IA

The customs office of departure or entry can check the validity of the TIR ID holder number by one of the following methods:

- automatically, during the acceptance of the declaration connecting the national transit system with the ITDB;
- manually, before the release of a TIR operation via the ITDB;
- manually via the ITDB in the event of a 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 step-by-step instructions on how to fill in the TIR carnet and the handling of the vouchers in various customs offices (at departure, en route and at the destination).

The customs office of departure should also pay close attention to the proper filling in the cover page of the TIR carnet.

IX.4.4.2 Recommendation on the use of HS code

Resolutions and Recommendations TIR Handbook

On 31 January 2008, the Administrative Committee for the 1975 TIR Convention decided to recommend that TIR carnet holders provide the six-digit HS code, in addition to a description of the goods, in box 10 of the goods manifest on the yellow voucher (not for customs use) of the TIR carnet.

Customs offices of departure in the Union will also accept the inclusion of the HS code on TIR carnet vouchers for customs use and as part of electronic TIR carnet data.

It should be noted that the TIR carnet holder is not obliged to enter the HS code.

In cases where the HS code is provided, 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 UCC DA

Article 207 UCC IA

Where a TIR carnet, as a single transport document issued in a Member State, covers 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 also covers non-Union goods, the code 'T2L' or 'T2LF' and the signature shall be entered clearly to show that they 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

To have goods released for a TIR operation, a guarantee is required. For TIR operations, the guarantee is presented in the form of a valid TIR carnet. Guarantee type B and the TIR carnet number are used in NCTS. Paragraph IX.3 provides further information about guarantees.

IX.4.4.5 Sealing of vehicles/containers

Article 19 of the TIR Convention

Annex 2 of the 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 by examining 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 to detect any unlawful interference. Except when the simplification of authorised consignor will be available with the use of special seals (cf. annex IX.8.11), 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 UCC 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 whose territory the goods enter during the TIR operation. Those Member States cannot change the prescribed time limit.

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 if he/she or the carrier proves to the satisfaction of the customs office of destination or exit that the delay is not attributable to him/her.

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 affect the setting of a time limit (for example: social or environmental legislation affecting the mode of transport, transport regulations on working hours and mandatory rest periods for drivers, live animal transportation);
- 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 UCC 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 is not feasible to prescribe the precise itinerary to be followed. However, 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 in the case of live animals or perishable goods, are expected to be transported to their destination using the most economically justified route.

IX.4.4.8 Release of a TIR operation

Article 276 UCC 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 No 1, Box 2 (Under No) and return it to the TIR holder or his/her representative.

Article 184 UCC DA

It is not mandatory for the Transit Accompanying Document (TAD) to accompany the goods with the TIR carnet, if the MRN on TIR carnet is easily readable or the MRN is to be submitted to the customs authorities by some other means (e.g. in bar code form 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/her with the paper TAD in a form determined 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 UCC 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/her representative may also be sent.

IX.4.5 Intermediate loading

Article 18 of the TIR Convention

A TIR transport may involve a maximum of eight customs offices of departure and destination.

Where additional goods are loaded at an 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 under point 4.4 are to be followed. In particular, the earlier operation will be closed in NCTS and messages IE006 and IE018 sent (see Paragraph IX.5.3).

After loading the additional goods, the TIR carnet holder is responsible for submitting a new declaration with TIR carnet data in NCTS, including all details of the earlier consignments (such as previous document reference (MRN)). See Annex IX.8.9 for an example.

IX.4.5.1 Temporary suspension of the TIR transport

Article 26 of the TIR Convention

Comments on Articles 2 and 26 of the TIR Convention

Article 26(2) of the TIR Convention

Suspension, even if temporary, of a TIR transport means that no TIR guarantee is provided for the suspended part of the journey. 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 transit procedure 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.

Article 26 (3) of the TIR Convention

In such cases, the controls and formalities of the customs offices of exit and entry shall be carried out respectively. See paragraphs IX.4.4 and IX.5.3.

