

TRANSIT MANUAL AMENDMENT (CONTROL RESULTS CODES)

The following amendments are inserted in the Transit Manual and will apply as of 1 October 2017:

I. Part IV, Chapter 2, paragraph 3.4 the last sentence is deleted and replaced by the following text:

The following code on the control results is to be recorded by **the customs office of departure** in the message IE001:

- "A1" (Satisfactory): where the goods are released for transit after their physical control (full or partial) and no irregularities were detected;
- "A2" (Considered satisfactory): where the goods are released for transit after documentary control only (no physical control) and no irregularities were detected or without any control;
- "A3" (Simplified procedure): where the goods are released for transit by an authorised consignor.

II. Part IV, Chapter 4, paragraph 3.2., is amended as follows:

"3.2. Control of the end of the transit procedure

Article 47, Appendix I, Convention After the presentation of the goods, the TAD and other required information, **the customs office of destination** shall register the arrival and enter the following information in the NCTS:

- Article 308-309 IA*
1. MRN (the registration number of the transit operation);
 2. the date of arrival;
 3. in case of incidents during the movement of goods (for example: new seals,

transhipment) all necessary information retrieved from the TAD (if not already recorded by a previous customs office).

The customs office of destination shall decide whether the goods will be examined or not and shall retain the TAD. The examination shall be carried out using the information of the message IE001 received from the customs office of departure.

The customs office of destination shall enter the appropriate control result code into the message IE018 and send it to the customs office of departure. The following code for the control results is to be recorded by the customs office of destination:

1. The code "A1" (Satisfactory) is to be recorded where the customs office of destination carried out a physical control of the goods (full or partial), and no irregularities were detected. In addition to a physical control of the goods the following shall be checked at least:

- registration number of the means of transport at departure and at destination by comparing the data of the declaration with that available at destination;
- the condition of any seals affixed;

2. The code "A2" (Considered satisfactory) is to be recorded in the following cases:

- where the customs office of destination carried out a documentary control only (no physical control of the goods) and no irregularities were detected or where it did not carry out any control. Checking the conditions of the seals affixed, without physical control of the goods is also recorded by means of the code "A2" provided the seals are intact.
- where the goods were delivered to an authorised consignee and the customs office of destination decides not to carry out any control of the goods and/or documents, and the message "Unloading remarks" (IE044) shows no irregularities.

It is recommended that in case of the code "A2" the customs office of destination shall send the message IE018 on the same day the goods were

presented at the customs office of destination or at the latest on the following working day.

3. The code "A5" (Discrepancies) is to be recorded in the following cases:

(a) where minor discrepancies were detected, but they did not lead to a debt.

Examples:

- Missing, broken or damaged seals;
- Goods delivered after expiry of the time-limit;
- Incorrect identity/nationality of means of transport;
- Failure to make the necessary entries in case of incidents during the movement of goods;
- Irregularity in weight without visible tampering with the goods (small weight differences by rounding off the weight).

(b) where in cases of minor discrepancies an administrative fine was required on the basis of the national regulations.

(c) where goods in excess were found (the same or another type) as undeclared goods and where the Union status of those goods/the status of those goods as the goods of the Contracting Party cannot be determined.

When the goods declared in a transit declaration were delivered to the customs office of destination, the fact that goods in excess were found does not prevent the customs office of departure to discharge the procedure and writes off the movement. The goods originally declared for transit may then be released. For the goods in excess the customs office of destination shall clarify the situation.

The customs office of destination should provide in the message IE018 a detailed description of the discrepancies. Any information entered in the free text box of that message should be made as far as possible in a language understandable by the customs office of departure.

4. The code "B1" (Not satisfactory) means major discrepancies that do not allow discharge of the transit procedure. The transit operation is not written-off in the NCTS and the liability of the holder of the procedure and guarantor remains in place until the case is resolved. Therefore, that code shall be used only in duly justified cases, where goods are missing (fully or partly) or similar events such

as the goods presented at destination differ in a significant way from the description in the declaration (as regards the type and quantity).

Two types of the code B1 are to be distinguished:

(a) The code "B1" (Not satisfactory) with the flag "Waiting for discrepancies resolution"¹ is to be recorded where a shortage of goods or presentation of different goods than declared was detected during the physical or documentary customs control and the customs office of destination suspects that it might have been caused by an error or negligence at the place of departure.

