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# **TRANSIT MANUAL**

## **Preface**

The plan for transit in Europe<sup>1</sup> called for a Manual containing a detailed description of the common and the Union transit procedure and clarifying the role of both administrations and traders. The purpose of the Manual is to provide a tool to promote a better understanding of how the transit procedure works and the roles of the various participants. It is also a tool to better ensure a harmonised application of the transit regulations and an equal treatment of all operators.

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

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

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

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

In addition to this Manual national instructions or national explanatory notes may also exist. These may be incorporated in the paragraph 6 of each chapter of the Manual as published in the respective country or they may be published separately. Please contact your national customs administration for further details.

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1 COM(97) 188 final, 30.4.1997.

## **General table of contents**

Preface

General table of contents

Part I: General introduction

Part II: Status of goods

Part III: Guarantees

Part IV: Standard transit procedure

Part V: Business continuity procedure

Part VI: Simplifications

Part VII: Discharge of the transit operation, the enquiry procedure

Part VIII: Debt and Recovery

Part IX: : The TIR Procedure

List of commonly used abbreviations

List of definitions

General information sources

TRANSIT MANUAL.....	1
PART I GENERAL INTRODUCTION.....	31
1. Brief history of transit .....	32
2. Status of goods .....	35
3. Common Transit.....	36
3.1. Legislation.....	36
3.2. Description of the procedure .....	36
4. Transit within the Union.....	38
4.1. Union transit.....	38
4.1.1. Legislation.....	38
4.1.2. Description of the procedure .....	39
4.1.2.1 External Union transit procedure .....	40
4.1.2.2. Internal Union transit procedure .....	41
4.1.3. New Computerised Transit System (NCTS).....	42
4.1.3.1. Main items or messages used in an NCTS operation.....	43
4.1.3.2. Customs office of departure .....	44
4.1.3.3. Customs office of destination.....	45
4.1.3.4. Customs office of transit .....	46
4.1.3.5. Change of customs office of transit or destination.....	46
4.1.3.6. Simplified procedures: authorised consignor and authorised consignee .....	47
4.2. Other transit systems within the European Union.....	48
4.2.1. Introduction .....	48
4.2.2. TIR (Transport Internationaux Routiers) procedure .....	48
4.2.3. ATA (Temporary Admission).....	50
4.2.3.1. Background and legislation.....	50
4.2.3.2. Description of the procedure .....	51
4.2.4. Rhine manifest.....	52
4.2.4.1. Background and legislation.....	52
4.2.4.2. Description of the procedure .....	52
4.2.5. NATO movements .....	53
4.2.5.1. Background and legislation.....	53
4.2.5.2. Description of the procedure .....	53
4.2.6. Postal packages .....	55
4.2.6.1. Background and legislation.....	55
4.2.6.2. Description of the procedure .....	56
5. Exceptions (pro memoria) .....	58
6. Specific national instructions (reserved) .....	58
7. Restricted part for customs use only .....	58
8. Annexes.....	58
8.1. Rules and principles governing the adoption of Union transit legislation .....	59

8.2.	Rules and principles governing the adoption of common transit legislation.....	59
PART II - STATUS OF GOODS.....		64
1.	Introduction.....	64
2.	General theory and legislation.....	64
3.	Proof of the customs status of Union goods.....	65
3.1.	Regular shipping service.....	67
3.1.1.	Definition.....	67
3.1.2.	Procedure for authorising regular shipping services.....	67
3.1.3.	Part-charter arrangements.....	70
3.1.4.	Regular shipping service or non-regular shipping service.....	70
4.	Proof of the customs status of Union goods.....	73
4.1.	Proof of the customs status of Union goods by an authorised issuer.....	77
4.2.	Proof of the customs status of Union goods by means of a shipping company's manifest.....	78
4.3.	Proof of the customs status of Union goods in case of transshipment.....	80
4.4.	Proof of the customs status of Union goods through the invoice or transport document.....	81
4.5.	T2L.....	83
5.	Proof of customs status for Union products of sea fishing and other products taken from the sea by vessels.....	84
6.	Specific national instructions (reserved).....	85
7.	Restricted part for customs use only.....	85
8.	Annexes.....	85
8.1.	Example contract of 'affreightment' involving sub-contracting and part-charter arrangements.....	86
8.2.	Shipping manifest – TC12 procedure and authorisation.....	91
8.3.	Proof of the customs status of Union motorised road vehicles.....	102
8.4.	List of the competent authorities for the regular shipping service.....	- 118 -
PART III – GUARANTEES.....		124
1.	Introduction.....	124
1.1.	Purpose of guarantee.....	125
1.2.	Forms of guarantee.....	125
1.3.	Guarantee waiver.....	126
1.4.	Area of validity.....	127
1.5.	Table of guarantee.....	128
2.	General provisions.....	129
2.1.	Necessity for a guarantee.....	129

2.1.1.	Introduction .....	129
2.1.2.	Failures .....	129
2.2.	Calculation of the amount of the guarantee .....	129
2.2.1.	Introduction .....	129
2.2.2.	Calculation .....	130
2.3.	Guarantor.....	131
2.3.1.	Introduction .....	131
2.3.2.	Establishment and approval .....	131
2.3.3.	Liability .....	132
2.3.4.	Revocation of the approval of the guarantor or of the undertaking and cancellation of the undertaking .....	133
3.	Individual guarantee .....	134
3.1.	Cash deposit .....	134
3.1.1.	Introduction .....	134
3.1.2.	Repayment.....	134
3.2.	Individual guarantee in the form of an undertaking by a guarantor .....	135
3.3.	Individual guarantee in the form of vouchers (TC32).....	136
3.3.1.	Liability and approval .....	136
3.3.2.	Notification.....	136
3.3.3.	Voucher (TC32) .....	137
4.	Comprehensive guarantee and guarantee waiver .....	139
4.1.	General provisions.....	139
4.1.1.	Introduction .....	139
4.1.2.	General conditions.....	139
4.1.3.	Calculation of the reference amount .....	139
4.1.4.	Amount of the guarantee .....	140
4.1.5.	Guarantee certificate .....	140
4.1.6.	Obligations of the holder of the procedure and review of the reference amount.....	141
4.1.7.	The use of the comprehensive guarantee .....	142
4.1.8.	Temporary prohibition relating to the use of comprehensive guarantee.....	143
4.1.8.1.	Individual guarantee with multiply usage .....	144
4.1.8.2.	Derogation from the decision temporarily prohibiting the use of the comprehensive guarantee or the comprehensive guarantee with a reduced amount (including waiver) .....	145
4.1.9.	Anullement and revocation of the authorisation .....	146
4.2.	Reduction of the amount of guarantee and guarantee waiver .....	146
4.2.1.	Introduction .....	146
4.2.2.	Criteria of reduction .....	147
5.	Specific national instructions (reserved) .....	147
6.	Restricted part for customs use only .....	147
7.	Annexes .....	147
7.1.	List of guarantors authorised to issue TC32 individual guarantee vouchers .....	148
7.2.	List of waterways .....	151

PART IV STANDARD TRANSIT PROCEDURE NCTS (NEW COMPUTERISED TRANSIT SYSTEM) .....	153
CHAPTER 1 – THE STANDARD TRANSIT DECLARATION .....	154
1. Introduction .....	154
2. General theory and legislation.....	154
3. The NCTS.....	155
3.1. Organisation of the NCTS.....	155
3.2. Scope of the NCTS.....	156
3.3. Access for operators to the NCTS.....	156
4. The declaration procedure .....	156
4.1. Loading.....	157
4.2. Transit declaration (IE015) .....	158
4.2.1. Form and completion of the transit declaration .....	158
4.2.2. Mixed consignments .....	161
4.2.3. Lodging of the transit declaration .....	162
4.2.4. Transit /Security declaration .....	162
5. Specific situations.....	165
5.1. Agreements between the Union and other countries on the safety and security data.....	165
5.2. Rules applicable to goods with packaging .....	165
5.3. Goods in passenger-accompanied baggage.....	170
5.4. Transport of Union goods to, from or via a common transit country .....	171
6. Exceptions (pro memoria) .....	175
7. Specific national instructions (reserved) .....	175
8. Restricted part for customs use only .....	175
9. Annexes .....	175
CHAPTER 2 – FORMALITIES AT THE CUSTOMS OFFICE OF DEPARTURE .....	176
1. Introduction .....	176
2. General theory and legislation.....	176
3. Description of the procedure at the customs office of departure.....	176
3.1. Acceptanc and registration of the transit declaration.....	177
3.2. Amendment of the transit declaration .....	178
3.3. Invalidation of the transit declaration.....	179
3.4. Verification of the transit declaration and control of the goods.....	180
3.5. Itinerary for the movement of goods.....	181

3.6.	Time limit.....	182
3.7.	Means of identification.....	183
3.7.1.	Introduction .....	183
3.7.2.	Methods of sealing .....	186
3.7.3.	Characteristics of seals .....	186
3.7.4.	Use of seals of a special type .....	188
3.8.	Release of goods.....	188
3.8.1.	Documentation at release .....	189
3.9.	Discharge of the transit procedure .....	190
4.	Specific situations.....	190
5.	Exceptions (pro memoria) .....	190
6.	Specific national instructions (reserved) .....	190
7.	Restricted part for customs use only .....	190
8.	Annexes .....	190

#### CHAPTER 3 – FORMALITIES AND INCIDENTS DURING MOVEMENT OF GOODS UNDER COMMON/UNION TRANSIT OPERATION .....

		191
1.	Introduction .....	191
2.	General theory and legislation.....	191
3.	Formalities in the case of incidents and the customs office of transit.....	191
3.1.	Formalities in the case of incidents .....	192
3.2.	Formalities at the customs office of transit .....	194
3.2.1.	The customs office of transit.....	194
3.2.2.	Formalities at the customs office of transit .....	196
3.2.3.	Change of the customs office of transit.....	196
3.2.4.	Action in the event of major irregularities .....	197
4.	Specific situations (pro memoria) .....	198
5.	Exceptions (pro memoria) .....	198
6.	Specific national instructions (reserved) .....	198
7.	Restricted part for customs use only .....	198
8.	Annexes .....	198

#### CHAPTER 4 - FORMALITIES AT THE CUSTOMS OFFICE OF DESTINATION .....

		199
1.	Introduction .....	199
2.	General theory and legislation.....	199
3.	The formalities at the customs office of destination .....	200

3.1.	Presentation of the goods .....	200
3.2.	Control of the end of the transit procedure .....	202
4.	Specific situations.....	204
4.1.	Issuing a receipt.....	204
4.2.	Issuing alternative proof.....	206
4.3.	Presentation of the goods and the documents outside the appointed days and hours and at a place other than the customs office of destination .....	207
4.4.	Irregularities .....	207
4.4.1.	Irregularities concerning seals.....	207
4.4.2.	Other irregularities .....	208
4.4.3.	Enquiry into the irregularity .....	208
4.5.	Change of the customs office of destination .....	210
5.	Presentation of the goods and TAD after expiry of time limit.....	213
6.	Specific national instructions (reserved) .....	214
7.	Restricted part for customs use only .....	214
8.	Annexes .....	214
8.1.	Structured messages and data content for the IE (Information Exchange).....	215
8.2.	Country codes.....	220
8.2.1.	Country Codes used for Union transit.....	220
8.2.2.	Country codes used for common transit.....	220
8.3.	Package codes .....	220
8.3.1.	Packages Codes used for Union transit.....	220
8.3.2.	Package Codes used for common transit.....	220
CHAPTER 5 - ANDORRA, SAN MARINO AND NON-FISCAL		
TERRITORIES.....		
2.	Andorra.....	221
2.1.	Background and legislation .....	221
2.2.	Formalities.....	222
2.2.1.	Goods falling within chapters 1 to 24 HS .....	222
2.2.2.	Goods falling within chapters 25 to 97 HS .....	225
3.	San Marino .....	229
3.1.	Background and legislation .....	229
3.2.	Formalities.....	230
4.	Special fiscal territories .....	232
4.1.	Background and legislation .....	233
4.2.	Internal Union transit procedure .....	234
5.	Exceptions (pro memoria) .....	235
6.	Specific national instructions (reserved) .....	235
7.	Restricted part for customs use only .....	235

8. Annexes (pro memoria).....	235
<b>PART V BUSINESS CONTINUITY PROCEDURE FOR COMMON/UNION TRANSIT.....</b>	<b>236</b>
<b>CHAPTER 1 – INTRODUCTION.....</b>	<b>236</b>
1. Transit declaration in case of business continuity procedure:.....	236
2. Stamp in a case of the business continuity procedure .....	236
3. Temporary failure of the NCTS at the customs office of departure.....	237
4. Temporary failure of the computerized system used by the holder of the procedure .....	237
5. Procedures .....	238
5.1. Departure - standard procedure .....	238
5.2. Departure - authorised consignor .....	239
5.3. Destination - standard procedure.....	239
5.4. Destination - authorised consignee .....	240
6. Specific national instructions (reserved) .....	240
7. Restricted part for customs use only .....	240
8. Annexes .....	240
8.1. Stamp used for business continuity procedure .....	241
Chapter 2 – General instructions related to the SAD and TAD .....	250
<b>CHAPTER 3 THE STANDARD TRANSIT DECLARATION.....</b>	<b>251</b>
1. Introduction .....	251
2. General theory and legislation.....	252
3. The declaration procedure .....	252
3.1. Paper-based transit declaration.....	253
3.1.1. Forms and completion of the paper-based transit declaration on the SAD.....	253
3.1.2. Loading lists, form and completion.....	258
3.1.3. Form and completion of the paper-based transit declaration in the form of TAD .....	261
3.1.4. Mixed consignments .....	262
3.1.5. Signing of the transit declaration .....	265
4. Specific situations (pro memoria) .....	266
4.1. Rules applicable to goods with packages .....	266
4.2. Goods in passenger-accompanied baggage.....	266
4.3. Transport of Union goods to, from, or via a common transit country .....	266

5. Exceptions (pro memoria) .....	266
6. Specific national instructions (reserved) .....	266
7. Restricted part for customs use only .....	266
8. Annexes .....	266
<b>CHAPTER 4 FORMALITIES AT THE CUSTOMS OFFICE OF DEPARTURE.....</b>	<b>267</b>
1. Introduction .....	267
2. General theory and legislation.....	267
3. Description of the procedure at the customs office of departure.....	267
3.1. Presentation of the paper-based transit declaration.....	268
3.2. Presentation of a guarantee .....	269
3.3. Acceptance and registration of the transit declaration .....	270
3.4. Amendment of the transit declaration .....	271
3.5. Invalidation of the transit declaration.....	272
3.6. Verification of the transit declaration.....	273
3.7. Itinerary for movement of goods.....	274
3.8. Time limit for the presentation of goods .....	275
3.9. Means of identification.....	276
3.9.1. Introduction .....	276
3.9.2. Methods of sealing .....	278
3.9.3. Characteristics of seals .....	279
3.9.4. Use of seals of a special type .....	281
3.10. Release of goods.....	281
4. Specific situations (pro memoria) .....	283
5. Exceptions (pro memoria) .....	283
6. Specific national instructions (reserved) .....	283
7. Restricted part for customs use only .....	283
8. Annexes .....	283
8.1. Endorsement ‘waiver’ .....	284
8.2. Endorsement ‘satisfactory’ .....	285
<b>CHAPTER 5 FORMALITIES AND INCIDENTS DURING MOVEMENT</b>	
<b>OF GOODS UNDER COMMON/UNION TRANSIT OPERATION .....</b>	<b>286</b>
1. Introduction .....	286
2. General theory and legislation.....	286
3. Formalities in the case of incidents and at the office of transit.....	286
3.1. Formalities in the case of incidents during movement of goods.....	287
3.2. Formalities at the customs office of transit .....	289

3.2.1.	The customs office of transit .....	289
3.2.2.	Formalities at the customs office of transit .....	290
3.2.3.	Action in the event of major irregularities .....	291
4.	Specific situations (pro memoria) .....	291
5.	Exceptions (pro memoria) .....	291
6.	Specific national instructions (reserved) .....	291
7.	Restricted part for customs use only .....	291
8.	Annexes .....	291

CHAPTER 6	FORMALITIES AT THE CUSTOMS OFFICE OF	
	DESTINATION .....	292
1.	Introduction .....	292
2.	General theory and legislation.....	292
3.	The formalities at the customs office of destination .....	293
3.1.	Presentation of the goods together with the documents .....	293
3.2.	Control of the end of the procedure .....	295
4.	Specific situations.....	296
4.1.	Issuing a receipt.....	297
4.2.	Issuing alternative proof.....	299
4.3.	Presentation of the goods and the documents outside the appointed days and hours and at a place other than the customs office of destination .....	300
4.4.	Irregularities .....	301
4.4.1.	Irregularities concerning seals.....	301
4.4.2.	Other irregularities .....	301
4.5.	Change of customs office of destination .....	302
5.	Presentation of the goods and the transit declaration after expiry of time limit .....	305
6.	Specific national instructions (reserved) .....	305
7.	Restricted part for customs use only .....	305
8.	Annexes .....	305
8.1.	Standard endorsement 'satisfactory' .....	306
8.2.	Phrase 'alternative proof' .....	308
8.3.	List of central offices for the return of copies 5 of the SAD or second copies of the TAD .....	309
8.4.	Phrase 'difference'.....	318
8.5.	Phrase 'discrepancy'.....	322
8.6.	Phrase 'enquiries being made'.....	323
8.7.	Phrase 'charges collected' .....	324
8.8.	Phrase 'differences: office where goods were presented .... (name and country)'.....	325

8.9.	Phrase 'exit from .... subject to restrictions or charges under regulation/ directive/ decision no.....'	326
PART VI SIMPLIFICATIONS		328
1.	Introduction	328
2.	General theory and legislation	328
2.1.	Types of transit simplifications and conditions	329
2.2.	Authorisation procedure	336
2.3.	Annulment, revocation and amendment of authorisations	340
2.4.	Suspension of an authorisation	341
2.5.	Re-assessment of an authorisation	342
2.6.	Validity of authorisations granted before 1 May 2016	343
Comprehensive guarantee and sensitive goods		344
3.	Description of simplifications	344
3.1.	Comprehensive guarantee and guarantee waiver	347
3.2.	Use of seals of a special type	347
3.3.	Authorised consignor	349
3.3.1.	Introduction	349
3.3.2.	Authorisation	350
3.3.3.	Procedures	351
3.3.3.1.	Standard transit procedure - obligations of the authorised consignor	351
3.3.3.2.	Business continuity procedure - obligations of the authorised consignor	353
3.4.	Authorised consignee	358
3.4.1.	Introduction	358
3.4.2.	Authorisation	358
3.4.3.	Temporary storage	360
3.4.4.	Procedures	361
3.4.4.1.	Standard transit procedure	361
3.4.4.2.	Business continuity procedure	362
3.5.	Goods carried by rail	364
3.6.	Goods carried by air	364
3.6.1.	Introduction	364
3.6.2.	The use of the paper-based common/Union transit procedure for goods carried by air	366
3.6.2.1.	Authorisation for the use of the paper-based common/Union transit procedure for goods carried by air	366
3.6.2.2.	The use of the paper-based common/Union transit procedure for goods carried by air	367
3.6.2.3.	The use of the paper-based common/Union transit procedure for goods carried by air	370
3.6.3.	The use of the common/Union transit procedure based on an electronic manifest for goods carried by air	372
3.6.3.1.	Authorisation for the use of the common/Union transit procedure based on an electronic manifest for goods carried by air	372
3.6.3.2.	The use of the common/Union transit procedure based on an electronic manifest for goods carried by air	375

3.6.3.3.	The use of the common/Union transit procedure based on an electronic manifest for goods carried by air (use of code C) .....	382
3.6.4.	Particular cases (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).....	384
3.6.4.2.	Transport by express carriers .....	390
3.7.	Goods carried by sea. ....	392
3.7.1.	Introduction .....	392
3.7.2.	The use of the paper-based transit Union procedures for goods carried by sea.....	393
3.7.2.1.	Authorisation for the use of the paper-based transit Union procedures for goods carried by sea .....	394
3.7.2.2.	The use of the paper-based transit Union procedures for goods carried by sea.....	395
3.7.2.3.	Examples .....	399
3.7.3.	The use of an electronic manifest as a transit declaration for the use of the Union transit procedure for goods carried by sea.....	400
3.7.3.1.	Authorisation for the use of the Union transit procedure based on an electronic manifest for goods carried by sea .....	401
3.7.3.2.	The use of the Union transit procedure based on an electronic manifest for goods carried by sea .....	403
3.7.4.	Particular cases (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).....	409
3.7.4.1.	Groupage .....	409
3.7.4.2.	Movement of goods by sea on vessels providing services other than a regular shipping service .....	415
3.8.	Simplified procedures based on Article 6 Convention.....	416
4.	Specific situations (pro memoria) .....	417
5.	Exceptions (pro memoria) .....	417
6.	Specific national instructions (reserved) .....	417
7.	Restricted part for customs use only .....	417
8.	Annexes .....	417
8.1.	Specimen of a special stamp used by an authorised consignor .....	418
8.2.	Derogations - special stamp ( IT) .....	419
8.3.	List of airports and controlling customs offices.....	420
8.4.	Specimen of an authorisation for the use of the common/Union transit procedure based on an electronic manifest for goods carried by air .....	460
8.5.	Air groupage flowchart .....	463
8.6.	Specimen of an authorisation for the use of the paper-based Union transit procedures for goods carried by sea and for the use of the Union transit procedures based on an electronic manifest for goods carried by sea .....	464
8.7.	Sea groupage flowchart.....	471
8.8.	Communication simplified procedures .....	472

PART VII DISCHARGE OF THE TRANSIT PROCEDURE AND THE ENQUIRY PROCEDURE .....	473
1. Introduction, legislation, and general theory .....	474
1.1. Introduction .....	474
1.2. Legislation and general theory .....	474
1.2.1. Legal sources .....	474
1.2.2. General theory .....	475
1.2.2.1. Ending and discharge of the transit operation .....	475
1.2.2.2. Enquiry procedure for checking the end of the procedure .....	476
1.2.2.3. Information exchange .....	477
2 Discharge of the transit procedure and status request .....	478
2.1. Introduction .....	478
2.2. Discharge conditions .....	478
2.3. Effects of discharge .....	479
2.4. Form of discharge .....	479
2.5. Status request and response .....	480
3 Enquiry procedure .....	481
3.1. Introduction .....	481
3.2. Enquiry starting with the holder of the procedure .....	483
3.2.1. Objectives of the request for information .....	483
3.2.2. General procedure for the information request to the holder of the procedure .....	484
3.2.3. Procedure for the request of information in the case of simplified procedures specific to certain modes of transport .....	485
3.3. Alternative proof of the end of the procedure .....	487
3.3.1. Alternative proof that the goods have been presented to an customs office of destination or an authorised consignee .....	488
3.3.2. Alternative proof that the goods in question were placed under a transit procedure or use in a third country .....	490
3.4. Enquiry with the customs office of destination .....	491
3.4.1. Competent authority and time frame for launching the enquiry request .....	492
3.4.2. Sending the message 'Enquiry Request' (IE142) .....	492
3.4.2.1. The use of the information exchange messages .....	493
3.4.3. Cancellation of the 'Enquiry Request' (IE142) message .....	494
3.4.4. Reaction of the country of destination .....	494
3.4.4.1. Search of records .....	494
3.4.4.2. Result of the search of records .....	494
3.4.4.3. Time limit for responding in case the enquiry procedure has initially started with the customs office of destination .....	497
3.4.4.4. Response codes to the enquiry request .....	497
3.4.5. Request to the holder of the procedure after starting enquiry with the customs office of destination .....	498
3.4.6. Consequences of the enquiry procedure's results .....	499
4 Business continuity procedure .....	501

4.1.	Enquiry notice in case of the business continuity or simplified procedure specific to certain modes of transport .....	502
4.1.1.	Introduction .....	502
4.1.2.	Enquiry starting with the holder of the procedure.....	503
4.1.3.	Competent authority and time frame for launching the enquiry notice .....	503
4.1.4.	Enquiry notice TC20 .....	504
4.1.5.	Reaction of the country of destination to the enquiry notice .....	505
4.1.6.	Reaction of the customs office of transit to the enquiry notice.....	509
4.1.7.	Consequences of the enquiry procedure.....	510
5	Post-clearance verification procedure .....	511
5.1.	Objectives and methods of a post-clearance verification.....	511
5.2.	Documents subject to verification.....	512
5.2.1.	Transit declarations (business continuity procedure).....	512
5.2.2.	Manifest as a transit declaration.....	513
5.2.3.	Alternative proof .....	514
5.2.4.	T2L documents.....	514
5.2.5.	Commercial documents equivalent to a T2L document.....	514
5.3.	Consequences of the verification .....	515
6	Exceptions (pro memoria) .....	515
7	Specific national instructions (reserved) .....	515
8	Annexes.....	515
8.1.	List of competent authorities.....	516
8.2.	Model of a letter of information to the holder of the procedure .....	548
8.3.	Specimen of enquiry notice TC20 and explanatory notes.....	550
8.4.	Specimen of sending of information TC20A .....	553
8.5.	Specimen of post-clearance request TC21 .....	554
8.6.	Specimen of post-clearance request TC21A .....	555
8.7.	Examples of situations in the enquiry procedure .....	556
	<b>PART VIII – DEBT AND RECOVERY .....</b>	<b>558</b>
1.	Scope of the provisions .....	558
1.1.	Definitions.....	558
1.2.	Distinction between financial and penal provisions.....	559
2.	Incurrence / non-incurrence of a debt, failures, and identification of the debtors and guarantors.....	559
2.1.	Incurrence / non-incurrence of the debt .....	559
2.1.1.	When is a debt incurred.....	559
2.1.1.1.	Unlawful removal of the goods from the procedure .....	559
2.1.1.2.	Non-fulfilment of an obligation .....	560
2.1.2.	Extinguishment of the debt .....	561
2.2.	Failures of the procedure.....	561
2.2.1.	Situations of unlawful removal .....	561
2.2.2.	Situations which do not represent unlawful removal .....	562
2.3.	Other failures to comply with the procedure.....	562

2.3.1.	Situations of non-compliance that may give rise to a debt .....	562
2.3.1.1.	Failure to fulfil one of the obligations governing the use of the procedure .....	563
2.3.1.2.	Failure to fulfil one of the obligations governing the placing of the goods under the procedure .....	564
2.3.2.	Failures to comply that lead to extinguishment of a debt .....	565
2.3.2.1.	General conditions governing extinguishment of a debt.....	565
2.3.3.	Debt incurred in a connection with the transit procedure .....	566
2.4.	Identification of the debtors and guarantors.....	567
2.4.1.	Who are the debtors.....	567
2.4.2.	Claims against debtors .....	568
2.4.3.	Different debtors and their joint and several liability .....	568
2.4.4.	Notifying the debtor .....	569
2.4.5.	Claims against the guarantor .....	570
2.4.5.1.	Guarantor's liability and release .....	570
2.4.5.2.	Limitation of liability by the guarantor .....	570
2.4.5.3.	Notifying the guarantor .....	571
2.4.6.	Calculation of the amount of the debt .....	573
3.	Recovery of the debt.....	576
3.1.	General analysis .....	576
3.2.	Identifying the authority responsible for recovery .....	576
3.2.1.	Authority responsible for recovery .....	576
3.2.2.	Place where the debt arises.....	577
3.2.2.1.	Place where the events giving rise to the debt occur.....	577
3.2.2.2.	Place where the competent authorities conclude that the goods were in a situation giving rise to the debt .....	578
3.2.2.3.	Place determined by default .....	578
3.3.	Recovery procedure.....	581
3.3.1.	Information exchange messages.....	581
3.3.2.	Exchange of information and co-operation with a view to recovery .....	582
3.3.3.	Recovery request from the competent authority of departure.....	583
3.3.4.	Recovery request from another competent authority .....	584
3.3.5.	Recovery acceptance by the requested authority .....	585
3.3.6.	Communicating the start of the recovery procedure .....	587
3.4.	Subsequent identification of the place where a debt arose.....	588
3.4.1.	New evidence after the initiation of recovery proceedings.....	588
3.4.2.	New competent authority and new recovery measures .....	589
3.4.3.	Consequences for the original recovery .....	590
3.4.4.	Consequences for the recovery .....	590
3.4.4.1.	Notifying the offices of departure and guarantee of recovery or discharge.....	590
3.4.4.2.	Notifying the guarantor of recovery or discharge .....	591
4.	Specific situations (pro memoria) .....	591
5.	Exceptions (pro memoria) .....	591
6.	Specific national instructions (reserved) .....	591
7.	Restricted part for customs use only .....	591
8.	Annexes .....	591

8.1.	List of authorities responsible for recovery in the business continuity procedure .....	592
8.2.	TC24 information notice and TC 25 recovery notice .....	599
8.3.	TC30 request for address(es).....	603
PART IX – THE TIR PROCEDURE (APPLICABLE IN THE UNION).....		604
1.	TIR (TRANSPORT INTERNATIONAUX ROUTIERS) .....	605
1.1.	Background and legislation .....	605
1.2.	The principles of the TIR system .....	606
2.	Authorisations .....	607
2.1.	Authorisation of guaranteeing associations.....	607
2.1.1.	The authorisation process.....	607
2.1.2.	The criteria for authorisation.....	608
2.1.3.	Written agreement .....	608
2.1.4.	Monitoring of the authorisation.....	608
2.2.	Authorisation of TIR carnet holders.....	608
2.2.1.	The authorisation process.....	609
2.2.2.	Sharing the authorisation process.....	609
2.2.2.1.	Customs authorities' checks .....	610
2.2.2.2.	Monitoring of the authorisation.....	610
2.2.3.	Withdrawal of the authorisation.....	611
2.2.3.1.	Use of Article 38 versus Article 6.4.....	612
2.2.3.2.	Application of Article 38 of the TIR Convention .....	612
2.2.3.3.	Application of Article 6.4. of the TIR Convention .....	613
2.2.3.4.	Notification to the European Commission and Member States .....	613
2.2.4.	Notification of decisions to reinstate access to the TIR system .....	614
3.	Guarantees .....	614
3.1.	Introduction .....	615
3.2.	Amount of guarantee .....	615
3.2.1.	Maximum amount of guarantee .....	615
3.2.2.	Rules concerning the exchange rate .....	615
3.3.	Scope of guarantee cover .....	616
3.4.	Liability of the Union's guaranteeing associations.....	616
4.	The formalities at the office of departure or entry .....	617
4.1.	Introduction .....	617
4.2.	Acceptance of the TIR carnet data .....	618
4.3.	Security of vehicle / container.....	620
4.3.1	Recommendation to the use of a code system to report defect remarks in the Certificate of Approval.....	621
4.4.	Action at the customs office of departure or entry .....	621
4.4.1.	Proper use of the TIR carnet .....	622
4.4.2.	Recommendation to the use of HS code .....	622
4.4.3.	Proof of the customs status of Union goods.....	623
4.4.4.	Presentation of a guarantee .....	624
4.4.5.	Sealing of vehicles/ containers .....	624

4.4.6	Time limit.....	624
4.4.7.	Itinerary for movements of goods under a TIR operation.....	625
4.4.8.	Release of a TIR operation.....	626
4.5.	Intermediate loading.....	626
4.5.1.	Temporary suspension of the TIR transport.....	627
4.6.	Discrepancies .....	628
4.6.1.	Treatment of discrepancies.....	628
4.6.2.	Discrepancies detected by the customs office of departure .....	628
4.6.3.	Discrepancies detected by the customs office of entry .....	629
5.	The formalities at the customs office of destination or exit .....	630
5.1.	Introduction .....	630
5.2.	Discharge of the TIR operation by the customs office of departure or entry.....	630
5.3.	Action at the customs office of destination or exit.....	631
5.4.	Change of the customs office of destination or exit.....	632
5.5.	Incidents during the movement of goods and the use of the certified report .....	634
5.6.	Irregularities detected at the customs office of destination or exit .....	635
5.6.1.	Irregularities concerning goods .....	635
5.6.2.	Irregularities concerning seals.....	636
5.6.3.	Other irregularities .....	637
5.7.	Control system for TIR carnets .....	637
5.8.	Intermediate unloading.....	638
5.9.	Treatment of returned TIR transports.....	638
6.	Enquiry procedure .....	639
6.1.	Pre-enquiry action .....	640
6.2.	Enquiry procedure .....	640
6.3.	Alternative proof of termination .....	642
6.4.	Debt and recovery .....	643
6.4.1.	Identification of person(s) directly liable .....	643
6.4.2.	Recovery of the debt and/or other charges.....	644
6.5.	Claim against guaranteeing association .....	645
6.6.	Application of Articles 163-164 IA .....	645
6.6.1.	Transfer of responsibility to recover the debt .....	646
7.	Authorised consignee .....	646
7.1.	Introduction .....	646
7.2.	Authority to break and remove customs seals.....	647
7.3.	Arrival of the goods.....	647
7.4.	Presentation of the TIR carnet.....	648
7.5.	Endorsement and return of the TIR carnet to the TIR carnet holder.....	648
8.	Annexes to Part IX .....	649
8.1.	Focal points in the Union .....	649
8.2.	The correlation table.....	653
8.3.	The filling-in of the TIR carnet .....	655
8.4.	TIR operations in particular circumstances (the fallback procedure) .....	665
8.5.	Written notification .....	667

8.6.	Specimen enquiry notice .....	669
8.7.	Model EU Agreement/Undertaking .....	671
8.8.	Specimen stamp for the fallback procedure .....	673
8.9.	Examples of situations lodging the electronic TIR carnet data.....	673

## List of commonly used abbreviations

e-AD	Electronic Administrative Document
AT	Austria
ATA	Carnet ATA (temporary admission)
BE	Belgium
BG	Bulgaria / Bulgarian
CAP	Common Agricultural Policy
CCT	Common Customs Tariff (EC)
CH	Switzerland
CIM	<i>Contrat de transport International ferroviaire des Marchandises</i> (International waybill for transport of goods by rail)
CMR	<i>Contrat de transport international de Marchandises par Route</i> (International waybill for transport of goods by road)
COMMISSION	Commission of the European Union
Convention	Convention on a common transit procedure of 20 May 1987
CS	Czech
CY	Cyprus
CZ	Czech Republic
DA	Danish
DA	Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) of the European Parliament and of the Council laying down the Union Customs Code)
DE	Germany / German
DK	Denmark
EAD	Export Accompanying Document
ECS	Export Control System
EDI	Electronic Data Interchange
EE	Estonia / Estonian
EFTA	European Free Trade Association
EL	Greek
EN	English
ENS	Entry Summary Declaration
ES	Spain / Spanish
FI	Finland /Finnish
FR	France / French
GB	Great Britain
GR	Greece
HS	Harmonised System of the description and classification of goods
HR	Croatia/Croatian

HU	Hungary / Hungarian
IE	Ireland
IA	Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code)
IRU	International Road Transport Union
IS	Iceland / Icelandic
IT	Italy / Italian
LT	Lithuania / Lithuanian
LoI	List of Items
LU	Luxembourg
LV	Latvia / Latvian
MK	the former Yugoslav Republic of Macedonia
MT	Malta / Maltese
NCTS	New Computerised Transit System
NL	Netherlands / Dutch
NO	Norway / Norwegian
OJ	Official Journal
PL	Poland / Polish
PT	Portugal / Portuguese
RO	Romania / Romanian
RS	Serbia/Serbian
RSS	Regular Shipping Service
SAD	Single Administrative Document
SAD Convention	Convention on the simplification of formalities in trade in goods of 20 May 1987
SE	Sweden/
SI	Slovenia
SK	Slovak Republic / Slovakian
SL	Slovenian
SV	Swedish
TDA	Commission Regulation (EU) .../...of 17.12.2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446
TR	Turkey/Turkish
TAD	Transit Accompanying Document
TIR	Carnet TIR ( <i>Transport Internationaux Routiers</i> ) (International Road Transport)

TSAD	Transit/Security Accompanying Document
TSLoi	Transit/Security List of Items
UCC	Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (O.J. L 269, 10 October 2013)
UK	United Kingdom

## List of definitions

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

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

- the territory of Hungary,
- the territory of Malta,
- the territory of the Kingdom of the Netherlands in Europe,
- the territory of the Republic of Austria,
- the territory of the Republic of Poland,
- the territory of the Portuguese Republic,
- the territory of Romania,
- the territory of the Republic of Slovenia,
- the territory of the Slovak Republic,
- the territory of the Republic of Finland,
- the territory of the Kingdom of Sweden,
- the territory of the United Kingdom of Great Britain and Northern Ireland and of the Channel Islands and the Isle of Man.
- the territory of the Republic of Croatia.