Comments on Articles 2 and 26 of the TIR Convention

However, within one Contracting Party the TIR procedure may be applied to a portion of the journey not made by road (e.g. railways) in cases where 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, three types of discrepancies or irregularities concerning goods need to be considered:

- Missing goods
- Excess goods
- Mis-described goods

How such discrepancies are handled 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 of the TIR Convention

An irregularity detected by the customs office of departure before the TIR carnet and the submitted TIR carnet data are accepted is to be treated as an irregularity associated with 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 concerning 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, describing goods presenting an increased risk as other goods. In such 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 of the TIR Convention

Article 24 of the 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 the event 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 8(5) of the TIR Convention

Article 8(7) of the TIR Convention

Article 79 UCC

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 person directly 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.

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 held at the border.

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 (see the box marked 'For official use'). The annotation in the box marked 'For official use' should read 'Excess goods: Article 8.5 TIR Convention', followed by a description of the goods detected and the quantity.

Article 8(5) of the TIR Convention

In NCTS the data is to be corrected accordingly by the TIR carnet holder before its acceptance at the customs office of entry.

When excess goods are discovered that are not contained in the sealed load compartment, they are be treated as smuggled goods unlawfully introduced into the Union, and appropriate action must be taken. Under these circumstances the guaranteeing association shall not be held 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 Formalities at the customs office of destination or exit

This paragraph provides information about:

- introduction (Paragraph IX.5.1);
- discharge of the TIR operation at departure (Paragraph IX.5.2);
- action at the customs office of destination or exit (Paragraph IX.5.3);
- change of customs office of destination or exit (Paragraph IX.5.4);
- incidents en route and the use of the certified report (Paragraph IX.5.5);
- irregularities (Paragraph IX.5.6);
- control system for TIR carnets (Paragraph IX.5.7);
- intermediate unloading (Paragraph IX.5.8);

- the use of the TIR carnet for returned goods (Paragraph IX.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) of the TIR Convention

Article 215(2) UCC

The TIR operation may be discharged only if it has been correctly terminated.

Article 1(e) of the TIR Convention

The action of discharging the TIR operation is implicit in the sense that the customs office of departure or entry takes no formal decision or action. Nor is 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 if there is no notification to the contrary.

IX.5.3 Action at the customs office of destination or exit

Articles 278-279 UCC 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’ message (IE006) is sent to the customs office of departure or entry to inform it that the consignment has arrived.

Article 277 UCC IA

On completion of any necessary controls based on the information contained in the ‘Anticipated Arrival Record’ message (IE001), 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 must also contain any information added to the Certified Report and the TIR carnet counterfoil No 1 during transport.

The customs office of destination detaches and retains both parts of TIR carnet voucher No 2, annotates the TIR carnet counterfoil, and returns the TIR carnet to the TIR carnet holder.

Article 274 UCC 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 the arrival of the goods, the customs office of destination or exit must carry out the necessary controls and terminate the procedure on the basis of TIR carnet voucher No 2.

Entries into NCTS are made by the customs office of destination or exit a posteriori when the system is available again, to enable the customs office of departure or entry to discharge the operation in NCTS.

Article 274 UCC IA

Where the goods have been released for the TIR operation at the customs office of departure or entry, without the exchange of TIR carnet data for the TIR operation, in the event of a temporary failure on the basis of the TIR carnet only, the customs office of destination or exit shall terminate the procedure on the basis of TIR carnet voucher No 2 and return the appropriate part of it to the customs office of departure or entry.

Article 279(4) UCC 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, who is 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) of the TIR Convention

Article 278(3) UCC IA

The TIR Convention permits the TIR carnet holder to present the goods and the TIR carnet and terminate the TIR operation at a customs office of destination or exit other than the one declared. That office then becomes 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 an ‘Anticipated Arrival Record Request’ message (IE002).

The customs office of departure or entry shall respond with "Anticipated Arrival Record Response" message (IE003) communicating the data in the 'Anticipated Arrival Record' message (IE001). The customs office of destination or exit can then send the 'Arrival Advice' (IE006) message and continue with further actions (see IX.5.3).

