



**EUROPEAN COMMISSION**  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Customs Policy, Legislation, Tariff  
**Customs Legislation**

## **TRANSIT MANUAL AMENDMENT**

### **ELECTRONIC TRANSPORT DOCUMENT AS A TRANSIT DECLARATION**

#### **ANNEX I**

**The following amendments are inserted in Part VI of the Transit Manual:**

**I. Paragraph 2 is amended as follows:**

#### **2. General theory and legislation**

The legal sources are in:

- Articles 55-111b Appendix I, Convention;
- Article 233(4), UCC;
- Articles 191-200, DA;
- Articles 313-320, IA.

In general transit simplifications fall into two broad categories:

1. trader based simplifications;
2. simplifications based on the mode of transport.

The aim of transit simplifications, all of which are dependant on the reliability of the economic operator and subject to authorisation, is to find a balance between customs control and the facilitation of trade. The various transit simplifications are outlined in paragraph 3.

This paragraph describes the procedure necessary to obtain an authorisation for a transit simplification. It outlines:

- the general conditions to be met by an economic operator in order to obtain authorisation for use of a simplification (paragraph 2.1);
- the procedure for obtaining an authorisation (paragraph 2.2);
- monitoring of an authorisation (paragraph 2.3.);
- the procedure for annulment, revocation and amendment of an authorisation (paragraph 2.4);
- the procedure for suspension of an authorisation (paragraph 2.5);
- re-assessment of an authorisation (paragraph 2.6);
- validity of authorisations granted before 1 May 2016 (paragraph 2.7).

## **II. In paragraph 2.1. the first subparagraph is amended as follows:**

<i>Article 6, Convention</i>	Upon application the customs authorities may authorise any of the following
<i>Article 55 Appendix I Convention</i>	simplifications regarding the placing of the goods under the common/Union transit procedure or the ending of that procedure:
<i>Articles 89(5) and 233(4) UCC</i>	(a) the use of a comprehensive guarantee and a comprehensive guarantee with a reduced amount (including a guarantee waiver);
<i>Articles 24(1) and (2) and 25-28 TDA</i>	(b) the use of seals of a special type, where sealing is required to ensure the identification of the goods placed under the common/Union transit procedure;
	(c) the status of authorised consignor, allowing the holder of the authorisation to place goods under the common/Union transit procedure without presenting them to customs;
	(d) the status of authorised consignee, allowing the holder of the authorisation to receive goods moved under the common/Union transit procedure at an authorised place to end the procedure;

- (e) the use of the paper-based common/Union transit procedure for goods carried by air (applicable solely until the date of the upgrading of the NCTS system);
- (f) the use of the common/Union transit procedure based on an electronic manifest for goods carried by air (applicable solely until 30 April 2018);
- (g) the use of the paper-based Union transit procedure for goods carried by sea (applicable solely until the date of the upgrading of the NCTS system);
- (h) the use of the Union transit procedure based on an electronic manifest for goods carried by sea (applicable solely until 30 April 2018);
- (i) 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;
- (j) the use of the paper-based common/Union transit procedure for goods carried by rail (applicable solely until the NCTS system is upgraded);
- (k) the use of other simplified procedures based on Article 6 of the Convention;

*Articles 57 and 75,  
Appendix I,  
Convention*

*Article 95(1) UCC*

*Article 84 DA*

### **III. In paragraph 2.1. after point 4) the new point 5) is added as follows:**

*Articles 111a-111b,  
Appendix I,  
Convention*

5) For the authorisation - the use of an electronic transport document (ETD) as a transit declaration to place goods under the common/Union transit procedure:

*Article 233(4)(e) UCC*

*Articles 191 and 199-  
200 DA*

- as regards air transport (applicable to common/Union transit):
  - ✓ the applicant operates a significant number of flights between Union/common transit countries airports;
  - ✓ the applicant demonstrates that he will be able to ensure that the particulars of the ETD are available to the customs office of departure in the airport of departure and to the customs office of destination in the airport of destination and that those particulars are the same at the customs office of departure and the customs office of destination;
  - ✓ the applicant is established in the territory of a Contracting Party;

- ✓ the applicant declares he will regularly use the Union /common transit arrangements;,
  - ✓ the applicant has not committed any serious or repeated infringement of customs legislation and taxation rules, including no records of serious criminal offences relating to his economic activity;
  - ✓ the applicant demonstrates a high level of control of his operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs controls;
  - ✓ the applicant can demonstrate practical standards of competence or professional qualifications directly related to the activity carried out.
- as regards maritime transport (applicable only to Union transit):
    - ✓ the applicant operates a significant number of voyages between Union ports;
    - ✓ the applicant demonstrates that he will be able to ensure that the particulars of the ETD are available to the customs office of departure in the port of departure and to the customs office of destination in the port of destination and that those particulars are the same at the customs office of departure and the customs office of destination;
    - ✓ the applicant is established in the territory of the Union;
    - ✓ the applicant declares he will regularly use the Union transit arrangements;
    - ✓ the applicant has not committed any serious or repeated infringement of customs legislation and taxation rules, including no records of serious criminal offences relating to his economic activity;
    - ✓ the applicant demonstrates a high level of control of his operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs controls;

- ✓ the applicant can demonstrate practical standards of competence or professional qualifications directly related to the activity carried out.

**IV. In paragraph 2.1. the current point 5) becomes point 6).**

**V. In paragraph 2.2. is amended as follows:**

*Article 61. Appendix I, Convention* **2.2. *Authorisation procedure***

*Article 22 UCC*

*Articles 192 and 194 DA*

Each simplification is subject to authorisation. Applications shall be submitted in the electronic form or in writing, authenticated and dated.<sup>1</sup> The applicant shall provide the competent authorities with all the facts necessary for granting the authorisation.

The place of lodging the application depends on the type of simplification. Generally, the application shall be submitted to the customs authorities competent for the place where the applicant's main accounts for customs purposes are held or accessible, and where at least part of the activities covered by the authorisation are to be carried out. But in specific cases the place of lodging the application is different. In case of authorised consignor the application shall be submitted to the competent authorities in the country where the common/Union transit operation is due to begin and as regards authorised consignee – to the competent authorities in the country where the common/Union transit operation is due to be ended. For the authorisation for the use of the seals of special type, the applicant can choose the competent customs authorities. If the applicant is an authorised consignor, he may either submit the application for the use of the seals of special type to the customs authorities competent for issuing the authorisation for the authorised consignor

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<sup>1</sup> In the Union Customs Decisions System (CDS) is applicable for applications and authorisations.

or, according to the general rules above.

The procedures for the acceptance of authorisations and their rejection shall be done in accordance with the general provisions of the Contracting Parties

## TRADE

To obtain an authorisation:

1. Submit an authenticated and dated application in the electronic form or in writing stating which simplification is requested.
2. Include all necessary particulars to support the request, such as:
  - particulars of the applicant;
  - place of establishment;
  - all information which enables the competent authorities to decide if the conditions are fulfilled;
3. Advise on how records of business activities are kept.

Note: applicants shall be held responsible for the accuracy of the information given and the authenticity of the documents supplied.

Before the authorisation is granted the competent authorities shall assess whether the conditions are met.

The main conditions for all transit simplifications are the AEO criteria defined in Article 39(a), (b) and (d) UCC, except for the following simplifications:

- the use of the paper-based common/Union transit procedure for goods carried by air or the common/Union transit procedure based on an electronic manifest for goods carried by air;
- the use of the paper-based Union transit procedure for goods carried by sea or the Union transit procedure based on an electronic

*Article 64 Appendix I,  
Convention*

*Articles 22(4) and (5)  
and 39 UCC*

*Article 14 DA*

manifest for goods carried by sea;

- the use of the paper-based common/Union transit procedure for goods carried by rail,

where only the AEO criteria defined in Article 39(a) UCC apply.

For verification of those criteria it is strongly recommended to use the document "[Authorised Economic Operators Guidelines](#)".

The document describes in detail how and in what way the particular criteria and sub-criteria shall be verified by the competent customs authorities, taking into account the size and type of the applicant (e.g. multinational companies and large business, small and medium-sized enterprises, transport companies, express operators, consignors/consignees).

*Article 62,  
Appendix I,  
Convention*

During verification of the conditions any information available from other governmental authorities or agencies can be considered as well.

The authorisation shall contain all the information necessary for the correct application of the simplification concerned by the economic operator and the supervision by the competent authorities.

*Article 58,  
Appendix I,  
Convention*

*Article 23(5) UCC*

Usually the authorisation shall be valid without limitation of time.

The authorisation shall take effect from the date on which the applicant receives it, or is deemed to have received it, and shall be enforceable by the customs authorities from that date. Only in exceptional cases that date is different:

- where the applicant has requested a different date of effect;
- where a previous authorisation has been issued with a limitation of time and the sole aim of the current authorisation is to extend its validity (in this case the

authorisation shall take effect from the day after expiry of the period of the validity of the former authorisation);

- where the effect of the authorisation is conditional upon the completion of certain formalities by the applicant, in which case the authorisation shall take effect from the day on which the applicant receives the notification from the competent customs authority stating that the formalities have been satisfactorily completed.

The holder of the authorisation shall inform the customs authorities of any factor arising after the authorisation was granted which may influence its continuation or content.

Decisions rejecting applications shall state the reasons for rejection and shall be communicated to the applicant in accordance with the time-limits and provisions in force in the relevant Contracting Party.

The customs authorities shall monitor the conditions to be fulfilled by the holder of the authorisation and compliance with the obligations resulting from that authorisation.

## CUSTOMS

The competent customs office shall:

- provide the applicant with an authenticated and dated authorisation (together with one or more copies, if the authorisation was issued in writing);
- retain applications and all supporting documents;
- retain a copy of the authorisation.

Where an application is rejected or an authorisation is annulled, revoked, amended or suspended, the application and the decision rejecting the application or annulling, revoking, amending or suspending the authorisation, where appropriate, and all attached supporting

documents shall be kept for at least three years from the end of the calendar year in which the application was rejected or the authorisation was annulled, revoked, amended or suspended

## TRADE

Where the authorisation was issued the reference number of the authorisation shall be provided on a transit declaration whenever the customs office of departure so requires in the case of the following simplifications:

- the use of seals of a special type;
- the use of the paper-based common/Union transit procedure for goods carried by air;
- the use of the common/Union transit procedure based on an electronic manifest for goods carried by air;
- the use of the paper-based Union transit procedure for goods carried by sea;
- the use of the Union transit procedure based on an electronic manifest for goods carried by sea :
- the use of an electronic transport document (ETD) as a customs declaration to place goods under the common/Union transit procedure.

This information needs to be provided, unless it can be derived from other data elements, such as EORI number of the holder of the authorisation or the Customs Decision System (CDS).

## **VI. In Part VI, new paragraph 2.3. is added as follows:**

*Article 58, Appendix I, Convention*     **2.3. Monitoring of an authorisation**

*Article 23(5) UCC*     Each authorisation granted shall 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 three years, the customs authorities shall closely monitor him during the first year after the authorisation is granted.