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

(a) FRANCE

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

(b) CYPRUS

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

Export accompanying

For Union transit only - the EAD accompanies the goods

document (EAD)	where an export declaration is processed at the customs office of export by the ECS. The EAD corresponds to the specimen and notes in Appendices H1 and H2, Annex 9 TDA
European Union (EU)	Member States are Austria, Belgium, Denmark, Finland, France, Germany, Greece, Republic of Ireland, Italy, Luxembourg, Netherlands, Portugal, Spain, Sweden, the United Kingdom, the Czech Republic, Cyprus, Estonia, Hungary, Latvia, Lithuania, Malta, Poland, the Slovak Republic, Slovenia, Bulgaria, Romania and Croatia.
European Free Trade Association (EFTA)	This is a group of countries, comprising Iceland, Norway, Switzerland and Liechtenstein.
Common transit country	Any country, other than Member States of the Union, that is a Contracting Party to the Convention
Guarantee	Financial cover to ensure the collection of duties and other charges, furnished by a holder of the procedure
Loading list	A document that may be used in place of a SAD-BIS when more than one item is being moved under transit in a business continuity procedure. The loading list corresponds to the specimen and notes in Annex B4, Appendix III, Convention/Annex 72-04 IA.
List of Items (LoI)	The LoI accompanies the TAD and the goods where a transit declaration is processed at the customs office of departure by the NCTS and the declaration contains more than one item of goods. The LoI corresponds to the specimen and notes in Annexes A5 and A6, Appendix III, Convention/ Appendix F2, Annex 9, TDA..
Manifest	For maritime and air transport, the document listing the cargo on board the means of transport. The document may be used for customs purposes, subject to prior authorisation, when it contains the necessary particulars, in particular with regard to the customs status of the goods and their identification
Non-Union goods	Goods other than Union goods.
Customs office of departure	The customs office where declarations placing goods under the transit procedure are accepted.
Customs office of destination	The customs office where the goods placed under the transit procedure must be presented in order to end the procedure.
Customs office of guarantee	The office where the customs authorities of each country decide that guarantees are to be lodged.

Customs office of The customs office situated at the:  
transit

	Common transit	Union transit
Point of entry	– into a Contracting Party	– into the customs territory of the Union when the goods have crossed a territory outside the customs territory of the Union in the course of a transit operation
Point of exit	– from a Contracting Party when the goods are leaving the customs territory of that Contracting Party in the course of a transit operation via a frontier between that Contracting Party and a third country.	– from the customs territory of the Union when the goods are leaving that territory in the course of a transit operation via a frontier with a territory outside the customs territory of the Union other than a common transit country

Person established in a Contracting Party

- in the case of a natural person, any person who has his or her habitual residence in the Contracting Party ;

- in the case of a legal person or an association of persons, any person having registered office, central headquarters or a permanent business establishment in the Contracting Party.

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

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

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

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

Special fiscal territories	<p>A part of the customs territory of the Union where the provisions of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax or Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC do not apply.</p> <p>These are: the Åland Islands, the Canary Islands, the Channel Islands, Mount Athos and the French territories (Guadeloupe, French Guiana, Martinique, Réunion, Mayotte, Saint-Barthélemy and Saint-Martin).</p>
Transit accompanying document (TAD)	<p>Document printed in the NCTS to accompany the goods and based on the particulars of the transit declaration. The TAD corresponds to the specimen and notes in Appendix III, Annexes A3 and A4, Appendix III, Convention/Appendix F1, Annex 9, TDA.</p>
Transit/Security accompanying document (TSAD)	<p>For Union transit only - the TSAD accompanies the goods where a transit declaration is processed at the customs office of departure by the NCTS and contains both transit data and security and safety data. The TSAD corresponds to the specimen and notes in Appendix F3, Annex 9, TDA.</p>
Transit/Security List of Items (TSLoI)	<p>For Union transit only - the TSLoI accompanies the TSAD and the goods where a transit declaration is processed at the customs office of departure by the NCTS, the declaration contains more than one item of goods and the declaration contains transit data and security and safety data. The TSLoI corresponds to the specimen and notes in Appendix F4, Annex 9, TDA.</p>
Transit declaration	<p>The act whereby a person indicates in the prescribed form and manner a wish to place goods under the transit procedure.</p>

## General information sources

European Union

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

Customs legislation

[http://ec.europa.eu/taxation\\_customs/customs/procedural\\_aspects/transit/index\\_en.htm](http://ec.europa.eu/taxation_customs/customs/procedural_aspects/transit/index_en.htm)

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

[http://ec.europa.eu/taxation\\_customs/common/links/customs/index\\_en.htm](http://ec.europa.eu/taxation_customs/common/links/customs/index_en.htm)

Other:

World Customs Organisation:

World Customs Organization

UN – TIR convention:

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

## **PART I GENERAL INTRODUCTION**

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

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

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

Paragraph 3 provides a summary of the common transit procedure.

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

Paragraph 5 covers exceptions.

Paragraph 6 is reserved for specific national instructions.

Paragraph 7 is reserved for the use of customs administrations.

Paragraph 8 contains the Annexes.

## 1. Brief history of transit

Movement of goods

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

Main functions of transit

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

Development of a transit system

After the end of the second world war, there was a rapid growth in trade in goods in Europe. It soon became clear that lengthy and cumbersome customs procedures each time goods crossed a border put a severe strain and burden on trade. Against a background of a

growing spirit of co-operation between nations, negotiations started under the auspices of the United Nations Economic Commission for Europe, with the objective of drawing up an international Agreement which would facilitate the movement of goods in Europe.

TIR Agreement

In 1949 the first TIR Agreement was drawn up. As a result of this Agreement a guarantee system was introduced in a number of European countries which would cover the duties and other charges at risk on goods moving in Europe, in the course of international trade. The success of the 1949 TIR Agreement led to the creation in 1959 of the TIR Convention<sup>2</sup>. The Convention was revised in 1975 and currently has 69 Contracting Parties (February 2016).

European  
Community

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

### **European Community/European Union**

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

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

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

The Community  
transit system

The need for a specific transit system for the European Community

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

became more apparent in 1968 when the Common Customs Tariff was introduced.

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

Intra-Community movement of goods via EFTA countries

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

#### **European Free Trade Association (EFTA)**

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

Common Transit

The Agreements of 1972 with the EFTA countries Switzerland and (at the time) Austria were replaced in 1987 by two Conventions drawn up between the European Community and all EFTA countries. These Conventions would facilitate the importation, exportation and movement of goods to, from and between the European Community and the EFTA countries but also between individual EFTA countries. One Convention established a common transit procedure<sup>3</sup>, while the other provided for the simplification of

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

import, export and transit formalities by introducing the Single Administrative Document (SAD)<sup>4</sup>. The Conventions are known as the “Convention” and the “SAD Convention” respectively.

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

The Convention was extended as well to other than Visegrad countries, i.e. to Croatia on 1 July 2012 (until its accession to the Union) and to Turkey on 1 December 2012..

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

Many other countries have expressed a desire to join the common transit system (mainly West Balkan countries and Eastern Partnership countries).

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

## 2. Status of goods

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

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

Further details concerning the customs status of Union goods are in

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

## Part II.

### **3. Common Transit**

#### **3.1. *Legislation***

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

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

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

#### **3.2. *Description of the procedure***

The common transit procedure provides for customs and excise duties, VAT and other charges on goods to be suspended during their movement from the customs office of departure to the customs office of destination. It may be used by economic operators to facilitate the movement of goods from one Contracting Party to another. However there is no obligation to use it.

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

of guarantee.

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

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

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

Holder of the  
procedure in  
common transit

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

*Article 2  
Convention*

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

T1

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

T2

The T2 (internal transit procedure) covers the movement of Union goods, suspending the measures normally applicable to them on import to a common transit country.

Transit  
simplifications

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

#### **4. Transit within the Union**

This paragraph is subdivided as follows:

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

##### **4.1. Union transit**

###### **4.1.1. Legislation**

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

and San Marino under the arrangements for the customs union with San Marino (see Part IV, Chapter 5 for further details concerning Andorra and San Marino).

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

#### **4.1.2. Description of the procedure**

This paragraph describes the Union transit procedures as follows:

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

Use of the Union transit procedure

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

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

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

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

On receipt of electronic messages or the copy of the transit

declaration, the customs office of departure discharges the transit procedure and the holder's of the procedure liability, unless an irregularity has been noted.

Holder of the procedure in Union transit

In making a transit declaration at the customs office of departure the holder of the procedure requests the placing of the goods under the transit procedure. He is, after the goods have been released for transit, responsible for the presentation of the goods intact (with seals intact where appropriate) together with the transit declaration at the office of destination within a prescribed time limit, for observance of the customs provisions relating to the transit procedure and for the payment of any duties and other charges which may become due in the event of an irregularity occurring. The holder of the procedure should provide a guarantee to cover the amount of possible customs debt (when he has not been exempted by law or by authorisation).

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

External and internal transit

*Articles 226 and 227 UCC*

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

Transit simplifications

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

#### **4.1.2.1 External Union transit procedure**

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

*Article 189 DA* However, the external Union transit procedure is also mandatory where Union goods are exported to a common transit country or where they are exported and pass through one or more common transit countries and the common transit procedure is being used in the following cases:

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

#### **4.1.2.2. Internal Union transit procedure**

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

when the goods are carried entirely by sea or by air.

T2F

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

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

#### **4.1.3. New Computerised Transit System (NCTS)**

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

The main objectives of the NCTS are:

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

As a general rule the NCTS is used mandatory for both external

and internal Union and common transit procedure (except simplifications concerning certain modes of transport, the business continuity procedure and for travellers who can use a paper based declaration in certain situations).

#### **4.1.3.1. Main items or messages used in an NCTS operation**

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

- The transit declaration is presented in an electronic form (the message "Declaration Data" (IE015)).
- The Master reference number (MRN) is a unique registration number, given by the system to the declaration to identify the movement.
- The transit accompanying document (TAD) accompanies the goods from the customs office of departure to the customs office of destination.
- The message “Anticipated arrival record” (IE001) is sent by the customs office of departure to the declared customs office of destination indicated in the declaration.
- The message “Anticipated transit record” (IE050) is sent by the customs office of departure to the declared customs office(s) of transit to notify the anticipated border passage of the goods.
- The message “Notification of crossing frontier” (IE118), is sent by the actual customs office of transit used after having checked the goods.
- The message “Arrival advice” (IE006) is sent by the actual customs office of destination to the customs office of departure when the goods arrive.
- The message “Control results” (IE018) is sent by the actual

customs office of destination to the customs office of departure (after the goods have been checked, where necessary).

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

Annex 8.1. in Part IV contains more messages (their numbers, names and abbreviations in the system)

#### **4.1.3.2. Customs office of departure**

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

The declaration must contain all the data required and comply with the system specifications, since the system codifies and validates the data automatically. If there is an inconsistency in the data the system will indicate this. The declarant is informed, so that he can make the necessary corrections before the declaration is finally accepted.

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

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

premises. The TAD and the list of the LoI must accompany the goods and be presented at any customs office of transit and at the customs office of destination.

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

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

#### **4.1.3.3. Customs office of destination**

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

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

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

irregularities have been detected.

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

#### **4.1.3.4. Customs office of transit**

When the goods pass by a customs office of transit, the goods, the TAD and, where appropriate, the LoI have to be presented to that customs office. The message IE050 already available in the NCTS, automatically is located when the MRN is entered and subsequently the movement may be approved for passage. The message IE118 is sent by the customs office of transit to the customs office of departure.

#### **4.1.3.5. Change of customs office of transit or destination**

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

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

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

#### **4.1.3.6. Simplified procedures: authorised consignor and authorised consignee**

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

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

The NCTS allows authorised consignors to:

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

The NCTS allows authorised consignees to:

- receive the goods and the TAD and LoI, if appropriate, at their own premises;
- send the message "Arrival notification" (IE007) to the relevant customs office of destination ;

- receive and send subsequent messages concerning permission to unload the goods and the notification of the results of that unloading.

## **4.2. Other transit systems within the European Union**

### **4.2.1. Introduction**

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

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

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

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

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

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

The postal package procedure applies to goods sent by post (see paragraph 4.2.6 for information on the postal package procedure).

### **4.2.2. TIR (Transport Internationaux Routiers) procedure**

*Article 226(3)(b)*

The principal legislation governing the TIR procedure is the TIR

*and 227(2)b) UCC* Convention 1975, prepared under the auspices of the United Nations Economic Commission for Europe (UN/ECE). It has 69 Contracting Parties including the European Union and its Member States.

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

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

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

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

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

The overall supervision of the TIR Convention and its application

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

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

### **4.2.3. ATA (Temporary Admission)**

#### **4.2.3.1. Background and legislation**

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

The legal bases for this procedure are the ATA Convention and the Convention on Temporary Admission, also known as the Istanbul Convention.

The ATA Convention concluded in 1961 remains in force and currently has 61 Contracting Parties.

The Istanbul Convention which was originally intended to replace the ATA Convention was concluded on 26 June 1990 in Istanbul under the auspices of the Customs Co-operation Council – now called the World Customs Organisation (WCO). It is managed by an Administrative Committee and currently has 34 Contracting Parties.

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

#### **4.2.3.2. Description of the procedure**

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

##### At the customs office of departure

The customs office of departure or the customs office of entry into the Union shall detach transit Voucher no. 1, complete box "H" (items A-D) and to assist in the return of transit Voucher no. 2 enter the full name and address of the customs office to which voucher no. 2 must be returned in box "H" item (E).

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

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

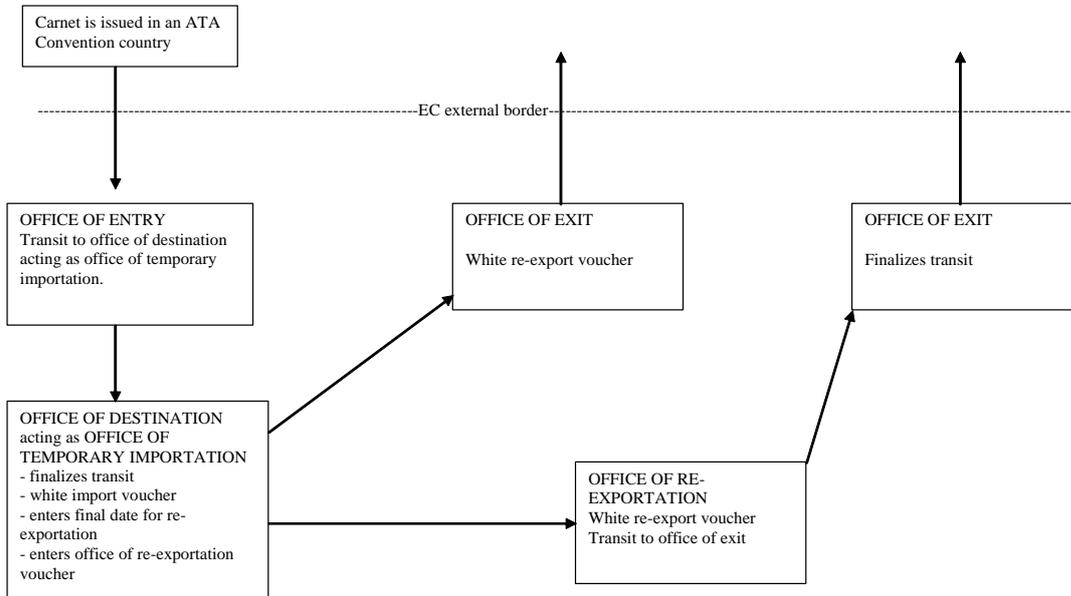
##### At the customs office of destination

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

##### Inquiry procedure

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

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



#### 4.2.4. Rhine manifest

##### 4.2.4.1. Background and legislation

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

##### 4.2.4.2. Description of the procedure

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

The Mannheim Convention concerns the following countries bordering the Rhine: the Netherlands, Belgium, Germany, France and Switzerland which for the purposes of the Convention are considered as forming a single territory. Article 9 of the Convention states that where a ship travels on the Rhine without

loading or unloading in the territory of these countries, it may proceed without customs control. The Rhine manifest procedure was established to facilitate the movement of goods on the Rhine and its associated tributaries. It can be used as a transit declaration for the Union transit procedure, where appropriate

#### **4.2.5. NATO movements**

##### **4.2.5.1. Background and legislation**

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

##### **4.2.5.2. Description of the procedure**

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

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

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

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

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

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

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

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

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

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

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

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

#### **4.2.6. Postal packages**

##### **4.2.6.1. Background and legislation**

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

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

The transit procedure under the postal system is open to UPU right holders ('designated operator' hereafter referred to as "postal

operator"<sup>5</sup>). National postal legislation will lay down who the postal operator is.

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

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

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

#### **4.2.6.2. Description of the procedure**

*Articles 288-290  
IA*

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

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

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

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

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

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

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

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

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

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

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

Article 199 IA.

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

As an alternative, the common/Union transit procedure is highly recommended for such goods in order to avoid any delays when crossing the borders.

- 5. Exceptions (pro memoria)**
- 6. Specific national instructions (reserved)**
- 7. Restricted part for customs use only**
- 8. Annexes**

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

Rules of procedures for the Customs Code Committee and Expert Group (*to be inserted once they are finalised*).

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

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

**Provisions of the EU-EFTA Joint Committees (on common transit and on simplification of formalities in trade in goods) establishing their respective rules of procedure and setting up a working party**

THE JOINT COMMITTEE on common transit;

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

and

THE JOINT COMMITTEE ON simplification of formalities in trade in goods;

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

HAVE ADOPTED THE FOLLOWING PROVISIONS:

**Chapter I**

**Joint Committee**

**Article 1**

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

**Article 2**

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

chairing the Joint Committee. The EFTA countries can be assisted by the EFTA Secretariat.

### Article 3

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

### Article 4

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

### Article 5

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

### Article 5 a

1. When the Joint Committee has decided that a third country will be invited to accede to the Convention, this third country may be represented on the Joint Committee, sub-committees and working parties by observers in accordance with Article 15 paragraph 6 of the Convention.

2. The Joint Committee may invite other third countries to be represented on the Joint Committee, sub-committees and/or working parties by informal observers before the date referred to in Article 15 paragraph 6 of the Convention. This invitation is made in writing by the chairman and can be limited in time or limited to certain groups or agenda items. It can be withdrawn at any point in time.

### Article 6

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

### Article 7

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

### Article 8

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

2. The provisional agenda shall include the items in respect of which the Chairman has received a request for inclusion in the agenda not later than twenty-one days before the beginning of the meeting, if the documentation is sent at the latest on the date of dispatch of that agenda.

3. The agenda shall be adopted by the Joint Committee at the beginning of each meeting. An item other than those appearing on the provisional agenda may be placed on the agenda.

4. The Chairman may, in agreement with the Parties, shorten the periods specified in paragraph 1 and 2 in order to take account of requirements.

#### Article 9

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

#### Article 10

1. The Secretariat of the Joint Committee shall draw up a summary record of each meeting which shall include, in particular, the conclusions arrived at by the Joint Committee.

2. Upon approval by the Joint Committee, the summary record shall be signed by the Chairman and by the Secretariat of the Joint Committee and shall be filed in the records of the European Commission.

3. A copy of the summary record shall be forwarded to the Parties.

#### Article 11

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

#### Article 12

Recommendations and decisions of the Joint Committee within the meaning of Article 15 of the Convention on a common transit procedure/Article 11 of the Convention on the simplification of formalities in trade in goods shall be entitled "Recommendation" or "Decision" followed by a serial number and a reference to their subject matter.

#### Article 13

1. Recommendations and decisions of the Joint Committee within the meaning of Article 15 of the Convention on a common transit procedure/Article 11 of the Convention on the simplification of formalities in trade in goods shall be divided into articles. As a general rule, decisions shall include a provision fixing the date on which they enter into force.

2. The recommendations and decisions referred to in the first paragraph shall end with the words "Done at ..... (date)", the date being that on which they were adopted by the respective Joint Committee.

3. Recommendations and decisions referred to in the first paragraph shall be forwarded to the addressees referred to in Article 7 above.

#### Article 14

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

#### Article 15

1. The expenses for interpretation at meetings and for the translation of documents shall be borne by the European Community in so far as the interpretation or translation relates to the official languages of the European Community.

2. If an EFTA country uses a language which is not an official language of the European Community that country shall bear the expenses of interpretation or translation into an official language of the European Community.

3. The expenses for the material organization of meetings shall be borne by the Contracting Party who holds the Chair in accordance with Article 1

#### Article 16

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

### **Chapter II**

#### *Working Group*

#### Article 17

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

#### Article 18

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

## Article 19

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

### Statements recorded in the minutes of the Joint Committee:

1. 1st meeting of the EEC-EFTA Joint Committee, 21.1.1988

With regard to the tasks of the Secretariat of the Joint Committee, the EFTA countries stated that they would be assisted by the EFTA Secretariat. The Joint Committee took note.

In application of Article 5 of the rules of procedure<sup>6</sup>, the Joint Committee agrees to invite the EFTA Secretariat to its meetings.

Without prejudice to the provisions of Articles 7 and 10(3) of the rules of procedure, at the request of the EFTA countries communications from the Chairman and the contracting parties will be sent to the EFTA Secretariat.

As regards Article 15(3) of the rules of procedure, expenses for meetings organised by EFTA countries shall be borne by those countries.

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6 Document XXI/1303/87

## **PART II - STATUS OF GOODS**

### **1. Introduction**

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

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

Paragraph 3 deals with the proof of the customs status of Union goods.

Paragraph 4 describes the means by which the customs status of Union goods can be proven.

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

Paragraph 6 is reserved for specific national instructions.

Paragraph 7 is reserved for the use of customs administrations.

Paragraph 8 contains the Annexes to Part II.

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

*Article 5 (23) UCC*      Union goods are goods:

*Union goods*

*Article 2,  
Convention*

- wholly obtained in the customs territory of the Union; or
- brought into the customs territory of the Union from countries or territories outside that territory and released for free circulation; or
- obtained or produced in the customs territory of the Union,

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

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

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

### **3. Proof of the customs status of Union goods**

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

However, there are circumstances where in spite of this general  
rule the presumption of having the customs status of Union goods  
does not apply.

*Article 119 (1) DA*      These are:

- where goods are brought into the customs territory of the Union and are still under customs supervision to determine their customs status;
- where goods are in temporary storage;
- where goods are placed under any of the special procedures with the exception of the internal transit, outward processing and the end-use procedures;
- where products of sea-fishing caught by a Union fishing vessel outside the customs territory of the Union, in waters other than the territorial waters of a third country are brought into the customs territory of the Union;

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

*Article 119(2)DA*

However: proof of the customs status of Union goods is not required where:

(1) Union goods are carried by air, and the goods have been loaded or transhipped at an Union airport for consignment to another Union airport and are carried under cover of a single transport document issued in a Member State; or,

(2) Union goods are carried by sea and have been shipped between Union ports by an authorised RSS (see also paragraph 3.1).

(3) Union goods are carried by rail and have been transported through a third country which is a contracting party to the Convention on a common transit procedure under cover of a single transport document issued in a Member State and such a possibility is provided for in an international agreement.

*Article 2(2)  
Appendix II  
Convention*

Note: Goods whose customs status of Union goods cannot be proven, where required, will be considered to be non-Union goods.

*Article 154 UCC*

Note: Status documents or rules cannot be used in respect of

goods for which the export formalities have been completed or which have been placed under the inward processing procedure.

### **3.1. Regular shipping service**

#### **3.1.1. Definition**

*Article 120 DA*

A RSS is a service which carries goods in vessels that ply only between ports situated in the customs territory of the Union and may not make any calls at any port outside this territory or at any free zone in a Union port, nor make any transshipment of goods at sea.

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

#### **3.1.2. Procedure for authorising regular shipping services**

*Articles 120 and 121 DA*

Authorisation is granted only to shipping companies which:

- are established in the customs territory of the Union;
- fulfil the conditions laid down in Article 39a UCC;
- undertake to communicate, once the authorisation is issued, to the customs authority that granted the authorisation, the names of the vessels assigned to the regular shipping service, the port where the vessel starts its operation as RSS and the ports of call;
- undertake not to make any calls at any port outside the customs territory of the Union or at any free zone in a Union port, and not to make any transshipments of goods at sea;

The application for a RSS shall be made to the customs authorities of the Member State in whose territory the company is established.

## TRADE

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

*Article 195 IA* After examining the request, the customs authorities (authorising customs authorities) of the Member State in which the shipping company is established, shall notify the customs authorities (the consulted customs authorities) of the other Member States actually or potentially concerned by the shipping service requesting their agreement, through the electronic RSS information and communication system. The other administrations shall indicate their agreement or refusal within fifteen days of communication by the authorising customs authority. Where the consulted Member State signifies its refusal, it shall communicate the grounds and the corresponding legal provisions on the offence committed through the electronic RSS information and communication system. The authorities of the Member State where the application was made shall not issue the authorisation and shall notify the applicant stating the reasons for the refusal.

*Article 195 IA* If no reply or refusal is received within fifteen days of receipt of communication, the authorising customs authorities shall issue an authorisation to the shipping company concerned.

*Article 39(a) UCC* Where the shipping company holds an AEO certificate (AEOC or AEOF), the requirements of Article 39(a) of the UCC are considered to be met and no consultation is needed.

The authorisation shall be stored in the electronic RSS information and communication system. It shall be notified to the other Member States concerned by the shipping service through

the electronic RSS information and communication system.

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

TRADE Article 121 DA

After being authorised to establish regular shipping services the shipping company shall communicate to the authorising customs authority the following:

- a) the names of the vessels assigned to the RSS
  - b) the first port where the vessel starts its operation as a RSS
  - c) the ports of call
  - d) any amendments to the information in a), b) and c)
  - e) the date and time when the amendments take effect
- and, where appropriate,
- f) the names of the part charterers.

CUSTOMS Articles 196 IA, 121 DA

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

All correspondence with other customs administrations on the RSS is to be made through the electronic RSS information and communication system..

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

## CUSTOMS

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

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

The application is deemed to have been received after the publication of the application by the authorising customs authorities in the electronic RSS information and communication system.

### **3.1.3. Part-charter arrangements**

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

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

### **3.1.4. Regular shipping service or non-regular shipping service**

When the shipping company operates a RSS it will not be necessary to demonstrate the customs status of Union goods carried on board the authorised vessel.

NOTE: non-Union goods, and in certain cases also Union goods, carried on board the authorised vessel must be placed under the (standard or simplified) transit procedure T1 or T2F (TF). See parts IV, V and VI for details.

When the shipping company does not operate a RSS the customs status of Union goods must always be demonstrated.

### **Example 1**

#### **New York/Le Havre on a non-regular shipping service**

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

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

### **Example 2**

#### **Le Havre/Pointe à Pitre (Guadeloupe) on a non-RSS**

The goods are all deemed to be non-Union goods on arrival at Pointe à Pitre.

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

### **Example 3**

#### **Genoa/Marseille on a non-RSS**

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

- For Union goods (other than goods subject to excise duties) loaded in Genoa: a T2L document or, at the request of the

shipping company, a shipping company's manifest bearing the code "C" shall be used.

- For Union goods subject to excise loaded at Genoa: a print-out of e-AD (as provided for by Article 21 and 34 of Council Directive 2008/118/EC and Regulation No. 684/2009) shall be used.

#### **Example 4**

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

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

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

There are two possibilities:

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

#### **Example 5**

##### **Export of agricultural products where a refund is applied for**

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

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

another vessel bound for a non-EU country.

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

#### **4. Proof of the customs status of Union goods**

Where it is necessary to provide evidence of the customs status of Union goods, one of the following documents or rules, as appropriate, should be used on condition that the goods have been:

(i) moved from one point to another within the customs territory of the Union and temporarily leave that territory by sea or air; or

(ii) moved from one point to another within the customs territory of the Union, through a territory outside the customs territory of the Union without being transhipped, and carried under cover of a single transport document issued in a Member State; or

(iii) moved from one point to another within the customs territory of the Union on a means of transport other than that onto which they were initially loaded with a new transport document being issued, covering carriage from the territory outside the customs territory of the Union, provided that the new document is accompanied by a copy of the original single transport document.

Proof of the customs status

*Articles 5, 9,10,11, 12, Appendix II, Convention*

*Article 199 IA*

- a T2L (copy 4 of the Single Administrative Document, for further details see Part V, Chapter 3, paragraph 3.2.1.);
- T2LF (copy 4 of the SAD, for goods transported to, from or between the non-fiscal areas, for further details see Part IV, Chapter 5, paragraph 4);
- a properly completed invoice or transport document, which may contain Union goods only, indicating the code “T2L”

“T2LF” respectively;

- on a non-regular shipping service: a shipping company’s manifest, showing all the symbols for the goods (for details see paragraph 4.2)
- the shipping company’s or airline’s manifest, in the case of use of the manifest as transit declaration indicating the code “C” for Union goods;
- a voucher of a TIR or an ATA carnet showing the symbol “T2L” “T2LF” respectively and authenticated by the office of departure;
- registration plates and registration documents for motor vehicles registered in a Member State (for further details see annex 8.3);
- declaration of customs status for Union goods of packaging, receptacles, packing, pallets and other similar equipment, excluding containers, returned empty from other Member States, unless there is doubt;
- declaration of customs status of Union goods for passengers accompanied baggage (goods not intended for commercial use) will suffice unless there is doubt;
- the print-out of the electronic administrative document (e-AD), as provided for by Council Directive 2008/118/EC and Regulation No. 684/2009, used to accompany the movement of excise goods released for free circulation but under excise duty suspension, between two points in the Union;
- a fishing logbook, a landing declaration, transshipment declaration and vessel monitoring data, as appropriate, for products of sea fishing and the goods obtained from such products caught by Union fishing vessels outside the customs territory of the Union in waters other than the territorial waters of a third country;
- presumption of customs status of Union goods of postal

*Article 207 IA*

packages, (including parcel post) carried between two points within the territory of the Union. However, where such packages are carried to/from the non-fiscal areas, a special label must be affixed to the packages and accompanying documents;

Note 1. Packaging not having the customs status of Union goods

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

BG	οπακoβκα N
CS	obal N
DA	N-emballager
DE	N-Umschließungen
EE	N-pakendamine
EL	Συσκευασία N
ES	envases N
FR	emballages N
IT	imballaggi N
LV	N iepakojuмс
LT	N pakuotė
HR	N pakiranje
HU	N csomagolás
MT	ippakkjar N
NL	N-verpakkingen
PL	opakowania N
PT	embalagens N
RO	ambalaj N
SI	N embalaža
SK	N - obal

- FI N-pakkaus
- SV N förpackning
- EN N packaging

*Article 199(5)IA*

Note 2. Retroactive issue

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

- BG Издаден впоследствие
- CS Vystaveno dodatečně
- DA Udstedt efterfølgende
- DE Nachträglich ausgestellt
- EE Välja antud tagasiulatuvalt
- EL Εκδοθέν εκ των υστέρων
- ES Expedido a posteriori
- FR Délivré a posteriori
- IT Rilasciato a posteriori
- LV Izsniegts retrospektīvi
- LT Retrospektyvusis išdavimas
- HR Izdano naknadno
- HU Kiadva visszamenőleges hatállyal
- MT Maħruġ b'mod retrospettiv
- NL Achteraf afgegeven
- PL Wystawione retrospektywnie
- PT Emitido a posteriori
- RO Eliberat ulterior
- SI Izdano naknadno
- SK Vyhotovené dodatočne
- FI Annettu jälkikäteen
- SV Utfärdat i efterhand

EN Issued retroactively

IS Útgefið eftir á

NO Utstedt i etterhånd

#### **4.1. Proof of the customs status of Union goods by an authorised issuer**

*Article 128 DA*

The customs authorities may authorise a person, who will be known as the "authorised issuer" to use T2L, T2LF documents, commercial documents and shipping company's manifests as status documents without having to present them for endorsement to the competent office. In the authorisation customs determines whether the SAD can be authenticated by either pre-authentication by customs or authentication by the authorised issuer.

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

In case of self-authentication the authorised issuer uses a special stamp and places a print of this stamp in box C of the SAD. Paragraph 3.5.3.1 provides more information regarding this issue. For the application of Article 129a DA, pre-printing of the special stamp is approved by the competent authorities of the country where the authorised issuer is established and not by the authorities of the country where the printer is established. Where the documents are made out by an integrated electronic or automatic data-processing system, the authorised issuer may be authorised not to sign them.

The T2L, T2LF documents or commercial documents shall contain in place of the authorised issuer's signature one of the

following endorsements:

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

**4.2. Proof of the customs status of Union goods by means of a shipping company's manifest**

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

- the name and full address of the shipping company ;
- the name of the vessel ;

- the place and date of loading ;
- the place of unloading ;

For each consignment:

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

At the request of the shipping company the duly completed and signed manifest shall be endorsed by the competent office. In case of endorsement of the shipping company’s manifest the competent office will include the following:

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

Where shipping company’s manifests are used to prove the

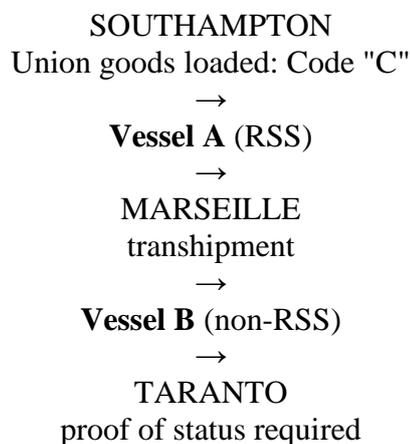
customs status of Union goods, the customs authorities may authorise the shipping company to draw up such manifests at the latest on the day after the departure of the vessel but before its arrival at the port of destination. Authorisation is subject to certain conditions (see Annex 8.2).

#### **4.3. Proof of the customs status of Union goods in case of transhipment**

Union goods :

When Union goods are transported by a shipping company which is authorised under Article 120 DA they are coded "C" on the manifest.

However, if the goods are subsequently transhipped in a Union port on to a vessel that is not a regular shipping service, the status can be lost. This presents a problem in the final Union port of destination (discharge). The problem is illustrated diagrammatically as follows:



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

It is recommended that in these cases the proof of status accompanies the goods from the start of the transport operation

(vessel A).

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

**4.4. Proof of the customs status of Union goods through the invoice or transport document**

TRADE

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

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

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

At the request of the person concerned, the invoice or transport document duly completed and signed by him shall be endorsed, by the competent office.

In the Union only: where the total value of the Union goods covered by the invoice or transport document does not exceed EUR 15000, no endorsement by the competent office is required. However, the name and address of the competent office shall be shown on the invoice or document, in addition to the above details.

Proof of Union status and the use of a TIR or an ATA carnet:

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

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

## CUSTOMS

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

- the name and stamp of the competent office;
- the signature of an official of that office;
- the date of endorsement;
- either the registration number or the number of the dispatch declaration , where such a declaration is required;
- Where a TIR or ATA carnet, with a view to proving the customs status of Union goods, is presented to the office of departure for endorsement, care is to be taken to ensure that the Union goods are shown separately from the other goods and that the symbol “T2L” or “T2LF” respectively is entered in such a way that it relates only to the Union goods. The symbol “T2L” or “T2LF” respectively shall be authenticated with the stamp of the office of departure accompanied by the signature of the competent official.

#### 4.5. T2L

There is no time limit for the production of a T2L document.

##### *Replacement*

A T2L document may be replaced by one or more new documents where circumstances so require.

##### *Extra copies*

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

##### *Retrospective issue of T2L*

A T2L document can be issued retroactively unless the issue of such a document is specifically ruled out by the legislation and as long as this retroactive issue is done with discernment and after careful examination to ensure that all the conditions for granting this document are met.

However, T2L documents issued retroactively shall be accepted by the customs authorities without prejudice to the application of retroactive control procedures or other procedures of administrative assistance, in particular in the event of suspicion of fraud or irregularities, in accordance with the provisions of Article 212 of the IA (Article 21 of Appendix II of the Convention).

T2L documents issued retroactively shall bear the appropriate phrase as provided in Note 2 to Paragraph 4 "Proof of the customs status of Union goods" of Part II.

##### *T1 declaration drawn up in error*

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

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

##### *Pre-printed signatures*

The signature of the official of the office responsible for prior authentication need not be hand-written and the stamp of that office may be pre-printed if prior authentication is administered centrally

by a single customs authority

With respect to the requirements with respect to the form of T2L documents, the provisions of Part IV chapter 1 paragraph 3.2.1 "Form and completion of the transit declaration" apply.

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

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

*Article 213 IA* A fishing logbook, a landing declaration, transshipment declaration and vessel monitoring data, as appropriate, have to be produced to prove the Union status :

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

*Article 129 DA* The fishing logbook, a landing declaration, transshipment declaration and vessel monitoring data, as appropriate must be presented by:

1. the Union fishing vessel which caught the products and, where applicable, processed them; or,

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

## CUSTOMS

- 6. Specific national instructions (reserved)**
- 7. Restricted part for customs use only**
- 8. Annexes**

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

### **Part charter**

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

#### 1. Introduction

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

- a) TEU = Twenty Foot Equivalent  
and
- b) FEU = Forty Foot Equivalent

#### 2. Types of Slot Charter

There are two main forms:

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

#### 3. Ordinary Slot Charter

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

#### 4. Vessel sharing agreement

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

#### 5. Commercial consequences

- (a) Apart from the fact that ordinary Slot-Charter involves payment and Vessel Sharing Agreements do not involve payment, the legal implementation of the two types of charter are the same.
- (b) The system operates as ordinary charter, i.e. the cargo travelling under Slot-Charter/Vessel Sharing Agreements travels in the name of the charterer, on his Bill of Lading and manifests. The owner of the vessel will issue one Ocean Bill of Lading covering the total number of Slots utilized - not one Bill of Lading per container/consignment. The owner of the vessel has no

underlying documentation (apart from dangerous cargo declarations and the like) of the individual consignments: shipper, consignee, contents, etc.