After receiving the 'Arrival Advice' (IE006) message, the customs office of departure or entry must inform the declared customs office of destination or exit, using the 'Forwarded Arrival Advice' message (IE024), that the goods have arrived at another customs office of destination or exit.

If the customs office of departure or entry does not find the operation via the MRN, it shall include in the 'Anticipated Arrival Record Response' message (IE003) the reasons (coded 1 to 5) why the 'Anticipated Arrival Record' message (IE001) cannot be sent.

The possible reasons for rejection are as follows:

Code 1. the MRN is unknown (either for technical reasons or because of irregularities)

Code 2. the TIR operation was cancelled by the customs office of departure or entry;

Code 3. No diversion: binding itinerary and no incident notified Code 4. other reasons; or

Code 5. the TIR operation has already been presented at another customs office of destination or exit;

(For an explanation of the codes see Part I.4.4.5).

The customs office of destination or exit shall examine the reason for rejection and, if that reason so allows, terminate the TIR operation and detach and retain both parts of the TIR carnet voucher No 2. It must also annotate the TIR carnet counterfoil No 2, return the appropriate part of voucher No 2 to the customs office of departure or entry, and return 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 of the TIR Convention

If the customs seals are broken or if any goods are destroyed or damaged in the event of an 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.

If the carrier was obliged to deviate from the itinerary prescribed by the customs office of departure or entry owing 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, the 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.

Articles 275, 277 UCC IA

Where the customs authority in whose territory the means of transport is located considers that the TIR operation concerned may continue, it shall take any steps that it considers necessary. Relevant information concerning the incidents shall be recorded in NCTS by that customs authority (Office of Incident Registration).

The authorities concerned shall draw up the certified report contained in the TIR carnet with minimum delay.

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 of the TIR Convention

Unless the TIR carnet bears 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 that 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/her/its own initiative without waiting for action by the authorities. It shall then be up to the carrier to furnish the customs authorities with proof that he/she/it 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 averted, the carrier shall notify the customs authorities without delay, so that the facts may be verified, the load examined, the vehicle or container sealed and the certified report drawn up.

Information about the incident shall be recorded by the customs office of incident based on any information available about the incident entered in the Certified Report and the TIR carnet. Then, the customs office of destination or exit sends a ‘Destination Control Results’ message (IE018).

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) of the TIR Convention

Any irregularity detected by the customs office of destination or exit should 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 Voucher No 2 and Box 5 of counterfoil No 2.

The annotation should read ‘Excess goods: Article 8.5 TIR Convention’, followed by a description of the goods and the quantity. In NCTS the ‘Destination Control Results’ message (IE018) is sent by the customs office of destination or exit, with the ‘B’ code asking the customs office of departure or entry to investigate.

The operation then has the status ‘Movement under resolution’ at the customs office of departure or entry.

Once the issue is resolved, the customs office of departure or entry uses the `Discrepancies Solved Notification` (IE049) message 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.

If the irregularity involves missing or mis-described 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 message (IE018) that it sends to the customs office of departure or entry.

In such cases, that office shall judge by the facts presented and determine the appropriate measures to take (goods may be examined, for example) 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 is appropriate to take legal action against the parties responsible.

IX.5.7 Control system for TIR carnets

Article 6(2)bis TIR Convention

Annex 10 of the TIR Convention

An international organisation authorised by the Administrative Committee is responsible for establishing a control system for TIR carnets, to ensure that the international guarantee system is well organised and functions effectively. Currently, this authorised organisation 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 the TIR customs portal[86].

This information shall be transmitted by the fastest available means of communication, if possibly daily. At least the following information shall be sent of all the TIR carnets presented at the customs office of destination:

a. TIR carnet reference number;

b. Date and record number in the customs ledger (bookkeeping);

[86] https://tircustomsportal.iru.org/tcp/welcome

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 of the TIR Convention

A TIR transport may involve at the most eight customs offices of departure and destination.

If 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 purposes of the TIR carnet and the TIR carnet data.

The procedures described under point IX.5.3 are to be followed. In particular, the earlier operation in NCTS should 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 in NCTS. See Annex IX.8.9. c) for an example.