For the monitoring, the competent customs authority may draw up a monitoring plan outlining individual monitoring activities including their frequency and timing (e.g. checking compliance with criteria and rules including day-to-day activities of the operator, on-site visits, verification of different database, reports submitted by operators).

The monitoring plan should be based on risk analysis performed at the different stages (verification before the authorisation is granted, management of the authorisation granted etc.), taking into account in particular:

- the type of authorisation;
- the stability of the economic operator;
- the size of business and number of locations;
- the co-operation with the economic operator;
- information received from the economic operator about discrepancies found or any changes that may influence the conditions of the authorisation;
- whether the economic operator has AEO status.

It is recommended to perform on-site visits to the operators at least once a year.

The development of the monitoring plan and any visits to the premises of the operator have to be coordinated by the customs authorities (considering any other auditing/monitoring activities envisaged for the operator, e.g. AEO audits and monitoring) to avoid any duplication of examination.

**VII. The current paragraph 2.3. becomes paragraph 2.4.**

**VIII. In the new paragraph 2.4. the title is amended as follows:**

*"2.4. Annulement, revocation and amendment of an authorisation"*

**IX. In the new paragraph 2.4. the last sentence is added as follows:**

Where the authorisation is valid in other countries, those countries shall be advised immediately by the competent customs authorities about the annulement, revocation or amendment of the authorisation in the way specified for each type of simplification.

**X. The current paragraph 2.4. becomes paragraph 2.5.**

**XI. The title of the new paragraph 2.5. is amended as follows:**

*2.5. Suspension of an authorisation*

**XII. In the new paragraph 2.5. the following sentence is added before the first sentence:**

Suspension of the authorisation means that granted authorisation is not valid during a specific period.

**XIII. In the new paragraph 2.5. the following sentence is added after the last sentence:**

Where the authorisation is valid in other countries, those countries shall be advised immediately by the competent customs authorities about the suspension and the end of suspension of the authorisation in the way specified for each type of simplification.

**IV. The current paragraph 2.5 becomes the new paragraph 2.6 and is amended as follows:**

*Article 66, Appendix 1, Convention*

*Article 15 DA*

**2.6. *Re-assessment of an authorisation***

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 the information provided by the holder of the authorisation or by other authorities.

Depending on the reasons for the re-assessment, it can result in a full or partial re-examination of concrete conditions.

The result of the re-assessment is notified to the holder of the authorisation.

For more information on the re-assessment of authorisations it is strongly recommended to use the document "[Authorised Economic Operators Guidelines](#)".

The result of the re-assessment may include the following:

- maintaining the granted authorisation without amendments;
- amendment to the authorisation;
- revocation of the authorisation;
- suspension of the authorisation.

**XV. The current paragraph 2.6. becomes the new paragraph 2.7 and is amended as follows:**

***2.7. Validity of authorisations granted before 1 May 2016***

<b>IMPORTANT</b>
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Valid authorisations granted before 1 May 2016, which do not have a limited period of validity shall be reassessed by 1 May 2019.

Valid authorisations granted before 1 May 2016 shall remain valid as follows:

- for authorisations having a limited period of validity, until the end of that period or 1 May 2019, whichever is the earlier;
- for all other authorisations, until the authorisations is reassessed. That reassessment shall be taken before 1 May 2019

Decisions following the reassessment shall revoke the reassessed authorisations and, where appropriate, grant new authorisations. Those decisions shall be notified to the holders of the authorisation without delay.

Authorisations concerning:

- the use of the paper-based common/Union transit procedure for goods carried by air or the common/Union transit procedure based on an electronic manifest for goods carried by air;
- the use of the paper-based Union transit procedure for goods carried by sea or Union procedure based on an electronic manifest for goods carried by sea;
- the use of the paper-based common/Union transit procedure for goods carried by rail;

granted before 1 May 2016 which are valid on 1 May 2016 shall remain valid after that date and do not need to be reassessed until 1 May 2019.

*(Article 71, Appendix I, Convention/Article 251 DA)*

### **Comprehensive guarantee and sensitive goods**

The list of sensitive goods disappeared as of 1 May 2016 under the UCC/the amended Convention and the authorisations for the use of the comprehensive guarantee (full or reduced) now covers all goods. Therefore separate authorisations and undertakings concerning sensitive goods are no longer required in case of new applications. But until the re-assessment, the existing authorisations and the guarantor's undertakings for the use of the comprehensive guarantee for normal goods and for sensitive goods can continue to be used as long as those undertakings have the same legal effect as provided for in the amended

Convention/in the UCC-related acts. Another option is to replace the "old" undertaking by the new one (the model is Annex C1, Appendix III, Covention/Annex 32-01 IA). For more information see the separate DG TAXUD document "Guarantee for a potential or existing customs debt".

## **XVI. Paragraph 3 is amended as follows:**

### **"3. Description of simplifications**

This paragraph describes the following simplifications:

- the comprehensive guarantee and guarantee waiver (paragraph 3.1);
- use of seals of a special type (paragraph 3.2);
- authorised consignor (paragraph 3.3);
- authorised consignee (paragraph 3.4);
- the use of the paper-based common/Union transit procedure for goods carried by rail (paragraph 3.5);
- the use of the paper-based common/Union transit procedure for goods carried by air or the common/Union transit procedure based on an electronic manifest for goods carried by air (paragraph 3.6);
- the use of the paper-based Union transit procedure for goods carried by sea or the Union transit procedure based on an electronic manifest for goods carried by sea; (paragraph 3.7);
- simplified procedures based on Article 6 Convention/ article 97(2) CCC (paragraph 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 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 3.10).

Geographical validity of transit simplifications	
ALL COUNTRIES :	<ul style="list-style-type: none"> <li>- comprehensive guarantee*</li> <li>- reduced comprehensive guarantee*</li> <li>- guarantee waiver*</li> <li>-the use of the paper-based common/Union transit procedure for goods carried by rail;</li> </ul> <p>*except common transit countries excluded by the guarantor. Validity in Andorra and/or San Marino only possible for Union transit.</p>
ALL COUNTRIES provided that the transit operation starts in the country where the authorisation was granted :	<ul style="list-style-type: none"> <li>- use of seals of a special type</li> <li>- authorised consignor</li> </ul>
COUNTRY where the authorisation was granted :	<ul style="list-style-type: none"> <li>- authorised consignee</li> </ul>
COUNTRY/COUNTRIES concerned :	<ul style="list-style-type: none"> <li>- the use of the paper-based common/Union transit procedure for goods carried by air,</li> <li>- the use of the common/Union transit procedure based on an electronic manifest for goods carried by air;</li> <li>- the use of the paper-based Union transit procedure for goods carried by sea;</li> <li>- the use of the Union transit procedure based on an electronic manifest for goods carried by sea;</li> <li>- the use of an electronic transport document (ETD) as a transit declaration;</li> <li>- the use of simplified transit procedures based on Article 6 Convention</li> </ul>

**XVII. In paragraph 3.6. the title is replaced by the following text:**

***"3.6. Goods carried by air – the use of paper- based and electronic manifests to place goods under the common/Union transit procedure"***

**XVIII. Paragraph 3.6.1 is amended as follows:**

**3.6.1. Introduction**

*Articles 108-111b ,  
Appendix I  
Convention*      In a case of the use of the common/Union transit procedure based  
on an electronic manifest for goods carried by air no guarantee is  
*Article 233(4)(d)  
and (e)UCC*      required. It is assumed that air transport is safe and that, apart from  
hijacking or accident, the conditions of carriage will be fulfilled  
*Articles 46-48 TDA,*      from the place of departure to the place of arrival.

That simplification may be used only until 30 April 2018. Should the airline company wish to use the simplified air transit procedure based on electronic transport documents, it has to apply to the competent customs authorities for the authorisation to use an electronic transport document (ETD) as a customs declaration to place goods under the common/Union transit procedure (for further details: see paragraph 3.9).

For the use of the paper-based common/Union transit procedure for goods carried by air the guarantee is waived in a case of authorisations issued before 1 May 2016 (as the continuation of the previous procedure). Where the authorisation is issued after that date, the holder of the procedure will have to lodge a guarantee.

That simplification may be used only until the date of the upgrading of the NCTS. After that date, the economic operators have to use the NCTS and can replace that simplification:

- either by the standard transit procedure (Part IV), or,

- by the use of a customs declaration with reduced data requirements to place goods under the common/Union transit procedure.

The use of the paper-based common/Union transit procedure for goods carried by air and the use of the common/Union transit procedure based on an electronic manifest for goods carried by air are available to airline companies which fulfil the conditions set out in paragraph 2.1.

The airline company operating the transit procedures for goods carried by air will become the holder of the procedure and may carry out transit formalities using the goods manifest as the transit declaration.

The airports of the Union and/or common transit countries are specified in the authorisation.

A list of the Union and common transit countries' airports is found in Annex 8.3.

Conceptually, the goods manifest used as a transit declaration should be distinguished from the commercial manifest or the groupage manifest.

Note that transit by air can always also take place under cover of a standard transit declaration using the NCTS.

The airport of loading is the airport of departure, the airport of unloading is the airport of destination.

**XIX. In paragraph 3.6.3.2. the table is amended as follows:**

Code	Common transit	Union transit
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T1	Goods placed under the external T1 transit procedure	Goods placed under the external T1 transit procedure
T2	Goods placed under the internal T2 transit procedure	Goods placed under the internal T2 transit procedure
T2F	Goods placed under the internal T2 transit procedure	Goods placed under the internal Union transit procedure moving from the special fiscal territories to another part of the customs territory of the Union, which is not a special fiscal territory as referred to in Article 188(1) DA. That code may be used for Union goods moved between a special fiscal territory and another part of the customs territory of the Union as referred to in Article 188(2) DA
TD	Goods already placed under a transit procedure*	Goods already moving under a Union transit procedure, or carried under the inward processing, customs warehouse or temporary admission procedure. In such cases, the shipping company shall also enter the code 'TD' in the corresponding bill of lading or other appropriate commercial document as well as a reference for the procedure used, the number

		and date of the transit declaration or transfer document and the name of the issuing office*;
C (equivalent to T2L)	Union goods not placed under a transit procedure	Union goods not placed under a transit procedure whose status may be demonstrated
X	Union goods to be exported, not placed under a transit procedure	Union goods to be exported, not placed under a transit procedure

\* In such cases, the airline company shall also enter the code 'TD' in the corresponding airway bill as well as a reference for the procedure used, the reference number and date of the transit declaration and the name of the issuing office. Note that not the airline companies but the holder of the procedure who signed the appropriate transit declaration at departure is responsible for the transit procedure.