- (c) Cargo travelling under Slot-Charter/Vessel Sharing Agreements is de facto travelling as if on board one of the Charterer's own vessels.
- (d) The shipper/consignee may not have to know - or have to be told - that part of the transportation is carried out on board a Slot-Charter/Vessel Sharing Agreement vessel.
- (e) The shipper/consignee will receive a Bill of Lading issued by the shipping line with which he has contracted the transportation.

#### 6. Consequences for Union transit

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

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

#### 7. Consequences for the approval of regular shipping services

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

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

- b) Examples:

Example 1:

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

Example 2:

Services (1)	Vessels (2)	Persons responsible for defining the service (3)	Part-charterers (4)
Rotterdam - Felixstowe- Southampton - Antwerp - Le Havre - Lisbon - Leixoes - Vigo	Corvette and Caravel	A	B: on the Corvette: Southampton - Antwerp - Le Havre - Lisbon; on the Caravel: Southampton - Antwerp - Le Havre - Lisbon - Vigo
			C: on the Corvette: Rotterdam - Southampton - Antwerp - Le Havre - Lisbon; on the Caravel: Southampton - Antwerp - Le Havre - Lisbon - Vigo
			D: on the Corvette: Rotterdam - Southampton - Antwerp - Le Havre - Lisbon
Rotterdam - Felixstowe- Southampton - Antwerp - Le Havre - Bilbao - Lisbon - Leixoes - Vigo	Douro	B	A: Rotterdam - Felixstowe- Southampton - Antwerp - Le Havre - Bilbao
			C: Southampton - Antwerp - Le Havre - Bilbao - Lisbon - Leixoes
			D: Antwerp - Le Havre - Bilbao - Lisbon - Leixoes - Vigo
Rotterdam - Felixstowe- Southampton - Antwerp - Le Havre - Lisbon - Leixoes - Vigo	Angela J	C	A: Rotterdam - Felixstowe- Southampton - Antwerp - Le Havre - Lisbon
			B: Rotterdam - Southampton - Antwerp - Le Havre - Lisbon
			D: Antwerp - Le Havre - Lisbon - Leixoes - Vigo
Rotterdam - Felixstowe- Southampton - Antwerp - Le Havre - Bilbao - Lisbon - Leixoes - Vigo	Goodwill	D	A: Rotterdam - Felixstowe- Southampton - Antwerp - Le Havre - Lisbon
			B: Rotterdam - Southampton - Antwerp - Le Havre - Lisbon
			C: Antwerp - Le Havre - Lisbon - Leixoes - Vigo

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

c) Content of the RSS application and authorisation

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

- General:  
The Commission and the customs authorities of the Member States shall store and have access to the authorisation, including any amendments to it, using the electronic RSS information and communication system.

- Boxes:  
Box 1: Insert the name of the shipping company, or its representative, and full address.

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

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

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

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

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

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

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

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

## **8.2. Shipping manifest – TC12 procedure and authorisation**

Explanatory notes for the use of form TC12

### **A. Introduction**

1. The opening sentence of Article 119(3) IA requires proof of the customs status of Union goods carried by sea by a non-regular shipping service.
2. Article 199(2) IA (Article 10 of Appendix II to the Convention) allows the shipping company's manifest to be used as proof of the customs status of Union goods.
3. Such a manifest must be authenticated by customs or the shipping company (if it is an authorised issuer) before the vessel leaves the port of departure.
4. For logistical reasons, however, the manifest is sometimes unavailable for authentication at the time of sailing. In such cases, a shipping company may transmit the contents of the manifest electronically from the port of departure after the vessel has sailed so that they are available at the port of destination **before** the vessel arrives.
5. Article 129c and 129d DA (Article 18 of Appendix II to the Convention) allows such a manifest to be issued retroactively as proof of status and, subject to certain conditions, to be transmitted to the port of destination by means of an electronic data interchange system.

### **B. Consultation procedure**

1. An international shipping company established in a given country should apply to that country's competent authorities for authorisation to use, as an authorised issuer, the simplification provided for in Article 129c DA (Article 18 of Appendix II to the Convention). The shipping company's application should list all the countries and all the ports of departure and destination concerned.
2. The shipping company should also indicate in its application the name(s) of its representative(s) in those ports.
3. The competent authorities of this country will check that the application meets the conditions of Article 129(d) DA (Article 18(2) of Appendix II to the Convention). If it does, the application will then be sent for approval to the competent authorities (listed in annex B) of the countries in which the intended ports of departure and destination are located.
4. Meanwhile the shipping company will instruct its offices at each port of departure and destination to inform the customs authorities at these ports of its intention to use the simplified procedure and an electronic data interchange system.
5. On receiving the notification provided for in paragraph 2 above, the competent authorities of the countries of the intended ports of departure and destination

will advise their customs authorities at the ports to expect the message referred to in paragraph 3.

6. The customs authorities at the ports of departure and destination will then examine with the local offices of the shipping company whether the conditions for using the simplified procedure are met, and in particular the requirement that there should be a significant number of voyages between the countries along recognised routes.
7. On completion of this consultation procedure, the customs authorities at the ports of departure and destination will advise their competent authorities as to whether these ports are equipped to use an electronic data interchange system and whether the shipping company fulfils the criteria of Article 129(d) DA (Article 18(2) of Appendix II).
8. Within sixty days of the date of notification the competent authorities of the countries of the ports of departure and destination will inform the competent authorities responsible for granting the authorisation of their approval or refusal.
9. Reasons must be given in the case of refusal.
10. In the event of approval or failure to reply within sixty days of the date of notification, the authorisation will be issued by the competent authorities responsible.
11. The competent authorities, which issued the authorisation, will then send a copy to the competent authorities (listed in annex B) of the countries of the planned ports of departure and destination.

### **C. The authorisation**

On completion of the procedure provided for in Section B, the authorities competent for the authorisation will issue the shipping company with approval according to the model in Annex A.

The authorisation may be revoked or amended according to the legal provisions in force (Article 28 UCC, Article 65 of Appendix I to the Convention on a common transit procedure).

#### 1. Scope

The simplification covers the carriage of all goods which the shipping company transports by sea between the ports of the Member States of the Union and the common transit countries listed in the authorisation.

#### 2. Documentation required for consignments

When used as proof of the customs status of Union goods, the shipping company's manifest must include at least the information indicated in Article 126a of the DA (Article 10 of Appendix II of the Convention). This includes the following particulars:

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

and for each consignment:

- the reference for the bill of lading or other commercial document;
- the number, description, marks and reference numbers of the packages;
- the normal trade description of the goods including sufficient detail to permit their identification;
- the gross mass in kilograms;
- where applicable, the container identification numbers;

the following entries for the status of the goods:

- the letter "C" (equivalent to "T2L") or "F" (equivalent to "T2LF"), as appropriate, for goods whose customs status of Union goods can be demonstrated;
- the letter "N" for all other goods."

### 3. Procedure at the port of departure

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

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

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

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

### 4. Procedure at the port of destination

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

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

### 5. Irregularities/offences

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

obliged to help clear up any irregularities or offences detected by the competent authorities at the ports of departure and destination.

If it is not possible to clear up irregularities and offences at the port of destination, the competent authorities at the port of destination will notify the competent authorities at the port of departure and the authority which issued the authorisation, which will then take the necessary action.

6. Responsibilities of the shipping company

The shipping company must:

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

ANNEX A

Specimen authorisation TC 12

1. Holder of authorisation	(Authorisation number) .....
	Authorisation to use the simplification provided for in Article 129(c) DA (Article 18 of Appendix II of the Convention)
2. Countries and ports of departure to which this authorisation refers <b>and the name(s) of the shipping company's representative(s)</b> .	
3. Countries and ports of destination to which this authorisation refers, <b>and the name(s) of the shipping company's representative(s)</b> .	
4. Other information	
5. Issuing Authority	
Name: Address:  Country :	Stamp  Date:  (Signature)

**ANNEX B**

**LIST OF THE COMPETENT AUTHORITIES FOR CONSULTATION**

<b>Country</b>	<b>Name of the authority</b>	<b>Address of the authority</b>	<b>Contact Point</b>
<b>(A)</b>	<b>(B)</b>	<b>(C)</b>	<b>(D)</b>
<b>BELGIUM</b>	Administration Centrale des douanes et accises Service Procédures douanières, direction 10	North Galaxy, Tour A (NGA 13) Boulevard du Roi Albert II 33, boîte 37 B-1030 Bruxelles	National Transit Coordinator
<b>DENMARK</b>	In Denmark the respective customs districts offices will be responsible for granting this authorisation.	The names of the persons responsible and the names and addresses of their locations are equivalent to the list of Local Transit Coordinators as published in the Transit Network guide.	
<b>FINLAND</b>	Turun Tulli/meriliikenneluvat	PL 386 20101 Turku	Mr Heimo Pönkä Tel: +358-20-4924245 Mobile : +358-40-3324245 Fax: +358-20-4924017 E-mail: Heimo.Ponka@tulli.fi

<b>FRANCE</b>	Direction générale des Douanes et Droits Indirects Bureau E3 - Politique du dédouanement	11 rue des Deux Communes 93558 Montreuil FRANCE	Maud Chasseriau Tel : +33 (0)1 57 53 46 21 +33 (0)1 57 53 49 33 E-mail : maud.chasseriau@douane.finances.gouv.fr <a href="mailto:dg-e3@douane.finances.gouv.fr">dg-e3@douane.finances.gouv.fr</a>
<b>GERMANY</b>	Hauptzollamt Kiel	Kronshagener Weg 105 DE-24116 Kiel	Konsultationsstelle Seeverkehr Tel : 49-431-200830 Fax : + 49-341 20083-1150 E-mail: Konsultationsstelle-Seeverkehr.hza- kiel@zoll.bund.de
<b>GREECE</b>	Ministry of Finance Directorate General Of Customs and Excise 19 <sup>th</sup> Division-2 <sup>nd</sup> Department	K. Servias 10 101 84 Athens Greece	Tel :0030210/6987465 Fax :0030210/6987450 e-mail: d19-b@2001.syzefxis.gov.gr
<b>ICELAND</b>	Directorate of Customs	Tryggvagötu 19 101 REYKJAVÍK Iceland	Hörður Davíð Harðarson Ágúst Magnússon Elín Sigurjónsdóttir Jóhanna Gunnarsdóttir Ástrós Guðlaugsdóttir
<b>IRELAND</b>	Revenue Central Transit Office,	Corporate Affairs and Customs Division, St. Conlon's Road, Nenagh, Co. Tipperary.	Mr. John Sherlock, Tel : 353 67 63440 Fax : 353 67 44126 e-mail : jsherloc@revenue.ie

<b>ITALY</b>	AGENZIA DELLE DOGANE Direzione Centrale Legislazione e Procedure Doganali. Ufficio regimi doganali e traffici di confine	Via Mario Carucci, 71 00143 Roma	Ernesto Carbone Phone: 0039 06 50246045 Fax: 0039 06 50245222 e mail: dogane.legislazionedogane.regimi@agenzia dogane.it Mr. Marco Ciampi Phone: 0039 06 50245073
<b>NETHERLANDS</b>	Belastingdienst Douane Rotterdam Haven	Douane Rotterdam Haven KM Postbus 3070 6401 DN Heerlen	e-mail: <a href="mailto:Dogane DRH bcp Postbus">Dogane DRH bcp Postbus</a>
<b>NORWAY</b>	Toll- og avgiftsdirektoratet Avdeling for toll, merverdiavgift og vareførsel/VFS	Postboks 8122 Dep. 0032 OSLO	
<b>POLAND</b>	Izba Celna w Gdyni	ul. Polnocna 9 A 81-029 Gdynia	tel. +48 58 <b>666 93 93</b> <b>fax.</b> +48 58 <b>621 05 54</b> e-mail: ic.gdynia@gdy.mofnet.gov.pl
//	Izba Celna w Szczecinie	ul. Energetykow 55 70-952 Szczecin	tel. +48 91 480 55 00 fax +48 91 480 55 01 e-mail: ic.szczecin@szc.mofnet.gov.pl

<b>PORTUGAL</b>	Autoridade Tributária e Aduaneira	Rua da Alfândega, nº 5 -r/c 1149-006 LISBOA	Telefone: + 351 218813890 Fax: + 351 218813941 E-mail: dsra@at.gov.pt
<b>SPAIN</b>	Agencia Estatal de Administración Tributaria Departamento de Gestión Aduanera e II. EE.	Avenida del Llano Castellano, 17 28034 - MADRID	Miss Nuria Esther Fernández Álvarez Mr. Nicolás Campo Hernández Tel: +34 91 728 98 58 Fax: +34 91 358 47 21 E-mail: helpdeskspain@aeat.es
<b>SWEDEN</b>	Tullverket	P.O.Box 12854 S-112 98 Stockholm	
<b>UNITED KINGDOM</b>	HM Revenue & Customs CCTO National Simplifications Team	Custom House Main Road Harwich Essex - CO12 3BE Phone 00 44 1255 244700 Fax 00 441255 554508	national-simplifications.ccto@hmrc.gsi.gov.uk
<b>SLOVENIA</b>	FINANČNA UPRAVA REPUBLIKE SLOVENIJE, GENERALNI FINANČNI URAD	ŠMARTINSKA 55 SI - 1000 LJUBLJANA SLOVENIJA	Tajnistvo.GFU-FU@gov.si
<b>SLOVAK REPUBLIC</b>	not applicable		
<b>CZECH REPUBLIC</b>	not applicable		

<b>MALTA</b>	Ministry of Finance Customs Division Transit Branch	Custom House Valletta CMR 02 MALTA	Mr. Anthony Busuttill Phone: 00356 2225 1422 Fax: 00356 2165 1250 e-mail: anthony.b.busuttill@gov.mt
<b>CYPRUS</b>	Customs Headquarters, Ministry of Finance	Corner M.Karaoli and Gr. Afxentiou, 1096, Nicosia	Tel:+357 22 601651 Fax:+357 22 302031 E-mail: headquarters@customs.mof.gov.cy
<b>LATVIA</b>	VID Muitas pārvalde	Talejas iela 1, Rīga, LV-1978	Sandra Česka Phone: +371 67120870 e-mail: sandra.ceska@vid.gov.lv
<b>ESTONIA</b>	Tax and Customs Board	Lõõtsa 8a 15176 Tallinn ESTONIA	Marina Nikitina E-mail: marina.nikitina@emta.ee
<b>LITHUANIA</b>	Muitinės departamentas Muitinės procedūrų skyrius	A. Jakšto g. 1 LT-01105 Vilnius	Mr Laimis Žlabys Tel: +370 5 266 60 88 Fax: +370 5 266 60 14 E-mail: laimis.zlabys@cust.lt
<b>HUNGARY</b>	not applicable		
<b>BULGARIA</b>	National Customs Agency Transit of goods Department	47, G.S.Rakovski str. 1040 Sofia Republic of Bulgaria	Mrs. Latinka Iankova Tel:+359 2 9859 4593 E-mail: Latinka.Iankova@customs.bg

<b>ROMANIA</b>	Directia Generala a Vamilor – Serviciul Tranzit Cristina Ionescu - National Transit Coordinator phone: +40 21 3102778 fax: +40 21 310 ... e-mail: cristina.ionescu@customs.ro	Str. Alexandru Ivasiuc nr. 34-40, bl. 5, sector 6, București, C.P. 60305, ROMANIA	Cristina Ionescu - National Transit Coordinator phone: +40 21 3102778 fax: +40 21 310 ... e-mail: cristina.ionescu@customs.ro
<b>CROATIA</b>	Carinska uprava Republike Hrvatske Središnji ured Sektor za carinski sustav i procedure	A. von Humboldta 4a, 10 000 Zagreb, HRVATSKA	<u>Mr. Ivan Duic</u> <u>National transit coordinator</u> <u>Tel +385 1 6211 273</u> <u>Fax +385 1 6211 005</u> <u>e-mail:</u> ivan.duic@carina.hr Mr. Željko Franjić Tel. +385 1 6211 375 E-mail: zeljko.franjic@carina.hr
<b>TURKEY</b>	Gümrük ve Ticaret Bakanlığı Gümrükler Genel Müdürlüğü, Transit Dairesi	Hükümet Meydanı No:2 06100 Ulus ANKARA	Contact point

### **8.3. Proof of the customs status of Union motorised road vehicles**

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

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

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

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

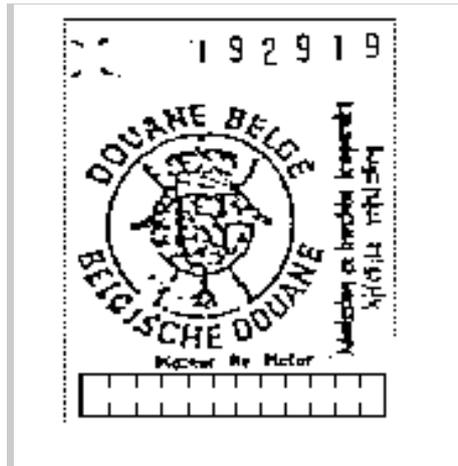
**Belgium:**

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

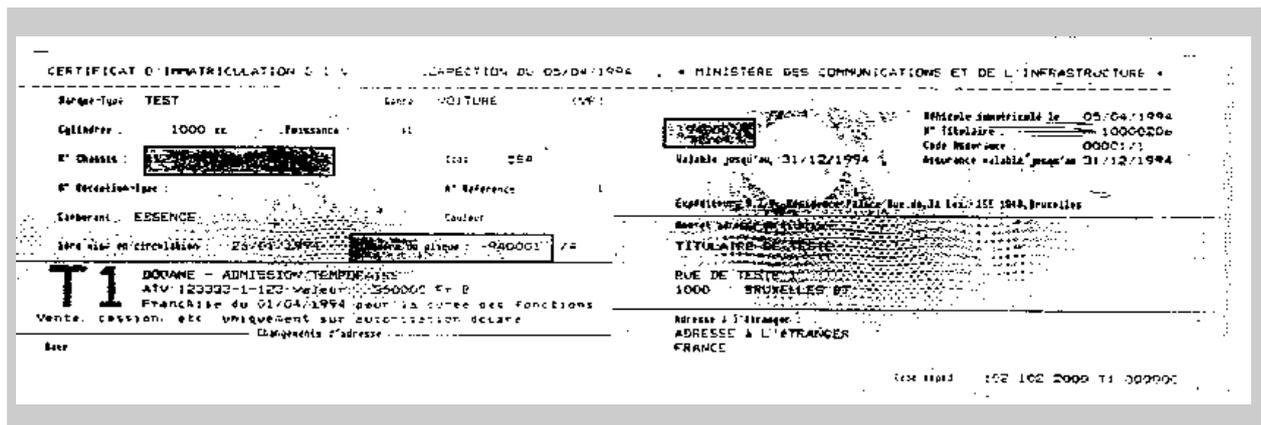
1. the registration certificate carries in red, on the title page, the stamp shown below:

*(this stamp was used until 1 October 1993 )*

[RED STAMP]



2. the registration certificate bears, on the reverse of Page 1, the abbreviation T1 on the left hand side in that part relating to temporary admission. A specimen of the registration certificate is shown below.



3. the registration certificate bears, instead of the details of the vehicle, the words "plaque marchand" or "handelaarsplaat" or "Händlerplatte". *The registration plates concerned bear a group of letters and a group of digits in the following combinations:*

– *"dealer plates" for cars: letter Z + 2 other letters + 3 digits*

- *"dealer plates" for motorcycles: letters ZM + 1 other letter + 3 digits (dimensions differ from other plates; letters above, digits underneath).*
- *"dealer plates" for trailers: letters ZU + 1 other letter + 3 digits.*

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

4. the registration certificate bears, instead of the details of the vehicle, the words "plaque d'essai" or "proefrittenplaat" or "Prüfungsplatte". *The registration plates concerned bear a group of letters and a group of digits in the following combinations:*

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

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

## **Bulgaria**

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

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

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

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

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

- they have a rectangular plate with a registration consisting combination of six digits separated in middle by letter "B" in black on white background and The validity year is marked on red background on the right hand side of the registration plate.
- they have a rectangular plate with a registration consisting combination of six digits separated in the middle by letter "T" or "H" in black on white background.
- they have a rectangular plate with a registration consisting combination of letters "C", "CC" or "CT" and digits in white on red background; or
- they have a rectangular plate with a registration consisting combination of letters "XX" with digits in white on blue background.

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

Their status can be verified only by consulting relevant documentation.

## **Cyprus**

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

a. Vehicles registered permanently in Cyprus

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

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

b. Vehicles registered for Diplomats (CD or AT)

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

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

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

Table A

	Information (Taxation details) (In English and Greek as written on Registration Certificates)	Possible form of information with the translation in English written in lower case letters
1	Customs Duty Τελωνειακός Δασμός	Duty Free, Duty Partly Paid, Duty Paid ΠΛΗΡΗΣ ΑΠΑΛΛΑΓΗ, ΜΕΡΙΚΗ ΑΠΑΛΛΑΓΗ, ΚΑΤΑΒΛΗΘΗΚΕ
2	Custom R.C (Customs Relief Code) Κ.Ε Δασμών (Κωδικός Εξάιρεσης Δασμών)	01.01, 01.18, 01.19, 07.02, 07.03, 07.05, 07.06, 07.07, 11(4)α, 11(4)β, 11(4)γ

### **Czech Republic**

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

- Rectangular white number plate bearing an inscription consisting of at least five up to seven digits (at least one letter and one number) in black e.g.: 1K3 2246). The first letter corresponds to the territorial department. Special motorized vehicles and agricultural and forest tractors have a rectangular yellow background on the number plate.

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

- Rectangular white number plate with black digits registered for export purposes bearing a red field with the date of expiration.
  - Special rectangular white number plate with green digits consisting of letter 'V' followed by four Arabic numerals (historical vehicles).
  - Special rectangular white number plate with green digits registered for permanent manipulation consisting of at least five up to seven digits with the first letter corresponding to the territorial department followed by Arabic numerals.
  - Special rectangular white number plate with green digits registered for test purposes consisting of five digits with letter 'F' followed by Arabic numerals.
2. Motorized road vehicles registered in the Czech Republic are not considered to have the customs status of Union goods if they have a rectangular blue number plate bearing the letters 'DD' or 'XX' followed by five digits consisting of capitals of the Roman alphabet and Arabic numerals in yellow (diplomatic corps or foreign mission) unless the Union status is verified by consulting their documentation.

### Denmark

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

### Germany

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

**(See example 1).**

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

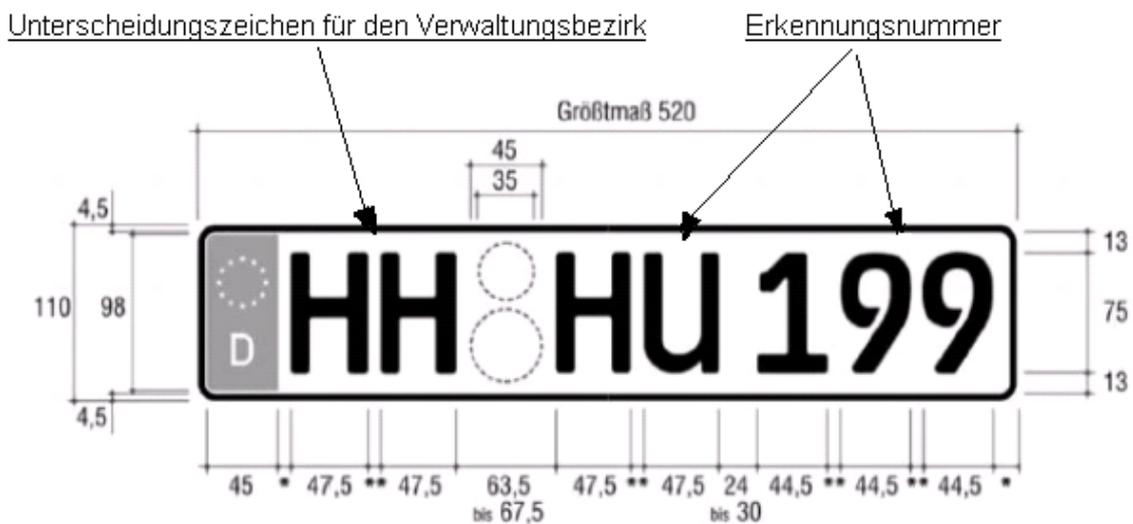
The proof of the Union specifications **is considered not to be valid** for vehicles, if they carry a registration license plate,

- Carrying as distinctive combination of letters for the administrative district only the number 0 (special registration license plate for the diplomatic Corps and privileged international organizations),
- Containing behind the number for the recognition consisting only of numbers, an identification letter as for example "A" and an expiration date. The field, wherein this expiration date is indicated, is red.
- (Registration license plate for exportation – **see example 4**),
- The registration license plate for a short time period (short time registration plate): its number for the recognition consists likewise only of numbers and it contains an expiration date. The field, wherein the expiration date is indicated, is yellow.
- (Registration license plate, for taking a car for a testing procedure, or for a test drive, or for a transfer drive – **see example 5**)
- Or a registration license plate

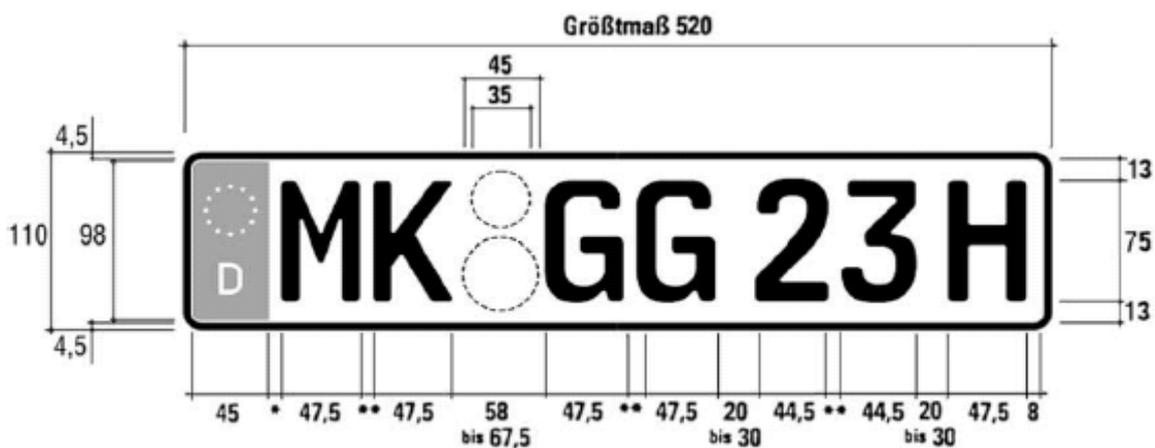
- Carrying not the black but the red color.
- The registration numbers can consist of one or two lines.

### Example 1

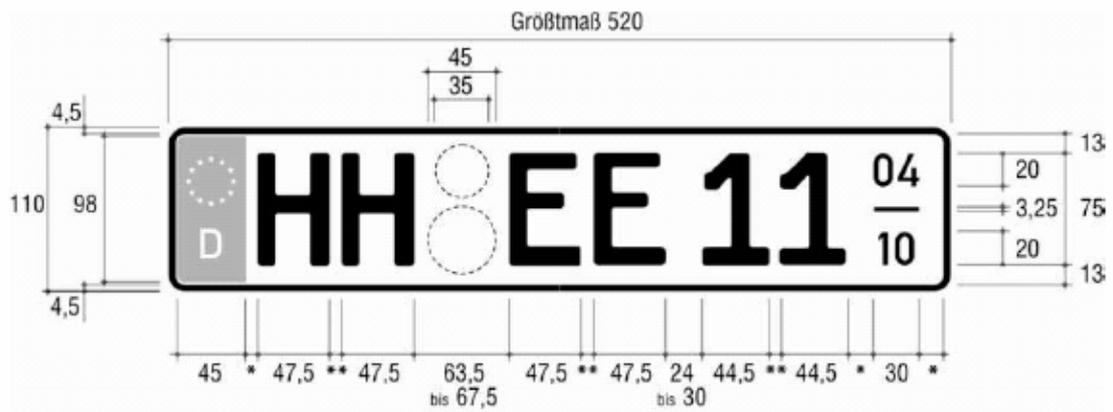
**Distinctive combination of letters for the administrative district number for the recognition**



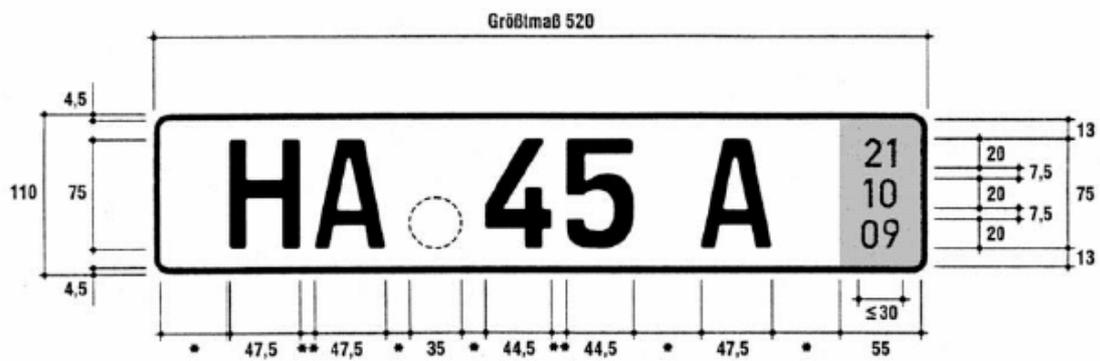
**Example 2** ("Registration license plate for old timer" for the historical vehicles)



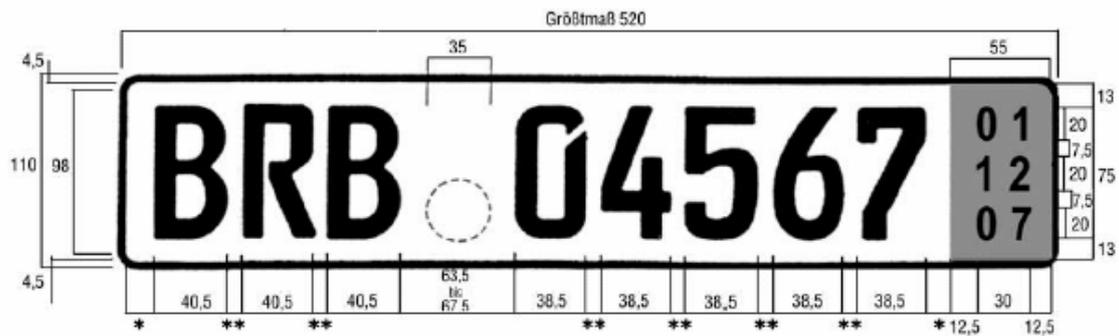
**Example 3** ("Registration license plate for a season")



**Example 4** (Registration license plate for export)



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



**Estonia**

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

**Greece**

Motorized road vehicles registered in Greece are considered to comply with the conditions of Articles 9 and 10 of the EEC Treaty in Greece where they carry a white rectangular plate with a

registration consisting of a combination of three letters and four digits (e.g. BAK 7876) or six digits only (e.g. 237.568 - former plate still valid) and their registration document is form T-01-19.

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

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

## **Spain**

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

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

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

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

2. Motorized road vehicles registered in Spain are not considered as having the customs status of Union goods if their registration is in one of the following special series:
  - CD, CC
  - tourist plate bearing a number combining two groups of numbers (the first of between 00 and 99; the second of between 0000 and 9999) and a group of letters (one or two depending on the case). All the groups are separated by a dash, e.g. 00-M-0000.
  - With a view to establishing the date on which the temporary movement permit expires, the tourist plate has a vertical red band 3 cm long bearing in white the last two digits of the year in question (one above the other) and the month in Roman numerals (below the arabic numerals). E.g. 00-M-0000 - 86VI

## **France**

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

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

## **Ireland**

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

## **Italy**

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

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

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

## **Latvia**

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

## **Lithuania**

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

1. they are registered as belonging to various diplomatic corps and carry a rectangular plate with a combination of white letters and/or digits on a reflective green background with a white rim. Motorized vehicles with registration plates of this kind may or may not have the customs status of Union goods. Their status can be verified only by consulting relevant documentation;
2. they are registered temporarily and carry temporary registration plates of the following types:
  - rectangular plate with a combination of red letters and/or digits on a reflective white background with a red rim (temporary registration plates issued for import or export purposes),
  - rectangular plate with a combination of red letters and/or digits on a reflective white background with a blue band on the left hand side of the registration plate and a red rim. Last two digits of the above-mentioned combination correspond to last two digits of the year of expiration of the registration. The blue band of the registration plate bears the flag of Lithuania and white letters "LT" (temporary registration plates issued to vendors of motorized road vehicles).

Motorized vehicles carrying temporary registration plates may or may not have the customs status of Union goods. Their status can be verified only by consulting relevant documentation.

## **Luxembourg**

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

1. the registration card (carte grise) bears:

**"DOUANE - ADMISSION TEMPORAIRE  
Duties when sold"**

### **Hungary**

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

- V (temporary stay)
- E (provisional)

### **Malta**

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

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

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

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

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

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

### **Netherlands**

Motorized road vehicles registered in the Netherlands are considered to have the customs status of Union goods unless the registration document (kentekenbewijs) is one of those listed below:

1. "Kentekenbewijs" bearing the letters BN or GN combined with two groups of two digits (e.g. 12-BN-14, GN-33-01, 88-91-BN).
2. "Kentekenbewijs" bearing a registration number made up of a group of two letters followed by a group of two digits and the letter D  
  
(e.g. PD-21-D).

3. "Kentekenbewijs" bearing the letters CD, CD-J, CD-A (e.g. CD 121, CD-J-58).
4. "Kentekenbewijs" with a registration number made up of:
  - (a) the letters RC followed by a group of two, three or four digits (e.g. RC-81, RC-1214), or
  - (b) the letters AFC followed by a number of five digits between 79 000 and 99 999 (e.g. AFC-81 783).
5. "Kentekenbewijs" with a combination of letters and numbers as follows:
  - ZZA001 to ZZT999 for cars and
  - ZZX001 to ZZZ999 for motorcycles.

## Poland

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

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

## Portugal

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

## Romania

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

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

The permanent registration plates of the road vehicles have the following structure: LL NN XXX, where LL is the indicator of the district, made up of one or two letters, NN is the first part of the order number from 01 to 99, and XXX is the second part of the order number, made up of three letters from AAA to ZZZ.

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

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

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

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

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

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

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

## **Slovenia**

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

## **Slovak Republic**

1. Motorised road vehicles registered in the Slovak Republic are considered to have the customs status of Union goods if their registration is in one of the following special series:
  - rectangular white number plate bearing an inscription consisting of two letters and five digits (three numbers and a pair of letters) in black, separated by dash (e.g.: BA-858BL). The first pair of letters corresponds to territorial department. The second group of digits after dash may consists of five letters, or letters at the first four positions and number at the fifth position, or letters at the first three positions and numbers at fourth and fifth position.

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

## **Finland**

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

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

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

## **Sweden**

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

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

## **United Kingdom**

Motorized road vehicles registered in the UK are considered to have the customs status of Union goods when the registration plates bear the following information and the registration documents or certificates are not endorsed with the words “Customs restriction” or “Customs concession” or “Warning: Customs duty and tax have not been paid on this vehicle”. The registration plate at the front of the vehicle displays black characters on a white background. The registration plate at the back of the vehicle displays black characters on a yellow background.

### **– Great Britain**

*Before 1<sup>st</sup> September 2001:*

A single letter followed by a serial number up to 999 followed by a combination of up to 3 letters, or a reversal of this sequence, e.g. E 380 RPW, TEC 504R.

*From 1<sup>st</sup> September 2001:*

Two letters followed by two numbers followed by three letters, e.g. BD51 SMR; LF03 OAD

### **– Northern Ireland**

3 letters and up to 4 digits eg CDZ 1277.

### **– Isle of Man:**

A serial letter plus the letters MN followed by a serial number between 1 & 999 followed by a serial letter, e.g. BMN 820 A.

### **– Guernsey:**

A serial number of up to 5 digits.

### **– Jersey:**

Letter J plus a serial number of up to 5 digits, e.g. J 41821.

- **Alderney:**  
AY plus a serial number of up to 4 digits, e.g. AY 138.
- 11. When the registration particulars of a motorized road vehicle are such that the information in paragraph 10 above indicates that it does not have the customs status of Union goods, the vehicle shall nevertheless be admitted as the customs status of Union goods on production of a T2L document or document having equivalent value as provided for in Article 199 of the IA.