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.

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This can also be applied in cases where another Contracting Party is not allowing the TIR transport to continue on its territory (for instance, if certain goods are prohibited). In such cases there are two alternative scenarios:

- The customs office of entry in the Contracting Party concerned should start the TIR operation and immediately certify it as terminated, indicating the precise reason for the refusal in the box marked ‘For official use’ on all remaining vouchers. 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 the Contracting Party concerned refuses 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 the box marked ‘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 provides information about:

- pre-enquiry action (Paragraph IX.6.1);
- enquiry procedure (Paragraph IX.6.2);
- alternative proof of termination (Paragraph IX.6.3);
- debt and recovery (Paragraph IX.6.4);
- claim against guaranteeing association (Paragraph IX.6.5);
- application of Articles 163-164 UCC IA (Paragraph IX.6.6).

IX.6.1 Pre-enquiry action

In cases where the customs office of departure or entry does not receive the ‘Arrival Advice’ message (IE006) by the time limit within which the goods must be presented at the customs office of destination or exit, those authorities must use the 'Status Request' message (IE094) to check whether NCTS in 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' message (IE095). For further details, see Part VII.2.5.

IX.6.2 Enquiry procedure

Article 280 UCC IA

If the status described in Paragraph IX.6.1 matches at both offices and no messages are missing, the competent authorities of the Member State of departure or entry must either initiate the enquiry procedure required to obtain the information needed to discharge the TIR operation or, if that is not possible, establish whether a customs debt has been incurred, identify the debtor and determine the Member State responsible for recovering the customs debt.

For further details of the electronic enquiry and the debt recovery, see Parts VII and VIII.

However, to initiate the procedure of making an enquiry to the declared customs office of destination or exit, it is recommended that the competent authorities of the Member State of departure or entry 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 of 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' message (IE140) may be used for the request to the TIR carnet holder or to his representative and the 'Information about non-arrived movements' message (IE141) for the response.

In both cases, proof (of termination or of the place of irregularity) is 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 the request of the TIR carnet holder.

If, after that period:

- there is no response from the customs office of destination or exit,
- the customs office of destination provides confirmation, or it transpires that the TIR carnet has not been presented,
- no alternative proof is furnished that satisfies the customs authority
- there is no proof that the TIR operation has been terminated, or
- no other Member State has asked to transfer the responsibility for recovery,

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.

<u>In any event, the notification must be made within one year of the date of acceptance of the TIR carnet.</u>

Article 11(1) of the TIR Convention

Article 280(8) UCC 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 UCC 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 also present as an alternative proof, to the satisfaction of the customs authority of a Member State of departure or entry, one of the following documents identifying the goods:

- a document or a customs record certified by the customs authority of a Member State establishing 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 and endorsed by the customs authorities of that country, certifying that the goods are considered to be in free circulation in that country.

A copy of the above-mentioned documents, certified by the authorities as true copies, may be provided as proof.

Article 280(8) UCC IA

The office in charge of the enquiry should inform the TIR carnet holder and the guaranteeing association whether it has accepted the alternative proof produced as evidence of the termination of the TIR procedure. The office in charge of the enquiry is also 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 are primarily responsible for initiating debt recovery action if there is an irregularity giving rise to the payment of a customs debt and/or other charges.

IX.6.4.1 Identification of person(s) directly liable

Article 78 UCC DA

In the absence of proof that the TIR operation has been terminated, the customs authorities of the Member State of departure or entry must determine the place where a customs debt was incurred within seven months of the latest date on which the goods should have been presented at the customs office of destination or exit. They must also identify the debtor and 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-day 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) of the TIR Convention

Articles 79, 84 and 87 UCC

Articles 77 UCC DA, 78 UCC DA, 163 UCC IA, 311 UCC IA,

To identify the person or persons liable, the general provisions of the UCC, UCC IA and UCC DA are to be followed. In most cases, the customs debt can be expected to have been incurred either through the goods' removal from 'customs supervision' or through non-fulfilment of the obligations arising from the use of the TIR procedure. As the TIR carnet holder is responsible for presenting 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) of the TIR Convention

Debt recovery against the person or people liable follows the standard procedures – see Part VIII. Under the TIR Convention, the competent authorities must 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 is not always possible to secure payment of the charges due. The TIR Convention acknowledges this through its 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 an effort to require the payment. As a minimum, this effort involves the issue of a formal demand for payment. The demand should be addressed to the person.