**XX. In paragraph 3.6.3.2., in the flowcharts "The common/Union transit procedure based on an electronic manifest for goods carried by air (Union transit example)" the definition of the code X is amended as follows:**

X (Union goods for which the export procedure was ended and exit confirmed and which are not placed under a transit procedure)

**XXI. In paragraph 3.6.4 the table is amended as follows:**

Code	Common transit	Union transit
T1	Goods placed under the external T1 transit procedure	Goods placed under the external T1 transit procedure
T2	Goods placed under the internal	Goods placed under the

	T2 transit procedure	internal T2 transit procedure
T2F	Goods placed under the internal T2 transit procedure	Goods placed under the internal Union transit procedure moving from the special fiscal territories to another part of the customs territory of the Union, which is not a special fiscal territory as referred to in Article 188(1) DA. That code may be used for Union goods moved between a special fiscal territory and another part of the customs territory of the Union as referred to in Article 188(2) DA
TD	Goods already placed under another transit procedure*	Goods already moving under a Union transit procedure, or carried under the inward processing, customs warehouse or temporary admission procedure. In such cases, the shipping company shall also enter the code 'TD' in the corresponding bill of lading or other appropriate commercial document as well as a reference for the procedure used, the number and date of the transit declaration or transfer document and the name of the

		issuing office*
C (equivalent to T2L)	Union goods not placed under a transit procedure	Union goods not placed under a transit procedure whose status may be demonstrated
X	Union goods to be exported, not placed under a transit procedure	Union goods to be exported, not placed under a transit procedure

\* When goods, which are already under a transit procedure (e.g. Union transit, TIR carnet, ATA carnet, NATO form 302, etc.), are included in the consolidation, the item shall be marked with the code 'TD'; additionally, the HAWB shall be coded 'TD' and contain a reference to the actual procedure concerned plus the reference number, date and the customs office of departure of the transit declaration.

## **XXII. Paragraph 3.7.1. is amended as follows:**

### **3.7.1. Introduction**

*Article 24(2) TDA* In a case of the use of the Union transit procedure based on an electronic manifest for goods carried by sea no guarantee is required. It is assumed that sea transport is safe and that, apart from accidents, the conditions of carriage will be fulfilled from the place of departure to the place of arrival.

That simplification may be used only until 30 April 2018. Should the shipping company wish to use the simplified sea transit procedure based on electronic transport documents, it has to apply to the competent customs authorities for the authorisation to use an electronic transport document (ETD) as a customs declaration to place goods under the Union transit procedure (for further details: see paragraph 3.9).

For the use of the paper-based Union transit procedure for goods carried by sea the guarantee is waived in a case of authorisations issued before 1 May 2016 (as the continuation of the previous procedure). Where the authorisation was issued after that date, the

holder of the procedure will have to lodge a guarantee.

That simplification may be used only until the date of the upgrading of the NCTS. After that date, the economic operators have to use the NCTS and can replace that simplification:

- either by the standard transit procedure (Part IV), or,
- by the use of a customs declaration with reduced data requirements to place goods under the Union transit procedure.

The use of the Union transit procedure, where appropriate, is obligatory for transport of goods by sea on an authorised regular service (RSS) (see Part II for further details on RSS).

Both types of transit procedure for the goods carried by sea are available to shipping companies operating an authorised RSS which fulfil the conditions set out in paragraphs 3.7.2 or 3.7.3 (in addition to the general conditions of paragraph 2.1). Those procedures involve the use of the goods manifest as the transit declaration, either separate per category of goods (the use of the paper-based transit Union procedures for goods carried by sea) or for all categories of goods placed under transit (the use of the Union transit procedure based on an electronic manifest for goods carried by sea).

Conceptually, the goods manifest used as a customs transit declaration should be distinguished from the commercial manifest or the groupage manifest.

The shipping company shall become the holder of the procedure for the movements concerned, shall be bound by the transit regulations, and shall use the manifest as the transit document.

The port of departure is the port of loading, the port of destination is the port of unloading.

**XXIII. In paragraph 3.7.3.2. the table is amended as follows:**

Code	
T1	Goods placed under the external T1 Union transit procedure
T2F	Goods placed under the internal Union transit procedure moving from the special fiscal territories to another part of the customs territory of the Union, which is not a special fiscal territory as referred to in Article 188(1) DA. That code may be used for Union goods moved between a special fiscal territory and another part of the customs territory of the Union as referred to in Article 188(2) DA
TD	Goods already moving under a Union transit procedure, or carried under the inward processing, customs warehouse or temporary admission procedure. In such cases, the shipping company shall also enter the code 'TD' in the corresponding airway bill as well as a reference for the procedure used, the number and date of the transit declaration or transfer document and the name of the issuing office*
C (equivalent to T2L)	Union goods not placed under a transit procedure whose status may be demonstrated
X	Union goods to be exported, not placed under a transit procedure

\* In such cases, the shipping company shall also enter the code 'TD' in the corresponding bill of lading or other appropriate commercial document as well as a reference for the procedure used, the reference number and date of the transit declaration and the name of the issuing office. Note that not the shipping company but the holder of the procedure who signed the appropriate transit declaration at departure is responsible for the transit procedure.

**XXIV. In paragraph 3.7.3.2. , in the flowcharts "The use of the Union transit procedure based on an electronic manifest for goods carried by sea" the definition of the code X is amended as follows:**

X (Union goods for which the export procedure was ended and exit confirmed and which are not placed under a transit procedure)

**XXV. In paragraph 3.7.4.1. the table is amended as follows:**

Code	
T1	Goods placed under the T1 external Union transit procedure
T2F	Goods placed under the internal Union transit procedure moving from the special fiscal territories to another part of the customs territory of the Union, which is not a special fiscal territory as referred to in Article 188(1) DA. That code may be used for Union goods moved between a special fiscal territory and another part of the customs territory of the Union as referred to in Article 188(2) DA
TF	
TD	Goods already moving under a Union transit procedure, or carried under the inward processing, customs warehouse or temporary admission procedure. In such cases, the airline company shall also enter the code 'TD' in the corresponding airway bill as well as a reference for the procedure used, the number and date of the transit declaration or transfer document and the name of the issuing office*
C (equivalent to T2L)	Union goods not placed under a transit procedure whose status may be demonstrated
X	Union goods to be exported, not placed under a transit procedure

\* When goods, which are already under a formal transit procedure (e.g. Union transit, TIR carnet, ATA carnet, NATO form 302, etc.), are included in the groupage consignment, the item shall be marked with the code "TD". Additionally, the individual consignment notes or other commercial evidence of the contract of carriage shall be marked with the code "TD" and contain a reference to the actual procedures involved, plus the reference number, date and name of the customs office of departure of the transit document.

**XXVI. After paragraph 3.8, paragraph 3.9 is added as follows:**

**3.9. Goods carried by air - the use of an electronic transport document (ETD) as a transit declaration to place goods under the common/Union transit procedure**

This paragraph is subdivided as follows:

- Introduction (paragraph 3.9.1.)
- General information (paragraph 3.9.2.)
- Authorisation for the use of the ETD (paragraph 3.9.3.)
- Procedural rules for the use of the ETD (paragraph 3.9.4)

**3.9.1. Introduction**

*Article 55(1)(h)  
Appendix I,  
Convention*

An airline company can be authorised to use an electronic transport document (ETD) as a transit declaration to cover goods placed under common/Union transit procedure.

*Article 233(4)(e)  
UCC*

*Articles 319 and  
320 IA*

The authorisation for the use of the ETD is granted to airline companies which fulfil the criteria for this simplification. A significant criterion is to ensure that the ETD contains the data elements required in a transit declaration and those data elements are available to the customs authorities at departure and at destination to allow the customs supervision of the goods and the discharge of the procedure. Those data elements are contained in Annexes B6a and A1a, Appendix III, Convention/Annexes B-DA and B-IA.

*Annexes B6a  
and A1a,  
Appendix III,  
Convention*

*Annexes B-DA  
and B-IA*

That simplification may replace the use of an electronic manifest to place

goods under the common/Union transit procedure (paragraph 3.6.3).

### 3.9.2. General information

*Article 89(8)(d) UCC* No guarantee is required as it is accepted that air transport is safe and that, apart from an accident, the conditions of carriage will be fulfilled from the airport of departure to the airport of destination.

*Article 13(1)(a) Appendix I, Convention*

The express couriers are either the airlines companies (where the general rules for airline companies apply) or clients of those companies. There are no specific requirements for express couriers as regards the ETD.

The holder of the procedure is the airline company.

The authorisation specifies the customs offices located at the airports of loading and unloading in the Union and/or common transit countries, where the authorisation applies.

The airport of loading is the airport of departure, the airport of unloading is the airport of destination.

Note that transit by air can also take place under cover of a standard transit declaration using the NCTS (Part IV).<sup>2</sup>

### 3.9.3. Authorisation for the use of the ETD

*Articles 5(31) and 22 UCC* The authorisation procedure is described in paragraphs 2.2.-2.5.

*Article 319 IA*

*Annex A-DA* The application shall be lodged with the customs authorities competent for the place where the applicant's main accounts for customs purposes are held or accessible, and where at least part of the activities covered by the

*Articles 59 and 111a Appendix I, Convention*

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<sup>2</sup> In the Union, where applicable, other ways of movement of goods, defined in Articles 226 and 227 UCC may be used

authorisation are to be carried out.

## TRADE

The airline company shall provide in particular the following information in the application:

1. Applicant or his EORI number<sup>3</sup>;
2. Name and contact details of the person responsible for customs matters and for the application as well as the person in charge of the applicant company or exercising control over its management;
3. Place where main accounts for customs purposes are held or accessible;
4. Type of main accounts for customs purposes;
5. Place where records are kept;
6. Type of records;
7. Customs office(s) of departure and destination;
8. Number of flights between the Union/common transit countries airports;
9. The means how the data elements are available to the customs authorities at the airport of departure and at the airport of at destination. If the means differs depending on a customs office or a country, each means shall be indicated in the application.

The above information is mandatory in the Union (Annex A-DA, column 9f), but it may be required as well by the common transit countries.

The criteria are verified by the competent customs authorities (paragraph 2.2.). In the meantime the consultation procedure is carried out with the customs offices indicated in the application as customs offices of departure and destination. The consultation procedure is started immediately after acceptance of the application and can take up to 45 days maximum.

The consultation procedure is part of the Customs Decision system (CDS) applicable only to the Member States. In case of unavailability of the CDS, or in case common transit countries are involved, a consultation letter in the paper form shall be transmitted by e-mail, together with a copy of the application. The list of e-mail addresses in each country and the model of the consultation letter are included in Annexes 8.9 and 8.10 respectively.

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<sup>3</sup> EORI number concerns only the EU

During the consultation procedure the requested authority should verify the following:

- whether the conditions for granting the authorisation are met by the applicant, and most importantly
- whether and how the data elements required for the ETD as a transit declaration can be made available to the requested customs offices.

On receipt of the consultation request, the requested authority shall check in particular the information about the applicant in their own records or in cooperation with other agencies, the system of data exchange, place for the control of the goods, the level of the controls by the airline company of its operations, and who is the representative of the airline company, where appropriate.