## **Croatia**

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

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

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

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

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



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

Country	Name of the authority	Address of the authority	Contact Point
(A)	(B)	(C)	(D)
<b>BELGIUM</b>	Administration Centrale des douanes et accises Service Procédures douanières, direction 10	North Galaxy, Tour A (NGA 13) Boulevard du Roi Albert II 33, boîte 37 B-1030 Bruxelles	National Transit Coordinator
<b>DENMARK</b>	In Denmark the respective customs districts offices will be responsible for granting this authorisation.	The names of the persons responsible and the names and addresses of their locations are equivalent to the list of Local Transit Coordinators as published in the Transit Network guide.	
<b>FINLAND</b>	Tullin lupakeskus	PL 56 90401 Oulu	meke.alusselvitys@tulli.fi

<b>FRANCE</b>	Direction générale des Douanes et Droits Indirects Bureau E3 - Politique du dédouanement	11 rue des Deux Communes 93558 Montreuil FRANCE	Mme Maud Chassériau Tel. +33 (0)1 57 53 46 21 +33 (0)1 57 53 49 33 Fax: ++33 (0)1 57 53 49 40 E-mail : <a href="mailto:maud.chassériau@douane.finances.gouv.fr">maud.chassériau@douane.finances.gouv.fr</a> <a href="mailto:dg-e3@douane.finances.gouv.fr">dg-e3@douane.finances.gouv.fr</a>
<b>GERMANY</b>	Hauptzollamt Kiel	Kronshagener Weg 105 DE-24116 Kiel	Mr Holger Krüger Tel : + 49-431-200830 Fax : + 49-341 20083-1150 E-mail : Konsultationsstelle-Seeverkehr.hza-kiel@zoll.bund.de
<b>GREECE</b>	Ministry of Finance Directorate General Of Customs and Excise 19 <sup>th</sup> Division-2nd Department	K. Servias 10 101 84 Athens Greece	Tel :0030210/6987463 Fax :0030210/6987450 e-mail: d19-b@2001.syzefxis.gov.gr
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## **PART III – GUARANTEES**

### **1. Introduction**

Part III deals with transit guarantees.

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

Paragraph 2 contains general provisions regarding transit guarantees.

Paragraph 3 describes the individual guarantee.

Paragraph 4 describes the comprehensive guarantee and guarantee waiver.

Paragraph 5 is reserved for specific national instructions.

Paragraph 6 is reserved for the use of customs administrations.

Paragraph 7 contains the Annexes.

### **1.1. Purpose of guarantee**

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

The legal bases for transit guarantees are :

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

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### **1.2. Forms of guarantee**

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

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

*Articles 89(5) and 92(1) UCC*

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

### 1.3. *Guarantee waiver*

*Article 13  
Appendix I  
Convention*

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

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

- guarantee waiver by law:

*Article 24(2) TDA*

- goods carried on the Rhine, the Rhine waterways, the Danube or the Danube waterways;
- goods carried by a fixed transport installation;
- in the Union - where the amount of import duty does not exceed the statistical value threshold for declarations laid down in Article 3(4) of Regulation (EC) No 471/2009 of the European Parliament and of the Council of 6 May 2009 on Community statistics relating to external trade with non-member countries(O.J. L 152, 16.6.2009, p. 23);
- in the Union - states, regional and local government authorities or other bodies governed by public law, in respect of the activities in which they engage as public authorities.

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

- guarantee waiver by authorisation:

- goods carried by air where the common/Union transit procedure based on an electronic manifest for goods carried by air is used ;
- goods carried by sea where the Union transit procedure based on an electronic manifest for goods carried by sea is used;
- goods carried by air where the paper-based common/Union transit procedure for goods carried by air is used (for authorisations granted before 1 May 2016);
- goods carried by sea where the paper-based Union transit

procedure for goods carried by sea is used (for authorisations granted before 1 May 2016);

- goods carried by rail where the paper-based common/Union transit procedure for goods carried by rail is used (for authorisations granted before 1 May 2016).

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

*Article 10(2)(a)  
Convention*

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

*Article 10(2)(b)  
Convention*

- for the part of an operation between the customs office of departure and the first customs office of transit according to a decision of the Contracting Party concerned.

#### **1.4. Area of validity**

*Article 10(1)  
Convention*

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

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

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

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

**1.5. Table of guarantee**

	Individual guarantee			Comprehensive guarantee
	Cash deposit	by guarantor's undertaking	by voucher	
Coverage	single operation	single operation	single operation	several operations
Area	unrestricted validity	restriction possible	unrestricted validity	restriction possible
Amount required as guarantee	100% of (customs) debt	100% of (customs) debt	100% of (customs) debt	100% 50% 30% 0% of the reference amount
Period of validity of certificates	N/A	N/A	Maximum one year after date of issue	Two years (one two years extension possible)
Proof that guarantee has been furnished	Cash deposit produced by the holder of the procedure	Guarantor's undertaking (the model in Annex C1 , Appendix III Convention/ Annex 32-01 IA)	Guarantor's undertaking (the model in Annex C2 , Appendix III Convention/ Annex 32-02 IA)	Guarantor's undertaking (the model in Annex C4, Appendix III, Convention/Annex 32-03 IA)

## **2. General provisions**

### **2.1. *Necessity for a guarantee***

#### **2.1.1. Introduction**

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

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

#### **2.1.2. Failures**

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

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

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

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

### **2.2. *Calculation of the amount of the guarantee***

#### **2.2.1. Introduction**

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

*Article 89(2) UCC*

### 2.2.2. Calculation

*Articles 18 and 74  
Appendix I  
Convention*

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

*Articles 148 and  
155 IA*

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

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

*Article 74(2)  
Appendix I  
Convention*

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

*Article 155(3) IA*

## **2.3. Guarantor**

### **2.3.1. Introduction**

*Article 12  
Appendix I  
Convention*            The guarantor shall be a natural or legal third person.

*Article 94 UCC*            The guarantor and the holder of the procedure must not be the same person.

### **2.3.2. Establishment and approval**

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

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

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

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

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

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

## TRADE

- 1) The guarantor shall undertake in writing to pay the amount of (customs) debt.
- 2) The guarantor undertakes not to change his addresses for service without lodging the annex to his undertaking with the new addresses for service at the customs office of guarantee.

### 2.3.3. Liability

*Article 117  
Appendix I,  
Convention*

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

*Article 94  
UCC*

*Article 85 DA*

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

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

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

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

#### **2.3.4. Revocation of the approval of the guarantor or of the undertaking and cancellation of the undertaking**

*Article 23,  
Appendix I,  
Convention*

The customs office of guarantee may revoke the approval of the guarantor or the approval of the guarantor's undertaking at any time.

*Article 93 UCC*

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

*Article 82 DA*

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

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

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

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

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

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

### **3. Individual guarantee**

#### **3.1. Cash deposit**

##### **3.1.1. Introduction**

*Article 19  
Appendix I  
Convention*

*Article 92(1)(a)  
UCC*

*Article 150 IA*

A guarantee in the form of a cash deposit or by any other equivalent means of payment may be furnished at the customs office of departure in accordance with the provisions in force in the country of departure and will be repaid when the procedure has been discharged.

##### **3.1.2. Repayment**

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

In a case of the guarantee in a form of cash deposit, no interest shall

be payable by the customs authorities.

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

*Article 20  
Appendix I,  
Convention*

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

*Article 92  
UCC*

*Articles 152 and  
154 IA*

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

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

The holder of the procedure cannot modify that access code.

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

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

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

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

#### **3.3.1. Liability and approval**

*Article 21  
Appendix I  
Convention*

*Articles 160 and  
161 IA*

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

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

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

#### **3.3.2. Notification**

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

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

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

The Commission will inform the other countries.

### **3.3.3. Voucher (TC32)**

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

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

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

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

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

The holder of the procedure cannot modify that access code.

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

A declarant submits at the customs office of departure a number of vouchers corresponding to the multiple of 10 000 EUR to cover the amount of (customs) debt which may be incurred (eg. if the amount of (customs) debt is 8 000 EUR, one voucher is sufficient, but if it is 33 000 EUR, 4 vouchers are needed)

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

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

TRADE

The guarantor enters on the TC 32 voucher the date up to which the voucher is to remain valid. This may not be more than one year from the date of issue.

## **4. Comprehensive guarantee and guarantee waiver**

### **4.1. General provisions**

#### **4.1.1. Introduction**

*Article 55(a)  
Appendix I  
Convention*            The use of a comprehensive guarantee or a comprehensive guarantee with a reduced amount, including guarantee waiver is a simplification granted on the basis of an authorisation. It requires the completion of an application by the applicant and an authorisation granted by the competent authority.

*Articles 89(5) and  
95 UCC*

*Article 84 DA*

#### **4.1.2. General conditions**

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

#### **4.1.3. Calculation of the reference amount**

*Article 74,  
Appendix I,  
Convention*            The use of the comprehensive guarantee and or a comprehensive guarantee with a reduced amount, including the guarantee waiver is granted up to a reference amount. In order to protect the financial interests of the Contracting Parties and to meet the requirements of the holder of the procedure the reference amount must be calculated with the utmost care.

*Article 155 IA*

The reference amount shall correspond to the amount of the (customs) debt which may become payable in connection with each common/Union transit operation in respect of which the guarantee is provided, in the period between the placing of the goods under the common/Union transit procedure and the moment when that procedure is discharged. That period should represent a typical example of the transit activities of the holder of the procedure. The calculation of the reference amount should also include the transport of goods during peak periods or those goods he does not regularly

declare for transit, in order to cover all possible eventualities.

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

The customs office of guarantee shall establish the reference amount in cooperation with the holder of the procedure on the basis of the information on goods placed under the common/Union transit procedure in the preceding 12 months and on an estimate of the volume of intended operations in the future. In agreement with the applicant, the customs office of guarantee may assess the reference amount by rounding up the sums in order to cover the required amount. Where that information is not available, that amount shall be fixed at EUR 10 000 for each transit operation.

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

#### **4.1.4. Amount of the guarantee**

The reference amount of the comprehensive guarantee shall be equal to the maximum amount shown in the guarantor's undertaking that the applicant presents at the customs office of guarantee for acceptance.

#### **4.1.5. Guarantee certificate**

*Article 79,  
Appendix I,  
Convention*

*Annex 72-04 IA*

The competent authorities shall issue the holder of the procedure with a certificate (comprehensive guarantee certificate TC31 and guarantee waiver certificate TC33). In order to prevent the misuse of the certificates and the guarantee, the competent authorities shall issue more certificates only in justified cases and in the number

justified by the holder of the procedure (for example where the holder of the procedure regularly presents transit declarations at several customs offices).

A comprehensive guarantee certificate and guarantee waiver certificate are presented only in a case of business continuity procedure.

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

Those models have been modified in comparison with the old models, although all amendments have only technical nature  
The certificates are valid for 2 years, but the extension for the 2 next years is possible.

Those documents may be used mainly in the context of business continuity as a fall back option. The old models should be accepted also after 1 May 2016 and until the countries replace those documents by the models which are set out in the amended Union legislation and Convention in line with the rules on reassessment of authorisations (Article 251 DA and Article 71 of the Convention, Appendix I as amended in April 2016).

#### **4.1.6. Obligations of the holder of the procedure and review of the reference amount**

*Articles 74(5) and (6), Appendix I Convention*      The holder of the procedure shall ensure that the amount which is payable or may become payable does not exceed the reference

*Articles 156 and 157 IA*      amount.

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

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

In this respect the competent authorities may require in particular, that the holder of the procedure at least keeps records of each transit declaration lodged in business continuity procedure and the amount of duties and other charges either calculated or assessed. In particular, he may monitor whether he exceeds the reference amount by debiting it with the amount for each transit operation at the time the goods are released for transit. Subsequently, he credits the reference amount with that amount at the time he receives information that the transit operation has ended. The holder of the procedure may assume that the operation has ended on the date when the goods must be presented at the customs office of destination. He is to amend his accounts retrospectively if he receives information that the procedure has not been discharged or has ended after the expiry of the time limit set by the customs office of departure.

Where the holder of the procedure establishes that he might exceed the reference amount, he must take measures in respect of the authorisation and, if necessary, future transit operations.

If the holder of the procedure does not inform the customs office of guarantee that the reference amount is exceeded in business continuity procedure, the authorisation may be revoked.

#### **4.1.7. The use of the comprehensive guarantee**

*Article 76, Appendix I, Convention* The undertakings given by a guarantor for the purpose of a comprehensive guarantee are

Article 154  
IA

lodged at the customs office of guarantee and approved. They have to be registered in the GMS system by that office.

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

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

Upon request of the holder of the procedure the customs office of guarantee shall assign one or more additional access codes to this guarantee to be used by that holder or by his representatives.

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

In a case of business continuity procedure a comprehensive guarantee certificate or a guarantee waiver certificate has to be presented (further details are paragraph 4.1.5.).

The model of the guarantor's undertaking is set out in Annex C4, Appendix III, Convention/Annex 32-03 IA. But where required by national law, regulation or administrative provision, or in accordance with common practice, a country may allow the undertaking to take a different form provided it has the same legal effect as the undertaking set out in that form.

#### **4.1.8. Temporary prohibition relating to the use of comprehensive guarantee**

Article 77, Appendix  
I, Convention  
Annex I, Appendix I,  
Convention

The use of the comprehensive guarantee or the comprehensive guarantee with a reduced amount, including the guarantee waiver, may be temporary prohibited in the following cases:

Article 96 UCC

- in special circumstances,
- for the goods in respect of which large-scale fraud involving the use of the guarantee has been proven.

As regards the Union transit procedure the decision on the prohibition is taken by the Commission and concerning the common transit procedure – by the EU-EFTA Joint Committee.

The **special circumstances** mean a situation in which it has been established, in a significant number of cases involving more than one holder of the procedure and putting at risk the smooth functioning of the procedure that the comprehensive guarantee or a comprehensive guarantee with a reduced amount, including the guarantee waiver is no longer sufficient to ensure payment, within the prescribed time limit, of the (customs) debt arising when some types of goods are removed from the common/Union transit procedure.

The **large-scale fraud** means a situation where it is established that the comprehensive guarantee or the comprehensive guarantee with a reduced amount, including the guarantee waiver is no longer sufficient to ensure payment, within the time limit prescribed, of the (customs) debt arising when some types of goods are removed from the common/Union transit procedure. In this connection account should be taken of the volume of goods removed and the circumstances of their removal, particularly if these result from internationally organised criminal activities.

#### **4.1.8.1. Individual guarantee with multiply usage**

*Annex I, Appendix I, Convention*  
*Annex A2, Appendix III, Convention* In a case of temporary prohibition of the comprehensive guarantee (including reduction and waiver) the holders of the authorisation for the comprehensive guarantee, may, upon request, use an individual guarantee with multiply usage, provided the following conditions are fulfilled:

- the individual guarantee shall be put up in the form of a specific guarantee document which covers only the types of goods referred to in the decision on the prohibition;
- this individual guarantee may be used only at the customs office of departure identified in the guarantee document;
- it may be used to cover several simultaneous or successive operations provided that the sum of the amounts involved in current operations for which the procedure has not yet been discharged does not exceed the reference amount of the individual guarantee. In that case, the customs

office of guarantee assigns one initial access code for the guarantee to the holder of the procedure. The holder of the procedure can assign one or more access codes to this guarantee to be used by himself or his representatives;

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

Individual guarantee with multiply usage is applicable only to the common transit operations started in common transit countries at the customs office of departure or by authorised consignors. It cannot be used for the Union transit operations started in the EU.

Code "9" should be indicated in a transit declaration as the guarantee code. That code does not exist in the EU legislation.

#### **4.1.8.2. Derogation from the decision temporarily prohibiting the use of the comprehensive guarantee or the comprehensive guarantee with a reduced amount (including waiver)**

Despite the decision on the temporarily prohibiting the use of the comprehensive guarantee or the comprehensive guarantee with a reduced amount (including guarantee waiver), the use of the comprehensive guarantee may be notwithstanding authorised if the holder of the procedure meets the following criteria:

- he can show that no (customs) debt has arisen in respect of the goods in question in the course of the common/Union transit operation which he has undertaken in the two years preceding the decision on the prohibition; or where (customs) debt has arisen during that period, he can show that those debts were fully paid by the debtor/debtors or the guarantor within prescribed time-limit;
- he demonstrates a high level of control of his operations and of the flow of

goods by means of a system of managing commercial and transport records, which allows appropriate customs controls;

- his financial solvency shall be deemed to be proven where he has good financial standing, which enables him to fulfil his commitments, with due regard to the characteristics of the type of business activity concerned.

That exceptional usage of the comprehensive guarantee concerns both common and Union transit operations.

In a case of business continuity procedure box 8 of the Guarantee certificate TC31 should be endorsed with the phrase: "UNRESTRICTED USE – 99209". Annex B6, Appendix III, Convention/Appendix D1, Annex 9, TDA contain all linguistic versions of that phrase.

#### **4.1.9. Anullement and revocation of the authorisation**

*Article 80,  
Appendix I,  
Convention*

*Articles 27 and 28  
UCC*

In case of anullement or revocation of the authorisation, certificates issued earlier may not be used to place goods under the common/Union transit procedure and shall be returned by the holder of the procedure to the customs office of guarantee without delay.

The country responsible for the customs office of guarantee shall forward to the Commission the means by which certificates that remain valid and have not yet been returned may be identified.

The Commission will inform the other countries.

Further details are in part VI, paragraph 2.3.

#### **4.2. Reduction of the amount of guarantee and guarantee waiver**

##### **4.2.1. Introduction**

The maximum amount of guarantee that, in principle, is equal to the reference amount may be reduced provided the holder of the procedure complies with certain criteria of reliability. The amount may be reduced to 50% or 30 % of the reference amount or a

guarantee waiver may be granted.

#### **4.2.2. Criteria of reduction**

Further details are in Part VI, paragraph 3.1.

#### **5. Specific national instructions (reserved)**

#### **6. Restricted part for customs use only**

#### **7. Annexes**

**7.1. List of guarantors authorised to issue TC32 individual guarantee vouchers**

**(situation as at 1 May 2016)**

The following list is based on notifications from Member States and common transit countries.

<b>COUNTRY</b>	<b>GUARANTOR</b>	<b>DATE OF ACCEPTANCE</b>	<b>REMARKS</b>
<b>BELGIUM</b>	-		
<b>DENMARK</b>	<b>Danske Speditører</b> BØRSEN DK – 1217 København K	14.12.2006	
<b>GERMANY</b>	-		
<b>GREECE</b>	<b>Ομοσπονδία Φορητών</b> <b>Αυτοκινητιστών Ελλάδος</b> <b>Διεθνών Μεταφορών</b> <b>(ΟΦΑΕ)</b> Πατησίων 351 111 44 Αθήνα. ΕΛΛΑΔΑ <b>Greek Federation of</b> <b>International Road</b> <b>Transport Carriers</b> <b>(O.F.A.E)</b> Patision 351 111 44 Athens GREECE	22.12.2006	
<b>SPAIN</b>	<b>ASTIC –</b> <b>Asociación del Transporte</b> <b>Internacional</b> <b>por Carretera</b> C/ López de Hoyos, 322 – 2 <sup>a</sup> planta 28043 Madrid	20.12.2006	
<b>FRANCE</b>	-		
<b>ITALY</b>	-		
<b>NETHERLANDS</b>	-		
<b>AUSTRIA</b>	-		

<b>PORTUGAL</b>	-		
<b>FINLAND</b>	-		
<b>SWEDEN</b>	-		
<b>UNITED KINGDOM</b>	-	-	-
<b>CZECH REPUBLIC</b>	<b>PST Ostrava, a.s.</b> Nádražní 112/969 CZ-702 00 Ostrava-Moravská Ostrava		
<b>HUNGARY</b>	<b>ROYAL SPED Szállítványozói Zrt.</b>	01.01.2016	
	<b>EUROSPED Nemzetközi Fuvarozó és Szállítványozó Zrt.</b>	03.12.2015	
	<b>TRIVIUM Oktatási és Kereskedelmi Kft.</b>	01.01.2016	
	<b>L&amp;G Sped Szolgáltató Bt.</b>	01.01.2016	
	<b>IBUSZ Utazási Irodák Kft.</b>	09.12.2014	
<b>ICELAND</b>	-		
<b>NORWAY</b>	-	-	-
<b>POLAND</b>	<b>mBank S.A.</b> ul. Senatorska 18 00-950 Warszawa Poland	20.12.2006	
<b>SLOVAK REPUBLIC</b>	-		
<b>SWITZERLAND</b>	-		
<b>CYPRUS</b>	-		
<b>ESTONIA</b>	-		

<b>LATVIA</b>	-		
<b>LITHUANIA</b>	<b>Lithuanian National Road Carriers' Association LINAVA</b> J. Basanavičiaus g. 45, LT-03506 Vilnius Lithuania	6.12.2006	
<b>MALTA</b>	-		
<b>SLOVENIA</b>	-		
<b>CROATIA</b>	-		
<b>TURKEY</b>	-		
<b>THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA</b>	-		
<b>SERBIA</b>	-		

7.2. *List of waterways*

<b>Belgium</b>	<ul style="list-style-type: none"> <li>(a) Terneuzen canal</li> <li>(b) The Scheldt down to Antwerp</li> <li>(c) The canals linking Smeermaas or Petit-Lanaye and Liège</li> <li>(d) The new Scheldt-Rhine canal from the port of Antwerp to Krammer in the Netherlands via the Eastern Scheldt, the Eendracht, the Slaakdam and the Prins Hendrikpolder</li> <li>(e) Albert canal</li> <li>(f) Willebroek canal</li> </ul>
<b>Germany</b>	All waterways linked with the Rhine, including "Main-Donau-Kanal", excluding Danube and Danube waterways.
<b>France</b>	<ul style="list-style-type: none"> <li>(a) The Grand Canal d'Alsace</li> <li>(b) The Moselle between Apach and Neuves-Maisons</li> <li>(c) c) The levels of Marckolsheim, Rhinau, Gerstheim, Strasbourg and Gambsheim on the French bank of the Rhine between Kembs and Vogelgrun</li> </ul>
<b>Luxembourg</b>	That part of the canalised Moselle between Apach-Schengen lock and Wasserbillig
<b>Netherlands</b>	<ol style="list-style-type: none"> <li>1. Rhine waterways in the strict sense of the term: <ul style="list-style-type: none"> <li>(a) Lobith-Amsterdam link: <ul style="list-style-type: none"> <li>- Rhine, Waal, Amsterdam - Rhine canal</li> </ul> </li> <li>(b) Lobith-Rotterdam port area link: <ul style="list-style-type: none"> <li>- Rhine, Waal, Merwede, Noord, Nieuwe Maas, Nieuwe Waterweg</li> <li>- Rhine, Lek, Nieuwe Maas, Nieuwe Waterweg</li> </ul> </li> <li>(c) Lobith-Dordrecht-Hansweert-Antwerp link: Rhine, Waal, Merwede, Dordtse Kil or Nieuwe Merwede, Hollands Diep, Volkerak, Krammer, Zijpe, Mastgat, Keeten, Oosterschelde (Eastern Scheldt canal), through Zuid-Beveland, Westerschelde (Western Scheldt), Scheldt</li> <li>(d) Lobith-Dordrecht-Hansweert-Ghent link: Rhine, Waal, Merwede, Dordtse Kil or Nieuwe Merwede, Hollands Diep, Volkerak, Krammer, Zijpe, Mastgat, Keeten, Oosterschelde (Eastern Scheldt), Zuid-Beveland canal, Westerschelde (Western Scheldt), Terneuzen canal</li> <li>(e) Lobith-De Kempen-Smeermaas or St.Pieter link: all the waterways commonly used between these places and the junctions with the following waterways; Rhine, Waal, Juliana-kanaal, Dieze, Zuid-Willemsvaart, Wessem-Nederweert Canal.</li> </ul> </li> <li>2. The following vessels are considered to be using the Rhine waterways: <ul style="list-style-type: none"> <li>- vessels coming from the Rhine heading for Antwerp or</li> </ul> </li> </ol>

	<p>Ghent, or</p> <ul style="list-style-type: none"> <li>- vessels coming from Antwerp or Ghent and having to leave the Netherlands by the Rhine when they pass through the port of Rotterdam to tranship goods in transit covered by a Rhine manifest or to pick up goods which must leave the Netherlands via the Rhine waterways leading to Antwerp or Ghent via the Rhine.</li> </ul> <p>3. In practice, the waterway in existence since 1975 which leads to Antwerp via the Kreekrak locks is also considered a Rhine waterway.</p>
<b>Switzerland</b>	The Rhine to Basel

## **PART IV      STANDARD TRANSIT PROCEDURE NCTS (NEW COMPUTERISED TRANSIT SYSTEM)**

In this part the standard transit procedure under the New Computerized Transit System (NCTS) is described.

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

Chapter 1 deals with the standard transit declaration procedure.

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

Chapter 3 deals with formalities and incidents during transport.

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

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

### **Note:**

This text is not a substitution for guides or technical aids concerning the use of the NCTS technical applications and software (FTSS + DDNTA).

## **CHAPTER 1 – THE STANDARD TRANSIT DECLARATION**

### **1. Introduction**

This chapter describes the standard transit procedure using the NCTS.

Paragraph 2 gives the general theory and legislation concerning a standard transit procedure.

Paragraph 3 describes how to use the NCTS.

Paragraph 4 covers the loading of the goods and the completion of the transit declaration.

Paragraph 5 deals with specific situations.

Paragraph 6 covers exceptions to the general rules.

Paragraph 7 is reserved for specific national rules.

Paragraph 8 is reserved for the use of customs administrations.

Paragraph 9 contains the Annex to Chapter 1.

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

The legal sources are in :

- Articles 3(d) and 24-28 of Appendix I, Convention;
- Title I, Appendix III, Convention;
- Annex A1 and A2, Appendix III, Convention;
- Articles 5 point 12, 6(1), 158, 162, 163 and 170-174, UCC;
- Articles 143 and 148, DA;
- Articles 294 and 296, IA;
- Appendices D1, D2, F1, F2, G1 and G2, Annex 9, TDA.

### 3. The NCTS

#### 3.1. *Organisation of the NCTS*

The NCTS is a computerised transit system based on an exchange of electronic messages. These messages replace the various paper documents and certain formalities of the transit system.

The electronic message exchange takes place at three levels:

- Between the economic operators and customs ('external domain');
- Between customs offices of one country ('national domain');
- Among the national customs administrations themselves and with the Commission ('common domain').

The main items and messages in the NCTS operation are:

- The transit declaration, which is presented in electronic form – the message "Declaration Data"(IE015)
- The Master reference number (MRN), which is a unique registration number, allocated by the competent authority to a transit declaration and printed on the TAD/TSAD and LoI/TSLoI to identify a transit operation.
- The TAD/TSAD, which is printed out at the customs office of departure or at traders' premises once the goods are released for transit and accompanies them goods from departure to destination.
- The message 'Anticipated arrival record – AAR" (IE001), sent by the customs office of departure to the declared customs office of destination indicated in the declaration.
- The message 'Anticipated transit record -ATR" (IE050), sent by the customs office of departure to the declared customs office(s) of transit to notify the anticipated border crossing of the goods.
- The message 'Notification of crossing frontier – NCF"

(IE118), sent by the actual customs office of transit to the customs office of departure and notified about the passage of the goods.

- The message 'Arrival advice - AA' (IE006), sent by the actual customs office of destination to the customs office of departure when the goods arrived.
- The message 'Destination control results' (IE018), sent by the actual customs office of destination to the customs office of departure (after the goods have been checked, where necessary).

### **3.2. *Scope of the NCTS***

The NCTS is applicable mandatory to all common/Union transit operations regardless of the mode of transport concerned, with the exception of transit procedures where a commercial document serves as the transit declaration (such as for example in transit procedures in air, sea, or rail where, respectively, the manifest or CIM consignment note serves as transit declarations).

### **3.3. *Access for operators to the NCTS***

In general, the following possibilities may be offered to an economic operator to access the NCTS:

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

The national customs authorities should be contacted for further details on operator access.

## **4. The declaration procedure**

This paragraph gives information about:

- the loading of goods (paragraph 2.1);
- the transit declaration (paragraph 2.2).

#### **4.1. Loading**

*Article 24,  
Appendix I  
Convention,*

*Article 296 IA*

Each transit declaration shall include only goods placed under the common/Union transit procedure that are moved or are to be moved from one customs office of departure to one customs office of destination on a single means of transport, in a container or in a package (eg. eight packages loaded in one trailer).

However, one transit declaration may include goods moved or to be moved from one customs office of departure to one customs office of destination in more than one container or in more than one package where containers or packages are loaded on a single means of transport.

The following is regarded as constituting a single means of transport on condition that the goods carried are to be dispatched together:

- a road vehicle accompanied by its trailer(s) or semi-trailer(s);
- a line of coupled railway carriages or wagons;
- boats constituting a single chain.

If a consignment is split between two means of transport, a separate transit declaration is needed for each means of transport, even though all the goods are transported between the same customs office of departure and destination.

On the other hand, a single means of transport can be used for loading goods at more than one customs office of departure and for unloading at more than one customs office of destination.

If goods are loaded on a single means of transport at more than one customs office of departure, separate transit declarations shall be

lodged for each of the consignments at each customs office of departure, to cover the goods loaded at that office.

Example:

At the customs office of departure A three packages loaded on a truck are covered by one transit declaration, and those packages are to be delivered to the customs office of destination C. Then, at the next customs office of departure B five packages were added and loaded on the same truck and also are to be delivered to the same customs office of destination C. Those five packages have to be covered by a new transit declaration.

Without prejudice to the provisions of Article 7(3) of the Convention, several transit declarations may be issued to the same holder of the procedure for goods carried on a single means of transport and bound for the same destination or several destinations. A guarantee must be furnished for each such declaration.

Example:

At the customs office of departure A two packages loaded on a truck are covered by one transit declaration with destination to the customs office of destination C and three packages are covered by another transit declaration with destination to the customs office of destination D. At the customs offices of destination (C and D) the packages are unloaded and the transit operations are ended.

## **4.2. Transit declaration (IE015)**

### **4.2.1. Form and completion of the transit declaration**

*Annexes A1 and B1, Appendix III Convention,*

*Article 5 point 12 UCC*

It is important to note that the expression “**transit declaration**” has two meanings. Firstly “**transit declaration**” means the declaration whereby a person indicates in the prescribed form and manner a wish to place goods under the transit procedure and secondly, it means the data as a transit declaration. i.e. the message "Declaration

*Appendices C2, D1  
and D2, Annex 9  
TDA*

Data" (IE015) and the print out of such declaration in a form of Transit Accompanying Document (TAD). In the following Chapters the expression 'transit declaration' is used in the first meaning.

To complete a transit declaration (the message IE015) all mandatory boxes shall be completed. The mandatory data elements are: Declaration type (box 1), Total number of items (box 5), Country of dispatch (box 15a), Country of destination (box 17a), Container yes/no (box 19), Packages and description of goods; Marks and numbers; Container (No)s; Number and kind (box 31), Total gross mass (box 35), Produced documents/Certificates/Special mentions (box 44), Principal/Representative (box 50)<sup>7</sup>, Guarantee type, guarantee reference and access code (box 52), Customs office of destination (box 53).

Under certain circumstances there are conditional data elements which become mandatory. These conditional data elements are: Trader consignee (box 8), Identity and nationality at departure (box 18), Nationality crossing border (box 21), Item number (box 32), Commodity code (box 33), Previous administrative references (box 40) and Customs office of transit (box 51).

Furthermore, the following optional data elements may be required: Trader consignor (box 2), Total number of packages (box 6), Reference number (box 7), Identity crossing border (box 21), Type of transport crossing border (box 21), Transport mode at border (box 25), Inland mode of transport (box 26), Loading place (box 27), Agreed/authorised location of goods (box 30), , Net Mass (box 38).

*Annexes A3-A6,  
Appendix III,  
Convention*

*Annexes F1 and  
F2, Annex 9,  
Convention*

For the purpose of the NCTS, a number of additional codes are required. They are specified in Annexes A2 and B1, Appendix III, Convention/Appendices C2, D1 and D2, Annex 9, TDA. These

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<sup>7</sup> "Principal" means "holder of the procedure" in the meaning of Article 3(f) of Appendix I, Convention and Article 5(35),

additional codes are: country codes, language codes, commodity codes, the codes of the produced documents and certificates, additional information/special indication codes and customs office reference, package codes, previous document codes, codes for modes of transport, postal and other consignments and guarantee codes.

Transit declarations shall be drawn up in one of the official languages of the Contracting Parties, which is acceptable to the competent authorities of the country of departure.

It is important that economic operators correctly complete the transit declaration (IE015) in order to avoid the declaration being rejected by the NCTS.

If a transit declaration is rejected by the NCTS, the reason of the rejection is notified to the declarant who is allowed to make the necessary changes in the declaration, or to submit a new declaration.

A transit operation may contain maximum 999 goods items. Each goods item of a declaration must be entered into the NCTS and is printed on the Transit Accompanying Document (TAD) or the List of Items (LoI). A LoI is printed when the transit declaration covers more than one goods item. It is attached to the TAD which has a reference to the LoI in box 31.

Where more than one item is declared, the following information is entered at the item level (on the LoI) to the TAD which has a reference to the LoI in box 31:

- Country of dispatch (box 15) if there is more than one country;
- Country of destination (box 17) if there is more than one country;
- Description of the goods (box 31);

- Item No (box 32);
- Commodity Code, where applicable (box 33);
- Gross mass (kg) (box 35);
- Net mass (kg) (box 38);
- Consignor (box 2) and consignee (box 8);
- Summary declaration, previous document (box 40); and, where appropriate, additional information, documents produced, etc (box 44).

The item numbering has to start at 1 and has to be progressive.

#### **4.2.2. Mixed consignments**

*Article 28,  
Appendix I,  
Convention*

*Article 294 IA*

*Appendix D1,  
Annex 9, TDA*

*Annex B-IA*

Generally, consignments comprising of non-Union goods moving under the T1 transit procedure and Union goods moving under the T2/T2F transit procedure are covered by a single transit declaration, which is attached with a LoI to the TAD. The TAD provides information and a summary of the LoI used for the goods of different status.

Alternatively, separate transit declarations may be made (for example: a T1 transit declaration for non-Union goods and a T2 or T2F transit declaration for Union goods).

Note: it is possible that Union goods which are not placed under transit (and moving within the customs territory of the Union) are transported in the same means of transport as goods that are placed under transit. In that case the transit declaration only covers the goods placed under transit.

## TRADE

In cases of mixed consignments the code "T-" is entered at the declaration level as a declaration type to cover the whole declaration. The actual status (T1, T2, T2F) of each goods item is entered in the NCTS at item level and printed on the List of Items.

### 4.2.3. Lodging of the transit declaration

The lodging of the transit declaration IE015 by a data-processing technique engages the responsibility of the holder of the procedure with regard to:

- (a) the accuracy of the information given in the declaration;
- (b) the authenticity of the documents attached;
- (c) compliance with all the obligations relating to the placing of the goods under the Union/common transit procedure.

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

## TRADE

The holder of the procedure shall contact customs in order to establish the manner in which a transit declaration submitted in electronic form is authenticated.

### 4.2.4. Transit /Security declaration

*Articles 127  
and 128 UCC,*

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

*Articles 104,105  
to 109 DA*

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

*Article 182 IA*

*Article 106(3) as  
amended by TDA*

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

- (a) road traffic - at the latest one hour before arrival;
- (b) rail :
  - where the train voyage from the last train formation station located in a third country to the customs office of first entry takes less than two hours - at the latest one hour before arrival,
  - in all other cases - at the latest two hours before arrival;
- (c) inland waterways – at the latest two hours before arrival;
- (d) maritime containerized cargo - at the latest 24 hours before loading at the port of departure,
- (e) maritime bulk/break bulk cargo - at the latest four hours before arrival,
- (f) in cases of goods coming from any of the following:
  - Greenland,
  - the Faeroe Islands,
  - Iceland,
  - Ports on the Baltic Sea, the North Sea, the Black Sea and the Mediterranean Sea,
  - all ports in Moroccoat the latest two hours before arrival;
- (g) for movement between a territory outside the customs territory of the Union and the French overseas departments, the Azores, Madeira or the Canary Islands, where the duration of the voyage is less than 24 hours - at the latest two hours before arrival;
- (h) for air transport by the following time-limits:
  - for flights with a duration of less than four hours - at the latest by the time of the actual departure of the aircraft;

- for other flights - at the latest four hours before the arrival.

The ENS is not required:

- (a) in respect of the goods listed in Art. 104 DA,
- (b) if international agreements between the Union and third countries provide for the recognition of security and safety checks carried out in these countries as countries of export according to Article 127(2)(b) of the UCC. It concerns the following countries: Norway, Switzerland, Lichtenstein, Andorra and San Marino.

The ENS is lodged by the carrier or, notwithstanding the carrier's obligation the following persons:

- (a) the importer or consignee or other person in whose name or on whose behalf the carrier acts; or
- (b) any person who is able to present the goods in question or have them presented at the customs office of entry.

The ENS is made electronically using Import Control System (ICS).

*Article 130(1) UCC* As an alternative the NCTS may be used provided:

- (a) a transit procedure starts at the external border of the Union on entry,
- (b) the data comprises the particulars required for an ENS.

In this case at the customs office of entry, which is also the customs office of departure, the transit/security declaration (the message IE015) is lodged containing transit data as well as security & safety data. After risk assessment and release of the goods for transit Transit/Security Accompanying Document (TSAD) and Transit/Security List of Items (TSLoI) are printed. The specimens of TSAD and TSLoI are in Appendices G1 and G2, Annex 9, TDA.

All references to TAD and LoI apply also to TSAD and TSLoI.