Should payment not be forthcoming after one month from the date on which 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) of the 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 2 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), as this might jeopardise the claim's validity.

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 UCC 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. arising under the procedure. Thus the notifications of non-discharge referred to in Paragraph IX.6.2 are also deemed to have been sent to all the guaranteeing associations within the Union.

IX.6.6.1 Transfer of responsibility for recovering the debt

Article 167(1)UCC IA

Article 1(o) of the TIR Convention

Article 11(2) of the TIR Convention

Article 11(1) of the TIR Convention

Where it proves necessary to transfer responsibility for recovery to another Member State, the initiating or requesting Member State is to send 'all the necessary documents' to the Member State to which the request is addressed. The term 'necessary documents' shall include any correspondence between the initiating Member State and its national guaranteeing association.

Article 11(2) of the TIR Convention

If this correspondence concerns relevant information made by the initial guaranteeing association concerning the validity of the notification, the Member State to which the request is addressed will have to decide whether it can sustain a claim against its guaranteeing

Article 11(3) of the TIR Convention

association. In the event of an appeal against a claim, the guaranteeing association of the Member State to which the request is addressed may use this correspondence to support its grounds for appeal against the claim made by the Member State to which the request is addressed in accordance with the civil laws of that country.

IX.7 Authorised consignee

This paragraph provides 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 holder (Paragraph IX.7.5).

IX.7.1 Introduction

Explanatory Note to Article 49

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, the authorised consignee may receive the goods at the premises, or in some other approved place, without presenting the goods, the vehicle, the TIR carnet or the MRN of the TIR operation at the customs office of destination.

Article 230 UCC

Articles 186-187 UCC DA

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.

Article 282 UCC 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 UCC IA

Mutual recognition of customs controls is one of the pillars of the TIR procedure, and the affixing and removal of customs seals is an essential element thereof. This is why the authorisation should explicitly state that the TIR carnet holder of the authorisation or its representative is authorised to break and remove customs seals.

Under no circumstances must the authorised consignee remove the customs seals before obtaining permission from the customs office of destination in the form of the ‘Unloading Permission’ message (IE043).

IX.7.3 Arrival of the goods

Article 282 UCC IA

The authorised consignee shall use the ‘Arrival Notification’ message (IE007) to inform the customs office of destination of the arrival of the goods, in accordance with the conditions laid down in the authorisation. This enables the competent authorities to carry out controls, where necessary, before the consignee unloads the goods.

The ‘Arrival Advice’ (IE006) message is sent to the customs office of departure or entry to inform it that the consignment has arrived.

The customs office of destination permits the goods to be unloaded using the ‘"Unloading Permission" (IE043) message, if it does not intend to check the cargo before unloading. The authorised consignee shall remove the seals; control and unload the goods, comparing them with 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 about any irregularities observed.

IX.7.4 Presentation of the TIR carnet

Article 282 UCC 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) UCC 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 of the TIR Convention

The customs office of destination shall introduce the "Destination Control Results" (IE018) message into NCTS and transmit the data in accordance with Paragraph IX.5.7.