In case of objection the requesting authorities have to be informed within 45 days after receiving the request either via the CDS or in case of its unavailability or in case of involvement of a common transit country by e-mail with the same letter (Annex 8.10.). Where the requested authority finds that the applicant does not regularly operate flights to airports in that country, the authorisation cannot include airports in that country. However, if the application concerns more airports, the authorisation may be granted with deletion of the airports for which the requested authority is of the opinion that the conditions are not fulfilled.

Where the requested authority indicates its refusal to an authorisation request due to the non-fulfilment of a condition, and in particular concerning a serious infringement or repeated infringement of customs legislation and taxation rules, it shall outline the grounds for the refusal and the underlying legal provisions. Then, the authorities of the country where the application was made shall not grant the authorisation and shall outline the reasons for the refusal to the airline company.

Where no objections are received within the time-limit allowed the requesting authority can assume that the criteria are met for which the

consultation has been requested.

On completion of the consultation process without objections, the competent customs authorities shall approve and grant the authorisation, which applies for both outward and inward flights.

Where the new airport is going to be added in the existing authorisation, the holder of that authorisation shall apply for amendment. He should indicate in his application the means how the ETD data would be made available to the customs authorities at that airport. However, before the authorisation is amended, the competent customs authorities should consult the customs authorities at that airport whether they agree on the means proposed. If the consulted authorities do not object within the time-limits established, the proposed means are deemed to be approved and the authorisation is amended.

The authorisation shall apply only to transit operations between the customs offices of departure and destination indicated in the authorisation and be valid in the countries where those offices are located.

The reference to the authorisation shall be inserted in the ETD each time a transit operation is started. This information needs to be provided, unless it can be derived from other data elements, eg. EORI number of the holder of the authorisation or the CDS.

For monitoring of the authorisation see paragraph 2.3.

For annulment, revocation or amendment of the authorisation see paragraph 2.4. Whenever the airline company wishes to add or remove one or more airports in its existing authorisation, it will apply for its amendment.

For the suspension of the authorisation see paragraph 2.5.

In case of annulment, revocation, amendment, suspension and end of suspension of the authorisation the competent authorities of the countries indicated in the authorisation shall be notified immediately, using the list of authorities in Annex 8.9.

As the authorisation for the use of the ETD as a transit declaration is valid in more than one country, the monitoring of the authorisation or its re-assessment may require a consultation procedure between customs authorities in other countries. That consultation is a part of the CDS

Where the CDS system is not available or common transit countries are involved, the consultation requests in the form of the model letter in Annex 8.10. shall be transmitted by e-mails to the authorities responsible for the consultation procedure, specified in Annex 8.9.

#### CUSTOMS

The authorisation contains in particular the following information:

1. Number and date;
2. Holder of the authorisation or its EORI number ;
3. Customs office(s) of departure and destination;
4. The means how the data elements are made available to customs at the airport of departure and at airthe port of destination. If the means differs depending on a customs office or a country, each means shall be indicated in the authorisation.
5. Obligation on the airline company to inform the customs offices of departure and destination regarding any discrepancies noticed, in particular regarding the type and quantity of the goods placed under the transit procedure and regarding any changes that may have impact on the authorisation;
6. The way of communication between the customs office(s) of departure and destination, respectively, and the airline company.

The above information is mandatory in the Union (Annex A-DA, column 9f), but it may be required also by the common transit countries.

Although time-limit for the availability of the ETD data to the customs office of departure before the goods can be released for transit is not a mandatory, it is beneficial to add it in the authorisation.

### In the Union

International airline companies which are established in the Union or have a permanent business establishment there may be authorised to use that procedure provided they meet the necessary conditions.<sup>4</sup>

## **3.9.4. Procedural rules of the use of the ETD**

### **3.9.4.1. Data elements required for the ETD**

*Article 320 IA*

*Annex B-IA*

*Article 111b Appendix I, Convention*

*Annexes A1a and B6a Appendix III, Convention*

The electronic transport document –ETD is a document drawn up by an airline company on departure of the aircraft (based on transport document like the AWB, manifest etc.) confirming the actual goods that are loaded onto the aircraft. Thus, for transit purposes that document serves as a transit declaration, provided it contains the data elements set out in Annex B6a and A1a, Appendix III, Convention/Annexes B-DA and B-IA.

To allow the customs authorities to identify the status of the goods, one of the following codes shall be indicated at the item level in the ETD:

<b>Code</b>	<b>Common transit</b>	<b>Union transit</b>
T1	Goods placed under the external T1 transit procedure	Goods placed under the external T1 transit procedure
T2	Goods placed under the internal T2 transit procedure	Goods placed under the internal T2 transit procedure
T2F	Goods placed under the internal T2 transit procedure	Goods placed under the internal Union transit procedure moving from the special fiscal territories to another part of the customs territory of the Union, which is not a special fiscal

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<sup>4</sup> Article 5 (31) and (32) UCC

		territory as referred to in Article 188(1) DA. That code may be used for Union goods moved between a special fiscal territory and another part of the customs territory of the Union as referred to in Article 188(2) DA
C	Union goods not placed under a transit procedure (equivalent to T2L)	Union goods not placed under a transit procedure (equivalent to T2L)
TD	Goods already placed under a transit procedure <sup>5</sup>	Goods already moving under a Union transit procedure, or carried under the inward processing, customs warehouse or temporary admission procedure <sup>6</sup>
X	Union goods to be exported, not placed under a transit procedure in the context of the application of Article 111 Appendix I, Convention	Union goods to be exported, not placed under a transit procedure in the context of the application of Article 233(4)(e) of the Code

The ETD is treated as a transit declaration only where at least one of the

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<sup>5</sup> In such a case, the airline company shall also enter the code 'TD' in the corresponding airway bill or another appropriate commercial document as well as a reference number of the transit declaration.

<sup>6</sup> In such cases, the airline company shall also enter the code 'TD' in the corresponding airway bill or another appropriate commercial document as well as a reference number of the transit declaration or the transfer document and the name of the issuing office.

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 can be used as an electronic transport document, but not as a transit declaration".

### **Examples for the use of the codes:**

#### *Example 1*

Union goods are moved by air between France and Germany

France – Germany → the code "C" on the ETD.

#### *Example 2*

Union goods are exported from Ireland to a third country (China). In Ireland goods are placed under the export procedure which is completed and exit confirmed. The goods are moved by air to the Netherlands, where they are taken out of the Union.

Ireland – the Netherlands – China → the code "X" on the ETD between Ireland and the Netherlands

#### *Example 3*

Non-Union goods arrive from a third country (Canada) to Czech Republic and move by air to Greece.

Canada – Czech Republic - Greece → the code "T1" on the ETD as a transit declaration between Czech Republic and Greece.

#### *Example 4:*

Union goods are dispatched by air from Spain to SFT (Canary Islands)

Options:

1 Spain – SFT Canary Islands → the code "T2F" on the ETD as a transit declaration<sup>7</sup>

2 Spain – SFT Canary Islands → the code "C" on the ETD

#### *Example 5*

Union goods are moved between two SFT in the same Member State (France: Guadeloupe and Mayotte).

Options:

1. Guadeloupe – Mayotte → the code "T2F" on the ETD as a transit declaration<sup>8</sup>

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<sup>7</sup> In accordance with Article 188(2) DA

<sup>8</sup> In accordance with Article 188(1) DA

2. Guadeloupe – Mayotte → the code "C" on the ETD<sup>9</sup>

*Example 6:*

Union goods are moved by air from a SFT (Canary Island) to Spain and then to Portugal by road.

Options:

1. SFT (Canary Islands) - Spain – Portugal → the code "C" or "T2F" on the ETD between SFT and Spain and the standard transit procedure ("T2F"-NCTS, including guarantee) between Spain and Portugal.<sup>10</sup>

2. SFT (Canary Islands) - Spain – Portugal → : the code "T2F" on the ETD as a transit declaration between Canary Islands and Spain and the standard transit procedure ("T2F"- NCTS, including guarantee) between Spain and Portugal<sup>11</sup>.

*Example 7:*

Union goods are moved by air from a SFT (Canary Islands) to Spain and then by air to Italy.

Options:

1. SFT (Canary Islands) - Spain – Italy → the code "C" on the ETD between SFT and Spain and the code "T2F" on the ETD as a transit declaration between Spain and Italy.<sup>12</sup>

2. SFT (Canary Islands) - Spain – Italy → the code "T2F" on the the ETD as a transit declaration between Canary Islands and Spain and the code "T2F" on the ETD as a transit declaration between Spain and Italy.<sup>13</sup>

*Example 8:*

Union excise goods<sup>14</sup> 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 external transit procedure and moved by air to Austria where the road part of the journey to a common transit country starts.

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<sup>9</sup> In accordance with Article 188(2) DA

<sup>10</sup> In accordance with Article 188(2) DA

<sup>11</sup> In accordance with Article 188(1) DA

<sup>12</sup> In accordance with Article 188(2) DA

<sup>13</sup> In accordance with Article 188(1) DA

<sup>14</sup> In the meaning of Article 1(1) of the Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (OJ L 9/12, 14.-1.2009).

Portugal – Austria – Switzerland → the code "T1" on the ETD as a transit declaration between Portugal and Austria. Further the standard transit procedure (T1- NCTS, including guarantee) starts with destination in Switzerland.

*Example 9:*

Union excise goods<sup>15</sup> are exported from Italy to a third country (India). In Roma (Italy) goods are placed under export procedure which is completed and exit confirmed. The goods are moved by air to Malpensa (Italy), where they are taken out of the Union.

Roma – Malpensa – India → the code "X" on the ETD between Roma and Malpensa.

*Example 10:*

Union excise goods<sup>16</sup> are moved by air from Romania to Belgium. The goods remain under the excise suspension arrangement in EMCS.

Romania– Belgium → the code "C" on the ETD

*Example 11:*

Union goods are exported to a third country (Belarus). In Denmark the goods are placed under the export procedure which is completed and exit confirmed, and the TIR procedure starts. The goods are moved by air to Poland. In Poland the goods continue their way to Belarus by road under a TIR procedure.

Denmark – Poland – Belarus → the code "TD" on the ETD between Denmark and Poland. TIR procedure follows with destination in Belarus.

*Example 12*

Union goods are exported to a common transit country (Serbia). In Hungary the goods are placed under the export procedure which is completed and exit confirmed. Then the goods are moved by air to Serbia.

Options:

- 1) Hungary – Serbia → the code "X" on the ETD,
- 2) Hungary – Serbia --> the code "T2" on the ETD as a transit declaration.

*Example 13*

Non-Union goods are moved between Sweden and a common transit country

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<sup>15</sup> In the meaning of Article 1(1) of the Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (OJ L 9/12, 14.-1.2009).

<sup>16</sup> In the meaning of Article 1(1) of the Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (OJ L 9/12, 14.-1.2009).