## **5. Specific situations**

### **5.1. *Agreements between the Union and other countries on the safety and security data***

Common transit countries, except Norway, Switzerland and Lichtenstein, have not concluded specific agreements with the Union concerning the recognition of security and safety checks carried out in these countries as countries of export.

It means that when goods enter the customs territory of the Union from those countries who have not concluded specific agreements with the Union, the economic operators are required to submit an ENS according to Union customs legislation whereby they have two options:

- either to submit ENS using the Import Control System (ICS),
- or to benefit from the NCTS, where the security & safety data can be included in a transit declaration.

The second option is possible if the following conditions are met:

- The NCTS in those countries accepts a declaration lodged by economic operators, which contains transit data and ENS data;
- TSAD and TSLoI are printed as equivalent to TAD and LoI;
- The NCTS in those countries is able to receive and forward ENS data together with transit data to the EU countries and other Contracting Parties and also to receive ENS data transmitted from the EU countries and other Contracting Parties to those countries (acting as transit and destination country);
- The EU countries recognise and accept such common transit declaration data for the purpose of both the common transit procedure and ENS data, without any legal amendment or extension of the scope of the Convention, based on the relevant provisions of the UCC;
- Other Contracting Parties recognise transit and ENS data as well as TSAD and TSLoI, when presented to one of their customs offices, as equivalent to a TAD and LoI provided it contains all necessary transit data.

### **5.2. *Rules applicable to goods with packaging***

The following rules should apply to goods with packaging:

a) Non-Union goods with packaging not having Union status

A single T1 declaration is to be completed for the goods and their packaging.

b) Non-Union goods with packaging having Union status

In all cases a single T1 declaration is to be completed for the goods and their packaging.

c) Union goods referred to in Article 189 DA with packaging not having Union status

A single T1 declaration is to be completed for the goods and their packaging.

However, when such goods instead of being exported from the customs territory are released for free circulation, the customs status of Union goods may be applied to them only on production of a T2L document issued retrospectively.

Leaving aside the consideration of the possible repayment of the export refund on agricultural products, such a T2L document may be obtained only following payment of the customs duties applicable to the packaging.

(d) Union goods with packaging not having Union status exported from the EU customs territory to a third country, other than a common transit country

A T1 declaration is to be completed for the packaging so that, if the packaging is put into free circulation, it does not wrongfully benefit from the customs status of Union goods. This document must bear one of the following endorsements:

BG	Общностни стоки
CS	zboží Unie
DA	fælleskabsvarer
DE	Unionswaren
EE	Ühenduse kaup
EL	κοινοτικά εμπορεύματα
ES	mercancías comunitarias
FR	marchandises communautaires

IT	merci unionali;
LV	Savienības preces
LT	Bendrijos prekės
HU	közösségi áruk
MT	Merkanzija Komunitarja
NL	communautaire goederen
PL	towary unijne
PT	mercadorias comunitárias
RO	Mărfuri unionale
SI	skupnostno blago
SK	Tovar Únie
FI	unionitavaroita
SV	gemenskapsvaror
EN	Union goods
HR	Roba Unije

- exported to a common transit country

A single T1 declaration is to be completed for the goods and their packaging. This must bear the endorsements "Union goods" as shown above and "T1 packaging" as shown below.

2) Consigned to another Member State in the case referred to in Article 227 of the UCC.

A single T2 declaration is to be completed for the goods and their packaging after payment of the customs duty applicable to the packaging.

Where the person concerned does not wish to pay customs duty on the packaging, the T2 declaration must bear one of the following endorsements:

BG	T1 колетн
CS	obal T1
DA	T1 emballager
DE	T1-Umschließungen

EE	T1-pakend
EL	συσκευασία T1
ES	envases T1
FR	emballages T1
IT	imballaggi T1
LV	T1 iepakojums
LT	T1 pakuotė
HU	T1 göngyölegek
MT	Ippakkjar T1
NL	T1-verpakkingsmiddelen
PL	opakowania T1
PT	embalagens T1
RO	Ambalaje T1
SI	pakiranje T1
SK	Obal T1
FI	T1-pakkaus
SV	T1-förpackning
EN	T1 packaging
HR	T1 pakiranje

3) Consigned to another Member State in cases other than those referred to the point 2) above.

No Union transit declaration need be completed following payment of the customs duty applicable to the packaging.

Should the person concerned not wish to pay the customs duty applicable to the packaging, it must then be placed under the T1 procedure.

(e) Mixed consignment

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

Separate declarations are to be made in accordance with the status of the goods. In box

31, quantities of split consignments must be shown as well as, in the upper portion of this box, the description and numbers of other documents completed for the mixed consignments in question. The declarations must bear one of the following endorsements:

BG	Общностни колет
CS	obal Unie
DA	fælleskabsemballager
DE	gemeinschaftliche Umschließungen
EE	Ühenduse pakend
EL	κοινοτική συσκευασία
ES	envases comunitarios
FR	emballages communautaires
IT	imballaggi unionali
LV	Savienības iepakojums
LT	Bendrijos pakuotė
HU	közösségi göngyölegek
MT	Ippakkjar Komunitarju
NL	communautaire verpakkingsmiddelen
PL	opakowania unijne
PT	embalagens comunitárias
RO	Ambalaje unionale
SI	skupnostno pakiranje
SK	Obal Únie
FI	yhteisöpakkaus
SV	gemenskapsförpackning
EN	Union packaging
HR	Pakiranje Unije

If the mixed consignment is packed in T1 packaging, a single T1 declaration is to be completed for the goods and their packaging.

2) Mixed consignments which include in a single package goods under the T1 procedure and goods moving outside the transit procedure

A single declaration is to be used. In box 31, the quantities and types of goods in split consignments under the T1 procedure must be shown as well as one of the following endorsements:

BG	Стоки не обхванати от транзитен режим
CS	zboží není v režimu tranzitu
DA	varer ikke omfattet af forsendelsesprocedure
DE	nicht im Versandverfahren befindliche Waren
EE	Kaubad ei ole transiidi protseduuril
EL	Εμπορεύματα εκτός διαδικασίας διαμετακόμισης
ES	mercancías fuera del procedimiento de tránsito
FR	marchandises hors procédure de transit
IT	merci non vincolate ad una procedura di transito
LV	Precēm nav piemērota tranzīta procedūra
LT	Prekės, kurioms neįforminta tranzito procedūra
HU	nem továbbítási eljárás alá tartozó áruk
MT	Merkanzija mhux koperta bi proċedura ta' transitu
NL	geen douanevervoer
PL	towary nieprzewożone w procedurze tranzytu
PT	mercadorias não cobertas por um procedimento de trânsito
RO	Mărfuri neplasate în regim de tranzit
SI	blago, ki ni krito s tranzitnim postopkom
SK	Tovar nie je v tranzitnom režime
FI	tavaroita, jotka eivät sisälly passitusmenettelyyn
SV	varor ej under transitering
EN	goods not covered by a transit procedure
HR	Roba koja nije u postupku provoza

### **5.3. Goods in passenger-accompanied baggage**

*Article 210 IA*

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

However, on entry into the customs territory of the Union, passengers coming from third countries may place the goods under the Union transit procedure.

#### **5.4. *Transport of Union goods to, from or via a common transit country***

When Union goods are carried into or through the territory of one or more common transit countries it is advisable to follow the following rules in order to secure prompt border crossings:

a) When goods are carried between two points situated within the customs territory of the Union across the territory of one or more common transit countries, or from the customs territory of the Union into the territory of a common transit country, it is advisable to place them under the Union /common transit procedure at the competent customs office where the holder of the procedure is established, or where the goods are loaded for movement under the Union/common transit procedure, or at the latest before the joint Union /common transit country frontier zone in order to avoid delays at the border crossings. Similarly, it is advisable to end movements under the Union/common transit procedure outside the Union/common transit country frontier zone wherever possible.

b) The competent authorities of the Member States and of the common transit countries shall ensure that the economic operators concerned are officially and suitably informed about the provisions and are made aware of the advantages of the application of the provisions of paragraph a), in order to avoid as far as possible practical difficulties at Union /common transit countries borders.

##### Transit through the territory of a common transit country

The movement of Union goods from one point in the Union to another via a common transit country may take place under the T2, T2F or T1 transit procedure (see Part I, paragraph 4.1.2.1.).

##### Movement of Union goods to a common transit country

Where the Union goods are exported from the customs territory of the Union to

a common transit country and a transit procedure following export starts in the Union, the goods are covered by an internal Union transit procedure (T2) within the Union and subsequently that procedure continues as a common transit procedure in the common transit countries.

However, in exceptional cases, an external Union transit procedure (T1) shall apply and continues as a common transit procedure in the common transit countries. Those cases are the followings:

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

#### Re-consignment of Union goods from a common transit

- a) Union goods which have been brought into the territory of a common transit country under the T2 procedure may be re-consigned under that procedure provided that:
  - they remained under the control of the customs authorities of that country to ensure that there is no change in their identity or state;
  - they have not been placed, in that common transit country, under a customs procedure other than transit or warehousing\* except when the goods were temporarily admitted to be shown at an exhibition or similar

public display;

\* In case of goods that were warehoused, the re-consignment must take place within a period of five years (or goods falling within Chapters 1-24 of the Harmonised System and warehoused for less than six months) on condition that the goods were stored in special spaces and having received no treatment other than that needed for their preservation in their original state, or for splitting up consignments without replacing the packaging and that any treatment has taken place under customs supervision

- the T2 or T2F declaration or any document being the proof of the customs status of Union goods issued by a common transit country shall bear a reference to the MRN of the declaration or the proof of the customs status of Union goods under which the goods arrived to that common transit country.

b) In the case of export without a transit procedure common transit countries cannot issue a T2 or T2F as there was no previous transit declaration. Consequently, re-consignment must be effected under the cover of a T1 procedure. On re-entry into the Union the consignment must be treated as an importation of non-Union goods.

Action on re-entry of re-consigned goods into the customs territory of the Union

a) when Union goods are re-consigned from a common transit country to a destination in the Union, they are covered by T2 or T2F declaration or equivalent (e.g. consignment note CIM-T2).

b) in order to determine, in the Member State of destination, whether it is a movement of goods between two points in the Union which has been interrupted in a common transit country or a re-entry of goods into the customs territory of the Union following a definitive or temporary export from the Union, the following rules must be observed :

- the goods and the T2 or T2F declaration or equivalent must be presented to the customs office of destination in order to complete the transit operation.

- it is the responsibility of this office to decide if the goods can be released immediately or must be placed under a customs procedure.
- the goods shall be released immediately in the case where the T2 or T2F declaration or equivalent does not bear a reference to a previous export from the customs territory of the Union.

In cases of doubt the customs office of destination may require evidence from the consignee (e.g. by the production of an invoice with the VAT registration numbers of the consignor and consignee in accordance with the provisions of Directive 2006/112/EC as amended, or by the production of the electronic administrative document (e-AD) in accordance with the provisions of Directive 2008/118/EC).

- the goods must be covered by the subsequent transit procedure or placed in temporary storage with all the consequences which follow (payment of import VAT and internal taxes where necessary):
  - when the goods were exported from the customs territory of the Union, or
  - when the consignee or his representative cannot prove to the satisfaction of the customs authorities that it is a movement of goods between two points in the customs territory of the Union..

*Article 9(4),  
Convention*

- 6. Exceptions (pro memoria)**
- 7. Specific national instructions (reserved)**
- 8. Restricted part for customs use only**
- 9. Annexes**

## **CHAPTER 2 – FORMALITIES AT THE CUSTOMS OFFICE OF DEPARTURE**

### **1. Introduction**

Paragraph 2 gives the general theory and legislation concerning the formalities at departure.

Paragraph 3 describes the procedure at the customs office of departure.

Paragraph 4 deals with specific situations.

Paragraph 5 covers exceptions to the general rules.

Paragraph 6 is reserved for specific national rules.

Paragraph 7 is reserved for the use of customs administrations.

Paragraph 8 contains the Annexes to Chapter 2.

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

The legal sources are in :

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

### **3. Description of the procedure at the customs office of departure**

This paragraph gives information about:

- acceptance and registration of the transit declaration (paragraph 3.1.);
- amendment of the transit declaration (paragraph 3.2.);
- invalidation of the transit declaration (paragraph 3.3.);
- verification of the transit declaration and control of the goods

(paragraph 3.4);

- itinerary for the movement of goods (paragraph 3.5);
- time limit (paragraph 3.6);
- means of identification (paragraph 3.7);
- release of the goods (paragraph 3.8);
- discharge of the transit procedure (paragraph 3.9)

### **3.1. Acceptanc and registration of the transit declaration**

*Articles 27, 30 and 35, Appendix I, Convention* The customs office of departure accepts the transit declaration – the message "Declaration data" (IE015) - on condition that:

- Articles 171-172 UCC,*
- it contains all the necessary information for the purpose of the common/Union transit procedure;
  - it is accompanied by all the necessary documents;
  - the goods to which the transit declaration refers have been presented to customs during the official opening hours.
- Article 143 DA*

The NCTS automatically validates the declaration. An incorrect or incomplete declaration is rejected by the message "Declaration Rejected"(IE016). A rejection also follows when the data indicated is not compatible with the registered data in the national reference database.

When the transit declaration is accepted, the NCTS generates a Master Reference Number (MRN) (the message IE028).

The declaration then has status 'Accepted' and the customs office of departure decides whether or not to check the goods before release.

The customs authorities may allow additional documents required for implementation of the provisions governing the customs procedure for which the goods are declared not to be lodged with the declaration. In this case the documents shall be kept at the customs authorities' disposal. Box 44 of the transit declaration is completed as

follows:

- in the attribute 'document type' indicate the code corresponding to the document concerned (codes are given in Annex A2, Appendix III, Convention/ Appendix D1, Annex 9, TDA)
- in the attribute 'document reference' give the description and reference of the document.

National customs authorities allows travellers to present a paper transit declaration in one copy (making use of the Single Administrative Document or, where relevant, of the layout of the Transit Accompanying Document) to the customs office of departure in order to have it processed by the NCTS.

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

[http://ec.europa.eu/taxation\\_customs/dds/csrdhome\\_en.htm](http://ec.europa.eu/taxation_customs/dds/csrdhome_en.htm).

### **3.2. Amendment of the transit declaration**

*Article 31,  
Appendix I,  
Convention*

*Article 173 UCC*

The holder of the procedure may request permission to amend the transit declaration after customs have accepted it. The amendment must not render the declaration applicable to goods other than those it originally covered.

The holder of the procedure submits amendments to the declaration data by the message "Declaration amendment"(IE013) transmitted to the customs office of departure which decides whether the amendment request is accepted (the message "Amendment Acceptance" (IE004) or rejected (the message "Amendment Rejection"(IE005).

No amendment shall be permitted where the competent authorities have indicated after receiving the transit declaration that they intend to examine the goods, or have established that the data are incorrect or where they have already released the goods.

### **3.3. *Invalidation of the transit declaration***

*Article 32  
Appendix I,  
Convention*

*Article 174 UCC*

*Article 148 DA*

A transit declaration can be invalidated by the customs office of departure by sending the message "Cancellation Notification"(IE010) to the declarant on the basis of his request made by the message "Declaration Cancellation Request" (IE014) transmitted to the customs office of departure only before the goods are released for transit. The declarant shall be informed consequently by the customs office of departure about the result of his request by the message "Cancellation Decision"(IE009).

However, where the customs office of departure informed the declarant that it intends to examine the goods, the request for invalidation is not accepted before the examination takes place.

The transit declaration cannot be invalidated after the goods have been released for transit except in exceptional cases:

- where Union goods have been declared in error for a customs procedure applicable to non-Union goods, and their customs status as Union goods has been proven afterwards by means of a T2L, T2LF or a customs goods manifest,
- where the goods have been erroneously declared under more than one customs declaration,

In case of business continuity procedure for transit it is important to ensure that any declaration, which has been entered to the NCTS, but which has not been further processed due to the failure of the system, needs to be invalidated.

The economic operator is obliged to provide information to the competent authorities each time a declaration is submitted to the NCTS, but subsequently reverted to business continuity procedure.

In some cases the customs authorities may require the presentation of a new declaration. In this case the previous declaration is invalidated and the new declaration is given a new MRN.

### **3.4. Verification of the transit declaration and control of the goods**

*Article 35,  
Appendix I,  
Convention*

After acceptance of the declaration the customs office of departure for the purpose of verifying the accuracy of the particulars contained in a transit declaration which has been accepted:

*Article 188 UCC,*

*Articles 238 and  
239 IA*

- examines the declaration and the supporting documents;
- requires the declarant to provide other documents; if any
- examines the goods; if needed
- takes samples for analysis or for detailed examination of the goods, if needed
- verifies the existence and validity of the guarantee.

The existence and validity of the guarantee is checked by the means of the GRN and the access code (further details are in Part III).

Before the release of the goods for transit the NCTS checks in GMS the integrity and the validity of a guarantee with regard to the following information depending on the level of monitoring:

- the amount of the guarantee is sufficient (in case of a comprehensive guarantee, if the available amount of the guarantee is sufficient);
- the guarantee is valid in all Contracting Parties involved in the transit operation;

- the guarantee is in the name of the holder of the procedure.

Subsequently the GMS registers the usage and informs the NCTS..

In case the the goods are examined, it is done in the places designated by the customs office of departure and during the hours appointed for that purpose. The holder of the procedure shall be informed about the place and time. However, the customs authorities may, at the request of the holder of the procedure, to carry out the examination of the goods at other places or outside the official opening hours.

If the control detects minor discrepancies the customs office of departure notifies the holder of the procedure. In order to solve these discrepancies, the customs office of departure will make minor modifications (in agreement with the holder of the procedure) in the declaration data in order to allow the goods to be released for transit.

If the control detects a serious irregularity the customs office of departure informs the holder of the procedure that the goods are not released by the message 'No release for transit' (IE051) and registers the unsatisfactory result.

Where the goods are released for transit after the control, the code on the control result in the message IE001 is 'A1-Satisfactory'. Where the goods are released without a physical control the code is 'A2-Considered satisfactory'.

### **3.5. Itinerary for the movement of goods**

*Article 33,  
Appendix I,  
Convention*

The general rule is that goods entered for the transit procedure must be moved to the customs office of destination along an economically justified route.

*Article 298 IA*

However, where the customs office of departure or the holder of the procedure considers it necessary, that customs office shall prescribe an itinerary for the movement of goods during a transit procedure taking into account any relevant information communicated by the

holder of the procedure.

## CUSTOMS

The customs office of departure, taking into account any relevant information communicated by the holder of the procedure, will specify a prescribed itinerary by entering in the declaration data in the NCTS the information of the countries to be transited (country codes will suffice).

Note 1: for the Union give the country codes of the Member States concerned.

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

The prescribed itinerary may be changed during the transit operation. In this case, the carrier is obliged to make the necessary entries in box 56 of the TAD and to present it without undue delay after the itinerary has been changed together with the goods to the nearest customs authority of the country in whose territory the means of transport is located. The competent authority will consider whether the transit operation may continue, take any steps that may be necessary and endorse the TAD in box G.

Further details on procedures to be followed in the event of incidents occurring during transport are in Part IV, Chapter 3, paragraph 3.1.

### **3.6. Time limit**

*Articles 34 and  
45(2) Appendix I,  
Convention*

The customs office of departure shall set a time limit within which the goods shall be presented at the customs office of destination.

*Articles 297 and  
306(3) IA*

The time limit prescribed by that office is binding on the competent authorities of the countries the territory of which the goods enter during a transit operation. That time-limit cannot be changed by them.

Where the goods are presented to the customs office of destination after expiry of the time-limit set by the customs office of departure,

the holder of the procedure shall be deemed to have complied with the time-limit where he or the carrier proves to the satisfaction of the customs office of destination that the delay is not attributable to him.

## CUSTOMS

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

- the means of transport to be used;
- the itinerary;
- any transport or other legislation which may have impact on setting a time-limit (for example: social or environmental legislation that affects the mode of transport, transport regulations on working hours and mandatory rest periods for drivers);
- the information communicated by the holder of the procedure , where appropriate.

The customs office of departure shall either enter, and/or endorse when in agreement with the time limit entered by the holder of the procedure, the time limit in the declaration data (using the YYYY-MM-DD system). This is the date by which the goods and the TAD shall be presented at the customs office of destination.

### **3.7. Means of identification**

This paragraph is sub-divided as follows::

- introduction (paragraph 3.7.1.);
- methods of sealing (paragraph 3.7.2.);
- characteristics of seals (paragraph 3.7.3.);
- use of seals of a special type (paragraph 3.7.4.).

#### **3.7.1. Introduction**

*Article 11(2)  
Convention*

Ensuring the identification of goods transported under the transit procedure is very important. As a general rule, identification of

Articles 36 - 39,  
Appendix I,  
Convention

these goods is ensured by sealing.

Article 192 UCC

Article 299 IA

Article 39,  
Appendix I,  
Convention,

Article 302 IA

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

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

- the goods are carried by air, and either labels are affixed to each consignment bearing the number of the accompanying airway bill, or the consignment constitutes a load unit on which the number of the accompanying airway bill is indicated;
- the goods are carried by rail, and identification measures are applied by the railway companies.

## CUSTOMS

The customs office of departure, having affixed the seals, shall record the number of the seals and the seal identifiers in the declaration data.

Where seals are not required for identification the customs office of departure shall leave the box empty. In this case the NCTS automatically prints "- -" in box D of the TAD.

In the case of goods not subject to the transit procedure being carried together with goods under the transit procedure on the

same means of transport or in the container, sealing of the load compartment or the space containing the goods will not normally be done where the identification of the goods is ensured by sealing of the individual packages or by a sufficiently precise description of the goods.

Note: the goods must be clearly separated and labelled in order to easily identify which goods are carried under transit and which are not.

If the identity of the consignment cannot be ensured by sealing or by the precise description of the goods, the customs office of departure shall refuse to allow the goods to be placed under the transit procedure.

*Article 38(5),  
Appendix I,  
Convention*

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

*Article 301(5) IA*

Where a vehicle has been sealed at the customs office of departure and it carries goods to different customs offices of destination under cover of several TADs and where successive unloading takes place at several customs offices of destination situated in different countries, the customs authorities at the intermediate customs offices of destination where the seals are removed to unload parts of the load must affix new seals and indicate this in box F of the TAD (s). In this case the customs authorities shall endeavour to reseal as necessary, with a customs seal of at least equivalent security feature.

The customs office of destination indicates this/these new seal(s) mentioned on the TAD to the customs office of departure in its message IE018 under 'New Seals Info' and 'New Seals ID'.

### 3.7.2. Methods of sealing

Article 11(2),  
Convention,

There are two methods of sealing:

Article 299 IA

- the space containing the goods, where the means of transport or the container has been recognised by the customs office of departure as suitable for sealing;
- each individual package, in other cases.

#### CUSTOMS

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

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

(Article 11(3), Convention, Article 300 IA)

Note: The means of transport or the containers are regarded as suitable for sealing where they are approved for the carriage of goods under customs seals in accordance with an international agreement to which the Contracting Parties acceded (for example the Customs Convention of 14 December 1975 on the international transport of goods under cover of TIR carnets)

### 3.7.3. Characteristics of seals

All seals used as a means of identification have to comply with specified characteristics and technical specifications.

Article 38,  
Appendix I,  
Convention

Seals shall have the following essential characteristics:

- remain intact and securely fastened in normal use;

*Article 301 IA*

- be easy checkable and recognisable;
- be so manufactured that any breakage, tampering or removal leaves traces visible to the naked eye;
- be designed for single use, or if intended for multiple use, be so designed that they can be given a clear, individual identification mark each time they are re-used;
- bear an individual seal identifiers which are permanent, readily legible and uniquely numbered.

In addition, seals shall comply with the following technical requirements:

- the form and dimensions of the seals may vary depending on the sealing method used, but the dimensions must be such as to ensure that identification marks are easy to read;
- the identification marks of seals must be impossible to falsify and difficult to reproduce;
- the material used must be resistant to accidental breakage and such as to prevent undetectable falsification or re-use.

The seals shall be deemed to fulfil the above requirements, where they have been certified by the competent body in accordance with ISO International Standard No 17712:2013 "Freight containers – Mechanical Seals".

For containerised transports, seals with high-security features shall be used to the widest possible extent.

The customs seal should bear the following indication:

- the word "Customs" in one of the official languages of the Union or of the common transit country or a corresponding abbreviation;
- a country code, in the form of the ISO-alpha-2 country code, identifying the country in which the seal is affixed.

In addition, the Contracting Parties may, in agreement with each other decide to use common security features and technology.

Each country shall notify its customs seal types in use to the Commission. The Commission shall make this information available to all countries.

The customs authorities need time to adjust their seals to the new requirements. Therefore the current customs seals may continue to be used until stocks run out or until 1 May 2019, whichever is the earlier.

*Article 38(6),  
Appendix I,  
Convention*

*Article 255 DA*

#### **3.7.4. Use of seals of a special type**

*Articles 81-83,  
Appendix I,  
Convention*

For the holder of the procedure to use seals of a special type an authorisation by the competent authorities is required.

*Articles 317-318  
IA*

Use of seals of a special type is a simplification subject to certain conditions (Further details are in Part VI, paragraph 3.3).

Where these seals of a special type are used, the holder of the procedure enters the make, type and number of the seals affixed in the declaration data (box D). The seals must be affixed before release of the goods.

#### **3.8. Release of goods**

*Article 40,  
Appendix I  
Convention*

After completion of the following formalities at the customs office of departure:

*Article 303 IA*

- presentation of the declaration data to the customs office of departure;
- verification of declaration data;
- acceptance of a transit declaration;

- completion of the possible control;
- furnishing of the guarantee, where required (see Part III);
- setting of the time limit;
- setting of an itinerary, where required;
- affixing seals, where required;

the goods are released for transit. The relevant messages are transmitted:

- the message "Release for transit" (IE029) to the declarant;
- the message IE001 to the customs office of destination;
- the message IE050 to the customs office of transit, if applicable.

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

## CUSTOMS

Where the formalities have been completed the customs office of departure:

- validates the transit declaration;
- records the control results;
- registers the guarantee;
- sends the declared office of destination and the office(s) of transit (if any) the message IE001 and, where appropriate the message IE050; and
- prints the TAD (including the LoI, where appropriate).

### 3.8.1. Documentation at release

*Article 41,  
Appendix I,  
Convention*

The customs office of departure shall provide the TAD with the MRN to the holder of the procedure or the person who presented the goods at the customs office of departure. The TAD, supplemented by LoI, if appropriate, shall accompany the goods during the transit operation.

*Article 303(4) IA*

*Article 184 (2) DA  
as amended by  
TDA*

The TAD can be printed also by a declarant, upon the previous

approval of the customs office of departure.

### **3.9. Discharge of the transit procedure**

*Article 215(2) UCC* The transit procedure shall be discharged by the customs authorities when they are in a position to establish, on the basis of a comparison of the data available to the customs office of departure and those available to the customs office of destination, that the procedure has ended correctly.

## **4. Specific situations**

In the particular cases where a huge number of different goods items in small quantities (e.g. ship supplies, household effects in international removals), which are consigned for the same final consignee, have to be placed under Union/common transit it is recommended that a generic goods description is sufficient in order to avoid the additional costs needed to enter the transit data. Such an arrangement would be subject to the additional condition that a complete description of the goods in detail is available for customs purposes and accompanies the consignment.

In any event, it first has to be verified that all the goods really have to be placed under Union/common transit.

- 5. Exceptions (pro memoria)**
- 6. Specific national instructions (reserved)**
- 7. Restricted part for customs use only**
- 8. Annexes**

## **CHAPTER 3 – FORMALITIES AND INCIDENTS DURING MOVEMENT OF GOODS UNDER COMMON/UNION TRANSIT OPERATION**

### **1. Introduction**

This chapter describes the formalities and incidents during movement of goods under common/Union transit operation.

Paragraph 2 gives the general theory and legislation.

Paragraph 3 describes the formalities in the case of incidents during movement of goods under common/Union transit operation and at the customs office of transit.

Paragraph 4 deals with specific situations.

Paragraph 5 covers exceptions to the general rules.

Paragraph 6 is reserved for specific national rules.

Paragraph 7 is reserved for the use of customs administrations.

Paragraph 8 contains the annexes to Chapter 3.

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

The legal sources are in :

- Articles 43 and 44 Appendix I, Convention ;
- Articles 304 and 305, IA;
- Appendix F1, Annex 9, TDA.

### **3. Formalities in the case of incidents and the customs office of transit**

This paragraph gives information about:

- the formalities to be followed in the case of an incident occurring during movement of goods under common/Union transit operation (paragraph 3.1);

- the formalities at the customs office of transit (paragraph 3.2.).

### **3.1. Formalities in the case of incidents**

The most frequently occurring examples of what might be considered as incidents during movement of goods under common/Union transit operation are:

- the itinerary cannot be followed due to circumstances beyond the carrier's control;
- the custom seals are accidentally broken or tampered for reasons beyond the carrier's control;
- transfer of the goods from one means of transport to another means of transport;
- as a consequence of imminent danger the immediate partial or total unloading of the means of transport;
- an accident which may affect the ability of the holder of the procedure or the carrier to comply with his obligations;
- any of the elements constituting a single means of transport is changed (for example a wagon is withdrawn).

*Article 44,  
Appendix I,  
Convention*

*Article 305 IA*

In each of those cases the carrier must inform immediately the nearest competent customs office in the country in whose territory the means of transport is located. He must as well without delay after the incident make the necessary entries in box no 56 of the TAD and present the goods together with the TAD to that customs office. The competent authorities of that customs office decides whether the transit operation concerned may continue or not. If the operation may continue the relevant office will endorse box G, specifying the action taken.

If the seals have been broken outside of the carrier's control the competent authority examines the goods and the vehicle. If it is

decided to allow the transit operation to continue, new seals are affixed and the TAD is endorsed accordingly by the customs authority.

Transferring of goods from one means of transport to another means of transport can only be done subject to the permission and under supervision of the competent authorities at the place where the transfer is to be made. In that case the carrier shall complete box 55 'Transshipment' of the TAD. This may be done legibly by hand, in ink and in block letters. Where appropriate, customs shall endorse box F of the TAD. Where more than two transshipments have occurred and box F is subsequently full, the information required shall be entered by the carrier in box 56 of the TAD.

But, if the goods are transferred from a means of transport that is not sealed, despite the entries made by the carrier, the goods and TAD are not required to be presented at the nearest customs office and no customs endorsement is made.

When one or more of the elements constituting a single means of transport is changed, the goods and the means of transport may not be presented at the nearest customs office and the endorsement of that customs office is not necessary in the following cases:

- where one or more carriages or wagons are withdrawn from a set of coupled railway carriages or wagons due to technical problems. In this case the carrier may, after making the necessary entries in TAD continue a transit operation.
- where only the tractor unit of a road vehicle is changed without its trailers or semi-trailers during the journey (without the goods being handled or transhipped), the registration number and nationality of the new tractor unit shall be entered in box 56 of the TAD by the carrier and the transit

operation may continue.

Where, in the cases mentioned above, the carrier is not required to present the goods and the TAD at the customs authority in whose territory the means of transport is located, he does not have to inform that authority about such incidents.

In all the cases above relevant entries made by the carrier and endorsement made by the customs authorities shall be recorded in the NCTS by the customs office of transit (if any) or by the customs office of destination.

Any splitting of a consignment must take place under customs control and the common/Union transit procedure must be ended. A new transit declaration must be completed for each part of the consignment.

### **3.2. Formalities at the customs office of transit**

This paragraph gives information about:

- the customs office of transit (paragraph 3.2.1);
- formalities at the customs office of transit (paragraph 3.2.2.);
- change of the office of transit (paragraph 3.2.3.);
- action in the event of irregularities (paragraph 3.2.4).

#### **3.2.1. The customs office of transit**

*Article 3(h),  
Appendix I,  
Convention,*

The customs office of transit is a customs office situated at a point of entry or exit into the Contracting Party. The following table gives the various possibilities for common and Union transit.

*Article 1(13) IA*

	Common transit	Union transit

Point of entry	- into a Contracting Party	- into the customs territory of the Union when the goods have crossed the territory of a third country in the course of a transit operation,
Point of exit	- from a Contracting Party when the goods are leaving the customs territory of that Contracting Party in the course of a transit operation via a frontier between that Contracting Party and a third country.	- from the customs territory of the Union when the goods are leaving that territory in the course of a transit operation via a frontier between a Member State and a third country other than a common transit country.

To facilitate the movement of Union goods between the different parts of the customs territory of the Union when they have to cross the territory of a third country, other than a common transit country, Member States shall undertake to establish as far as possible when local circumstances permit, special lanes alongside their customs offices situated at the external frontier of the Union, reserved for the control of Union goods moving under the cover of a transit declaration issued in another Member State.

The control of such goods shall be limited to examination of the proof of the customs status of Union goods and if necessary the ending of the transport operation, provided the circumstances of that operation do not call for a more detailed examination.

In cases where the above mentioned control does not produce any irregularities, the transport shall be allowed to proceed to its

destination.

### 3.2.2. Formalities at the customs office of transit

*Article 43,  
Appendix I  
Convention*

The TAD, including MRN, and the goods are presented to each customs office of transit.

*Article 304 IA*

The customs office(s) of transit may inspect the goods where considered necessary. Any inspection shall be carried out mainly on the basis of the particulars of a transit operation received from the customs office of departure in the form of the message IE050.

#### CUSTOMS

The customs office of transit:

- registers the MRN;
- registers the border passage, and
- sends the message IE118 to the customs office of departure

Where the goods are subject to an export restriction the TAD bears one of the following mentions:

- in common transit:

DG0 ('Export from country subject to restriction') or,

DG1 ('Export from country subject to duties')

- in Union transit:

DG0 ('Export from EU subject to restriction') or,

DG1 ('Export from EU subject to duties').

### 3.2.3. Change of the customs office of transit

Goods may be transported via a customs office of transit other than the declared one in the TAD.

If the goods and the TAD are presented to a customs office of transit other than the declared one and the MRN entered by the actual customs office of transit relates to a transit operation for which that customs office does not hold the relevant message

IE050, the NCTS will automatically request from the customs office of departure the message "ATR Request"(IE114) to be sent to the actual customs office of transit.

The NCTS at the customs office of departure will automatically respond with the message "ATR Response" (IE115). Upon receipt of the message IE115, the NCTS is updated and the transit operation record will be available in the "ATR Created" state, ready for processing by customs.

The declared customs office(s) of transit not passed will automatically be advised when the transit operation has ended at the customs office of destination.

If the data of the transit operation concerned cannot be delivered due to different reasons the message IE115 with the 'ATR rejection reason code' and indication of the rejection reason (mandatory for code 4) is sent to the actual customs office of transit and that customs office shall take the appropriate measures.

## CUSTOMS

At the actual customs office of transit:

- MRN is recorded in the NCTS.
- The message (IE114) is transmitted to the customs office of departure.
- The NCTS in the customs office of departure replies with the message (IE115) including the information of the message IE050.
- The NCTS at the customs office of transit is updated and the transit operation record is available in the "ATR Create" state, ready for processing by customs.
- The customs office of transit registers the border passage and sends the message IE118 to the customs office of departure.

### **3.2.4. Action in the event of major irregularities**

Where a customs office of transit finds major irregularities relating to the transit operation in question it shall end the transit procedure and initiate the necessary investigations.

- 4. Specific situations (pro memoria)**
- 5. Exceptions (pro memoria)**
- 6. Specific national instructions (reserved)**
- 7. Restricted part for customs use only**
- 8. Annexes**

## **CHAPTER 4 - FORMALITIES AT THE CUSTOMS OFFICE OF DESTINATION**

### **1. Introduction**

Chapter 4 describes the formalities at the customs office of destination.

Paragraph 2 gives the general theory and legislation.

Paragraph 3 describes the formalities at the customs office of destination, including the ending and control of the procedure.

Paragraph 4 deals with specific situations.

Paragraph 5 covers exceptions to the general rules.

Paragraph 6 is reserved for specific national rules.

Paragraph 7 is reserved for the use of customs administrations.

Paragraph 8 contains the annexes to Chapter 4.

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

At the end of the transit operation the goods together with the TAD and information required by the customs office of destination (e.g. receipt issued by the police in a case of accident, receipt from the vehicle breakdown service, CMR etc) shall be presented to that customs office. This is the end of the transit operation. The message "Arrival advice" (IE006) is sent by the customs office of destination to the customs office of departure without delay.

The customs office of destination shall check the goods on the basis of information retrieved from the NCTS, complemented with the TAD where relevant, shall record the results of the inspection and send the message 'Control results' (IE018) to the customs office of departure.

If no irregularities have taken place, the transit operation shall be

discharged by the customs office of .

In the event of an irregularity further measures shall be necessary.

The legal sources are in :

- Articles 8 and 45-51 Appendix I, Convention;
- Annex B10, Appendix III, Convention;
- Articles 215, 233(1),(2) and (3) UCC;
- Articles 306-312 IA;
- Annex 72-03 IA.

### **3. The formalities at the customs office of destination**

This paragraph gives information about the:

- presentation of the goods together with the documents at the customs office of destination (paragraph 3.1);
- control of the end of the procedure (paragraph 3.2).

In this paragraph we shall assume that no irregularities have occurred. The steps to be taken in the event of an irregularity are outlined in paragraphs 4.4 of this Chapter.