IX.8 Annexes to Part IX

IX.8.1 Focal points in the Union[87]

For the latest version of this list of focal points, please click on the following link:

EUROPA:

https://taxation-customs.ec.europa.eu/document/download/06c08d2f-a5a4-4f06-9704-79c323f920f0_en?filename=IX.8.1.Focal%20points%20in%20the%20Union.pdf

87 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 (16 06 000 000)
Country/ies of Destination (Cover page, Box 7)	Destination Country (16 03 000 000)
Registration No of Vehicles (Cover page, Box 8)	Identity at Departure (19 05 000 000)
Cert(s) of Approval of Vehicles (Cover page, Box 9)	Produced Docs/Certificates (12 03 000 000)
Container Number(s) (Cover page, Box 10)	Container (19 01 000 000), Container number (19 07 063 000)
No of TIR Carnet (Volet Box 1)	Produced Document Reference (12 03 000 000),
TIR carnet holder (Volet Box 4)	Trader Holder of the procedure (13 07 000 000), EORI number, TIR ID holder number as defined for box 3 of the cover of TIR carnet (see Annex IX.8.3 13 07 078 000)
Country/ies of Departure (Volet Box 5)	Country of Dispatch (16 06 000 000)
Country/ies of Destination (Volet Box 6)	Destination Country (16 03 000 000)
Registration No of Vehicles (Volet Box 7)	Identity at Departure (19 05 000 000)
Documents Attached (Volet Box 8)	Produced Docs/Certificates (12 03 000 000)
Containers, Packages Marks and Nos (Volet Box 9)	Container number (19 01 000 000), Marks & Nos of Packages (18 06 000 000, 18 06 003 000 and 18 06 004 000)
Packages and Articles Number and Type, Description of goods (Volet Box 10)*	Kind of Packages (18 06 000 000), Number of Packages (18 06 004 000), Item Number (11 03 000 000), Textual Description (18 05 000 000), HS Code (18 09 056 000)
Gross Weight (Volet Box 11)	Total Gross Mass (18 04 001 000)
Declaration Place and Date (Volet Box 14)	Declaration Date
Seals Number and Identification (Volet Box 16)	Seals Number (19 10 068 000), Seals Identity (19 10 000 000)
Office of Departure or Entry (Volet Box 18)	Reference No OoDep (17 03 000 000)
Time limit for Transit (Volet Box 20)	Date Limit

* Under the rules on the use of the TIR carnet, this box is used to indicate 'heavy or bulky goods' as referred to in Article 1(p) of the TIR Convention. The same applies to cases where the symbol 'T2L' is used, in accordance with Article 319 of the IPC

Box Content TIR	Field Name NCTS
Registry No at Off. of Dep. (Volet Box 21)	Master Reference Number (MRN)
Office of Destination (Volet Box 22)	Customs Office of Dest. (17 05 000 000), addressee of IE01
Consignee (Produced docs)	Trader Consignee (13 03 000 000)

IX.8.3 Filling in the TIR carnet

Filling in boxes in 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 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. [Note: no corrections are allowed in this box].
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 harmonised format: 'AAA/BBB/XX…X', with 'AAA' representing a three-letter code of the country where the person utilising TIR carnets has been authorised, 'BBB' representing a three-digit code of the national association through which the TIR carnet holder has been authorised, and 'XX…X' representing consecutive numbers (maximum 10 digits), identifying the person authorised to utilise TIR carnets.
Box 4	Stamp and signature of the issuing association.
Box 5	Signature (stamped) of the secretary of the international organisation.
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 number shall be provided instead of the registration number.

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 tally with that of vouchers 1-20, 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 endorsement of changes.

Resolutions and Recommendations TIR Handbook

On 31 January 2008, the Administrative Committee for the TIR Convention decided to recommend that TIR carnet holders provide the six-digit HS code, in addition to a description of the goods, in 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 on the TIR carnet vouchers for customs use.

Note that the TIR carnet holder is not obliged to enter 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 one to three, depending on the number of offices of destination (Box 12 below). The total number of customs offices of departure or destination must not exceed eight.

Box 3 Name and/or logo of the international organisation.

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. Where national legislation does not provide for registration of trailers and semi-trailers, the identification or manufacturer's number shall be shown instead of the registration number.
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 carnet. In this case, the customs office of departure should attach them to the TIR carnet using 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 description of goods should include their trade name (televisions, videos, CD players, etc.) and must enable them to be clearly identified. Generic indications, such as electronics, household appliances, clothes, or interior supplies, are not accepted as descriptions of goods. The recommended HS code (from the yellow page) may also be inserted here. In addition, the number of packages associated with each description of goods must be shown in the goods manifest. Where bulky goods are concerned, the quantity of 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 one to seven, 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 eight.