(Norway)

Sweden - Norway → the code "T1" on the ETD as a transit declaration

*Example 14*

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 <sup>17</sup> on the ETD

*Example 15*

Union goods are moved between Lithuania and Italy and pass through a common transit country (Norway) under the same AWB with reloading in Norway<sup>18</sup>.

Lithuania –Norway – Italy → the code "C" on the ETD

*Example 16*

Union goods are transported by air between Slovenia and Greece and pass through a common transit country (the former Yugoslav Republic of Macedonia) where they are transhipped onto another type of means of transport (air truck) under the supervision of the airline company

Slovenia (by air) – the former Yugoslav Republic of Macedonia (by road – air truck) – Greece:

Options:

1. Slovenia – the former Yugoslav Republic of Macedonia → the code "C"<sup>19</sup> on the ETD and the former Yugoslav Republic of Macedonia – Greece → standard transit procedure (T2- NCTS, including guarantee),

2. Slovenia – the former Yugoslav Republic of Macedonia → the code "T2" on the ETD as a transit declaration and the former Yugoslav Republic of Macedonia – Greece → standard transit procedure (T2- NCTS, including guarantee),

3. Slovenia– the former Yugoslav Republic of Macedonia → standard transit procedure started in Slovenia (T2- NCTS, including guarantee), code "TD" on the ETD and the former Yugoslav Republic of Macedonia - Greece → continuation of the standard transit procedure.

Note for the Union: In order to facilitate the maximum free and unhindered movement of Union goods, the code ‘C’ on the manifest shall entitle the

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<sup>17</sup> Article 119(3)(b) DA and Article 109(1)(b) Appendix I of the Convention

<sup>18</sup> The same AWB accompanies the goods from departure to final destination however two manifests are issued: the first at the airport of departure and the second at the airport of reloading.

<sup>19</sup> Code "C" is equivalent to the code "T2L" in accordance with Article 111b Appendix I, Convention

goods to free onward movement to their destination in the Union provided that evidence of their status is held in the operators' business records at the airport of departure and there is no reasonable suspicion or doubt as to the status of the goods on arrival at the airport of destination. However, customs authorities at destination have the opportunity to verify the declared customs status of Union goods by the application of suitable a posteriori checks based on assessed risk with references back to the customs authorities at the airport of departure, if necessary.

Unless national rules provide for a longer period, the airline company shall keep a record of the status of all goods in its commercial records for three years plus the period since the beginning of the current year. Those records can be kept in the electronic form.

### **3.9.4.2. The procedure at the customs office of departure**

*Articles 6(1), 46(1)  
and 172-174 UCC*

*Articles 302 and 320  
IA*

*Articles 30–32, 39  
and 111b Appendix I,  
Convention*

According to Article 6(1) UCC all exchanges of information, such as declarations, between customs authorities and between economic operators and customs authorities, shall be made using electronic data processing techniques. That rule applies as well to the use of the ETD as a transit declaration.

The goods shall be released for transit when the data elements of the ETD have been made available to the customs office of departure prior to the aircraft departing. Having regard to the legal requirements, the only applicable ways of making the data available to customs are the following:

- the data are transmitted to customs IT system – the recommended way . It is not mandatory to have an IT customs system in place, but it would be beneficial for the countries to consider building the relevant system in the future, provided such a system does not exist already at present; or
- customs have access to the airline company's system from customs' premises.

As an interim solution, customs officers may have access to the data from

the operator's computer at the operator's office, but that method can only be used until one of the two above options have been implemented. While using that option the customs authorities may not have uninterrupted and constant access to the data without an additional burden and extra work. Nevertheless, it depends on the customs authorities to decide how long that solution may be implemented, taking into account in particular the way of co-operation with the airline company, the size of the port and the volume of freight.

Making the data available via e-mails with attached excel sheets or pdf files does not comply with the legal requirements.

The simplification for the ETD relies entirely on how the transit declaration in the form of the ETD is provided. In all other aspects, the ETD should be treated as any other customs declaration. The detailed legal framework on the customs declarations indicated in the Convention/UCC and the related acts should be respected, as the legislation has not foreseen any special rules for a simplified ETD transit procedure.

The ETD used as a transit declaration shall be made available to the customs office of departure to allow the customs authorities to perform risk assessment or to perform checks on goods, where necessary, before the goods can be released for transit.

Each transit declaration data should undergo a risk analysis using electronic data-processing techniques in order to identify and evaluate the potential risks and to take the appropriate counter-measures. Therefore, the customs system seems to be very useful to allow for the electronic transmission of the ETD data from the operator's system, and subsequently for an automated risk analysis on the ETD data.

However, due to the fact that the deployment of the customs system is not mandatory, an automated risk analysis may not be possible. Therefore, at least a robust pre-audit, a close monitoring of the authorisation and the regular supervision of the transit operations may compensate the lack of automation. It does not exclude the manual verification of the goods performed at random or in case of need before their release for transit.

Those ways of control cannot be replaced by a posteriori controls (after departure of the goods) which may be conducted only in specific cases or at random.

As regards the place of loading (optional data) the country code followed by the IATA 3-letter code of the airport can be used.

The definition of a consignee is that this is a person to whom the goods are actually consigned. For the purpose of the use of the ETD this is the recipient at the airport of destination.

A declaration is accepted by the customs authorities provided that the goods to which it refers have been presented. It does not mean that customs always check if the goods are physically at the airport, but at least customs have to be aware that the goods are stored in a place agreed upon with the operator.

A declarant shall, upon application, be permitted to amend one or more data elements in the declaration.

Each declaration shall bear its own unique number assigned by the airline company (LRN number<sup>20</sup>). It can be the flight number together with the date, and any additional figures to make the number unique for the operator concerned.

The goods carried by air are waived from sealing where either labels are affixed to each consignment bearing the number of the accompanying AWB, or the consignment constitutes a load unit on which the number of the accompanying AWB is indicated.

Regarding the ETD there is no specific action confirming neither that the ETD was accepted by the customs authorities or that the goods were released for transit. Therefore, the time of departure of the aircraft with the goods can be considered as the time of acceptance for the ETD as a transit declaration and also as the time for release of the goods for transit. In case

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<sup>20</sup> LRN number in the ETD is not the same as the LRN number allocated to the standard transit declaration (NCTS).

of rejection of a declaration, the customs office of departure immediately informs the airline company, stating the reasons for that rejection (e.g. insufficient data, errors).

If a transport of non-Union goods starts without a submission and acceptance of a transit declaration, customs debt is incurred through non-compliance, according to Article 79(1) UCC.<sup>21</sup>

It is important that the customs office of departure has at its disposal the historical data, i.e. the data of previous declarations accepted or rejected, in order to perform a posteriori checks or to clarify issues raised by the customs office of destination.

### **3.9.4.3. The procedure at the customs office of destination**

*Articles 6(1) and 46(1) UCC*      The ETD data as the transit declaration must be the same at the customs office of departure and at the customs office of destination. The customs office of destination does not check each time the compatibility of the data, but assumes that the data are the same unless it receives a notification from the airline company about discrepancies or finds irregularities during verification.

*Article 199(b) DA*

*Article 320 IA*

*Article 111b*

*Appendix I, Convention*

The data elements of the ETD shall be made available to the customs office of destination. Having regard to the legal requirements, the only applicable ways of making the data available to customs are the following:

- the data are transmitted to customs system – the recommended way . It is not mandatory to have an IT customs system in place, but it would be beneficial for the countries to consider building the relevant system in the future, provided such a system does not exist already at present; or
- customs have access to the airline company's system from customs'

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<sup>21</sup> In the Union only

premises.

As an interim solution, customs officers may have access to the data from the operator's computer at the operator's office, but that method can only be used until one of the two above options have been implemented. While, using that option the customs authorities may not have uninterrupted and constant access to the data without the additional burden and extra work. Nevertheless, it depends on the customs authorities to decide how long that solution may be implemented, taking into account in particular the way of co-operation with the airline company, the size of the port and the volume of freight.

Making the data available via e-mails with attached excels sheets or pdf files do not comply with the legal requirements.

The data of the transit declaration shall be provided to the customs office of destination at least at the time of the arrival of the goods at the airport. However, it would be advantageous for the customs office of destination to have that data already when the goods are released for transit at the airport of departure to allow that customs office to perform the eventual risk assessment in advance.

The transit declaration is identified by the LRN number.

The legislation does not include any time-limits for the end and for the discharge of the transit procedure as well as it does not specify what actions are needed for this purpose.

Therefore, it may be assumed that the transit procedure is ended when the airline company notifies the customs office of destination that all goods covered by the ETD as a transit declaration are in temporary storage or in any other place where the goods may be stored under customs supervision. The LRN of the ETD used as a transit declaration shall be indicated in a temporary storage or any other relevant declaration.

The transit procedure is deemed to be discharged immediately after its

ending, unless the customs authorities at destination have received information or have established that the procedure has not ended correctly (e.g. notification from the airline company, verification of the goods, receiving information from the customs office of departure). In those cases the investigation starts to clarify the issue.

The airline company is responsible for identifying and notifying the customs authorities of all offences, discrepancies or irregularities discovered at the airport of destination, in particular as a result of checks carried out by that company or on the basis of the outturn report (surplus or deficit), referring in particular to the manifest for the goods in question.

Each transit declaration data at destination should undergo a risk analysis using electronic data-processing techniques in order to identify and evaluate the potential risks and to take the appropriate counter-measures. Therefore, a customs IT system seems to be very useful to allow for the electronic transmission of the ETD data from the operator's system, and subsequently for an automated risk analysis on the ETD data.

However, due to the fact that the deployment of the customs system is not mandatory, an automated risk analysis may not always be possible. Therefore, at least a robust pre-audit, a close monitoring of the authorisation and the regular supervision of the transit operations may compensate the lack of automatisisation. It does not exclude the manual verification of the goods performed at random or in case of need either after their arrival or when placing them under temporary storage.

Those ways of control cannot be replaced by a posteriori controls (after the goods were released from transit) which may be conducted only in specific cases or at random.

Consultation with the customs office of departure should take place when there is a reasonable suspicion as to the type or quantity of the goods. Verification of the ETD data shall be carried out by the use of the document TC21A (Annex 8.6 in Part VII) and sent by e-mail to the

authorities specified in Annex 8.9.

As regards the document TC21A it is recommended to use, if possible, one of the languages generally understandable.

The customs authorities at the airport of destination shall notify the customs authorities at the airport of departure and the authority which issued the authorisation, at the earliest opportunity, of any offence or irregularity, referring in particular to the ETD for the goods in question.

The customs office of departure and the customs office of destination shall co-operate with each other and exchange relevant information and documents relating to transit operations where appropriate.

It is important that the customs office of destination has at its disposal the historical data, i.e. the data of previous operations ended and discharged, in order to perform a posteriori checks or to clarify issues raised by the customs office of departure.