The customs office of destination shall:

- request the customs office of departure to investigate, in particular by examining any documents produced by the holder of the procedure/declarant and by comparing them with the data of the declaration, and
- not release the goods from transit.

The transit operation is set to "Waiting for discrepancies resolution". At the customs office of departure the process is suspended until the irregularities are clarified.

Once the case is resolved, the customs office of departure informs the customs office of destination by sending the message "Notification resolution of differences" (IE020) with the code "1".

The goods shall then be released from transit and the operation will be finally discharged and the customs office of departure writes it off in the NCTS.

Where the case is not resolved, the customs office of departure informs the customs office of destination by sending the message "Notification resolution of differences"(IE020) with the code "0". After receiving that message or where no message was received within 6 calendar days from the day the message IE018 with the flag was sent, the customs office of destination shall start its own investigation in order to solve the case.¹

¹ If the customs office of departure is in the following countries: BG, CH, CZ, ES, MK and RS, please use that code as indicated. In other countries the procedure is different and irrespective of the code indicated in the message IE020, the operation is automatically written off in the system. It means that the further proceeding is carried out outside the NCTS. Therefore, in case of those other countries, it is recommended to use the code "B1" with the flag only when the customs office of destination is totally convinced that a shortage of goods or presentation of different goods than declared have been caused by an error or negligence at the place of departure and will have to be dealt with at the customs office of departure.

(b) The code "B1"(Not satisfactory) without the flag "Waiting for discrepancies resolution" is to be recorded where a shortage of goods or presentation of different goods is detected during a physical or documentary customs control and the customs office of destination does not assume that it might be caused by an error or negligence at the place of departure.

The customs office of destination starts its own investigation in order to regulate the case.

*Articles 112 and
114(1), Appendix
I, Convention*

As regards a debt referred to in points 3 (goods in excess), 4(a) and (b) two options exist:

*Articles 79, 87(1
and (4),) and 124
(1)(g) and (h)
UCC*

- A debt is incurred, in accordance with Article 79 of the Code /Article 112(1)(b) Appendix I of the Convention (non-compliance with a condition governing the placing of the goods under the Union transit or common transit procedures; removal of the goods from the customs supervision) and has to be paid;
- A debt had been incurred, but it was extinguished, according to Article 124(1)(g) and (h) of the Code and Article 103(c) DA/ Article112(2) Appendix I of the Convention.

*Article 103(c)
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 as a result of the actual nature of the goods or unforeseeable circumstances or force majeure, or as a consequence of instruction by the customs authority;
- ✓ the failure which led to the incurrence of that debt has no significant effect on the correct operation of the transit procedure and did not constitute an attempt at deception, and all formalities necessary to regularise the situation of the goods are subsequently carried out.

Article 103(c) DA specifies that one of the cases where that failure occurs is that the customs supervision has been subsequently restored for goods which are not covered by a transit declaration, but which previously were in a temporary storage or were placed under a special

procedure together with goods formally placed under that transit procedure.²

For further details see Part VIII, paragraph 2.3.2.

In both cases (debt extinguished or not) the customs office of destination shall continue its investigation and follows the provisions of Article 87(1) of the Code/Article 114(1), Appendix I, Convention in order to determine the customs authority competent for recovery of the debt or eventually for taking a decision on the extinguishment of the debt. For further details see: Part VIII, paragraphs 2.1, 2.2, 2.3 and 3.2.

Where the customs office of destination assumes to be competent for recovery, it shall request from the customs office of departure the transfer of competency by sending the message IE150 (Recovery request). For further details see Part VIII, paragraphs 3.3.3., 3.3.4. and 3.3.5.

After collection of the debt, if the customs office responsible for recovery is not the customs office of departure, it has to inform the customs office of departure about such recovery by sending the message IE152 (Recovery Dispatch Notification).

Where the customs debt is lower than EUR 10 000, it is deemed to have been incurred in the Member State where the finding was made, and so the customs office of destination is competent for recovery (Article 87(4) of the Code).³ However, the exchange of messages IE150/151 is still required to allow the customs office of destination to start the recovery procedure. Where recovery is completed, the customs office of destination sends the message IE152 to the customs office of departure. For further details see: Part VIII, paragraph 3.3.5.

In cases referred to in points 1, 3 and 4 above the customs office of destination shall send the message IE018 at the latest:

- on the third day following the day the goods are presented at the customs

² Union transit procedure only

³ Union transit procedure only

office of destination or at another place (in exceptional cases, e.g. a series of public holidays, that time-limit may be extended up to six days).