Boxes 13-15 Place, date, and the signature of the TIR carnet holder or the holder's agent. By filling in this box, the TIR carnet holder assumes responsibility for the authenticity of the information supplied in on the TIR carnet. These entries should be made on all TIR carnet vouchers.

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, with the date given in 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 number 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. If necessary, the prescribed route may be indicated here.

Box 23 Date（in the format dd/mm/yyyy）, stamp and signature of a competent official of the customs office of departure or entry.

Counterfoil No 1 (white) filled in by customs authorities

Box 1 Identification particulars of the customs office of departure or 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 the customs office of destination at which the goods must be presented. Where necessary, the prescribed route may be indicated here.

Box 6 Date（in the format dd/mm/yyyy）, stamp and signature of a competent official of the customs office of departure or entry.

Counterfoil 1 If the TIR operation started without any exchange of TIR carnet data (fallback procedure/business continuity – Paragraph 8.4), the stamp (model in Annex 8.6.) should be placed on counterfoil No 1 in a position 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 such situations, an R should be inserted, followed by a clear description of any reservation. If the customs authorities certify the termination of TIR operations subject to systematic unspecified reservations, they should state their reasons for doing so.

Box 28 Date (in the format dd/mm/yyyy), stamp and signature of a competent official of the customs office of destination or exit.

When returning the appropriate part of voucher No 2 if the TIR operation started without the exchange of TIR carnet data (fallback procedure/business continuity – Paragraph 8.4), the following must be provided on the back of the voucher: the return address of the customs authorities of the Member State of departure or entry (en route), and the 'NCTS fallback procedure' stamp (model in Annex 8.6.) in the box marked 'For official use'.

Counterfoil No 2 (green) filled in by customs authorities

Box 1 Identification particulars of the customs office of destination or 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, not by customs offices of exit.

Box 4 Where applicable, the number and identification particulars of the new seals or new identification marks should be applied.

Box 5 Like Box 27 of voucher No 2, this box should be filled in only if irregularities, accidents or incidents have been detected in connection with the TIR transport. In such situations, an R should be inserted, followed by a clear description of any reservation. If the customs authorities certify the termination of TIR operations subject to systematic unspecified reservations, they should state their reasons for doing so.

Box 6 Date (in the format dd/mm/yyyy), stamp and signature of a competent official of the customs office of destination or exit.

Filling-in of the Certified report of the TIR Carnet

Box 1 Customs office(s) of departure.

Box 2 TIR carnet number.

Box 3 Name of the international organisation.

Box 4 Registration number(s) of road vehicle(s).

Box 5 TIR carnet holder and identification number.

Box 6 Condition of the customs seals; an X in the appropriate box:

- Left-hand box: seals are intact;

- Right-hand box: seals have been broken.

Box 7 Condition of the load compartment, container(s):

- Left-hand box: load compartment is intact;

- Right-hand box: load compartment has been opened.

Box 8 Remarks / findings

Box 9 The box marked ‘No goods appeared to be missing’ must be completed by entering an X:

- Left-hand box: no goods are missing.

- Right-hand box: goods are missing. In this case, Boxes 10 to 13 must be completed to show 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 (dd/mm/yyyy), place and time of the accident.

Box 15 Measures taken 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-hand box. If not, an X should be entered in the right-hand 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-hand box. If not, an X should be entered in the right-hand box.

The number of the certificate of approval, if appropriate, should be entered in the right-hand side of the right-hand box. The number and particulars of the seals affixed should be entered in the line to the right of the right-hand box.

Box 17 Name/title and particulars of the authority that has completed the certified report; place, date (dd/mm/yyyy), stamp and signature.

Box 18 Date (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 if 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)

Use of the TIR carnet

Article 274 UCC IA Where NCTS or the computerised system used by TIR carnet holders to lodge TIR carnet data are unavailable at the customs office of departure or entry, the fallback/business continuity procedure is used and the 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 by stamping the box marked ‘For official use’ of voucher No 2, in line with the model in Annex 8.8.