**XXVII. After the new paragraph 3.9. paragraph 3.10 is added as follows:**

**3.10. Goods carried by sea - the use of an electronic transport document (ETD) as a transit declaration to place goods under the Union transit procedure**

This paragraph is subdivided as follows:

- Introduction (paragraph 3.10.1.)
- General information (paragraph 3.10.2.)
- Authorisation for the use of the ETD (paragraph 3.10.3.)
- Procedural rules for the use of the ETD (paragraph 3.10.4)

**3.10.1. Introduction**

*Article 233(4)(e) UCC* That simplification applies only to the Union transit procedure.

*Articles 319 and 320  
IA*

A shipping company can be authorised to use an electronic transport document (ETD) as a transit declaration to cover goods placed under Union transit procedure.

The authorisation for the use of the ETD is granted to shipping companies which fulfil the criteria for this simplification. A significant criterion is to ensure that the ETD contains the data elements required in a transit declaration and those data elements are available to the customs authorities at departure and at destination to allow the customs supervision of the goods and the discharge of the procedure. Those data elements are contained in Annexes B-DA and B-IA.

That simplification may replace the use of an electronic manifest to place goods under the Union transit procedure (paragraph 3.7.3).

### **3.10.2. General information**

*Article 89(7)(d) UCC* No guarantee is required as it is accepted that maritime transport is safe and that, apart from an accident, the conditions of carriage will be fulfilled from the port of departure to the port of destination.

The holder of the procedure is the shipping company.

The authorisation specifies the customs offices located in the ports of loading and unloading, where the authorisation applies.

The port of loading is the port of departure, the port of unloading is the port of destination.

The use of the Union transit procedure is obligatory for the transport of non-Union goods on the regular shipping service (RSS) vessels (see Part II).

Note that transit by sea can also take place under cover of a standard transit declaration using the NCTS (Part IV), however, where applicable, other ways of movement of goods, defined in Articles 226 and 227 UCC may be

used.

### 3.10.3. Authorisation for the use of the ETD

*Article 22 UCC*

The authorisation procedure is described in paragraphs 2.2.-2.5

*Article 319 IA*

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

*Annex A-DA*

#### TRADE

The shipping company shall provide in particular the following information in the application:

1. Applicant or his EORI number;
2. Name and contact details of the person responsible for customs matters and for the application as well as the person in charge of the applicant company or exercising control over its management;
3. Place where main accounts for customs purposes are held or accessible;
4. Type of main accounts for customs purposes;
5. Place where records are kept;
6. Type of records;
7. Customs office(s) of departure and destination;
8. Number of voyages between the Union ports;
9. The means how the data elements are available to the customs authorities at each port of departure and at port of destination. If the means differs depending on a customs office or a country, each means shall be indicated in the application.

The above information is mandatory in the Union (Annex A-DA, column 9f)

The criteria are verified by the competent customs authorities (paragraph 2.2.). In the meantime the consultation procedure is carried out with the customs offices indicated in the application as customs offices of departure and destination. The consultation procedure is started immediately after acceptance of the application and can take up to 45 days maximum.

The consultation procedure is part of the Customs Decision system (CDS)

applicable in the Union. In case of unavailability of the CDS, a consultation letter in the paper form shall be transmitted by e-mail, together with a copy of the application. The list of e-mail addresses in each country and the model of the consultation letter are included as Annexes 8.11 and 8.10, respectively.

During the consultation procedure the requested authority should verify the following:

- whether the conditions for granting the authorisation are met by the applicant, and most importantly
- whether and how the data elements required for the ETD as a transit declaration can be made available to the requested customs offices.

On receipt of the consultation request, the requested authority shall check in particular the information about the applicant in their own records or in cooperation with other agencies, the system of data exchange, place for the control of the goods, the level of the controls by the shipping company of its operations, and who is the representative of the shipping company, where appropriate.

In case of objection the requesting authorities have to be informed within 45 days after receiving the request either via the CDS or in case of its unavailability by e-mail with the same letter (Annex 8.10.). Where the requested authority finds that the applicant does not regularly operate voyages to ports in that country, the authorisation cannot include ports in that country. However, if the application concerns more ports, the authorisation may be granted with deletion of the port for which the requested authority is of the opinion that the conditions are not fulfilled.

Where the requested authority indicates its refusal to an authorisation request due to the non-fulfilment of a condition, and in particular concerning serious infringement or repeated infringement of customs legislation and taxation rules, they shall outline the grounds for the refusal and the underlying legal provisions. Then, the authorities of the country

where the application was made shall not grant the authorisation and shall outline the reasons for the refusal to the shipping company.

Where no objections are received within the time-limit allowed the requesting authority can assume that the criteria are met for which the consultation has been requested.

On completion of the consultation process without objections, the competent customs authorities shall approve and grant the authorisation, which applies for both outward and inward voyages.

Where the new port is going to be added in the existing authorisation, the holder of that authorisation shall apply for amendment. He should indicate in his application the means how the ETD data would be made available to the customs authorities at that port. However, before the authorisation is amended, the competent customs authorities should consult the customs authorities at that port whether they agree on the means proposed. If the consulted authorities do not object within the time-limits established, the proposed means are deemed to be approved and the authorisation is amended.

The authorisation shall apply only to transit operations between the customs offices of departure and destination indicated in the authorisation and be valid in the countries where those offices are located.

The reference to the authorisation shall be inserted in the ETD each time a transit operation is started. This information needs to be provided, unless it can be derived from other data elements, for example EORI number of the holder of the authorisation or the CDS.

For monitoring of the authorisation see paragraph 2.3.

For annulment, revocation or amendment of the authorisation see paragraph 2.4. Whenever the shipping company wishes to add or remove one or more ports in its existing authorisation, it will apply for its amendment.

For the suspension of the authorisation see paragraph 2.5.

In case of annulment, revocation, amendment, suspension and end of suspension of the authorisation the competent authorities of the countries indicated in the authorisation shall be notified immediately.

As the authorisation for the use of the ETD as a transit declaration is valid in more than one country, the monitoring of the authorisation or its re-assessment may require a consultation procedure between customs authorities in other countries. That consultation is a part of the CDS.

Where the CDS is not available, the consultation requests in the form of the model letter in Annex 8.10, shall be transmitted by e-mails to the authorities responsible for the consultation procedure specified in Annex 8.11.

#### CUSTOMS

The authorisation contains in particular the following information:

1. Number and date;
2. Holder of the authorisation or its EORI number ;
3. Customs office(s) of departure and destination ;
4. The means how the data elements are made available to customs at each port of departure and at each port of destination. If the means differs depending on a customs office or a country, each method shall be indicated in the authorisation.
5. Obligation on the shipping company to inform the customs offices of departure and destination regarding any discrepancies noticed, in particular regarding the type and quantity of the goods placed under the transit procedure and about any changes that may have impact on the authorisation;
6. The way of for communication between the customs office(s) of departure and destination, respectively, and the shipping company.

The above information is mandatory in the Union (Annex A-DA, column 9f).

Although time-limit for the availability of the ETD data to the

customs office of departure before the goods can be released for transit is not a mandatory, it is beneficial to add it in the authorisation.

International shipping companies which are established in the Union or have a permanent business establishment there may be authorised to use that procedure provided they meet the necessary conditions.<sup>22</sup>

### 3.10.4. Procedural rules of the use of the ETD

#### 3.10.4.1. Data elements required for the ETD

*Article 320 IA*

*Annex B-IA*

The electronic transport document - ETD (e.g. electronic goods manifest or other document) is a document drawn up by the shipping company on departure of the vessel confirming the actual goods that are loaded onto the vessel. Thus, for transit purposes that document serves as a transit declaration, provided it contains the data elements set out in Annexes B-DA and B-IA.

To allow the customs authorities to identify the status of the goods, one of the following codes shall be indicated at item level in the ETD:

Code	Union transit
T1	Goods placed under the external T1 transit procedure
T2F	Goods placed under the internal Union transit procedure moving from the special fiscal territories to another part of the customs territory of the Union,

<sup>22</sup> Article 5(31) and (32) UCC

	which is not a special fiscal territory as referred to in Article 188(1) DA. That code may be used for Union goods moved between a special fiscal territory and another part of the customs territory of the Union as referred to in Article 188(2) DA
C	Union goods not placed under a transit procedure
TD	Goods already moving under a Union transit procedure, or carried under the inward processing, customs warehouse or temporary admission procedure <sup>23</sup>
X	Union goods to be exported, not placed under a transit procedure in the context of the application of Article 233(4)(e) of the Code

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 can be used as an electronic transport document, but not as a transit declaration".

#### **Examples for the use of the codes:**

##### *Example 1*

Union goods are moved by RSS between France and Germany.

France – Germany → the code "C" on the ETD

##### *Example 2*

Union goods are exported from Ireland to a third country (China). In Ireland goods are placed under the export procedure which is completed and exit confirmed. The goods are moved by RSS to the Netherlands where

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<sup>23</sup> In such cases, the shipping company shall also enter the code 'TD' in the corresponding bill of lading or other appropriate commercial document as well as a reference number of the transit declaration or the transfer document and the name of the issuing office.

they are taken out of the Union.

Ireland – the Netherlands - China → code "X" on the manifest between Ireland and the Netherlands.

*Example 3*

Non-Union goods arrive from a third country (Canada) to Portugal and move by RSS to Spain.

Canada – Portugal - Spain → code "T1" on the manifest between Portugal and Spain.

*Example 4:*

Union goods dispatch by RSS from Spain to SFT (Canary Islands)

Options:

1. Spain – Canary Islands → the code "T2F" on the ETD as a transit declaration<sup>24</sup>
2. Spain – Canary Islands → the code "C" on the ETD

*Example 5:*

Union goods are moved by RSS between two SFT in the same Member State (France: Guadeloupe and Mayotte).

Options:

1. Guadeloupe – Mayotte → the code "T2F" on the ETD as a transit declaration<sup>25</sup>
2. Guadeloupe – Mayotte → the code "C" on the ETD<sup>26</sup>

*Example 6:*

Union excise goods<sup>27</sup> are exported from Croatia to a third country (Japan). In Croatia the goods are placed under the export procedure which is completed and exit confirmed. The goods are moved by RSS to Greece where they are taken out of the Union.

Croatia – Greece – Japan → the code "X" on the ETD between Croatia and Greece.

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<sup>24</sup> In accordance with Article 188(2) DA

<sup>25</sup> In accordance with Article 188(1) DA

<sup>26</sup> In accordance with Article 188(2) DA

<sup>27</sup> In the meaning of Article 1(1) of the Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (OJ L 9/12, 14.1.2009)

*Example 7:*

Union excise goods<sup>28</sup> are exported from Italy to a third country (India). In Trieste (Italy) goods are placed under export procedure which is completed and exit confirmed. The goods are moved by RSS to Genova (Italy), where they are taken out of the Union.

Trieste – Genova – India → the code "X" on the ETD between Trieste and Genova.

*Example 8:*

Union excise goods<sup>29</sup> are moved from Romania to Bulgaria by RSS. The goods remain under the excise suspension arrangement in EMCS.