- on the sixth day following the day the goods are received by an authorised consignee.

III. Part IV, Chapter 4, paragraph 4.4.3. is deleted

IV. Part V, Chapter 4, paragraph 3.10 , part CUSTOMS is amended as follows:

Where the formalities have been completed:

- the customs office of departure shall indicate the following control result code in box D(/J) of copy 1 of the SAD or the TAD;
- "A1" (Satisfactory): where the goods are released for transit after their physical control (full or partial) and no irregularities were detected;
- "A2" (Considered satisfactory): where the goods are released for transit after documentary control only (no physical control) and no irregularities were detected or without any control;
- the authorised consignor shall indicate the code "A3"(Simplified procedure) where the goods are released for transit ;
- both the customs office of departure and the authorised consignor shall ensure that the endorsements in box D(/J) are authenticated by the signature of the customs officer/authorised consignor and contain a clear imprint of the stamp and the date;
- both the customs office of departure and the authorised consignor shall enter the business continuity stamp (dimensions: 26 x 59 mm, red ink) on the copies of the transit declaration in box A of the SAD or the TAD.

Annex 8.1 of Chapter 1 contains the 'business continuity stamp' in all language versions.

V. Part V, Chapter 4, Annex 8.2 is deleted

VI. Part V, Chapter 6, paragraph 3.2. is amended as follows:

"3.2. Control of the end of the procedure

Annex II (13) and (15), Appendix I, Convention After the presentation of the goods, the SAD or the TAD and required documents the customs office of destination shall perform the following actions:

Article 188 UCC • register the copies of the transit declaration and record on them the date of arrival;

- Annex 72-04(13) and (15), IA*
- check the business continuity procedure stamp on the SAD or the TAD;
 - check the stamp of the customs office of departure or in case of simplified procedure the stamp of the authorised consignor on the SAD or the TAD;
 - perform the verification, if necessary;
 - stamp the SAD or the TAD with the customs office stamp.

The customs office of destination determines whether the goods will be examined or not. The examination of the goods shall be carried using the information of the SAD or the TAD presented to the customs office of destination.

The customs office of destination shall retain copy 4 of the SAD or the first copy of the TAD.

The customs office of destination shall enter the appropriate control result code in box I on the SAD or the TAD before sending copy 5 of the SAD or a second copy of the TAD to the customs office of departure.

1. The code "A1" (Satisfactory) is to be indicated where the customs office of destination carried out a physical control of the goods (full or partial), and no irregularities were detected. In addition to a physical control of the goods the following shall be checked at least:

- registration number of the means of transport at departure and at destination by comparing entries in a declaration and those available at destination;
- the condition of any seals affixed.

2. The code "A2" (Considered satisfactory) is to be indicated in the following

cases:

- where the customs office of destination carried out a documentary control without physical control of the goods and no irregularities 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 irregularities.

Checking the conditions of the seals affixed, without physical control of the goods is also recorded as the code "A2" provided the seals are intact.

3. The code "A5" (Discrepancies) is to be indicated in the following cases:

(a) where minor discrepancies were detected, but they did not lead to a debt.

Examples:

- Missing, broken or damaged seals;
- Goods delivered after expiry of the time-limit;
- Incorrect identity/nationality of means of transport;
- Failure to make the necessary entries in case of incidents during the movement of goods;
- Irregularity in weight without visible tampering of the goods (small weight or differences by rounding off the weight).

(b) where in cases of minor discrepancies an administrative fine was required on the basis of the national regulations.

(c) where goods in excess were found (the same or another type) as undeclared goods and where the Union status of those goods/the status of those goods as the goods of the Contracting Party cannot be determined.

Because the goods declared in a transit declaration were delivered to the customs office of destination, the fact that goods in excess were found does not prevent the customs office of departure to discharge the procedure. The goods originally declared for transit may then be released. For the goods in excess the customs office of destination shall clarify the situation.

4. The code "B1" (Not satisfactory) means major discrepancies that do not allow discharge of the transit procedure and the liability of the holder of the procedure

and guarantor remains in place until the case is resolved. Therefore, that code shall be used only in duly justified cases, where goods are missing (all or partly) or similar events such as the goods presented at destination differ in a significant way from the description in the declaration (as regards the type and quantity).