When returning the appropriate part of voucher No 2 in the fallback/business continuity procedure, the back of the voucher must be marked with the return address of the customs authorities of the Member State of departure or entry.

Article 279(5) UCC IA

In such cases, NCTS cannot be used to terminate or discharge the TIR operation within the customs territory of the Union.

The customs office of destination or exit terminates the TIR procedure on the basis of voucher No 2 of the TIR carnet and sends the appropriate part of it to the customs authorities of the Member State of departure or entry. This must be done within eight days of the date of termination. The customs office of departure or entry compares the information provided by the customs office of destination or exit to discharge the procedure.

Pre-enquiry action in the event of the fallback/business continuity procedure

Best practices TIR Handbook

If 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 voucher No 2 of the TIR carnet by 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 send the TIR carnet enquiry notice to the present or 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 the event of the fallback/business continuity procedure

Article 280 (6) UCC 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. The same also applies if it subsequently transpires that proof of termination of the TIR operation was falsified.

The procedure laid down in Part VII, Chapter 4 (the enquiry procedure) applies *mutatis mutandis*.

Best practices TIR Handbook

The models 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 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:

(1) there is no information confirming the termination of this TIR operation in the Union,

(2) there is a record concerning this TIR operation and we have already contacted the customs office of destination in ………………………in order to confirm this SafeTIR information but we have not received any confirmation so far.[881]

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 customs 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. Customs office of departure or entry D. Vehicle registration number
into the Union 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 to ……………………………………………………on …./…./….
(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 (hereinafter 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

NCTS BUSINESS CONTINUITY PROCEDURE *NO DATA AVAILABLE IN THE SYSTEM* *INITIATED ON___________________* *(Date/hour)*

(dimensions: 26 x 59 mm, red ink)[89]

For all language versions of the stamp see Part V, Chapter 1, Annex 9.1.

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:

[Türkiye – 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

[89] For departure – specimen stamp may be put on voucher no. 1, and in the "*For official use*" box of voucher no. 2 of the TIR carnet. For destination – specimen stamp may be put on voucher no. 2, and on counterfoil no. 2 of the TIR carnet

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.

IX 8.10 Northern Irland after Brexit

The TIR transport takes place from Germany to Northern Ireland (XI), via Belgium and Great Brittan (GB).

The road vehicle, or the container, have to be presented for control purposes to the customs office of departure in DE, together with the TIR Carnet. When the DE customs office has accepted the TIR Carnet, **a first TIR operation starts from that office to the customs office of exit (en route) in BE.** The vehicle or the container together with the TIR Carnet have to be presented to the BE Customs Office of exit (en route) where this TIR operation is terminated.

Please note that in addition to the requirements of the TIR Convention (e.g. use of the paper Carnet TIR), the exchanges of TIR carnet data between the two customs offices **is done via the creation of a TIR NCTS movement** at the German customs office and terminated at the Belgian customs office, as stipulated by the UCC-IA.

Then the road vehicle, or the container, travels by ferry to GB, thus leaves the EU customs territory. The vehicle or the container have to be presented for control to GB's customs office of entry (en route) together with the TIR Carnet for acceptance**. Here a second TIR operation starts**. The vehicle's journey in GB ends at GB's customs office of exit (en route) where the vehicle and the TIR carnet have to be presented for control and termination of the operation.

At entry in XI, a territory where the UCC legal framework applies, the vehicle or the container have to be presented to the XI customs office of entry (en route) for controls. **This will be the start of the third and final TIR operation of this TIR transport from the XI's customs of entry (en route) to an inland customs office of destination in XI**. The vehicle, or container have to be presented to the customs office of destination for controls, termination and discharge of the TIR operation. As stipulated by the UCC-IA, for the exchanges of TIR carnet data between the XI customs office of entry (en route) and the customs office of destination, a TIR NCTS movement have to be created at the XI's customs office of entry and terminated at the customs office of destination in XI.