Romania – Bulgaria → the code "C" on the ETD

*Example 9:*

Union goods are exported to a third country (Belarus). In Denmark the goods are placed under the export procedure which is completed and exit confirmed, and the TIR procedure starts. The goods are moved by RSS to Poland. In Poland the goods continue their way to a third country by road under a TIR procedure.

Denmark – Poland – Belarus → the code "TD" on the manifest between Denmark and Poland. TIR procedure follows with destination in Belarus.

*Example 10:*

Union goods are moved from a SFT (Canary Island) to Spain by RSS and then to Portugal by road.

Options:

1. SFT (Canary Islands) - Spain – Portugal → the code "C" or "T2F" on the ETD between SFT and Spain and the standard transit procedure "T2F-NCTS, including guarantee) between Spain and Portugal.<sup>30</sup>
2. SFT (Canary Islands) - Spain – Portugal → : the code "T2F" on the ETD as a transit declaration between Canary Islands and Spain and the standard transit procedure ("T2F- NCTS, including guarantee) between Spain and Portugal.<sup>31</sup>

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<sup>28</sup> In the meaning of Article 1(1) of the Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (OJ L 9/12, 14.-1.2009).

<sup>29</sup> In the meaning of Article 1(1) of the Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (OJ L 9/12, 14.-1.2009).

<sup>30</sup> In accordance with Article 188(2) DA

<sup>31</sup> In accordance with Article 188(1) DA

*Example 11:*

Union goods are moved from a SFT (Canary Islands) to Spain by RSS and then to Italy by RSS.

Options:

1. SFT (Canary Islands) - Spain – Italy → the code "C" on the ETD between SFT and Spain and the code "T2F" on the ETD as a transit declaration between Spain and Italy.<sup>32</sup>

2. SFT (Canary Islands) - Spain – Italy → the code "T2F" on the the ETD as a transit declaration between Canary Islands and Spain and the code "T2F" on the ETD as a transit declaration between Spain and Italy.<sup>33</sup>

*Example 12*

Union goods are moved from SFT (Canary Islands) to Spain by RSS.

Options:

1) SFT (Canary Islands) – Spain → the code "C" on the ETD

2) SFT (Canary Islands) – Spain → the code "T2F" on the ETD as a transit declaration.<sup>34</sup>

In order to facilitate the maximum free and unhindered movement of Union goods, the code 'C' on the manifest shall entitle the goods to free onward movement to their destination in the Union provided that evidence of their status is held in the operators' business records in the port of departure and there is no reasonable suspicion or doubt as to the status of the goods on arrival to the port of destination. However, customs authorities at destination have the opportunity to verify the declared customs status of Union goods by the application of suitable a posteriori checks based on assessed risk with references back to the customs authorities in the port of departure, if necessary.

Unless national rules provide for a longer period, the shipping company shall keep a record of the status of all goods in its commercial records for three years plus the period since the beginning of the current year. Those records can be kept in the electronic form.

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<sup>32</sup> In accordance with Article 188(2) DA

<sup>33</sup> In accordance with Article 188(1) DA

<sup>34</sup> In accordance with Article 188(2) DA

### **3.10.4.2. The procedure at the customs office of departure**

*Articles 6(1), 46(1)  
and 172-174 UCC*

*Article 320 IA*

According to Article 6 (1) UCC all exchanges of information, such as declarations, between customs authorities and between economic operators and customs authorities, shall be made using electronic data processing techniques. That rule applies as well to the use of the ETD as a transit declaration.

The goods shall be released for transit when the data elements of the ETD have been made available to the customs office of departure prior to the vessel departing. Having regard to the legal requirements, the only applicable ways of making the data available to customs are the following:

- the data are transmitted to customs IT system – the recommended way. It is not mandatory to have an IT customs system in place, but it would be beneficial for the countries to consider building the relevant system in the future, provided such a system does not exist already at present; or
- customs have access to the shipping company's system or the port operator's system from customs' premises.

As an interim solution, customs officers may have access to the data from the operator's computer at the operator's office, but that method can only be used until one of the two above options have been implemented. While using this option the customs authorities may not have uninterrupted and constant access to the data without the additional burden and extra work. Nevertheless, it depends on the customs authorities to decide how long that solution may be implemented, taking into account in particular the way of co-operation with the airline company, the size of the port and the volume of freight.

Making the data available via e-mails with attached excel sheets or pdf files does not comply with the legal requirements.

The simplification for the ETD relies entirely on how the transit declaration in the form of an ETD is provided. In all other aspects, the ETD should be treated as any other customs declaration. The detailed legal framework on the customs declarations indicated in the UCC and the related acts should be respected, as the legislation has not foreseen any special rules for a simplified ETD transit procedure.

The ETD used as a transit declaration shall be made available to the customs office of departure to allow the customs authorities to perform risk assessment or to perform checks on goods, where necessary, before the goods can be released for transit.

Each transit declaration data shall undergo a risk analysis using electronic data-processing techniques in order to identify and evaluate the potential risks and to take the appropriate counter-measures. Therefore, the customs system seems to be very useful to allow for the electronic transmission of the ETD data from the operator's system, and subsequently for an automated risk analysis on the ETD data.

However, due to the fact that the deployment of the customs system is not mandatory, an automated risk analysis may not be possible. Therefore, at least the robust pre-audit, a close monitoring of the authorisation and the regular supervision of the transit operations may compensate the lack of automation. It does not exclude the manual verification of the goods performed at random or in case of need before their release for transit.

Those ways of control cannot be replaced by a posteriori controls (after departure of the goods) which may be conducted only in specific cases or at random.

The definition of a consignee is that this is a person to whom the goods are actually consigned. For the purpose of the use of the ETD this is the recipient at the port of destination.

A declaration is accepted by the customs authorities provided that the goods to which it refers have been presented. It does not mean that customs

always check if the goods are physically in the port, but at least customs have to be aware that the goods are stored in a place agreed upon with the operator.

A declarant shall, upon application, be permitted to amend one or more data elements in the declaration.

Each declaration shall bear its own unique number assigned by the shipping company (LRN number<sup>35</sup>). It 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 IA seals shall 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 packages. However, the customs office of departure may decide not to seal the goods if their description is sufficiently precise to permit their easy identification.

Regarding the ETD there is no specific action confirming neither that the ETD was accepted by the customs authorities or that the goods were released for transit. Therefore, the time of departure of the vessel with the goods may be considered as the time of acceptance of the ETD as a transit declaration and also as the time of release of the goods for transit. In case of rejection of a declaration, the customs office of departure immediately informs the shipping company, stating the reasons for that rejection (e.g. insufficient data, errors).

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.

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<sup>35</sup> LRN number in the ETD is not the same as the LRN number allocated to the standard transit declaration (NCTS)

It is important that the customs office of departure has at its disposal the historical data, i.e. the data of previous declarations accepted or rejected in order to perform a posteriori checks or to clarify issues raised by the customs office of destination.

### **3.10.4.3. The procedure at the customs office of destination**

*Articles 6(1) and 46(1) UCC* The ETD data as the transit declaration must be the same at the customs office of departure and at the customs office of destination. The customs office of destination does not check each time the compatibility of the data, but assumes that the data are the same unless it receives notification from the shipping company about the discrepancies or finds irregularities during verification.

*Article 199(b) DA*

*Article 320 IA*

The data elements of the ETD shall be made available to the customs office of destination. Having regard to the legal requirements, the only applicable ways of making the data available to customs are the following:

- the data are transmitted to customs IT system – the recommended way . It is not mandatory to have an IT customs system in place, but it would be beneficial for the countries to consider building the relevant system in the future, provided such a system does not exist already at present; or
- customs have access to the shipping company's system from customs' premises.

As an interim solution, customs officers may have access to the data from the operator's computer at the operator's office, but that method can only be used until one of the two above options have been implemented. While using this option the customs authorities may not have uninterrupted and constant access to the data without the additional burden and extra work. Nevertheless, it depends on the customs authorities to decide how long that solution may be implemented, taking into account in particular the way of co-operation with the shipping company, the size of the port and the

volume of freight.

Making the data available via e-mails with attached excel sheets or pdf files does not comply with the legal requirements.

The data of the transit declaration shall be provided to the customs office of destination at least at the time of the arrival of the goods at the port. However, it would be advantageous for the customs office of destination to have that data already when the goods are released for transit at the port of departure to allow that customs office to perform the eventual risk assessment in advance.

The transit declaration is identified by the LRN number.

The legislation does not include any time-limits for the end and for the discharge of the transit procedure as well as it does not specify what actions are needed for this purpose.

Therefore, it may be assumed that the transit procedure is ended when the shipping company notifies the customs office of destination that all goods covered by the ETD as a transit declaration are placed in temporary storage or in any other place where the goods may be stored under customs supervision. The LRN of the ETD used as a transit declaration shall be indicated in a temporary storage or any other relevant declaration.

The transit procedure is deemed to be discharged immediately after its ending, unless the customs authorities at destination have received information or have established that the procedure has not ended correctly (e.g. notification from the shipping company, verification of the goods, receiving information from the customs office of departure). In those cases the investigation starts to clarify the issue.

The shipping company is responsible for identifying and notifying the customs authorities of all offences, discrepancies or irregularities discovered at the port of destination, in particular as a result of checks carried out by that company or on the basis of the outturn report (surplus or

deficit), referring in particular to the manifest for the goods in question.

Each transit declaration data at destination should undergo a risk analysis using electronic data-processing techniques in order to identify and evaluate the potential risks and to take the appropriate counter-measures. Therefore, a customs IT system seems to be very useful to allow for the electronic transmission of the ETD data from the operator's system, and subsequently for an automatic risk analysis on the ETD data.

However, due to the fact that the deployment of the customs system is not mandatory, an automated risk analysis may not always be possible. Therefore, at least a robust pre-audit, a close monitoring of the authorisation and the regular supervision of the transit operations may compensate the lack of automation. It does not exclude the manual verification of the goods performed at random or in case of need either after their arrival or when placing them under temporary storage.

Those ways of control cannot be replaced by a posteriori controls (after the goods were released from transit) which may be conducted only in specific cases or at random.

Consultation with the customs office of departure should take place when there is a reasonable suspicion as to the type or quantity of the goods. Verification of the ETD data shall be carried out by the use of the document TC21A (Annex 8.6 in Part VII) and sent by e-mail to the authorities specified in Annex 8.9.

As regards the document TC21A it is recommended to use, if possible, one of the languages generally understandable.

The customs authorities at the port of destination shall notify the customs authorities at the port of departure and the authority which issued the authorisation, at the earliest opportunity, of any offence or irregularity, referring in particular to the manifest for the goods in question.

The customs office of departure and the customs office of destination shall

co-operate with each other and exchange relevant information and documents relating to transit operations where appropriate.

It is important that the customs office of destination has at its disposal the historical data, i.e. the data of previous operations ended and discharged, in order to perform a posteriori checks or to clarify issues raised by the customs office of departure.