Where the customs office of destination suspects that a shortage of the goods or presentation of different goods than declared might have been caused by an error or negligence at the place of departure, it should immediately and before sending copy 5 of the SAD or a second copy of the TAD, contact the customs office of departure (via e-mail or phone, or via the national transit coordinator or national help-desk) in order to resolve the case. Once the case is resolved, the customs office of destination, instead of code "B1", enters the code "A1" on copy 5 of the SAD or a second copy of the TAD and sends it to the customs office of departure.

But where the case is not resolved or where the customs office of destination does not assume that a shortage of the goods or presentation of different goods might be caused by an error or negligence at the place of departure, it enters the code "B1" on copy 5 of the SAD or a second copy of the TAD and sends it to the customs office of departure.

The customs office of destination shall start its own investigation in order to regulate the case.

*Articles 112 and
114(1), Appendix
I, Convention*

As regards a debt referred to in points 3 (goods in excess) and 4 two options exist:

*Articles 79, 87(1
and (4),) and 124
(1)(g) and (h)
UCC*

- A debt is incurred, in accordance with Article 79 of the Code /Article 112(1)(b) Appendix I of the Convention (e.g. non-compliance with a condition governing the placing of the goods under the Union transit or common transit procedures; removal of the goods from the customs supervision) and has to be paid;

*Article DA
103(c)*

- A debt had been incurred, but it was extinguished, according to Article 124(1)(g) and (h) of the Code and Article 103(c) DA/ Article 112(2) Appendix I of the Convention.

Extinguishment of a debt takes place where:

- ✓ the removal of the goods from the transit procedure or non-compliance with the conditions governing the placing of the goods under the transit procedure or the use of the transit procedure results

from the total destruction or irretrievable loss of those goods as a result of the actual nature of the goods or unforeseeable circumstances or force majeure, or as a consequence of instruction by the customs authority;

✓ the failure which led to the incurrence of that debt has no significant effect on the correct operation of the transit procedure and did not constitute an attempt at deception, and all formalities necessary to regularise the situation of the goods are subsequently carried out.

Article 103(c) DA specifies that one of the cases where that failure occurs is that the customs supervision has been subsequently restored for goods which are not covered by a transit declaration, but which previously were in a temporary storage or were placed under a special procedure together with goods formally placed under that transit procedure.⁴

For further details see Part VIII, paragraph 2.3.2.

In both cases (debt extinguished or not) the customs office of destination shall continue its investigation and follows the provisions of Article 87(1) of the Code/Article 114(1), Appendix I, Convention in order to determine the customs authority competent for recovery of the debt or eventually for taking a decision on the extinguishment of the debt. For further details see: Part VIII, paragraphs 2.1, 2.2, 2.3. and 3.2.

Where the customs office of destination assumes to be competent for recovery, it shall request from the customs office of departure the transfer of competency by sending the document "TC24 – Determination of the authority responsible for recovery". For further details see Part VIII, paragraph 3.3.4.

Where the customs debt is lower than EUR 10 000, it is deemed to have been incurred in the Member State where the finding was made, and so the customs office of destination is competent for recovery (Article 87(4) of the Code)⁵.

⁴ Union transit procedure only

⁵ Union transit procedure only

However, that customs office shall also send the document "TC24" to the customs office of departure before starting the recovery procedure, although only for information.

In the cases referred to in points 1-4 above copy 5 of the SAD or a second copy of the TAD shall be returned to the customs authority in the Member State or the Contracting Party of departure without delay and at most within 8 days of the day when the transit operation was ended.

VII. Part V, Chapter 6, paragraph 4.5, the first table CUSTOMS, is amended as follows:

"CUSTOMS

The customs office of destination shall:

- register the transit declaration;
- check whether the information on copy 4 of the SAD or on a first copy of the TAD corresponds with the information on copy 5 of the SAD or on a second copy of the TAD;
- check the time limit, the state of any seals (if affixed) and the itinerary (if prescribed);
- decide the level of check required;
- having obtained a positive result from the check, insert in box I of copy 5 of the SAD or on a second copy of the TAD after word "remarks" the following: "A1", "A2" or "A5";
- having obtained a negative result from the check, enter in box I of copy 5 of the SAD or on a second copy of the TAD after word "remarks" the code "B1"
- return copy 5 of the SAD or a second copy of the TAD to the country of departure through the normal channels."