Note: **the ending** of the transit procedure at the customs office of destination is not the same as **the discharge** of the transit procedure. It is the customs office of departure, on the basis of information supplied by the customs office of destination, which decides whether the transit procedure can be discharged .

#### **3.1. Presentation of the goods**

*Article 8, Appendix I, Convention*

*Article 233(1) and (2) UCC,*

The transit procedure shall end and the obligations of the holder of the procedure shall be met when the goods placed under the procedure, TAD and other required information are available at the customs office of destination, in accordance with the customs

legislation.

In practice the end of the procedure means the presentation of the goods, the TAD and other required information to the customs office of destination, and legally it means that such presentation is carried out in accordance with the legal provisions pursuant to the type of procedure used, i.e. regular or simplified<sup>8</sup>. Both actions are the responsibility and the main obligation of the holder of the procedure.

When the procedure ends the holder's of the procedure obligations under the procedure also end. An event or non-respect of obligations subsequent to that date involves other destinations and other customs rules rather than those relating to transit. That does not mean however that the responsibility (financial or otherwise) of the holder of the procedure could not be questioned subsequent to the end of the procedure, but only insofar as it relates to the previous transit operation.

*Article 8,  
Appendix I,  
Convention*

*Article 233(3) UCC*

In addition to the holder of the procedure, other persons have obligations under the transit procedure. The carrier and any person who receives the goods knowing that they were placed under the transit procedure are also responsible for presentation of the goods intact at the customs office of destination within the prescribed time limit and in compliance with the measures taken by the customs authorities to ensure their identification.

The goods together with the TAD and other required information shall be presented at the customs office of destination. This shall be done during the official opening of that customs office.

(for simplifications, see Part VI.)

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<sup>8</sup> In addition to the general definition of the end of the procedure, there is a series of specific provisions setting out the special conditions under which the procedure comes to an end or is regarded as having come to an end within the framework of procedures such as those concerning the authorised consignee and air sea transit and and transit procedure for moving goods by fixed transport installation (for further information see : Part V).

Presentation must take place within the time limit set by the customs office of departure. The time limit is shown in box D of the TAD.

The time limit set by the customs office of departure is binding on the competent authorities of the countries whose territory is entered during a transit operation. The competent authorities, including customs office of destination, shall not alter it (further details are in Chapter 2, paragraph 3.6).

The customs office of destination uses the MRN to retrieve the data from the NCTS forwarded by the message IE001.

The message IE006 is sent to the customs office of departure when the customs officer at the destination has registered the MRN in the NCTS to inform the customs office of departure that the goods have arrived. The message shall be transmitted on the day the goods and the TAD are presented at the customs office of destination.

Where the goods have been released for transit in the NCTS at departure, but the NCTS at destination is unavailable upon arrival of the goods, the customs office of destination shall end the procedure on the basis on the TAD and shall carry the necessary entries into the NCTS when it is available again in order to discharge the transit procedure.

### **3.2. *Control of the end of the transit procedure***

After presentation of the goods, the TAD and other required information the customs office of destination determines whether the goods will be checked by customs or whether the goods are released.

The examination of the goods shall be carried out using the message IE001 received from the customs office of departure.

The customs office of destination shall send the message IE018 with control results to the customs office of departure.

That message shall also contain any information introduced on the TAD during transport (for example: transshipment, new seals or other incidents during transport).

The customs office of destination shall retain the TAD.

## CUSTOMS

After the presentation of the goods, TAD and other required information, the customs office of destination shall register the arrival and enter the following information in the NCTS:

1. MRN (the registration number);
2. the date of arrival ;
3. in case of events en route (for example: new seals, transshipment) all necessary information retrieved from the TAD (if not already recorded by a previous customs office).

Before sending the message IE018 to the customs office of departure, the customs office of destination shall enter the appropriate control result in the NCTS:

1. Where the customs office of destination decides not to control, the code A2 'considered satisfactory' shall be entered.

In this case the customs office of destination must send the message IE018 the same day the goods are presented at the customs office of destination or at the latest on the working day following the day of presentation.

2. Where the customs office of destination decides to carry out control , it shall check at least:

- equivalence of the identification (registration) numbers between the space containing the goods and declared in the NCTS.
- the means of identification (check the condition of any seals affixed or the sufficiency of the goods description);

- the time limit and the itinerary (if indicated).

If no irregularities are detected, the code A1 'satisfactory' is entered in the NCTS.

In this case the customs office of destination must send the message IE018 at the latest on the third day following the day the goods are presented at the customs office of destination or at another place. In exceptional cases (e.g. the procedure has been ended at an authorised consignee's premises, a series of public holidays etc) that time-limit may be extended up to six days.

#### **4. Specific situations**

This paragraph gives information about specific situations in the transit procedure at the customs office of destination. These specific situations are:

- issuing a receipt (paragraph 4.1);
- issuing alternative proof (paragraph 4.2);
- presentation of the goods and documents outside the appointed days and hours and at a place other than the customs office of destination (paragraph 4.3);
- irregularities (paragraph 4.4);
- change of customs office of destination (paragraph 4.5).

##### **4.1. Issuing a receipt**

Upon request by the person presenting the goods and the TAD at the customs office of destination, that office shall issue a receipt (TC11). The receipt cannot however be used as alternative proof of the ending of the procedure.

*Article 46  
Appendix I,  
Convention*

*Article 306(5) IA*

The receipt has two important functions. Firstly, it informs the holder of the procedure that the carrier delivered the goods and the documents to the customs office of destination. Secondly, the receipt plays an important role in the event of an enquiry being

initiated where the customs office of departure has not received the message" (IE006). In such cases the holder of the procedure is able to produce the receipt to the customs office of departure indicating to which customs office the goods and documents were presented. This makes the enquiry procedure much more efficient.

*Annex B10,  
Appendix III,  
Convention*

The form of the receipt must conform to the specimen TC11 in Appendix III, Annex B10, Convention/Annex 72-03 IA.

*Annex 72-03 IA*

The person requesting the receipt shall complete it before handing it to a customs officer at the customs office of destination, for endorsement.

#### TRADE

The person requesting a receipt at the customs office of destination will complete the form TC 11 in a legible way by entering:

- the place, name and reference number of the customs office of destination;
- the status of the goods as specified in the related TAD (T1, T2, T2F);
- the MRN;
- the place, name and reference number of the customs office of departure;
- the place.

In addition, the receipt may contain other information relating to the goods. The holder of the procedure may for instance want to show the address to which the carrier of the goods will return the receipt after endorsement by customs. The customs office of destination is not required to return the receipt by post; however this can be done, if necessary. Normally the holder of the procedure will request the carrier to return the receipt to him.

The return address may be entered on the back of the receipt.

#### CUSTOMS

The customs office of destination shall do the following where a receipt is requested:

- check whether the correct form is used i.e. TC11;
- check that it is legible;
- check that it has been completed correctly;
- check whether there are any circumstances which prohibit the issue of the receipt;
- if in order, issue the receipt to the person who requested it.

#### **4.2. Issuing alternative proof**

*Article 45(4),  
Appendix I,  
Convention*

The holder of the procedure may request customs to provide him with alternative proof on the copy of the TAD that the transit procedure has ended correctly and no irregularity has been detected.

*Article 308(2) IA*

This may be done at the time that the goods and the TAD are presented at the customs office of destination.

Note: Detailed information on the acceptance of alternative proof by the customs office of departure is in Part VII, paragraph 3.3.1.

#### **TRADE**

To obtain alternative proof as foreseen in article 45(4) Appendix I, Convention/ Article 308 IA a copy of the TAD and LoI (where appropriate), may be presented to the customs office of destination for endorsement.

The copy, which may be a photocopy, must be:

- marked with the word ‘copy’,
- carry the stamp of the customs office of destination, the official's signature, the date and the following mention: "Alternative proof – 99202".,

Annex 8.3. contains the endorsement ‘alternative proof’ in all language versions.

#### **CUSTOMS**

The TAD and LoI (where appropriate) must be endorsed by the customs office of

destination. This may include an endorsement applied by a computer system, but it must be clear to the customs of the country of departure that the endorsement is original.

The customs office of destination shall endorse the alternative proof when no irregularity has been found. The stamp, the official's signature and the date is entered on the TAD.

The person presenting the alternative proof with the goods and the TAD is deemed to be the representative of the holder of the procedure. The customs office of destination shall hand over the endorsed copy of the TAD to this person.

### **4.3. *Presentation of the goods and the documents outside the appointed days and hours and at a place other than the customs office of destination***

*Article 45(1),  
Appendix I,  
Convention*

Generally, goods, TAD and required information must be presented:

*Article 306(1) IA*

- at the customs office of destination, and
- during the appointed days and hours of opening.

However, that customs office may, at the request of the holder of the procedure or other person presenting the goods, allow the presentation to take place outside the official opening hours or at any other place.

### **4.4. *Irregularities***

#### **4.4.1. Irregularities concerning seals**

Only the goods which have been sealed shall be released for the common/Union transit procedure. The customs office of destination shall check whether the seals are still intact. If the seals have been tampered with, the customs office of destination shall indicate this information in the message IE018 that it sends to the customs office of departure.

## CUSTOMS

The customs office of destination shall check the condition of the seals and record the results in the NCTS. If the seals are missing, are in poor condition, or if there is evidence that they have been tampered with, it is highly recommended that customs will examine the goods and will enter the facts in the NCTS.

### 4.4.2. Other irregularities

The customs office of destination shall identify in the NCTS the irregularity that it has found in order to inform the customs office of departure. That office shall judge by the facts presented and determine the appropriate measures to take.

The customs office of destination may find a difference between the goods declared in the NCTS and the goods actually presented at that customs office. Each case should be treated individually, because it may happen that an error occurred at departure.

## CUSTOMS

The customs office of destination shall:

- register the MRN, and
- indicate any irregularities in the message (IE018).

### 4.4.3. Enquiry into the irregularity

Where the customs office of destination decides not to release the goods because it has found an irregularity and has asked the customs office of departure to investigate, it shall send the message (IE018) with the remark 'waiting for discrepancies resolution'. The transit operation holds the status 'waiting for resolution'.

While the operation is in the status 'waiting for resolution' the customs office of departure carries out the investigation into the irregularity, in particular by examining any documents produced by

the holder of the procedure and by comparing them with the data of the declaration.

Once the issue is resolved, the customs office of departure informs the customs office of destination by sending the message 'Discrepancies solved notification' (IE020). The goods shall then be released and the operation will be finally discharged when the customs office of departure writes it off.

## CUSTOMS

If the office of destination decides to make enquiry into the irregularity, it shall:

- register the MRN;
- indicate that enquiry action is underway at destination in the message (IE018);
- send the message IE018 to the customs office of departure;
- send the results of enquiry to the customs office of departure after termination of enquiry.

For further details on the enquiry procedure see Part VII.

If the customs office of destination decides to secure the (customs) debt in consequence of the irregularity, the endorsement 'charges collected' shall be entered in the message (IE018).

Note: The endorsement 'charges collected' does not necessarily mean that the charges were actually levied or paid. The customs office of destination could therefore have accepted a declaration for another customs procedure (eg. inward processing).

## CUSTOMS

The customs office of destination shall:

- register the MRN;
- enter the code A5 'Charges collected' in the message IE018;
- send the message IE018 to the customs office of departure.

### 4.5. *Change of the customs office of destination*

*Article 47(2),  
Appendix I,  
Convention,*

A transit operation may end at a customs office other than the one declared in the transit declaration. That office shall then be considered to be the customs office of destination.

*Articles 306(4) and  
307(2) IA*

As the NCTS will show that the actual customs office of destination has not received the message 'IE001' for the MRN presented, that customs office shall send the message 'Anticipated arrival record request' (IE002).

Where the customs office of departure finds the operation via the MRN it shall send the message 'Anticipated arrival record response' (IE003). The customs office of destination accepts the change of office and sends the message IE006 to the customs office of departure.

Where the customs office of departure does not find the operation via the MRN it shall include in the message IE003 the reasons (coded 1 to 4) why the message IE001 cannot be sent. The NCTS rejects the arrival and notifies the economic operator at destination with the message 'Anticipated arrival record rejected notification' (IE021). The reasons for rejection can be:

1. the goods and TAD already arrived at another customs office of destination;
2. the operation was cancelled by the customs office of departure;
3. the MRN is unknown (either due to technical reasons or due

- to irregularities), or
4. other reasons.

Three situations can be distinguished:

1. The new customs office of destination is in the same Contracting Party/Member State as the one entered in the transit declaration :

## CUSTOMS

The customs office of destination shall:

- register the MRN;
- request information regarding the declaration from the customs office of departure on the basis of the MRN by sending the message IE002;
- send the message IE006 to the customs office of departure;
- check the time limit, the state of any seals (if affixed) and the itinerary (if indicated);
- decide on the level of check required;
- having obtained a positive result from the check, register the control result in the NCTS;
- send the message IE018 to the customs office of departure.

The customs office of departure shall, after receiving the message IE006, inform the declared customs office of destination and the declared (but not used) customs office(s) of transit with the message 'Forwarded arrival advice' (IE024) that the transit operation has ended.

2. The new customs office of destination is in a different Contracting Party/Member State than the one entered in the transit declaration:

## CUSTOMS

The customs office of destination shall:

- register the MRN;
- request information regarding the declaration from the customs office of departure on the basis of the MRN by sending the IE002;
- send the message IE006 to the customs office of departure;
- check the time limit, the state of any seals (if affixed) and the itinerary (if indicated);
- decide the level of check required;
- having obtained a positive result from the check, register the control result in the NCTS;
- send the message IE018 to the customs office of departure.

The customs office of departure shall, after receiving the message IE006, inform the declared customs office of destination and the declared (but not used) customs office(s) of transit with the message 'Forwarded arrival advice' (IE024) about the fact that the transit operation has ended.

3. The new customs office of destination is in a different Contracting Party / Member State from the one entered in the TAD which bears one of the following mentions:

- in common transit:

- DG0 ('Export from country subject to restriction')

or

- DG1 ('Export from country subject to duties')

- in Union transit:

- DG0 ('Export from EU subject to restriction')

or

- DG1 ('Export from EU subject to duties')

## CUSTOMS

The customs office of destination shall:

- register the MRN;

- request information regarding the declaration from the customs office of departure on the basis of the MRN by sending the message IE002;
- keep the goods under customs control and decide whether to:
  - allow their removal to the Contracting Party/Member State having jurisdiction over the customs office of departure; or
  - disallow their removal until a specific written authorisation authorising their release has been received from the customs office of departure.

## **5. Presentation of the goods and TAD after expiry of time limit**

*Article 45(2)  
Appendix I,  
Convention*

Where the presentation of the goods and TAD has taken place after expiry of the time-limit set by the customs office of departure, the holder of the procedure or the carrier shall be deemed to have complied with the time-limit where they prove to the satisfaction of the customs office of destination that the delay is not attributable to them.

*Article 306(3) IA*

The following are examples of proof of unforeseen circumstances which cause the expiration of the time limit, but for which blame is not attributable to the holder of the procedure or to the carrier:

- receipt issued by the police (for instance in respect of an accident or theft);
- receipt issued by health service (for instance in respect of medical attendance);
- receipt from the vehicle breakdown service (for instance in respect of a vehicle repair);
- any proof of delay due to a strike, weather conditions or any other unforeseen circumstances.

However, it is up to the customs office of destination to decide on the validity of the proof.

- 6. Specific national instructions (reserved)**
- 7. Restricted part for customs use only**
- 8. Annexes**

**8.1. Structured messages and data content for the IE (Information Exchange)**

**IE001. AAR C\_AAR\_SND**

**IE002. AAR request C\_AAR\_REQ**

**IE003. AAR RESPONSE C\_AAR\_RSP**

**IE004. AMENDMENT ACCEPTANCE E\_AMD\_ACC**

**IE. 005 AMENDMENT REJECTION\_E\_AMD\_REJ**

**IE006. ARRIVAL ADVICE C\_ARR\_ADV**

**IE007. ARRIVAL NOTIFICATION E\_ARR\_NOT**

**IE008. ARRIVAL NOTIFICATION REJECTION E\_ARR\_REJ**

**IE009. CANCELLATION DECISION E\_CAN\_DEC**

**IE010. CANCELLATION NOTIFICATION C\_CAN\_NOT**

**IE013. DECLARATION AMENDMENT E\_DEC\_AMD**

**IE014. DECLARATION CANCELLATION REQUEST E\_DEC\_CAN**

**IE015. DECLARATION DATA E\_DEC\_DAT**

**IE016. DECLARATION REJECTED E\_DEC\_REJ**

**IE017. DEPARTURE CONTROL RESULTS N\_DEP\_CON**

**IE018. DESTINATION CONTROL RESULTS (type A or B) C\_DES\_CON**

**IE019. DISCREPANCIES E\_DIS\_SND**

**IE020. DISCREPANCIES SOLVED NOTIFICATION C\_DIS\_SOL**

**IE021. AAR REJECTION NOTIFICATION E\_REJ\_NOT**

**IE023. GUARANTOR NOTIFICATION E\_GUA\_NOT**

IE024. FORWARDED ARRIVAL ADVICE C\_FWD\_ARR

IE025. GOODS RELEASE NOTIFICATION E\_GDS\_REL

IE026. GUARANTEE ACCESS CODES E\_ACC\_COD

IE027. MOVEMENT QUERY C\_MVT\_QUE

IE028. MRN ALLOCATED E\_MRN\_ALL

IE029. RELEASE FOR TRANSIT E\_REL\_TRA

IE030. NOTIFICATION OF CUSTOMS OFFICES MODIFICATION TO COMMON DOMAIN  
C\_COL\_COM

IE031. NOTIFICATION OF CUSTOMS OFFICES MODIFICATION TO NATIONAL DOMAIN  
C\_COL\_NAT

IE032. NOTIFICATION OF COMMON REFERENCE DATA MODIFICATION TO NATIONAL  
DOMAIN C\_REF\_MOD

IE034. QUERY ON GUARANTEES C\_GUA\_QUE

IE035. RECOVERY NOTIFICATION E\_REC\_NOT

IE037. RESPONSE QUERY ON GUARANTEES C\_GUA\_RSP

IE038. RESPONSE TO MOVEMENT QUERY C\_MVT\_RSP

IE043. UNLOADING PERMISSION E\_ULD\_PER

IE044. UNLOADING REMARKS E\_ULD\_REM

IE045. WRITE-OFF NOTIFICATION E\_WRT\_NOT

IE050. ATR C\_ATR\_SND

IE051. NO RELEASE FOR TRANSIT E\_REL\_NOT

IE054. REQUEST OF RELEASE E\_REQ\_REL

IE055. GUARANTEE NOT VALID E\_GUA\_INV

IE058. UNLOADING REMARKS REJECTION E\_ULD\_REJ

IE059. CANCEL ENQUIRY NOTIFICATION C\_CAN\_ENQ

IE060. CONTROL DECISION NOTIFICATION E\_CTR\_DEC

IE062. RELEASE REQUEST REJECTION E\_REQ\_REJ

IE063. RECOVERY COMMUNICATION C\_REC\_COM

IE070. NOTIFICATION OF SYSTEM UNAVAILABILITY TO COMMON DOMAIN  
C\_UNA\_COM

IE071. NOTIFICATION OF SYSTEM UNAVAILABILITY TO NATIONAL DOMAIN  
C\_UNA\_NAT

IE100. ASK FOR DOCUMENTS E\_ASK\_DOC

IE101. RETURN DOCUMENTS E\_DOC\_SND

IE102. REQUEST ON NON-ARRIVED MOVEMENT E\_REQ\_MOV

IE103. INFORMATION ABOUT NON-ARRIVED MOVEMENT E\_MOV\_RSP

IE104. ENQUIRY REQUEST C\_ENQ\_REQ

IE105. ENQUIRY REMINDER C\_ENQ\_REM

IE106. ENQUIRY RESPONSE C\_ENQ\_NEG

IE110. PAPER CONTROL RESULTS C\_RES\_PAP

IE111. AUTHORISED CONSIGNEE QUERY C\_AUT\_QUE

IE112. RESPONSE TO AUTHORISED CONSIGNEE QUERY C\_AUT\_RSP

IE114. ATR REQUEST C\_ATR\_REQ

IE115. ATR RESPONSE C\_ATR\_RSP

IE118. NOTIFICATION CROSSING FRONTIER C\_NCF\_NOT

IE119. DEPARTURE CONTROL DOCUMENT ON PAPER E\_DEP\_PAP

IE120. DESTINATION CONTROL DOCUMENT ON PAPER E\_DES\_PAP

IE140. REQUEST ON NON-ARRIVED MOVEMENT E\_REQ\_MOV

IE141. INFORMATION ABOUT NIN-ARRIVED MOVEMENT E\_MOV\_RSP

IE142. ENQUIRY REQUEST C\_ENQ\_REQ

IE143. ENQUIRY RESPONSE C\_ENQ\_NEG

IE 144. ENQUIRY & RECOVERY INFORMATION C\_ENR\_INF

IE 150. RECOVERY REQUEST C\_REC\_REQ

IE151. RECOVERY ACCEPTANCE NOTIFICATION C\_REC\_ACC

IE152. RECOVERY DISPATCH NOTIFICATION C\_REC\_DIS

IE200. GUARANTEE CHECK C\_GUA\_CHE

IE201. GUARANTEE CHECK RESULT C\_GUA\_RES

IE203. GUARANTEE USE C\_GUA\_USE

IE204. GUARANTEE USE CANCELLATION C\_GUA\_CAN

IE205. GUARANTEE USE RESULT C\_GUA\_USR

IE209. CREDIT REFERENCE AMOUNT C\_GUA\_Cre

IE224. INDIVIDUAL GUARANTEE VOUCHER SOLD E\_igv\_INF

IE225. GUARANTEE UPDATE NOTIFICATION E\_GUA\_WUP

IE228. COMPREHENSIVE GUARANTEE CANCELLATION LIABILITY LIBERATION  
E\_GOG\_CNL

IE229. INDIVIDUAL GUARANTEE VOUCHER REVOCATION NOTIFICATION E\_IGV\_RNG

IE231. COMPREHENSIVE GUARANTEE CANCELLATION NOTIFICATION E\_COG\_CNP

**IE410. REQUEST FOR STATISTICS C\_STA\_REQ**

**IE411. SENDING OF STATISTICS DATA C\_STA\_SND**

**IE412. STATISTICS GENERATED SENT TO NATIONAL DOMAIN C\_STA\_GEN**

**IE413. OTS STATISTICS SENDING TO COMMON DOMAIN C\_STA\_OTS**

## **8.2. *Country codes***

### **8.2.1. Country Codes used for Union transit**

ISO alpha 2 country codes as specified in ISO-3166-1

### **8.2.2. Country codes used for common transit**

ISO alpha 2 country codes as specified in ISO-3166-1

## **8.3. *Package codes***

### **8.3.1. Packages Codes used for Union transit**

UNECE Recommendation no° 21/Rev. 8.1 of 12 July 2010;

### **8.3.2. Package Codes used for common transit**

(UNECE Recomendation no 21/Rev. 8.1 of 12 July 2010);

## CHAPTER 5 - ANDORRA, SAN MARINO AND NON-FISCAL TERRITORIES

### 1. Introduction

The standard transit procedure is described in the previous Chapters. This Chapter 5 describes the specific transit arrangements, that exist between:

- the European Union and Andorra (paragraph [2](#));
- the European Union and San Marino (paragraph [3](#));
- the European Union and its special fiscal territories (paragraph [4](#)).

Paragraph [5](#) covers exceptions.

Paragraph [6](#) is reserved for specific national instructions.

Paragraph [7](#) is reserved for customs use only.

Annexes are reproduced in paragraph [8](#).

### 2. Andorra

This paragraph gives information on:

- background and legislation (2.1);
- formalities (2.2);

#### 2.1. *Background and legislation*

In 1990, the EC and Andorra concluded a customs union by an Agreement in the form of an Exchange of Letters<sup>9</sup>. The customs union applies to trade in goods falling within chapters 25-97 of the Harmonised System (HS).

By decision no. 1/96 of the EC-Andorra Joint Committee<sup>10</sup>, the Community transit procedure as laid down in the Community Customs Code (CCC) and its implementing provisions (IPC), was extended to trade falling within the scope of the customs union. The decision was subsequently replaced by decision no. 1/2003 of the EC-Andorra Joint Committee<sup>11</sup>. After 1 May 2016 the Union transit procedure replaced the Community transit procedure as the Union Customs Code and its delegated and implementing acts are successors of the CCC and IPC.

## **2.2. Formalities**

### **2.2.1. Goods falling within chapters 1 to 24 HS**

The export and import of goods falling within these Chapters with as destination or origin Andorra are treated as third country exports or imports.

A customs declaration is therefore presented, with the abbreviation EX for export and IM for import in box 1.

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9 Agreement in the form of an Exchange of Letters between the European Economic Community and the Principality of Andorra signed on 28 June 1990, O.J. L 374, 31.12.1990, p. 14.

10 Decision no. 1/96 of the EC-Andorra Joint Committee of 1 July 1996 concerning certain methods of administrative cooperation for implementation of the Agreement in the form of an Exchange of Letters between the EEC and the Principality of Andorra and the transit of goods between these two, O.J. L 184, 24.7.1996, p. 39.

11 Decision no. 1/2003 of the EC-Andorra Joint Committee of 3 September 2003 on the laws, regulations and administrative provisions necessary for the proper functioning of the Customs Union, O.J. L 253, 7.10.2003, p. 3.

Examples<sup>12</sup>:

*a) Export of Union goods with destination in Andorra*

*- agricultural products with an export refund*

Presentation of an export declaration EX1 (at the customs office in the Member State of export). Export Accompanying Document (EAD) must be presented to the customs office of exit from the Union (French or Spanish office).

*- agricultural products without an export refund*

Presentation of an export declaration EX1 (at the customs office in the Member State of export). Export Accompanying Document (EAD) must be presented to the customs office of exit from the Union (French or Spanish office).

*- excise goods for which an electronic administrative document (e-AD) has been issued which accompanies the goods to the border*

Presentation of an export declaration EX1 (at the customs office in the Member State of export). Export Accompanying Document (EAD) and the e-AD are presented to the customs office of exit from the Union (French or Spanish office).

*- agricultural products with export refund and subject to excise duty for which an electronic administrative document (eAD) has been issued which accompanies the goods to the border*

Presentation of an export declaration EX1 (at the customs office in the Member State of export). The Export Accompanying Document (EAD) and the e-AD are presented to the customs office of exit from the Union (French or Spanish office).

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12 The examples are given for transport by road.

*b) Import into the Union customs territory of agricultural goods coming from Andorra*

At the customs office of entry in the Union, the goods are placed under a customs procedure such as release for free circulation or external Union transit procedure (T1) where the customs office of destination is situated in the Union.

It should be noted that goods originating in Andorra, as defined by the customs union agreement, are exempt from Union import duties provided the goods are imported under cover of an EUR.1 movement certificate or an exporter's invoice declaration (Title II of the customs union agreement).

*c) Transit through the Union customs territory with destination to Andorra*

A transit declaration for external Union transit procedure (T1) is presented at the point of entry into the Union (for example in the United Kingdom) in order to forward third country goods to Andorra.

*d) Transit between two points in the Union via Andorra*

The Union transit procedure does not cover the passage through Andorra for which a separate (Andorran) procedure is required.

The Union transit procedure is considered to be suspended in the territory of Andorra, provided that the passage through Andorra is effected under cover of a single transport document.

Where there is no single transport document to cover the passage through Andorra, the Union transit procedure is ended at the point of exit from the Union, before entry into Andorra.

### 2.2.2. Goods falling within chapters 25 to 97 HS

Decision 1/2003 provides the basis for applying *mutatis mutandis* the Community transit procedure laid down in the CCC and IPC to trade between the Community and Andorra in goods falling within chapters 25-97 HS. After 1 May 2016 the Community transit procedure was replaced by the Union transit procedure specified in the Union Customs Code and its delegated and implementing acts which are successors of the CCC and IPC.

Customs formalities need to be completed in trade between the Member States of the Union and Andorra in a manner analogous to the situation that existed before the establishment, in 1993, of the internal market. Thus, a customs declaration is presented, with in box 1 the abbreviation EX for export and IM for import.

In this context the following cases must be distinguished:

- goods in free circulation, as defined by the customs union agreement, move under the internal Union transit procedure (T2) or are transported with the proof of the customs status of Union goods;
- goods not in free circulation move under the external Union transit procedure (T1), see example b) in paragraph 2.2.1.;
- specific case of products referred to in Regulation 3448/93<sup>13</sup> move under the external Union transit procedure (T1), see example c.

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13 Council Regulation (EEC) No 3448/93 of 6 December 1993 laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products, O.J. L 318, 20.12.1993 p. 18. Examples of products concerned are: mannitol, sorbitol, casein, caseinates and other casein derivatives, dextrans and dextrin glues, starches or starch glues, prepared glazings and dressings with a basis of amylaceous substances.

The guarantee provided for under the Union transit procedure must be valid for both the Union and Andorra. In the guarantor's undertakings and guarantee certificates the words 'Principality of Andorra' must not be deleted.

Examples:

*a) Dispatch of goods in free circulation (other than those covered by Regulation 3448/93) from the Union to Andorra and vice versa*

- the dispatch formalities are completed at an office situated in a Member State/Andorra : issuing of an export declaration EX1 and a declaration for internal Union transit procedure (T2);

or

- the dispatch formalities are completed at the EU/Andorra border: the goods circulate freely to the border where an export declaration EX1 is issued provided the proof of the customs status of Union goods is presented.

It should be noted, however, that the border customs office which serves as the customs office of exit may refuse to place the goods under the transit procedure if that procedure is to end at the neighbouring border customs office.

*b) Dispatch of goods not in free circulation (other than those covered by Regulation 3448/93) from the Union to Andorra and vice versa*

Goods that are not in free circulation are transported under cover of external Union transit procedure (T1) to the customs office of destination in Andorra or the Union.

*c) Specific case of goods referred to in Regulation 3448/93*

The procedures described above apply subject to the following:

- Processed agricultural Union goods dispatched from the Union to Andorra and benefiting from an export refund

Issuing of an export declaration EX1 and a declaration for internal Union transit procedure (T1).

- *Processed agricultural products in free circulation in Andorra and dispatched to the Union*

These products move under the external Union transit procedure (T1).

As the Union customs authorities are required to charge the variable component, the TAD of the declaration for external transit procedure (T1) is to be endorsed with the phrase, underlined in red: ‘*Charge agricultural component only – EEC-Andorra Agreement*’.

#### Other transit procedures

The common transit procedure is not applicable to trade with Andorra.

Andorra is not a Contracting Party to the TIR convention.

Summary table of selected procedures (i.e. transit, export, import)		
Goods of 1-24 HS		
	Goods coming from the EU	Goods coming from Andorra
With export refund	EX1	
Without export refund	EX1 or T1 <sup>14</sup>	
Excise goods	EX1 + e-AD	
Excise goods with export refund	EX1 + e-AD	
All goods		IM4 <sup>15</sup> (+ EUR.1) (for release for free circulation), or, T1

Goods of 25-97 HS (other than the products mentioned in reg. 3448/93)		
	Goods coming from the EU	Goods coming from Andorra
Goods in free circulation	EX1 + T2 (T2F) (at the internal office) or T2L, T2LF or the document having equivalent effect + EX1 (at the border)	EX1 + T2 (T2F) (at the internal office) or T2L, T2LF or the document having equivalent effect + EX1 (at the border)
Goods not in free circulation	T1	T1 (transit) or 'IM4' (release for free circulation)

Agricultural products mentioned in regulation 3448/93		
	Goods coming from the EU	Goods coming from Andorra
With export refund	EX1 + T1	
In free circulation		T1 + phrase 'Charge agricultural component only – EEC-Andorra Agreement'.

14 Situation of transit of non-Union goods through the customs territory of the Union.

15 The release for free circulation is carried out by the customs office of entry into the Union.

### 3. San Marino

This paragraph gives information on:

- background and legislation (3.1);
- formalities (3.2).

#### 3.1. *Background and legislation*

In 1992, the EC and San Marino concluded an Interim Agreement on trade and customs union<sup>16</sup>. The agreement was replaced by the Agreement on cooperation and customs union<sup>17</sup> which entered into force on 1 April 2002. The customs union applies to goods falling within chapters 1-97 of the Common Customs Tariff (CCT), with the exception of the products falling within the scope of the Treaty establishing the European Coal and Steel Community ('ECSC products') of chapters 72 and 73.

Decision no. 4/92 of the EEC-San Marino Co-operation Committee<sup>18</sup> determined the provisions concerning the movement of goods between the Community and San Marino. The decision applied as from 1 April 1993 and was amended by Decision no.

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16 Interim agreement on trade and customs union between the European Economic Community and the Republic of San Marino, O.J. L 359, 9.12.1992, p. 14.

17 Agreement on cooperation and customs union between the European Economic Community and the Republic of San Marino, O.J. L 84, 28.3.2002, p. 43.

18 Decision no. 4/92 of the EEC-San Marino Co-operation Committee of 22 December 1992 concerning certain methods of administrative co-operation for implementation of the Interim Agreement and the procedure for forwarding goods to the Republic of San Marino, O.J. L 42, 19.2.1993, p. 34.

1/2002<sup>19</sup> which took effect on 23 March 2002.

Decision no 1/2010<sup>20</sup> of the EC-San Marino Cooperation Committee contains the updated list of Italian customs offices which may carry out customs formalities of goods destined for San Marino.

### 3.2. *Formalities*

Decision No 4/92, as amended, co-ordinates the methods of administrative co-operation between San Marino and the EU in applying the rules of the Community transit procedure which was replaced after 1 May 2016 by the Union transit procedure (UCC and UCC-related acts are successors of CC and IPC).

The following rules apply to the movement of goods falling within the scope of the EU-San Marino customs union (chapters 1-97 CCT with the exception of ‘ECSC products’):

#### 1. Goods moving from designated Union customs offices in Italy to San Marino

Goods moving under an external internal transit procedure (T1) with destination in San Marino shall be released for free circulation

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19 Decision no 1/2002 amending Decision no 4/92 of the EEC-San Marino Co-operation Committee of 22 December 1992 concerning certain methods of administrative co-operation for implementation of the Interim Agreement and the procedure for forwarding goods to the Republic of San Marino, O.J. L 99, 16.4.2002, p. 23.

20 Decision no 1/2010 of the EU-San Marino Cooperation Committee of 29 March 2010, establishing various implementing measures for the Agreement on Cooperation and Customs Union between the European Economic Community and the Republic of San Marino, O.J. L156, 23.06.2010. p. 13.

at one of the designated Union customs offices in Italy<sup>21</sup>.

At a designated customs office, a T2-SM (internal transit procedure) is started or T2L-SM<sup>22</sup> (customs status of Union goods) document is issued to cover their onward movement to San Marino. The San Marino competent authorities shall either end the T2-SM internal transit procedure in the NCTS or stamp a copy of the T2L-SM document and return it to the customs office of departure in Italy (i.e. one of the designated Union customs offices as listed in Decision no 1/2010).

## 2. Goods moving from the Union<sup>23</sup> to San Marino

Proof that the goods are in free circulation within the Union must be submitted to the competent authorities of San Marino. This proof may take the form of the TAD (T2 or T2F) or the original proof of customs status of Union goods (T2L or T2LF) or a document having equivalent effect (in particular the e-AD document referred to in the Commission Regulation (EC) no 684/2009.

## 3. Goods moving from San Marino to the Union (except Italy<sup>24</sup>):

Goods transported from San Marino to the Union shall be moved either under the internal transit procedure (T2 or T2F) started by the competent authorities of San Marino (the customs office of

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21 The customs offices are listed in Decision no 1/2010, O.J. L 156, 23.06.2010. They are: Ancona, Bologna, Forlì, Genova, Gioia Tauro, La Spezia, Livorno, Milano, Ravenna, Rimini, Roma, Orio Al Serio, Milano, Taranto, Trieste and Venezia.

22 The T2L-SM document is issued in triplicate with an endorsement on each copy with one of the following phrases: Rilasciato in tre esemplari – Délivré en trois exemplaires. The original and a copy of the T2L-SM document are delivered to the person concerned and the second copy is retained at the office of departure.

23 Exchanges between Italy and San Marino are carried out under a fiscal (VAT) regime.

24 Idem.

destination is situated in the Union) or with the proof of the customs status of Union goods (T2L or T2LF) or with a document having equivalent effect. The TAD, the T2L or T2LF, or the document having equivalent effect shall be presented to the customs office of import in the Union in order to prove that the goods are in free circulation in San Marino.

Where the goods which are to be forwarded to the Union were previously brought into San Marino under the cover of a T2F, T2LF or a document having equivalent effect (in particular the eAD referred to in the Commission Regulation (EC) no 684/2009) the San Marino authorities shall include a reference to the document which accompanied the goods at the time of their arrival in San Marino.

On guarantor's undertakings and guarantee certificates the words 'Republic of San Marino' must not be deleted.

Note: 'ECSC products' are outside the scope of the customs union. As a consequence, they are treated as non-free circulation goods when they arrive in the Union.

#### 4. Other transit procedures

The common transit procedure is not applicable to trade with San Marino.

San Marino is not a Contracting Party to the TIR convention.