**XXVIII. Annexes 8.3, 8.4 and 8.5 are deleted as of 1 May 2018**

**XXIX. After Annex 8.8. the new Annex 8.9 is added as follows:**

**8.9. *The list of authorities responsible for the consultation procedure in case of the ETD used as a transit declaration for goods moved by air***

Country	e-mail address
AUSTRIA	*
BELGIUM	da.klama.klantenbeheer.ca@minfin.fed.be
BULGARIA	*
CROATIA	*
CYPRUS	<a href="mailto:helpdesk.cyprus@customs.mof.gov.cy">helpdesk.cyprus@customs.mof.gov.cy</a> Cc: <a href="mailto:headquarters@customs.mof.gov.cy">headquarters@customs.mof.gov.cy</a>
CZECH REPUBLIC	ccc@cs.mfcr.cz
DENMARK	*
ESTONIA	*
FINLAND	upakeskus@tulli.fi
FRANCE	*
GERMANY	<a href="mailto:konsultationsstelle-luftverkehr.HZA-FFM@zoll.bund.de">konsultationsstelle-luftverkehr.HZA-FFM@zoll.bund.de</a>
GREECE	*
HUNGARY	*
IRELAND	<a href="mailto:customsreliefs@revenue.ie">customsreliefs@revenue.ie</a>

<b>ITALY</b>	<a href="mailto:dogane.legislazione@agenziaadogane.it">dogane.legislazione@agenziaadogane.it</a>
<b>LATVIA</b>	*
<b>LITHUANIA</b>	*
<b>LUXEMBOURG</b>	*
<b>MALTA</b>	*
<b>NETHERLANDS</b>	*
<b>POLAND</b>	<a href="mailto:impw@wro.mofnet.gov.pl">impw@wro.mofnet.gov.pl</a>
<b>PORTUGAL</b>	<a href="mailto:dsra@at.gov.pt">dsra@at.gov.pt</a>
<b>ROMANIA</b>	*
<b>SLOVAKIA</b>	*
<b>SLOVENIA</b>	*
<b>SPAIN</b>	<a href="mailto:istz6632@aeat.es">istz6632@aeat.es</a>
<b>SWEDEN</b>	*
<b>UNITED KINGDOM</b>	*
<b>ICELAND</b>	*
<b>SWITZERLAND</b>	*
<b>TURKEY</b>	*
<b>NORWAY</b>	*
<b>THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA</b>	*
<b>SERBIA</b>	*

\* Not available yet. Please contact a national transit coordinator in the relevant country.

[https://ec.europa.eu/taxation\\_customs/sites/taxation/files/resources/documents/customs/procedural\\_aspects/transit/common\\_community/taxud-978-98.pdf](https://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/customs/procedural_aspects/transit/common_community/taxud-978-98.pdf)

**XXX. After the new Annex 8.9. the new Annex 8.10 is added as follows:**

*"8.10. The model of consultation letter for the ETD*

<p>TC26 UNION/COMMON TRANSIT CONSULTATION FORM</p>
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<b>1. Requesting Authority</b>  Name: Address: Phone: e-mail:  or  Customs Office code (COL) □□□□□□	<b>2. Requested Authority</b>  Name: Address: Phone: e-mail:  or  Customs Office code (COL) □□□□□□
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**3. Applicant/Holder of the Authorisation\***

Name:  
Address:  
Phone:  
e-mail:

AEO No (if exists)

**4. Number of Application/Authorisation\***

.....

<b>5. For the requesting Authority</b>  Place: Date:  Signature: Stamp:	<b>6. For the Requested Authority</b>  Place: Date:  Signature: Stamp:
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**I. CONSULTATION DURING AUTHORISATION PROCESS\*\***

**List of ports and Customs Office codes (COL)  
(To be completed by the Requesting Authority)**

<b>1. As a port of departure</b>  (a)..... COL □□□□□□ (b)..... COL □□□□□□ (c)..... COL □□□□□□ (d)..... COL □□□□□□	<b>2. As a port of destination</b>  (a)..... COL □□□□□□ (b)..... COL □□□□□□ (c)..... COL □□□□□□ (d)..... COL □□□□□□
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**3. In case of non-fulfilment of condition (s) please provide reasons and the relevant port(s) (to be completed by Requested Authority)**

- The holder of the authorisation cannot ensure that the ETD data is available to the customs authorities  
Port(s):
- The holder of the authorisation does not 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.....

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**II. CONSULTATION DURING MONITORING AND RE-ASSESSMENT OF THE AUTHORISATION\*\*\***

**1. Please check the following (to be completed by the Requested Authority)**

(a) Does the operator ensure that the ETD data is still available to the customs authorities?  
 YES  
 NO  
 Comments.....

(b) Does the operator operate a significant number of flights/voyages between Union/common transit countries ports?  
 YES  
 NO  
 Comments.....

(c) Did the operator commit serious or repeated infringement of customs legislation and taxation rules, including records of serious criminal offences relating to his economic activity?  
 YES  
 NO  
 Comments.....

(d) Does the operator demonstrate a high level of control of his operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs controls?  
 YES  
 NO  
 Comments:.....

(e) Does the operator demonstrate practical standards of competence or professional qualifications directly related to the activity carried out?  
 YES  
 NO  
 Comments.....

Other remarks.....

\* delete as appropriate

\*\*a copy of the application lodged by the operator to use ETD as a transit declaration shall be annexed to this form

\*\*\*a copy of the granted authorisation to use ETD as a transit declaration shall be annexed to this form

**XXXI. After the new Annex 8.10., the new Annex 8.11 is added as follows:**

***"8.11. The list of authorities responsible for the consultation procedure in case of the ETD used as a transit declaration for goods moved by sea"***

Country	e-mail address
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<b>AUSTRIA</b>	Not applicable
<b>BELGIUM</b>	<a href="mailto:da.klama.klantenbeheer.ca@minfin.fed.be">da.klama.klantenbeheer.ca@minfin.fed.be</a>
<b>BULGARIA</b>	*
<b>CROATIA</b>	*
<b>CYPRUS</b>	<a href="mailto:helpdesk.cyprus@customs.mof.gov.cy">helpdesk.cyprus@customs.mof.gov.cy</a> Cc: <a href="mailto:headquarters@customs.mof.gov.cy">headquarters@customs.mof.gov.cy</a>
<b>CZECH REPUBLIC</b>	Not applicable
<b>DENMARK</b>	*
<b>ESTONIA</b>	*
<b>FINLAND</b>	<a href="mailto:upakeskus@tulli.fi">upakeskus@tulli.fi</a>
<b>FRANCE</b>	*
<b>GERMANY</b>	<a href="mailto:konsultationsstelle-luftverkehr.HZA-FFM@zoll.bund.de">konsultationsstelle-luftverkehr.HZA-FFM@zoll.bund.de</a>
<b>GREECE</b>	*
<b>HUNGARY</b>	Not applicable
<b>IRELAND</b>	<a href="mailto:customsreliefs@revenue.ie">customsreliefs@revenue.ie</a>
<b>ITALY</b>	<a href="mailto:dogane.legislazionedogane.regimi@agenziadogane.it">dogane.legislazionedogane.regimi@agenziadogane.it</a>
<b>LATVIA</b>	*
<b>LITHUANIA</b>	*
<b>LUXEMBOURG</b>	Not applicable
<b>MALTA</b>	*
<b>NETHERLANDS</b>	*
<b>POLAND</b>	<a href="mailto:impw@wro.mofnet.gov.pl">impw@wro.mofnet.gov.pl</a>
<b>PORTUGAL</b>	<a href="mailto:dsra@at.gov.pt">dsra@at.gov.pt</a>
<b>ROMANIA</b>	*
<b>SLOVAKIA</b>	Not applicable
<b>SLOVENIA</b>	*
<b>SPAIN</b>	<a href="mailto:istz6632@aeat.es">istz6632@aeat.es</a>
<b>SWEDEN</b>	*
<b>UNITED KINGDOM</b>	*

\* Not available yet. Please contact a national transit coordinator in the relevany country.

[https://ec.europa.eu/taxation\\_customs/sites/taxation/files/resources/documents/customs/procedural\\_aspects/transit/common\\_community/taxud-978-98.pdf](https://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/customs/procedural_aspects/transit/common_community/taxud-978-98.pdf)

## **ANNEX II**

The following amendments are inserted in the Transit Manual:

**I. In Part II, Annex 8.1. B, in the table in relation to POLAND the text is amended as follows:**

<b>POLAND</b>	Izba Administracji Skarbowej w Gdańsku	ul. Północna 9A 81-029 Gdynia	tel. +48 58 666 93 93 e-mail: is@pm.mofnet.gov.pl
//	Izba Administracji Skarbowej w Szczecinie	ul. Energetyków 55 70-952 Szczecin	tel. +48 91 480 55 00 e-mail:ias@zp.mofnet.gov.pl

**II. In Part II, Annex 8.2, in the table in relation to POLAND the text is amended as follows:**

<b>POLAND</b>	Izba Administracji Skarbowej w Gdańsku (as regards sea ports in: Gdańsk, Gdynia, Elbląg, Władysławowo, Ustka)	ul. Północna 9A 81-029 Gdynia	tel. +48 58 666 93 93 e-mail: is@pm.mofnet.gov.pl
	Izba Administracji Skarbowej w Szczecinie (as regards sea ports in: Szczecin, Świnoujście, Kołobrzeg, Police, Stępnica, Nowe Warpno)	ul. Energetyków 55 70-952 Szczecin	tel. +48 91 480 55 00 e-mail: ias@zp.mofnet.gov.pl

**III. In Part V, Annex 8.3 in relation POLAND the text s amended as follows:**

### **Poland**

Izba Administracji Skarbowej w Łodzi  
Centralne Biuro Tranzytu  
ul. Karolewska 41  
90-560 Łódź

**IV. In Part VII, Annex 8.1 in relation to POLAND the text is amended as follows:**

**POLAND**

<b>1.</b>	<b>Letter of information</b>	<b>Customs office concerned</b>
<b>2.</b>	Sender of enquiry notice	Izba Administracji Skarbowej w Łodzi Centralne Biuro Tranzytu ul. Karolewska 41 90-560 Łódź
<b>3.</b>	Addressee of enquiry notice	Izba Administracji Skarbowej w Łodzi Centralne Biuro Tranzytu ul. Karolewska 41 90-560 Łódź
<b>4.</b>	Sender of request for post-clearance verification	Izba Administracji Skarbowej w Łodzi Centralne Biuro Tranzytu ul. Karolewska 41 90-560 Łódź
<b>5.</b>	Addressee of request for post-clearance verification	Izba Administracji Skarbowej w Łodzi Centralne Biuro Tranzytu ul. Karolewska 41 90-560 Łódź
<b>6.</b>	Addressee of TC20 (A) and all other documents relating to NCTS	Izba Celna w Łodzi Centralne Biuro Tranzytu ul. Karolewska 41 90-560 Łódź