VIII. Part V, Chapter 6, paragraph 4.5, in the second table CUSTOMS, the 6th bullet point is amended as follows:

- after entering the control result code ("A1", "A2", "A5" or "B1"), insert in box I of copy 5 of the SAD or a second copy of the TAD, after the word "remarks" the following

statement: "DIFFERENCES: CUSTOMS OFFICE WHERE GOODS WERE PRESENTED.....(NAME AND COUNTRY)";"

IX . Part V, Chapter 6, paragraph 8, Annex 8.1 is deleted

X. Part VI, paragraph 3.3.3.2., in the third indent the 5th bullet point is added as follows:

- the code "A3".

XI. Part VI, paragraph 3.3.3.2.2., in the seventh indent the following text is amended:

"- the time limit within which the goods must be presented at the customs office of destination (a date must be mentioned and not the number of days);
- the details of the seals used (or the word 'waiver', where applicable);
- the words "authorised consignor";
- the code "A3", and
- a stamp indicating the use of business continuity procedure. Part V, Chapter 1, Annex 8.1 contains the business continuity stamp in the different languages."

XII. Part VIII, paragraph 2.1.1.2. is replaced by the following

"2.1.1.2. Non-compliance with the conditions

<i>Article 122(1), Appendix I, Convention</i>	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.
<i>Article 79(1) UCC</i>	

XIII. Part VIII, paragraph 2.1.2 is deleted

XIV. Part VIII, new paragraph 2.2.3. is added as follows:

"2.2.3. Situation when one or more conditions governing the placing of the goods under the procedure are not fulfilled

<i>Article 122(1), Appendix I, Convention UCC</i>	This situation can occur during the placement of the goods under the transit procedure or prior to the goods being placed under the transit procedure, where the facts do not emerge until after the release for the transit procedure (if they emerged earlier, permission to release the goods for transit would not have been granted). Possible examples of this failure are goods entered for the procedure:
	<ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> ✓ the load was not sealed, ✓ no time limit for presenting the consignment at destination was set ; • by the holder of an authorisation to use a simplification which was issued on the basis of incorrect or incomplete information; • after annulment, revocation or suspension of the authorisation to use a simplification; • one of the conditions set out for the use of a simplification is later being found not to be fulfilled (example: change of ownership during the authorisation process not communicated)."

XV. Part VIII, paragraph 2.2.4. is added as follows:

"2.2.4. Debt incurred in a connection with the transit procedure

The provisions applicable to the common or Union transit procedure do not cover events giving rise to debt and recovery that are not forming part of the transit procedure, even where they appear to 'have a connection with' a transit operation. This kind of debt is incurred for instance:

- following a customs declaration by virtue of which a debt is payable when goods are imported or after ending a transit procedure (e.g. 'release for free circulation'), or,

- as a consequence of the unlawful introduction ('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 customs debt, the authority which discovered the situation should notify the competent authority of the country of departure of any action it takes. This is done in order to allow the competent authority **of the country of** departure to identify possible irregularities in respect of the goods which were placed under the transit procedure

XVI. Part VIII, paragraphs 2.3.1., 2.3.1.1., 2.3.1.2., 2.3.2. and 2.3.2.1. are deleted

XVII. Part VIII, paragraph 2.3. is replaced by the following text:

"2.3.2. Extinguishment of a debt

- Article 112(2),
Appendix I,
Convention*
- Article
124(1)(g) and
(h) UCC*
- Article 103(c)
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) DA specifies that one of the cases where that failure occurs is that the customs supervision has been subsequently restored for goods which are not covered by a transit declaration, but which previously were in temporary storage or were placed under a special procedure together with goods formally placed under that transit procedure.⁶

XVIII. Part VIII, paragraph 2.4.1. is amended as follows:

"2.4.1. Who are the debtors

- Article 113, Appendix I, Convention* Under Article 113(2) Appendix I Convention (Article 79(3) and (4) of the UCC):
- Article 79(3) and (4) UCC* • in the event of failure to fulfil one of the obligations regarding the removal of the goods from the customs supervision, the debtor is the person who is required to fulfil the obligations.

This shall be the holder of the procedure according to Article 8(1) of Appendix I to the Convention (Article 233 UCC). He is unconditionally and entirely liable for the debt. No element of deliberate action enters into the identification of the holder of the procedure as debtor. However, jointly, the debtor may also be the carrier or the recipient of the goods (Article 8(2) of Appendix I to the Convention (Article 233(3) UCC). In any case the identification of the debtor will depend on which specific obligation was not fulfilled and the wording of the provision which created the obligation.