#### **4. Special fiscal territories**

This paragraph gives information on:

- background and legal basis (4.1);
- internal Union transit procedure (4.2);
- customs status documents (4.3).

#### **4.1. Background and legislation**

*Article 1 point 35  
IA*

*Directive  
2006/112/EC,*

*Directive  
2008/118/EC*

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

The following territories are the special fiscal territories:

- The Channel Islands;
- The Canary Islands;
- The following French Overseas Departments: Guadeloupe, Martinique, Mayotte, French Guiana and Réunion;
- Mount Athos;
- The Åland Islands.

*Article 188 DA*

In order to ensure that fiscal charges (VAT and excise duties) are controlled and accounted for, the Union goods moving to from or between the non-fiscal territories are subject to the following formalities:

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

Examples:

- 1) The goods entered the Union in France, they were moved

from France to the Canary Islands and later brought into Spain. The movement between the Canary Islands and Spain shall be provided by the internal Union transit procedure.

2. For the Union goods moved from Åland Islands to Sweden by a vessel the internal Union transit procedure (T2F) does not need to be applied since the goods are moved from special fiscal territory directly to a Member State where they stay. However, in case the same goods are transported further by road to Denmark which is another part of the customs territory of the Union the internal Union transport (T2F) is applied).

- However, in other situations (eg. the goods entered the Union in France where they were released for free circulation, later were moved to Canary Islands and finally were brought again to France or the Union goods from Sweden are moved directly to Åland Islands) the internal transit procedure (T2F) is an option. The goods may also be moved on the basis on the proof of the customs status of Union goods.

#### **4.2. Internal Union transit procedure**

*Articles 47, 50, 52 and 53 TDA* The internal Union transit procedure for movements covered by article 188 DA is known as the T2F procedure and will apply as follows:

- Transit declaration:

Enter the code T2F in box No 1 of the transit declaration

- Airline or shipping company (paper-based transit declaration for goods carried by air and sea ):

Enter the code T2F on the relevant manifest.

- Airline or shipping company (electronic manifest as a transit declaration for the use of the transit procedure for goods carried by air and sea):

Enter the code T2F in respect of the Union goods in question.

- 5. Exceptions (pro memoria)**
- 6. Specific national instructions (reserved)**
- 7. Restricted part for customs use only**
- 8. Annexes (pro memoria)**

# **PART V BUSINESS CONTINUITY PROCEDURE FOR COMMON/UNION TRANSIT**

## **CHAPTER 1 – INTRODUCTION**

*Article 26,  
Appendix I,  
Convention*

Business continuity procedure described in this Part governs situations where either the customs' system or traders' system are unavailable.

*Article 6(3)(b)  
UCC*

*Article 291 IA,*

The use of business continuity procedure is subject to a number of **important general rules:**

*Annex II , Appendix  
I, Convention,*

*Annex 72-04 IA*

- Transit operations in the NCTS and in business continuity procedure should be regarded clearly as different procedures. This means that all movements that have been initiated and successfully released in the NCTS shall also be ended in the NCTS, and all movements started under business continuity procedure shall be ended according to the provisions governing the use of that procedure.
- Where the decision to revert to business continuity procedure is taken, it is important to ensure that any declaration, which has been entered to the NCTS, but which has not been further processed due to the failure of the system, is cancelled.

### **1. Transit declaration in case of business continuity procedure:**

Business continuity procedure is based on paper documents as transit declarations.

### **2. Stamp in a case of the business continuity procedure**

The paper-based transit declaration used for business continuity procedure must be recognisable by all parties involved in the transit operation in order to avoid problems at the customs office(s) of transit and at the customs office of destination.

To this end, the business continuity procedure shall be indicated on

the copies of the paper-based transit declaration with a stamp (dimensions: 26 x 59 mm, red ink) in box A of the SAD or in box MRN on the TAD. The stamp may be pre-printed on the SAD or the TAD.

- The document shall be stamped either by the customs office of departure in case of standard procedure or by the authorised consignor where the simplified procedure is used.
- See Annex 8.1 for the business continuity stamps in the different languages.

Please note that both types of stamps are acceptable – the old stamp introduced by the Council Regulation (EEC) No 2913/92 establishing the Community Customs Code and the new stamp introduced by the UCC. The old stamps may be used until stocks run out.

### **3. Temporary failure of the NCTS at the customs office of departure**

The exact conditions under which the competent authority reverts to business continuity procedure shall be the responsibility of each national administration. These conditions should, however, be fixed in advance and be communicated/made available to the economic operators.

### **4. Temporary failure of the computerized system used by the holder of the procedure**

The following cases are covered by this paragraph:

- the computerised system of the holder's of the procedure is unavailable,
- the electronic connection between the computerized system used by the holder of the procedure and the NCTS is unavailable.

Any recourse to business continuity procedure must be previously approved by the customs authorities. In order to obtain this

approval, the holder of the procedure whether using the standard or the simplified procedure must notify customs by fax, email, or other means of the reason for and the starting time of business continuity procedure.

When the customs authorities are satisfied about the alleged unavailability, they shall communicate their approval to use business continuity procedure to the holder of the procedure.–In addition, they may request proof or proceed for controls. However, customs authorities shall refuse their approval in cases of systematic announcements of unavailability by the same holder of the procedure.

The customs authority shall monitor the use of business continuity procedure in order to avoid its misuse.

In case an authorised consignor makes more than 2 % of his yearly declarations under business continuity procedure caused by the failure of his computerized system or the electronic connection between his system and the NCTS, the authorisation shall be reviewed in order to assess if the conditions for the latter are still met.

## **5. Procedures**

### **5.1. *Departure - standard procedure***

In the standard procedure the holder of the procedure shall complete a paper-based transit declaration and present it with the goods at the customs office of departure.

Further details are in Part V, Chapters 2 and 3.

The transit operation must be ended and discharged on the basis of the paper declaration.

CUSTOMS
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Where the decision to revert to business continuity procedure is taken, it is important to ensure that any declaration, which has been entered to the NCTS, but which has not been further processed due to the failure of the system, **is cancelled**. The trader is obliged to provide information to the competent authorities each time a declaration is submitted to the system, but subsequently reverted to business continuity procedure.

Any transit data with LRN or MRN allocated to the transit operation shall be withdrawn from the NCTS.

### **5.2. *Departure - authorised consignor***

The approval by the customs authorities to revert to business continuity procedure can be given by the way agreed between the authorised consignor and those authorities.

The holder of the procedure shall complete a paper-based transit declaration.

Further details are in Part VI, paragraph 3.5.3.2.

When the computerized system of the authorised consignor is available again, that person shall inform the customs authorities, and, if relevant, communicate details of the paper documents used.

### **5.3. *Destination - standard procedure***

Where goods have been released for transit in the NCTS at the customs office of departure, but the system at the customs office of destination is unavailable upon arrival of goods, the customs office of destination shall end the procedure on the basis of the TAD and shall make the necessary entries in the NCTS when it is available again in order to allow the customs office of departure to discharge the procedure.

Provided that no irregularity has been found, the customs office of

destination shall furnish the holder of the procedure or the carrier with alternative proof that the procedure has ended. Further details are in Chapter 6 paragraph 4.2.

**5.4. *Destination - authorised consignee***

In case of failure of the NCTS at destination an authorised consignee follows the procedures for the authorised consignee as laid down in Part VI.

**6. Specific national instructions (reserved)**

**7. Restricted part for customs use only**

**8. Annexes**

**8.1. Stamp used for business continuity procedure**

**A) The stamp used before and after 1 May 2016 (until stocks run out)**

- BG:** **NCTS ΑΒΑΡΙΑΙΝΑ ΠΡΟЦΕΔУΡΑ**  
*НЯМА НАЛИЧНИ ДАНИИ В СИСТЕМАТА*  
*ЗАΠΟЧНАΤΑ НА \_\_\_\_\_*  
*(Дата/час)*
- CH:** **NCTS FALLBACK PROCEDURE**  
*NO DATA AVAILABLE IN THE SYSTEM*  
*INITIATED ON \_\_\_\_\_*  
*(Date/hour)*
- CS:** **NCTS HAVARIJNÍ POSTUP**  
*DATA NEJSOU V SYSTÉMU*  
*ZAHÁJEN DNE \_\_\_\_\_*  
*(Datum/hodina)*
- DA:** **NCTS NØDPROCEDURE**  
*INGEN DATA TILGÆNDELIGE I SYSTEMET*  
*PÅBEGYNDT DEN \_\_\_\_\_*  
*(Dato/klokkeslæt)*
- DE:** **NCTS NOTFALLVERFAHREN**  
*KEINE DATEN IM SYSTEM VERFÜGBAR*  
*Begonnen am \_\_\_\_\_*  
*(Datum/Uhrzeit)*  
  
Ticket-Nr: \_\_\_\_\_
- EE:** **NCTS ASENDUSTOIMING**  
*Süsteemi andmed ei ole kättesaadavad*  
*Algatatud \_\_\_\_\_*  
*(Kuup/kellaaeg).*
- EL:** **ΕΚΤΑΚΤΗ ΔΙΑΔΙΚΑΣΙΑ NCTS**  
*ΤΟ ΣΥΣΤΗΜΑ ΔΕΝ ΔΙΑΘΕΤΕΙ ΚΑΝΕΝΑ ΣΤΟΙΧΕΙΟ*  
*ΑΡΧΙΣΕ ΣΤΙΣ \_\_\_\_\_*  
*(Ημερομηνία/ώρα)*
- EN:** **NCTS FALLBACK PROCEDURE**  
*NO DATA AVAILABLE IN THE SYSTEM*  
*INITIATED ON \_\_\_\_\_*  
*(Date/hour)*

**ES: PROCEDIMIENTO DE EMERGENCIA PARA CASOS DE FALLO DEL NCTS**

*DATOS NO DISPONIBLES EN EL SISTEMA*

*INICIADO EL \_\_\_\_\_*

*(Fecha/hora)*

**FI: NCTS-VARAMENETTELY**

*JÄRJESTELMÄ EI KÄYTETTÄVISSÄ*

*ALOITETTU \_\_\_\_\_*

*(pvm/kellonaika)*

**FR: PROCÉDURE DE SECOURS NSTI**

*AUCUNE DONNÉE DISPONIBLE DANS LE SYSTÈME*

*ENGAGÉE LE \_\_\_\_\_*

*(Date/heure)*

**HU: NCTS TARTALÉK ELJÁRÁS**

*NINCS ELÉRHETŐ ADAT A RENDSZERBEN*

*INDÍTVA \_\_\_\_\_*

*(Dátum/óra)*

**IS:**

**IT: PROCEDURA DI RISERVA DEL NCTS**

*DATI NON DISPONIBILI NEL SISTEMA*

*AVVIATA IL \_\_\_\_\_*

*(Data/ora)*

**LV: DTKS ALTERNATĪVĀ PROCEDŪRA**

*DATI SISTĒMĀ NAV PIEEJAMI*

*UZSĀKTS \_\_\_\_\_*

*(Datums/stunda)*

- LT:** **NCTS ATSARGINĖ PROCEDŪRA**  
*SISTEMOJE DUOMENŲ NĖRA*  
*PRADĖTA \_\_\_\_\_*  
*(data/valanda)*
- MK:** **НКТС РЕЗЕРВНА ПОСТАПКА**  
**ТРАНЗИТ ВО УНИЈАТА/ЗАЕДНИЧКИ ТРАНЗИТ**  
*НЕМА ДОСТАПНИ ПОДАТОЦИ ВО СИСТЕМОТ*  
*ЗАПОЧНАТО НА \_\_\_\_\_*  
*(datum/час)*
- MT:** **PROCEDURA TA' RIŻERVA NCTS**  
*L-EBDA DEJTA DISPONIBBLI FIS-SISTEMA*  
*MIBDIJA FI \_\_\_\_\_*  
*(Data/hin)*
- NL:** **NOODPROCEDURE NCTS**  
*GEGEVENS NIET BESCHIKBAAR IN HET SYSTEEM*  
*BEGONNEN OP \_\_\_\_\_*  
*(Datum/uur)*
- NO:** **NCTS FALLBACK PROCEDURE**  
*NO DATA AVAILABLE IN THE SYSTEM*  
*INITIATED ON \_\_\_\_\_*  
*(Date/hour)*
- PL:** **PROCEDURA AWARYJNA NCTS**  
*DANE NIE SĄ DOSTĘPNE W SYSTEMIE*  
*OTWARTO W DNIU \_\_\_\_\_*  
*(data/godzina)*
- PT:** **PROCEDIMENTO DE CONTINGÊNCIA EM CASO DE FALHA DO NSIT**  
*DADOS NÃO DISPONÍVEIS NO SISTEMA*  
*INICIADO A \_\_\_\_\_*  
*(Data/hora)*
- RO:** **PROCEDURA DE REZERVĂ NCTS**  
*NICIO DATĂ DISPONIBILĂ ÎN SISTEM*  
*INIȚIATĂ LA \_\_\_\_\_*  
*(Data/ora)*

RS **NCTS РЕЗЕРВНИ ПОСТУПАК**  
ТРАНЗИТ УНИЈЕ/ЗАЈЕДНИЧКИ ТРАНЗИТ  
У СИСТЕМУ НЕМА ДОСТУПНИХ ПОДАТАКА  
ПОКРЕНУТО ДАНА \_\_\_\_\_  
(датум/час)

SI: **ALTERNATIVNI POSTOPEK NCTS**  
*PODATKI V SISTEMU NISO NA VOLJO*  
*ZAČETO DNE \_\_\_\_\_*  
(Datum/ura)

SK: **NCTS HAVARLJNÝ STAV**  
*V SYSTÉME NIE SÚ K DISPOZÍCII ŽIADNE ÚDAJE*  
*SPUSTENÝ \_\_\_\_\_*  
(dátum/hodina)

SV: **RESERVROUTIN NÄR NCTS INTE FUNGERAR**  
*INGA DATA TILLGÄNGLIGA I SYSTEMET*  
*INLEDD DEN \_\_\_\_\_*  
(Datum/klockslag)

HR **Stamp**



TR **NCTS KAĞIT USULÜ**  
BİRLİK TRANSİTİ/ORTAK TRANSİT  
SİSTEMDE VERİ BULUNMAMAKTADIR  
.....'DE BAŞLATILMIŞTIR  
(Tarih/Saat)

## B) The new stamp used after 1 May 2016

BG: **TALITLUSPIDEVUSE PROTSEDUUR**  
LIIDU TRANSIIDIPROTSEDUUR/ÜHIS  
TRANSIIDIPROTSEDUUR  
SÛSTEEMI ANDMED EI OLE KÄTTESAADAVAD  
ALGATATUD \_\_\_\_\_  
(Kuupäev/kellaeg)

**CS:**

**ZÁLOŽNÍ POSTUP**  
TRANZITNÍ REŽIM UNIE/SPOLEČNÝ TRANZITNÍ  
REŽIM  
DATA NEJSOU V SYSTÉMU  
ZAHÁJEN DNE \_\_\_\_\_  
(datum/hodina)

**DA:**

**BEREDSKABSPROCEDURE**  
EU-FORSENDELSE/FÆLLES FORSENDELSE  
INGEN TILGÆNGELIGE DATA I SYSTEMET  
INDLEDT DEN \_\_\_\_\_  
(Dato/tidspunkt)

**DE:**

**BEREDSKABSPROCEDURE**  
EU-FORSENDELSE/FÆLLES FORSENDELSE  
INGEN TILGÆNGELIGE DATA I SYSTEMET  
INDLEDT DEN \_\_\_\_\_  
(Dato/tidspunkt)

**EE:**

**TALITLUSPIDEVUSE PROTSEDUUR**  
LIIDU TRANSIIDIPROTSEDUUR/ÜHIS  
TRANSIIDIPROTSEDUUR  
SÜSTEEMI ANDMED EI OLE KÄTTESAADAVAL  
ALGATATUD \_\_\_\_\_  
(Kuupäev/kellaeg)

**EL:**

**ΔΙΑΔΙΚΑΣΙΑ ΣΥΝΕΧΕΙΑΣ ΤΩΝ ΔΡΑΣΤΗΡΙΟΤΗΤΩΝ**  
ΕΝΩΣΙΑΚΗ ΔΙΑΜΕΤΑΚΟΜΙΣΗ/ΚΟΙΝΗ  
ΔΙΑΜΕΤΑΚΟΜΙΣΗ  
ΔΕΝ ΥΠΑΡΧΟΥΝ ΔΙΑΘΕΣΙΜΑ ΣΤΟΙΧΕΙΑ ΣΤΟ  
ΣΥΣΤΗΜΑ  
ΕΝΑΡΞΗ ΔΙΑΔΙΚΑΣΙΑΣ ΣΤΙΣ \_\_\_\_\_  
(Ημερομηνία/ώρα)

**EN:**

**BUSINESS CONTINUITY PROCEDURE**  
UNION TRANSIT/COMMON TRANSIT  
NO DATA AVAILABLE IN THE SYSTEM  
INITIATED ON \_\_\_\_\_  
(Date/hour)

**ES:**

**PROCEDIMIENTO DE CONTINUIDAD DE LAS  
ACTIVIDADES**  
TRÁNSITO DE LA UNIÓN/TRÁNSITO COMÚN  
DATOS NO DISPONIBLES EN EL SISTEMA  
INICIADO EL \_\_\_\_\_  
(Fecha/hora)

**FI:**

**TOIMINNAN JATKUVUUTTA KOSKEVA  
MENETTELY**  
UNIONIN PASSITUS / YHTEINEN PASSITUS  
JÄRJESTELMÄSSÄ EI OLE TIETOJA  
ALOITETTU \_\_\_\_\_  
(Pvm/kellonaika)

**FR:**

**PLAN DE CONTINUITÉ DES OPÉRATIONS**  
TRANSIT DE L'UNION/TRANSIT COMMUN  
AUCUNE DONNÉE DISPONIBLE DANS LE  
SYSTÈME  
ENGAGÉE LE \_\_\_\_\_  
(Date/heure)

**HU:**

**ÜZLETMENET-FOLYTONOSSÁGI ELJÁRÁS**  
UNIÓS/EGYSÉGES ÁRUTOVÁBBÍTÁS  
A RENDSZERBEN NEM ÁLL RENDELKEZÉSRE  
ADAT  
KEZDŐIDŐPONT \_\_\_\_\_  
(Nap/óra)

**IS:**

**IT:**

**PROCEDURA DI CONTINUITÀ OPERATIVA**  
TRANSITO UNIONALE/TRANSITO COMUNE  
NESSUN DATO DISPONIBILE NEL SISTEMA  
AVVIATA IL \_\_\_\_\_  
(Data/ora)

**LV:**

**DARBĪBAS NEPĀRTRAUKTĪBAS PROCEDŪRA**  
SAVIENĪBAS TRANZĪTS /KOPĒJAIS TRANZĪTS  
DATI SISTĒMĀ NAV PIEEJAMI  
SĀKUMA DATUMS \_\_\_\_\_  
(Datums/laiks)

**LT:**

**VEIKLOS TĒSTINUMO PROCEDŪRA**  
SAJUNGOS TRANZITAS/BENDRASIS TRANZITAS  
SISTEMOJE DUOMENŲ NĖRA  
PRADĖTA \_\_\_\_\_  
(Data ir laikas)

**МК:** ПОСТАПКА ЗА ОБЕЗБЕДУВАЊЕ НА  
КОНТИНУИТЕТ ВО РАБОТЕЊЕТО  
ТРАНЗИТ НА УНИЈАТА/ЗАЕДНИЧКИ ТРАНЗИТ  
НЕМА ДОСТАПНИ ПОДАТОЦИ ВО СИСТЕМОТ  
ЗАПОЧНАТО НА \_\_\_\_\_  
(datum/час)

**MT:**

**IL-PROCEDURA TAL-KONTINWITÀ**  
**TAL-OPERAT**  
IT-TRANŻITU TAL-UNJONI/IT-TRANŻITU KOMUNI  
L-EBDA DEJTA DISPONIBBLI FIS-SISTEMA  
INBDIET NHAR \_\_\_\_\_  
(Id-data/il-hin)

**NL:**

**BEDRIJFSCONTINUÏTEITSPROCEDURE**  
UNIEDOUANEVERVOER/GEMEENSCHAPPELIJK  
DOUANEVERVOER  
GEEN GEGEVENS BESCHIKBAAR IN HET  
SYSTEEM  
BEGONNEN OP \_\_\_\_\_  
(Datum/uur)

**NO:**

**BUSINESS CONTINUITY PROCEDURE**  
UNION TRANSIT/COMMON TRANSIT  
NO DATA AVAILABLE IN THE SYSTEM  
INITIATED ON \_\_\_\_\_  
(Date/hour)

**PL:**

**PROCEDURA CIĄGŁOŚCI DZIAŁANIA**  
PROCEDURA TRANZYTU UNIJNEGO/WSPÓLNA  
PROCEDURA TRANZYTOWA  
DANE NIE SĄ DOSTĘPNE W SYSTEMIE  
OTWARTO W DNIU \_\_\_\_\_  
(data/godzina)

**PT:**

**PROCEDIMENTO DE CONTINUIDADE DAS  
ATIVIDADES**  
TRÂNSITO DA UNIÃO/TRÂNSITO COMUM  
DADOS NÃO DISPONÍVEIS NO SISTEMA  
INICIADO EM \_\_\_\_\_  
(Data/hora)

**RO:**

**PLANUL DE ASIGURARE A CONTINUITĂȚII  
ACTIVITĂȚII**  
TRANZIT UNIONAL/TRANZIT COMUN  
NU EXISTĂ DATE DISPONIBILE ÎN SISTEM  
INIȚIAT LA DATADE \_\_\_\_\_  
(Data/ora)

**SI:**

**POSTOPEK NEPREKINJENEGA POSLOVANJA**  
TRANZIT UNIJE / SKUPNI TRANZIT  
PODATKI V SISTEMU NISO NA VOLJO  
SPROŽEN DNE \_\_\_\_\_  
(Datum/ura)

**SK:**

**PLÁN NA ZABEZPEČENIE KONTINUITY  
ČINNOSTÍ**  
COLNÝ REŽIM TRANZITU ÚNIE/SPOLOČNÝ  
TRANZITNÝ REŽIM  
V SYSTÉME NIE SÚ DOSTUPNÉ ŽIADNE ÚDAJE  
ZAČATÝ \_\_\_\_\_  
(dátum/hodina)

**SV:**

**KONTINUITETSPLAN**  
UNIONSTRANSITERING/GEMENSAM  
TRANSITERING  
INGA DATA ÄR TILLGÄNGLIGA I SYSTEMET  
INLEDD DEN \_\_\_\_\_  
(Datum/klockslag)

**HR:**

**POSTUPAK OSIGURAVANJA KONTINUITETA  
POSLOVANJA**  
PROVOZ UNIJE / ZAJEDNIČKI PROVOZ  
PODACI NISU RASPOLOŽIVI U SUSTAVU  
POKRENUT DANA \_\_\_\_\_  
(Datum/sat)

**TR:**

**İŞ SÜREKLİLİĞİ USULÜ**  
BİRLİK TRANSİT/ORTAK TRANSİT  
SİSTEMDE VERİ BULUNMAMAKTADIR  
.....'DE BAŞLATILMIŞTIR  
(Tarih/Saat)

**RS: ОСИГУРАЊЕ КОНТИНУИТЕТА ПОСТУПКА  
ТРАНЗИТ УНИЈЕ/ЗАЈЕДНИЧКИ ТРАНЗИТ  
У СИСТЕМУ НЕМА ДОСТУПНИХ ПОДАТАКА  
ПОКРЕНУТО ДАНА \_\_\_\_\_  
(датум/час)**

## **Chapter 2 – General instructions related to the SAD and TAD**

*Article 3 (c), (d) and (v), Appendix I, Convention* Part V concerns business continuity procedure based on the use of the Single Administrative Document (SAD) or Transit Accompanying Document (TAD) as the paper-based transit declarations. It is divided into six chapters.

*Articles 5 (12) and 6(3)(b) UCC*

Chapter 3 deals with the standard transit declaration procedure.

Chapter 4 deals with formalities at the customs office of departure.

Chapter 5 deals with incidents during transport.

Chapter 6 deals with formalities at the customs office of destination.

### **Note:**

It is important to note that the expression “**transit declaration**” has two meanings. Firstly “**transit declaration**” means the declaration whereby a person indicates in the prescribed form and manner a wish to place goods under the transit procedure and secondly, it means the document used as a transit declaration. i.e. the required “**copies of the SAD or TAD**”. In the following chapters the expression ‘transit declaration’ is used in the first meaning, the prescribed form being the SAD or the TAD.

## **CHAPTER 3 THE STANDARD TRANSIT DECLARATION**

### **1. Introduction**

This Chapter describes business continuity procedure based on the use of the SAD or the TAD as the paper-based transit declaration.

Paragraph 2 gives the general theory and legislation concerning a standard transit declaration.

Paragraph 3 describes the standard transit declaration procedure from the loading of the goods through to the completion and signing of the declaration.

Paragraph 4 deals with specific situations concerning the transit declaration procedure.

Paragraph 5 covers exceptions to the general rules.

Paragraph 6 is reserved for specific national instructions.

Paragraph 7 is reserved for the use of customs administrations.

Paragraph 8 contains the Annexes to Chapter 3.

## 2. General theory and legislation

The paper-based transit declaration is the customs declaration for placing goods under the transit procedure. It may be lodged in the following forms:

- a Single Administrative Document (SAD), or
- a SAD printed out on plain paper by the computerised system of the economic operator, or
- a Transit Accompanying Document (TAD), supplemented, if necessary, by List of Items (LoI).

In that case the TAD does not carry the MRN.

The legal sources for the transit declaration in the forms of the SAD and the TAD are as follows:

- SAD Convention;
- Articles 3(c), (v) and 26, Appendix I, Convention;
- Appendix III, Convention:
  - ✓ Title II, Articles 5 and 6,
  - ✓ Annexes A3, A4, A5 and A6
  - ✓ Annex B1, B4, B5 and B6
- Articles 5(12) and 6(3) (b) UCC;
- Annex B-01 DA;
- Appendices F1 and F2, Annex 9, TDA
- Annex 72-04 Chapters III and IV IA

## 3. The declaration procedure

This paragraph gives information about:

- the form and completion of the paper-based transit declaration in the form of SAD and SAD-BIS (paragraph 3.1.1.);
- loading lists, form, completion and use (paragraph 3.1.2.);
- the form and completion of the paper-based transit

declaration in the form of TAD (paragraph 3.1.3);

- mixed consignments (paragraph 3.1.4.);
- signing the transit declaration (paragraph 3.1.5.).

### **3.1. Paper-based transit declaration**

#### **3.1.1. Forms and completion of the paper-based transit declaration on the SAD**

The SAD consists of numbered copies as follows:

- an 8-page copy set consisting of consecutively numbered copies (copy 1 to copy 8) or,
- a 4-page copy set consisting of consecutively numbered copies (copies 1/6, 2/7, 3/8 and 4/5).

The SAD may be supplemented, where necessary by continuation SAD – BIS forms or by loading lists. SAD-BIS forms are numbered like the normal copy sets:

- 8-page copy set consisting of copies 1 BIS to 8 BIS;
- 4-page copy set consisting of copies 1/6 BIS, 2/7 BIS, 3/8 BIS and 4/5 BIS.

Further information on loading lists is in paragraph 3.1.2.

For the paper-based transit declaration three copies of the SAD are required - copies 1, 4 and 5.

- copy 1 is retained by the customs office of departure after the declaration is registered;
- copy 4 accompanies the goods to the customs office of destination and is retained there;
- copy 5 accompanies the goods to the customs office of destination which returns it to the country of departure after the end of the transit procedure.

Where a 4-page copy set is being used for the paper-based transit declaration, two sets shall be used: copies 1 and 4 of one set and copy. 5 of the other set. In each set the numbers of the copies not being used should be indicated by striking out in the margin the number of the copy not being used, e.g. on copy 1/6 where the number 6 is crossed out means that copy 1 is being used.

*Appendix III, Title I, Article 3 and 5 Convention,*

*Annex II SAD Convention*

*Annex B-01 DA*

The SAD forms used as the transit declaration shall fulfil the following technical requirements, except where the declaration is made by the computerised system of the economic operator.

A SAD which is used as a paper-based transit declaration shall be printed on paper that is:

- self-copying;
- dressed to writing purposes;
- at least 40 g/m<sup>2</sup> in weight;
- sufficiently opaque for the information on one side not to affect the legibility of the information on the other side;
- strong enough not to be torn or creased easily under normal use;
- white in colour and printed in green ink.

The boxes which are mandatory for transit shall have a green background.

The size of the forms shall be 210 by 297 millimetres, with a maximum tolerance of 5 millimetres less and 8 millimetres more on the length.

The SAD shall be colour-coded as follows:

- 8-page copy SAD set and 8-page set SAD BIS forms:
  - the right hand edge of copies 1, 2, 3 and 5 shall have a continuous margin of red, green, yellow and blue respectively;

- the right hand edge of copies. 4, 6, 7 and 8 shall have a broken margin of blue, red, green and yellow respectively;
- 4-page copy set SAD and 4-page set SAD BIS forms:
  - the right hand edge of copies. 1/6, 2/7, 3/8 and 4/5 shall have a continuous margin, and to the right of this a broken margin, of red, green, yellow and blue respectively;
  - the width of the continuous margins shall be approximately 3 millimetres. The broken margin shall be a line of squares of a side measurement of 3 millimetres each separated by spaces of 3 millimetres

The general rule is that paper-based transit declarations is drawn up on the SAD either in written form, by hand, or printed out by a computerised system of the economic operator. However, printing of the SAD by means of official or private sector data processing systems, if necessary on plain paper, may be allowed subject to certain conditions.

When forms are completed using a typewriter or a mechanographical or a similar process, the forms should be inserted in the machine in such a way that the first letter of the details to be shown in box 2 will be in the small box in the top left hand corner of box 2.

Forms may also be completed legibly by hand, in ink and in block letters.

*Appendix 3, Annex II, SAD Convention,*

To complete a paper-based transit declaration all mandatory boxes of the copies of the SAD shall be completed while others are optional.

*Annex B6, Appendix III, Convention*

Only the first (top) copy of the SAD is required to be completed. As the document used must be self-copying the details will appear on the other copies.

*Appendix C1, Annex 9, TDA*

Transit declarations shall be drawn up in one of the official languages of the Contracting Parties which is acceptable to the competent authorities of the country of departure.

In order to avoid delays at the customs office of departure/destination (or at the customs office of transit) it is important that the economic operators correctly complete the SAD.

The customs office of departure is obliged to ensure that the SAD is correctly and legibly completed and that a clear imprint of the stamp of the customs office of departure is applied to the declaration.

The maximum requirement in transit is to complete boxes: 1 (third sub-division), 2, 3, 4, 5, 6, 8, 15, 17, 18, 19, 21, 25, 26, 27, 31, 32, 33 (first sub-division), 35, 38, 40, 44, 50, 51, 52, 53, 55 and 56 (i.e. except for box 26, those with a green background). Further details are in Appendix 1 and 2, Annex II, SAD Convention/Appendix C1, Annex 9, TDA

## CUSTOMS

Boxes on the SAD marked with capital letters B, C, D(/J), E(/J), F, G and I are to be completed by the customs authorities. However, the left part of box I can also be used for entries made by the authorised consignee.

*Appendix 3,  
Annex II, SAD  
Convention*

*Appendix C1,  
Annex 9, TAD*

Erasures or overwriting are not permitted. All corrections shall be made by striking out the incorrect particulars, and where appropriate, by adding those required, and shall be initialled by the person making them. Such corrections shall be endorsed by the customs authorities. In some cases the customs authorities may require the presentation of a new declaration.

*Article 173 UCC,*

*Article 31,  
Appendix I,  
Convention*

However no correction shall be permitted where the competent authorities have indicated after receiving the transit declaration that they intend to examine the goods, or have established that the particulars are incorrect or have already released the goods.

*Appendix 3,  
Annex I, SAD  
Convention*

The SAD may be supplemented where necessary by one or more continuation sheets known as SAD-BIS forms.

*Appendix B3,  
Annex 9, TDA*

The SAD-BIS forms can be used in the following circumstances:

- where the transit declaration relates to more than one item or,
- where a consignment contains both T1, T2 and T2F goods;

The SAD-BIS forms are then used (like loading lists) for recording the details of the goods of each customs status (T1, T2 or T2F). The SAD must in addition contain a summary of the SAD-BIS forms used for the goods of each customs status.

The SAD-BIS forms are a part of the transit declaration and have to fulfil the same technical requirements.

They must be completed in accordance with the instructions for completion of the SAD form, but:

- in the case of mixed consignments (where the code ‘T-’ appears in the third subdivision of box 1 of the SAD), the code “T1bis”, “T2bis” or “T2Fbis”, as appropriate, will be entered in the

third subdivision of box 1 “Declaration” of the SAD-BIS form.

- the use of box 2 “Consignor/Exporter” and box 8 “Consignee”(box 2/8 of the four page set) of the SAD-BIS form is optional for the Contracting Parties and need only show the name and, if any, the identification number of the person concerned.

unless the consignment is mixed, any boxes 31 for description of goods which have not been used must be struck through to prevent their later use.

Note: a combination of the SAD-BIS forms and loading lists cannot be used.

### **3.1.2. Loading lists, form and completion**

*Annexes B4 and B5, Appendix III, Convention*

Loading lists may be used as the descriptive part of the SAD as a transit declaration.

*Annex 11 TDA*

*Chapters III and IV, Annex 72-04 IA*

The use of loading lists shall not affect obligations concerning the dispatch/export procedure or any procedure in the country of destination or concerning the forms used for such formalities.

Only the front of the forms may be used as a loading list.

The paper used for the loading lists shall be dressed for writing purposes and weigh at least 40gm<sup>2</sup>, its strength shall be such that in normal use it does not easily tear or crease.

Loading lists must:

- bear the heading “Loading List”;
- contain a box measuring 70 x 55mm divided into a top part measuring 70 x 15mm for the insertion of the code “T”

followed by one of the necessary endorsements and a lower part measuring 70 x 40mm for insertion of other necessary references;

- contain columns set out in the following order and bearing the following headings:
  - Serial No;
  - Marks, numbers, number and kind of packages;
  - Description of goods;
  - Country of dispatch/export;
  - Gross mass in kilograms;
  - Reserved for the administration.

The width of the columns may be adapted as necessary. However the width of the columns headed “Reserved for the administration” shall be not less than 30mm. Spaces other than those referred to above may also be used.

The loading lists should be made out in the same number of copies as the transit declaration to which it relates.

#### TRADE

1. Each item shown on a loading list has to be preceded by a serial number.
2. Each item must be followed, where appropriate by any references required by legislation, in particular references to documents, certificates and authorisations presented.
3. A horizontal line must be drawn after the last entry and the remaining unused spaces struck through so that any subsequent addition is impossible.
4. Where loading lists are used for a consignment of two or more types of goods the following boxes on the SAD should be struck through:
  - box 15 “Country of dispatch / export”;
  - box 32 “Item number”;
  - box 33 “Commodity code”;
  - box 35 “Gross mass Kg”;
  - box 38 “Net mass Kg” and where necessary;

box 40 “Summary declaration, previous document”;

box 44 “Additional information, documents produced; certificates and authorisations.

5. Where loading list are used for a consignment of two or more types of goods box 31 “Packages and description of goods” on the SAD shall not be used to show the marks, numbers, number and kind of packages or description of goods. However, in this box reference must be made, as appropriate, to the serial number and the code (T1, T2, T2F) of the attached loading lists.

## CUSTOMS

The customs office of departure will enter the registration number on the loading list. This number will be the same as the registration number of the SAD to which it relates. The number will be entered either by means of a stamp incorporating the name of the customs office of departure or by hand. If entered by hand, the stamp of the customs office of departure must accompany the number. The signature of the customs officer is however optional.

The competent authorities may allow holders of the procedure to use special loading lists, which do not comply with the above requirements of loading lists.

Such lists can be used only where:

- they are produced by the companies which use an electronic data-processing systems to keep their records;
- they are designed and completed in such a way that they can be used without difficulty by the competent authorities;
- they include, for each item, the information required in the standard loading lists.

Where two or more loading lists accompany a single SAD, each must bear a serial number allocated by the holder of the procedure. The total

number of accompanying loading lists are shown in Box 4 “loading lists” of the SAD.

### **3.1.3. Form and completion of the paper-based transit declaration in the form of TAD**

*Annex A3 A4, A5 and A6, Appendix III, Convention* The form of the Transit Accompanying Document (TAD) may be used as a paper-based transit declaration, supplemented, if necessary, by the

*Appendix F1 and F2 Annex 9, TDA* List of Items (LoI).

The TAD must be filled in either in written form, by hand, or printed out by a computerised system of the economic operator. All mandatory boxes for the transit declaration shall be completed in accordance with Annex B6, Appendix III, Convention/Appendix C1, Annex 9, TDA.

Where the TAD is used as the paper-based transit declaration MRN is not allocated to the transit operation. Instead the national reference number for the business continuity procedure is used and inserted in the TAD in the right upper corner.

When a transit operation covers more than one item of goods, one or more List of Items shall be attached to the TAD. LoI must bear the same reference number of a transit declaration as the one placed on the TAD to which it is attached. The LoI shall be completed in accordance with Annex A5, Appendix III, Convention/Appendix F2, Annex 9, TDA.