⁶ Union transit procedure only

Furthermore any persons who participated in such removal (accomplices) or acquired or held the goods in question (receivers or holders) become debtors only if they were aware or should reasonably have been aware that the goods had been removed from customs supervision. Here, the element of deliberate action enters into whether the persons concerned may be deemed to be the debtors.

- in the event of failure to comply with conditions governing placing goods under the procedure, the debtor is the person who is required to comply with the conditions governing the placing.

In these instances the debtor will be the holder of the procedure, who is the person required to comply with the conditions for placing goods under a transit procedure, including a simplified procedure. However, if the act of placing the goods under the procedure implied that a third party was required to comply with the conditions, that party would equally be deemed to be the debtor, together with the holder of the procedure.

XIX. Part VIII, paragraph 3.3.5. is amended as follows:

Recovery acceptance by the requested authority

<i>Article Appendix Convention</i>	<i>115, I,</i>	The competent authority requested by the country of departure to recover shall answer to the request by sending the message 'Recovery Acceptance Notification' (IE151) indicating 'Yes' or 'No' for the transfer of the competency (if no message IE118 or IE006 is lodged). In case of 'No' the competency stays with the country of departure, in case of 'Yes' the competency transfers to the country accepting the request, which will start with the recovery procedure. The country of departure may inform the holder of the procedure accordingly.
<i>Article UCC</i>	<i>87(4)</i>	
<i>Article 311 IA</i>		The message 'Recovery Acceptance Notification' (IE151) shall be sent within 28 days.

Where the customs debt is lower than 10 000 EUR, irrespective of the fact that another customs office than the customs office of departure (i.e. the customs

office of destination or the customs office of transit) is competent for recovery, that customs office shall first send the message IE150 to the customs office of departure, which replies always with the message IE151 with "YES". The customs office competent for recovery enters into the message IE150 the reference to Article 87(4) of the Code.⁷ The competency cannot be changed by the customs office of departure, but that customs office has to be informed to properly supervise the entire recovery procedure.

Note:

Common transit operations (example: Italy – Switzerland – Germany):

Where a message 'Notification Crossing Frontier' (IE118) is found to have been lodged at a transit office on entry into another Contracting Party (in Switzerland; and no message IE118 has been lodged on entry into Germany) that authority shall accept the request for recovery and sends the message 'Recovery Acceptance Notification' (IE151) indicating 'Yes' for the transfer of the competency without delay (at the latest within 28 days). The country accepting the responsibility will then start the recovery procedure.

Union transit operations between two points in the Union customs territory via a third country (example: Union (Poland) – Ukraine – Union (Romania)

Where a message 'Notification Crossing Frontier' (IE118) is found to have been lodged at a transit office in another Member State (Romania) and the competent authority of the country of departure has concluded that Member State to be responsible for recovery, the authority receiving the message 'Recovery Request' (IE150) shall accept the request for recovery and send the message 'Recovery Acceptance Notification' (IE151) indicating 'Yes' for the transfer of the competency without delay (at the latest within 28 days). The Member State accepting the responsibility will then start the recovery procedure.

Union transit operations between two points in the Union customs territory (example: Lithuania-France)

Where the customs authority of the country of destination established a customs debt to be incurred, but that debt is lower than 10 000 EUR, that authority sends

⁷ Union transit procedure only

the message 'Recovery Request' (IE150) with reference to Article 87(4) of the Code to the customs authority at departure, asking for transfer of competency. The authority receiving that message shall accept that request and send the message 'Recovery Acceptance Notification' (IE151) indicating 'Yes' for the transfer of the competency without delay (at the latest within 28 days). The Member State accepting the responsibility will then start the recovery procedure.

CUSTOMS

No reply to the recovery request

Where the requested competent authority at destination does not react, either by sending the message 'Enquiry Response' (IE143) or by taking over responsibility for recovery by sending the message 'Recovery Acceptance Notification' (IE151) within the agreed time limit (at the latest 28 days), the local transit liaison officers (see Transit Network Address Book on Europa website) of the requested country should be informed with the necessary proof in order to take action, since competency should be taken over by the requested authority. If that does not have the necessary impact then the national help desk and national transit coordinator of the country of departure should be informed in order to take action. In any case the competent authority of the country of departure shall ensure that the competency is accepted before revoking its recovery measures.

The same procedure applies where the competent authority for recovery is situated in a transit country (i.e. where the message "Notification Crossing Frontier" (IE118) was sent to the customs office of departure, but the goods were not delivered to the place of destination)..

It has to be borne in mind that there is a legal obligation to answer these messages.