List of items must:

- 1) Bear the heading "List of Items"
- 2) Contain the following headings:
  - serial number;

- customs office of departure;
- date of acceptance of the transit declaration ;
- reference number of the transit operation ;
- item number of the current item (box 32),
- marks and numbers (boxes 31/1 and 31/2),
- container number, if any (box 31/3);
- description of the goods (box 31/4)
- if mixed consignments, the actual status (T1, T2, T2F) (box 1/3);
- commodity code (box 33);
- summary declaration/previous documents (box 40);
- country of despatch/export and country of destination (boxes 15 and 17);
- gross and net mass (boxes 35 and 38);
- additional information/documents produced/certificates and authorisation (box 44);
- consignor (box 2)
- consignee (box 8).

The conditional boxes are: 1/3, 8, 31/3, 33 and 40.

The box 2 may be required.

Where those data are placed in LoI for each item; they are not insterted in the TAD in the relevant boxes.

One LoI can contain several items) the boxes are vertically expandable). Maximum items for one transit declaration is 99.

### **3.1.4. Mixed consignments**

*Article 28,  
Appendix I,  
Convention*

*Article 294 IA  
Appendix D1,*

*Annex 9, TDA*

In the case of consignments comprising of non-Union goods moving under the T1 transit procedure and Union goods moving under the T2/T2F transit procedure covered by a single transit declaration, the SAD will have either separate SAD-BIS forms (see paragraph 3.2.2.)

or loading lists (see paragraph 3.2.3) attached to it . The SAD provides common information and a summary of the SAD-BIS forms or loading lists used for the goods of different status. Each SAD-BIS form or loading list contains goods of the same customs status.

Alternatively, separate SAD or TAD may be made out (for example: a T1 SAD/TAD for non-Union goods and a T2 or T2F SAD/TAD for Union goods).

Where the TAD is used as a paper-based transit declaration, it may cover both non-Union and Union goods. In the right hand subdivision of box 1 the code "T-" is indicated and for each item in the LoI in box 1/3 the relevant code (T1, T2 or T2F) is entered.

Note: it is possible that Union goods which are not placed under transit (and moving within the Union customs territory) are transported in the same means of transport as goods that are placed under transit. In that case the transit declaration only covers the goods placed under transit procedure.

#### TRADE

In cases of mixed consignments the code "T-" is inserted in the right hand subdivision of box 1 of the SAD/TAD. This indicates that SAD-BIS forms bearing the codes "T1bis", "T2bis", "T2Fbis" as appropriate, or loading lists or List of Items bearing the codes "T1", "T2", "T2F" as appropriate must be attached.

Where the SAD-BIS forms are used the following boxes of the first item of goods on the SAD should be struck through:

box 32 "Item No.";

box 33 "Commodity Code";

box 35 "Gross mass (kg)";

box 38 "Net mass (kg)";

box 40 "Summary declaration, previous document"; and, where appropriate;

box 44 "Additional information, documents produced, certificates and

authorisations”.

In addition a reference to the number of the SAD-BIS forms bearing the codes T1bis, T2bis or T2Fbis are entered in:

box 31 “Packages and description of goods”.

Where loading lists are used the following boxes on the SAD should be struck through:

box 15 “Country of dispatch / export”;

box 32 “Item No.”;

box 33 “Commodity Code”;

box 35 “Gross mass (kg)”;

box 38 “Net mass (kg)”;

box 40 “Summary declaration, previous document”; and, where appropriate,

box 44 “additional information, documents produced etc”.

In addition, a reference to the serial number and code (T1, T2 or T2F) of the different loading lists shall be entered in:

box 31 “Packages and description of goods”.

Where LoI is used the following boxes on the TAD should be struck through:

box 15 “Country of dispatch / export”;

box 17 “Country of destination”;

box 32 “Item No.”;

box 33 “Commodity Code”;

box 35 “Gross mass (kg)”;

box 38 “Net mass (kg)”;

box 40 “Summary declaration, previous document”; and, where appropriate,

box 44 “Additional information, documents produced, certificates and authorisations”.

box 31 “Marks, number, packages and description of goods”;

box 2 “Consignor”;

box 8 “Consignee”.

### 3.1.5. Signing of the transit declaration

*Annex II, Appendix I, Convention,*  
*Annex 72-04 IA,*

By signing the transit declaration the holder of the procedure assumes responsibility for the accuracy of the information given in the declaration, the authenticity of the documents presented and compliance with all the obligations relating to the entry of the goods under the transit procedure.

**TRADE**

The holder of the procedure or his representative shall sign the transit declaration in box 50 of the SAD or the TAD.

*Annex II, Appendix I, Convention,*  
*Annexes B6 and B9, Appendix III, Convention*  
*Annex 72-04 IA*

Authorised consignors may be allowed not to sign the transit declarations, bearing the special stamp of the authorised consignor which is made out by the electronic-data processing system. This waiver shall be subject to the condition that the authorised consignor has previously given the customs authority a written undertaking acknowledging that he is the holder of the procedure for all transit operations carried out under cover of transit declarations bearing their special stamp.

Not signed transit declaration contains in the box reserved for the signature of the holder of the procedure the phrase: "Signature waived – 99207".

Further information on this procedure, which is considered a simplification of the standard transit procedure, is in Part VI.

**4. Specific situations (pro memoria)**

**4.1. *Rules applicable to goods with packages***

Further details are in Part IV, Chapter I, paragraph 5.1.

**4.2. *Goods in passenger-accompanied baggage***

Further details are in Part IV, Chapter I, paragraph 5.2

**4.3. *Transport of Union goods to, from, or via a common transit country***

Further details are in Part IV, Chapter I, paragraph 5.3

**5. Exceptions (pro memoria)**

**6. Specific national instructions (reserved)**

**7. Restricted part for customs use only**

**8. Annexes**

## **CHAPTER 4 FORMALITIES AT THE CUSTOMS OFFICE OF DEPARTURE**

### **1. Introduction**

Paragraph 2 gives the general theory concerning the formalities at the customs office of departure as well as general information about the legal sources.

Paragraph 3 describes the procedure at the customs office of departure.

Paragraph 4 deals with specific situations.

Paragraph 5 covers exceptions to the general rules.

Paragraph 6 is reserved for specific national rules.

Paragraph 7 is reserved the use of customs administrations.

Paragraph 8 contains the Annexes to chapter 2.

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

The transit procedure starts at the customs office of departure by the presentation of the paper-based transit declaration (in a form of the SAD or the TAD) together with the goods.

The legal sources are as follows:

- Article 26, Appendix I, Convention;
- Article 6(3)(b) UCC;
- Article 291 IA;
- Annex II, Appendix I, Convention;
- Annex 72-04 IA.

### **3. Description of the procedure at the customs office of departure**

This paragraph gives information about:

- presentation of the paper-based transit declaration (paragraph 3.1);
- presentation of a guarantee (paragraph 3.2);
- acceptance, registration and endorsement of the paper-based transit declaration (paragraph 3.3);
- amendment of the paper-based transit declaration (paragraph 3.4);
- invalidation of the paper-based transit declaration (paragraph 3.5);
- verification of the paper-based transit declaration (paragraph 3.6);
- itinerary (paragraph 3.7);
- time limit (paragraph 3.8);
- identification measures (paragraph 3.9);
- release of the goods for transit (paragraph 3.10).

### **3.1. *Presentation of the paper-based transit declaration***

The paper-based transit declaration and all accompanying documents shall be presented together with the goods at the customs office of departure during the days and hours appointed for opening. However, at the request of the holder of the procedure, they may be presented at other times or at other places approved by the customs office of departure.

#### **TRADE**

The following documents shall be presented at the customs office of departure:

- copies 1, 4 and 5 of the SAD properly completed. Where the SAD-BIS forms or loading lists are used, these must be attached to the SAD;
- two copies of the TAD, supplemented, if necessary by LoI;
- a guarantee (where required: see Part III);

- other necessary documents, if required.

## CUSTOMS

The customs office of departure shall:

- check that copies 1, 4 and 5 of the SAD are properly completed and where the SAD-BIS forms or loading lists are used that they are attached to the SAD;
- check that two copies of the TAD are properly completed and where LoI is used it is attached to the TAD;
- check the validity and amount of the guarantee;
- check other necessary documents.

### **3.2. Presentation of a guarantee**

*Article 9, Appendix I, Convention* To start a transit procedure a guarantee is required (except where this is waived by law or by authorisation).

*Article 89 (2) UCC*

Further information on guarantees is in Part III.

## CUSTOMS

The customs office of departure shall check that:

- the guarantee details shown in box 52 of the SAD or the TAD match the original guarantee documents presented;
- the amount of the guarantee is sufficient;
- the guarantee is valid in all Contracting Parties involved in the transit operation;
- the guarantee is in the name of the holder of the procedure named in box 50 of the SAD or TAD;
- the guarantee has not expired (TC 31 and TC33 certificates);
- the validity period of one year from the date of issuance has not expired (TC32 vaucher);
- the signature on the declaration in box 50 of the SAD or the TAD corresponds to the signature on the reverse of the TC 31 comprehensive guarantee certificate or the TC 33 guarantee waiver certificate.

Note that the original guarantee documents must be presented.

In case of an individual guarantee in the form of vouchers the TC 32 guarantee voucher is retained and attached to a copy 1 of the SAD or a first copy of the TAD.

In case of an individual guarantee in the form of an undertaking, the undertaking is retained and attached to a copy 1 of the SAD or a first copy of the TAD.

In the case of a comprehensive guarantee or guarantee waiver, the original guarantee certificate (TC 31 or TC 33) is returned to the declarant.

### **3.3. Acceptance and registration of the transit declaration**

*Articles 30 and 35, Appendix I, Convention*      The customs office of departure accepts the transit declaration on condition that:

- Articles and 171-172 UCC*      • it contains all the necessary information for the purpose of the common/Union transit procedure;
- Article 143 DA*

- it is accompanied by all the necessary documents;
- the goods referred to in the declaration to which it refers have been presented to customs during the official opening hours.

An apparently incorrect (or incomplete) SAD or TAD shall not be accepted.

The customs office of departure shall register the transit declaration by putting a registration number in box C „Office of departure” of the SAD or the TAD and by inserting in box D(/J) of the SAD or the TAD “Control by office of departure” the details of inspections carried out, seals affixed and time limit allowed, adding his signature and the stamp.

The registration system of declarations used in business continuity procedure must be different from the NCTS system.

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

[http://ec.europa.eu/taxation\\_customs/dds/csrdhome\\_en.htm](http://ec.europa.eu/taxation_customs/dds/csrdhome_en.htm)

### **3.4. *Amendment of the transit declaration***

*Article 31,  
Appendix I  
Convention*

*Article 173 CC*

The holder of the procedure may request permission to amend the transit declaration even after customs have accepted it. The amendment may not render the declaration applicable to goods other than those it originally covered.

Amendments shall be made by striking out the incorrect particulars, and where appropriate, by adding those required, and shall be initialled by the declarant. Amendments shall be endorsed by the customs authorities. In some cases the customs authorities may

require the presentation of a new declaration. Erasures or overwriting are not permitted.

No amendment shall be permitted where the competent authorities have indicated after receiving the transit declaration that they intend to examine the goods, or have established that the particulars are incorrect or have already released the goods.

### **3.5. *Invalidation of the transit declaration***

*Article 32,  
Appendix I,  
Conventin*

A transit declaration can be invalidated by the customs office of departure on the basis of the request made by the declarant only before the goods are released for transit. The declarant shall be informed consequently by the customs office of departure about the result of his request.

*Article 174 UCC*

*Article 148 DA*

However, where the customs office of departure informed the declarant that it intends to examine the goods, the request for invalidation is not accepted before the examination takes place.

The transit declaration cannot be invalidated after the goods have been released for transit except in exceptional cases:

- where Union goods have been declared in error for a customs procedure applicable to non-Union goods, and their customs status as Union goods has been proven afterwards by means of a T2L, T2LF or a customs goods manifest;
- where the goods have been erroneously declared under more than one customs declaration;

In case of business continuity procedure for transit it is important to ensure that any declaration, which has been entered to the NCTS, but which has not been further processed due to the failure of the system, needs to be invalidated.

The economic operator is obliged to provide information to the

competent authorities each time a declaration is submitted to the NCTS, but subsequently reverted to the business continuity procedure.

In some cases the customs authorities may require the presentation of a new declaration. In this case the previous declaration is invalidated and the new declaration is lodged.

### **3.6. Verification of the transit declaration**

*Article 35,  
Appendix I  
Convention*

*Article 188 UCC,*

*Articles 238 and  
239 IA*

After acceptance of the declaration the customs office of departure for the purpose of the accuracy of the particulars contained in a transit declaration may carry out the following inspection on the basis of risk analysis or at random:

- examine the declaration and the supporting documents,
- require the declarant to provide other documents;
- examine the goods and take samples for analysis or for detailed examination of the goods.

The goods are examined in the places designated by the customs office of departure and during the hours appointed for that purpose. The holder of the procedure shall be informed about the place and time. However, customs may, at the holder's of the procedure request to carry out the examination of the goods at other places outside the official opening hours.

If the control detects minor discrepancies the customs office of departure notifies the holder of the procedure. In order to solve these discrepancies, the customs office of departure will make minor modifications (in agreement with the holder of the procedure) in the declaration in order to allow the goods to be released for transit.

If the control detects a serious irregularity the customs office of

departure informs the holder of the procedure that the goods are not released. .

### **3.7. Itinerary for movement of goods**

*Article 33,  
Appendix I  
Convention*

The general rule is that goods entered for the transit procedure must be carried to the customs office of destination along an economically justified route.

*Article 298 IA*

However, where the customs office of departure or the holder of the procedure considers it necessary, that customs office shall prescribe an itinerary for the movements of goods during the transit procedure taking into account any relevant information communicated by the holder of the procedure.

Where itinerary is prescribed, the customs office of departure shall enter in box 44 of the SAD or the TAD at least indication of the Member States or other Contracting Parties through which the transit procedure is to take place.

#### **CUSTOMS**

The customs office of departure, taking into account any relevant information communicated by the holder of the procedure, will specify a prescribed itinerary by:

- entering in box 44 of the SAD or the TAD the words ‘prescribed itinerary’ followed by the details of the countries to be transited (country codes will suffice).

Note 1: for the Union give the country codes of the Member States concerned.

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

*Article 44,  
Appendix I  
Convention*

The prescribed itinerary may be changed during the transit operation. In this case, the carrier is obliged to make the necessary entries in box 56 of copies 4 and 5 of the SAD or on a second copy of the TAD and to present them without undue delay after the

*Article 305 IA*

*Annex 72-04 IA*

itinerary has been changed together with the goods to the nearest customs authority of the country in whose territory the means of transport is located. The competent authority will consider whether the transit operation may continue, take any steps that may be necessary and endorse copies 4 and 5 of the SAD or on a second copy of the the TAD in box G.

Further details on procedures to be followed in the event of incidents during movement are in Part VI, Chapter 5, paragraph 3.1.

### **3.8. Time limit for the presentation of goods**

*Articles 34 and 45(2), Appendix 1 Convention*

The customs office of departure shall set a time limit within which the goods shall be presented at the customs office of destination.

*Articles 297 and 306(3) IA*

The time limit prescribed by that customs office is binding on the competent authorities of the countries the territory of which the goods enter during a transit operation that time-limit cannot be changed by them.

Where the goods are presented to the customs office of destination after expiry of the time-limit set by the customs office of departure, the holder of the procedure shall be deemed to have complied with the time-limit where he or the carrier proves to the satisfaction of the customs office of destination that the delay is not attributable to him.

#### **CUSTOMS**

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

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

- any transport or other legislation which may have impact on setting a time-limit (for example: social or environmental legislation that affects the mode of transport, transport regulations on working hours and mandatory rest periods for drivers);
- the information communicated by the holder of the procedure , where appropriate.

The customs office of departure shall either enter, and/or endorse when in agreement with the time limit entered by the holder of the procedure , the time limit in box D(/J) of the SAD or the TAD (using the DD-MM-YY system). This is the date by which the goods, the transit declaration and any accompanying documents shall be presented at the customs office of destination.

### **3.9. Means of identification**

This paragraph is sub-divided as follows::

- introduction (paragraph 3.9.1.);
- methods of sealing (paragraph 3.9.2.);
- characteristics of seals (paragraph 3.9.3.);
- use of seals of a special type (paragraph 3.9.4.).

#### **3.9.1. Introduction**

*Article 11(2)  
Convention*

Ensuring the identification of goods transported under the transit procedure is very important. As a general rule, identification of these goods is ensured by sealing.

*Articles 36-39  
Appendix I  
Convention*

*Article 192 UCC*

Any documents which are used for the identification of the goods should be attached to the SAD or the TAD and stamped in such a way as to ensure that substitution is not possible.

*Article 299 IA*

*Article 39,  
Appendix I,*

However, the customs office of departure can waive the requirement

*Convention,*  
*Article 302 IA*

for sealing when the description of goods in the declaration or in the supplementary documents is sufficiently precise to permit easy identification of the goods and states their quality and nature and special features (e.g. by giving engine and chassis number where cars are transported under the transit procedure or serial numbers of the goods). This description is to be entered in box 31 of the SAD or the TAD.

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

- the goods are carried by air, and either labels are affixed to each consignment bearing the number of the accompanying airway bill, or the consignment constitutes a load unit on which the number of the accompanying airway bill is indicated;
- the goods are carried by rail, and identification measures are applied by the railway companies

## CUSTOMS

The customs office of departure, having affixed the seals, shall enter opposite the heading 'seals affixed' in box D(/J) of the SAD or the TAD, the number in figures and the identification marks of the affixed seals.

Where seals are not required for identification the customs office of departure shall enter the phrase "WAIVER - 99201" in box D(/J) of the SAD or the TAD opposite the heading "seals affixed".

Annex 8.1 contains the endorsement 'waiver' in all language versions.

In the case of goods not subject to the transit procedure being carried together with goods under the transit procedure on the same means of transport, sealing of the vehicle will not normally be done where the identification of the goods is ensured by means of sealing of the individual packages or by a precise description of the goods.

Note: the goods must be clearly separated and labelled in order to

easily identify which goods are carried under transit and which are not.

*Article 38(5),  
Appendix I,  
Convention*

If the identity of the consignment cannot be ensured by sealing or by the precise description of the good, the customs office of departure shall refuse to allow the goods to be placed under the transit procedure.

*Article 301(5) IA*

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

When a vehicle or container has been sealed at the customs office of departure and it carries goods to different customs offices of destination under cover of transit declarations where successive unloading takes place at several customs offices of destination situated in different countries, the customs authorities at the intermediate customs offices of destination where the seals are removed to unload parts of the load must affix new seals and indicate this in box F of copies 4 and 5 of the SAD or on two copies of the TAD.

In this case the customs authorities shall endeavour to reseal as necessary, with a customs seal of at least equivalent security feature.

### **3.9.2. Methods of sealing**

*Article 11(2),  
Convention,*

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

*Article 299 IA*

There are two methods of sealing:

- seal the space containing the goods where the means of transport or the container has been recognised by the customs

- office of departure as suitable for sealing;
- seal the individual package in other cases.

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

## CUSTOMS

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

- seals can be simply and effectively affixed to the means of transport or the container;
- the means of transport or the container contains no concealed spaces where goods may be hidden;
- the spaces reserved for the load are readily accessible for inspection by the competent authorities. (*Article 11, Convention/ Article 300 IA*)

Note: The means of transport or the containers are regarded as suitable for sealing where they are approved for the carriage of goods under customs seals in accordance with an international agreement to which the Contracting Parties acceded (for example the Customs Convention of 14 December 1975 on the international transport of goods under cover of TIR carnets)

### 3.9.3. Characteristics of seals

All seals used as a means of identification have to comply with specified characteristics and technical specifications.

*Article 38,  
Appendix I,  
Convention*

Seals shall have the following essential characteristics:

*Article 301 IA*

- remain intact and securely fastened in normal use;
- be easy checkable and recognisable;
- be so manufactured that any breakage, attempt to break or

removal leaves traces visible to the naked eye;

- be designed for single use, or if intended for multiple use, be so designed that they can be given a clear, individual identification mark each time they are re-used;
- bear an individual seal identifiers which are permanent, readily legible and uniquely numbered.

In addition seals shall comply with the following technical requirements:

- the form and dimensions of the seals may vary depending on the method of sealing used but the dimensions must be such as to ensure that identification marks are easy to read;
- the identification marks of seals must be impossible to falsify and difficult to reproduce;
- the material used must be resistant to accidental breakage and prevent undetectable falsification or re-use.

The seals shall be deemed to fulfil the above requirements, where they have been certified by the competent body in accordance with ISO International Standard No 17712:2013 "Freight containers – Mechanical Seals".

For containerised transports, seals with high-security features shall be used to the widest possible extent.

The customs seal should bear the following indication:

- the word "Customs" in one of the official languages of the Union or of the common transit country or a corresponding abbreviation;
- A country code, in the form of the ISO-alpha-2 country code, identifying the country in which the seal is affixed.

In addition, the Contracting Parties may, in agreement with each

other decide to use common security features and technology.

*Article 38(6),  
Appendix I,  
Convention*

Each country shall notify its customs seal types in use to the Commission. The Commission shall make this information available to all countries.

*Article 255 DA*

The customs authorities need time to adjust their seals to the new requirements. Therefore the current customs seals may continue to be used until stocks run out or 1 May 2019, whichever is the earlier.

### **3.9.4. Use of seals of a special type**

*Articles 81-83, ,  
Appendix I  
Convention*

For the holder of the procedure to use seals of a special type an authorisation by the competent authorities is required.

*Articles 317-318 IA*

Use of seals of a special type is a simplification subject to certain conditions (Further details are in Part VI, paragraph 3.3).

Where these seals of a special type are used, the holder of the procedure enters the make, type and number of the seals affixed opposite the heading “seals affixed” in box D(/J) of the SAD or the TAD. The seals must be affixed before release of the goods.

### **3.10. Release of goods**

After completion of all formalities at the customs office of departure i.e.:

*Article 40,  
Appendix I,  
Convention*

- proper completion of the appropriate copies of the SAD or the TAD;
- completion of the possible control;
- furnishing of the guarantee, where required (see Part III);
- setting of the time limit;
- setting of a prescribed itinerary, where required;

*Article 303 IA*

- acceptance and registration of the declaration;
- verification of the declaration; and
- affixing seals, where required;

the goods will be released and the date of release entered in box D(/J) of the copies of the SAD or TAD.

## CUSTOMS

Where the formalities have been completed the customs office of departure:

- shall enter the word “SATISFACTORY” in box D(/J) of copy 1 of the SAD or a first copy of the TAD;
- shall ensure that the endorsements in box D(/J) are authenticated by the signature of the customs officer and contain a clear imprint of the office stamp and the date;
- shall enter the business continuity stamp (dimensions: 26 x 59 mm, red ink) on the copies of the transit declaration in box A of the SAD or the TAD.

Annex 8.2 contains the endorsement ‘satisfactory’ in all language versions.

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

## **TRADE – Important notice**

Inform customs that a declaration was submitted to the NCTS but that, before the goods were released, business continuity procedure was initiated.

## **CUSTOMS - Important notice**

The customs office of departure must invalidate any declaration which has been entered in the NCTS, but which has not been further processed due to the temporary failure of the system.

*Article 40,  
Appendix I  
Convention*

*Article 303 IA*

Copy 1 of the SAD or a first copy of the TAD are retained by the customs office of departure. The goods placed under the transit procedure are carried to the customs office of destination under cover of copies 4 and 5 of the SAD or a second copy of TAD.

#### **4. Specific situations (pro memoria)**

In the particular cases where a huge number of different goods items in small quantities (e.g. ship supplies, household effects in international removals), which are consigned for the same final consignee, have to be placed under Union/common transit it is recommended that a generic goods description is sufficient in order to avoid the additional costs needed to enter the particulars in a transit declaration. Such an arrangement would be subject to the additional condition that a complete description of the goods in detail is available for customs purposes and accompanies the consignment.

In any event, it first has to be verified that all the goods really have to be placed under Union/common transit.

#### **5. Exceptions (pro memoria)**

#### **6. Specific national instructions (reserved)**

#### **7. Restricted part for customs use only**

#### **8. Annexes**

**8.1. Endorsement ‘waiver’**

BG	Освободено
CS	Osvobození
DA	Fritaget
DE	Befreiung
EE	Loobumine
EL	Απαλλαγή
ES	Dispensa
FR	Dispense
HR	Oslobodeno
IT	Dispensa
LV	Atbrīvojums
LT	Leista neplombuoti
HU	Mentesség
MK	Изземање
MT	Tneħħija
NL	Vrijstelling
PL	Zwolnienie
PT	Dispensa
RO	Dispensă
RS	Ослобођено
SI	Opustitev
SK	Oslobodenie
FI	Vapautettu
SV	Befrielse
EN	Waiver
IS	Undanþegið

NO Fritak

TR Vazgeçme

**8.2. *Endorsement 'satisfactory'***

See Chapter 6, Annex 8.1

## **CHAPTER 5        FORMALITIES AND INCIDENTS DURING MOVEMENT OF GOODS UNDER COMMON/UNION TRANSIT OPERATION**

### **1. Introduction**

This Chapter describes the formalities and incidents during movement of goods in transit under business continuity procedure.

Paragraph 2 gives the general theory and legislation.

Paragraph 3 describes the formalities in the case of incidents during movement of goods and at the customs office of transit.

Paragraph 4 deals with specific situations.

Paragraph 5 covers exceptions to the general rules.

Paragraph 6 is reserved for specific national rules.

Paragraph 7 is reserved for the use of customs administrations.

Paragraph 8 contains the Annexes to Chapter 5.

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

The legal sources are in :

- Articles 43 and 44 Appendix I, Convention;
- Annex B6 Title II, point II, Appendix III, Convention;
- Articles 304 and 305 IA;
- Appendix C1 and F1, Annex 9, TDA.

### **3. Formalities in the case of incidents and at the office of transit**

This paragraph gives information about:

- the formalities to be followed in the case of an incident occurring during movement of goods under common/Union

transit operation (paragraph 3.1);

- the formalities at the customs office of transit (paragraph 3.2.).

### **3.1. Formalities in the case of incidents during movement of goods**

The most frequently occurring examples of what might be considered as incidents during movement of goods under common/Union transit operation are:

- the itinerary cannot be followed due to circumstances beyond the carrier's control;
- the custom seals are accidentally broken or tampered for reasons beyond the carrier's control;
- transfer of the goods from one means of transport to another means of transport;
- as a consequence of imminent danger the immediate partial or total unloading of the means of transport;
- an accident which may affect the ability of the holder of the procedure or the carrier to comply with his obligations;
- any of the elements constituting a single means of transport is changed (for example a wagon is withdrawn).

*Article 44,  
Appendix I,  
Convention*

*Article 305 IA*

In each of those cases, the carrier must shall inform immediately the nearest competent customs office in the country in whose territory the means of transport is located. He must as well without delay after the incident make the necessary entries in box 56 of the SAD or the TAD and present the goods together with the SAD or the TAD to that customs office. The competent authorities of that customs office decides whether the transit operation concerned may continue or not. If the operation may continue the relevant office will endorse box G on the SAD or the TAD, specifying the action taken.

If the seals have been broken outside of the carrier's control the competent authority examines the goods and the vehicle. If it is decided to allow the transit operation to continue, new seals are

affixed and the SAD or the TAD is endorsed accordingly.

Transferring of goods from one means of transport to another means of transport can only be done subject to the permission and under supervision of the competent authorities at the place where the transfer is to be made. In that case the carrier shall complete box 55 'Transshipment', of the SAD or the TAD. This may be done legibly by hand, in ink and in block letters. Where appropriate, customs shall endorse box F of the SAD or the TAD. Where more than two transshipments have occurred and box F is subsequently full, the information required shall be entered by the carrier in box 56 of the SAD or the TAD.

But, if the goods are transferred from a means of transport that is not sealed, despite the entries made by the carrier, the goods and the SAD or the TAD are not required to be presented at the nearest customs office and no customs endorsement is made.

When one or more of the elements constituting a single means of transport is changed, the goods and the means of transport may not be presented at the nearest customs office and the endorsement of that customs office is not necessary in the following cases:

- where one or more carriages or wagons are withdrawn from a set of coupled railway carriages or wagons due to technical problems. In this case the carrier may, after making the necessary entries on the SAD or the TAD continue a transit operation;
- where only the tractor unit of a road vehicle is changed without its trailers or semi-trailers during the journey (without the goods being handled or transhipped), the registration number and nationality of the new tractor unit shall be entered in box 56 of the the SAD or the TAD by the carrier and the transit operation may continue.

In all cases above, the information concerning the incident including the information on new seals, is indicated accordingly by endorsing the box F of the SAD or the TAD by the competent authority.

Any splitting of a consignment must take place under customs control and the transit procedure must be ended. A new transit declaration must be completed for each part of the consignment.

### 3.2. *Formalities at the customs office of transit*

This paragraph gives information about:

- the customs office of transit (paragraph 3.2.1);
- formalities at the customs office of transit (paragraph 3.2.2.);
- change of the customs office of transit (paragraph 3.2.3.);
- action in the event of irregularities (paragraph 3.2.4).

#### 3.2.1. **The customs office of transit**

*Article 3(4),  
Appendix I,  
Convention*

The customs office of transit is a customs office situated at a point of entry or exit. The following table gives the various possibilities for common and Union transit.

*Article 1(13) IA*

	Common transit	Union transit
Point of entry	- into a Contracting Party	- into the customs territory of the Union when the goods have crossed the territory of a third country in the course of a transit operation,
Point of exit	- from a Contracting Party when the consignment is leaving the customs territory of that Contracting Party in	- from the customs territory of the Union when a consignment is leaving that territory in the course of a transit operation via a frontier

	the course of a transit operation via a frontier between that Contracting Party and a third country.	between a Member State and a third country other than a common transit country.
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To facilitate the movement of Union goods between the different parts of the customs territory of the Union when they have to cross the territory of a third country, other than a common transit country, Member States shall undertake to establish as far as possible when local circumstances permit, special lanes alongside their customs offices situated at the external border of the Union, reserved for the control of the Union goods moving under the cover of a customs declaration issued in another Member State.

The control of such goods shall be limited to examination of the proof of the customs status of Union goods and if necessary the ending of the transport operation, provided the circumstances of that operation do not call for a more detailed examination.

In cases where the above mentioned control does not produce any irregularities, the movement shall be allowed to proceed to its destination.

### 3.2.2. Formalities at the customs office of transit

*Article 43,  
Appendix I,  
Convention*

*Article 304 IA*

The SAD or the TAD is presented, together with the goods, to each customs office of transit. The customs office(s) of transit may inspect the goods where considered necessary.

*Annex B8,  
Appendix III,  
Convention*

*Chapter V, Annex  
72-04 IA*

The carrier shall present a transit advice note to each customs office of transit, which shall retain it. Instead of the transit advice note a photocopy of copy 4 of the SAD or a photocopy of a second copy of the TAD may be presented and retained by the customs office of transit.

Where goods are carried via the customs office other than that declared, the actual customs office of transit shall inform the customs office of departure.

The customs office(s) of transit may inspect the goods where considered necessary.

The model of a transit advice note (TC10) is in Annex B8, Appendix III, Convention/Chapter V, Annex 72-04 IA.

## CUSTOMS

The customs office of transit:

- checks the business continuity procedure stamp on the SAD or on the TAD,
- checks the stamp of the customs office of departure or in case of simplified procedure the stamp of the authorised consignor on the SAD or on the TAD,
- retains a transit advice note or the equivalent document;
- performs the necessary actions, and
- stamps the SAD or the TAD with the customs office stamp.

### **3.2.3. Action in the event of major irregularities**

Where a customs office of transit finds major irregularities relating to the transit operation in question it shall end the transit procedure and initiate the necessary investigations.

- 4. Specific situations (pro memoria)**
- 5. Exceptions (pro memoria)**
- 6. Specific national instructions (reserved)**
- 7. Restricted part for customs use only**
- 8. Annexes**

## **CHAPTER 6        FORMALITIES    AT   THE   CUSTOMS   OFFICE   OF DESTINATION**

### **1.    Introduction**

Chapter 6 describes the formalities at the customs office of destination.

Paragraph 2 gives the general theory and legislation.

Paragraph 3 describes the formalities at the customs office of destination, including the ending and control of the procedure.

Paragraph 4 deals with specific situations.

Paragraph 5 covers exceptions to the general rules.

Paragraph 6 is reserved for specific national rules.

Paragraph 7 is reserved for the use of customs administrations.

Paragraph 8 contains the Annexes to Chapter 6.

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

At the end of the transit operation the goods together with the SAD, or the TAD and information required by the customs office of destination shall be presented to the customs office of destination. This is the ending of the transit movement.

The customs office of destination shall check the goods on the basis of the information on the SAD or the TAD, shall record the results of the inspection on the SAD or the TAD and send the document back to the customs office of departure.

If no irregularities have taken place, the transit procedure shall be discharged by the customs office of departure after having received the control result on paper.

In the event of an irregularity further measures shall be necessary.

The legal sources are in :

- Articles 8, 45-46, 48 and 51 Appendix I, Convention;
- Annex II, Appendix I, Convention;
- Annex B10, Appendix III, Convention;
- Articles 215, 233(1),(2) and (3) UCC;
- Articles 306, 308, 310 and 312 IA;
- Annexes 72-03 and 72-04 IA.

### **3. The formalities at the customs office of destination**

This paragraph gives information about the:

- presentation of the goods together with the documents at the customs office of destination (paragraph 3.1);
- control of the end of the procedure (paragraph 3.2).

In this paragraph we shall assume that no irregularities have occurred. The steps to be taken in the event of an irregularity are outlined in paragraphs 4.4 of this Chapter.

Note: **the ending** of the transit procedure at the customs office of destination is not the same as **the discharge** of the transit procedure. It is the customs office of departure, on the basis of information supplied by the customs office of destination, which decides whether the transit procedure can be discharged.

#### **3.1. Presentation of the goods together with the documents**

The transit procedure shall end and the obligations of the holder of the procedure shall be met when the goods placed under the procedure, and the SAD or the TAD and other required documents are produced at the customs office of destination, in accordance

with the provisions governing the procedure.

In practice the end of the procedure means the presentation of the goods, the SAD or the TAD and other required documents at the customs office of destination, and legally it means that such presentation is carried out in accordance with the legal provisions pursuant to the type of procedure used, i.e. standard or simplified<sup>25</sup>. Both actions are the responsibility and the main obligation of the holder of the procedure.

When the procedure ends the holder's of the procedure obligations under the procedure also end. An event or non-respect of obligations subsequent to that date involves other destinations and other customs rules rather than those relating to transit. That does not mean however that the responsibility (financial or otherwise) of the holder of the procedure could not be questioned subsequent to the end of the procedure, but only insofar as it relates to the previous transit operation.

In addition to the holder of the procedure, other persons have obligations under the transit procedure. The carrier and any person who receives the goods knowing that they were placed under the transit procedure are also responsible for presentation of the goods intact at the customs office of destination within the prescribed time limit and in compliance with the measures taken by the customs authorities to ensure their identification.

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25 In addition to the general definition of the end of the procedure, there is a series of specific provisions setting out the special conditions under which the procedure comes to an end or is regarded as having come to an end within the framework of procedures such as those concerning the authorised consignee, transit carried by air, sea and by fixed transport installation see : Part VI).

The goods together with the SAD or the TAD and required documents shall be presented at the customs office of destination during the days and hours that the office of destination is open. For simplifications, see Part VI.

Presentation must take place within the time limit set by the customs office of departure. The time limit is shown in box D of the SAD or the TAD.

The time limit set by the customs office of departure is binding on the competent authorities of the countries whose territory is entered during a transit procedure. The competent authorities, including customs office of destination, shall not alter it. Further details are in Part IV, Chapter 2, paragraph 3.7.

### **3.2. *Control of the end of the procedure***

After presentation of the goods and the SAD or the TAD the customs office of destination determines whether the goods will be checked by customs or whether the goods are released.

The examination of the goods shall be carried out using the SAD or the TAD presented to the customs office of destination.

The customs office of destination shall indicate the control results on the SAD or the TAD and send copy 5 of the SAD or a second copy of the TAD to the customs office of departure without delay and at most within 8 days of the date when the operation was ended.

This control result shall also contain any information introduced on the SAD or the TAD during transport (for example: transshipment, new seals or other incidents during transport).

## CUSTOMS

After the presentation of the goods, the SAD or the TAD and required documents the office of destination shall perform the following actions:

1. register the copies of the transit declaration and record on them the date of arrival;
2. check the business continuity procedure stamp on the SAD or the TAD;
3. check the stamp of the customs office of departure or in case of simplified procedure the stamp of the authorised consignor on the SAD or the TAD;
4. perform the inspection, if necessary;
5. stamp the SAD or the TAD with the customs office stamp.

Before sending copy 5 of the SAD or a second copy of the TAD to the customs office of departure the customs office of destination shall indicate the appropriate control result on the SAD or the TAD:

1. Where the customs office of destination decides not to control, the code A2 'considered satisfactory' shall be indicated.
2. Where the customs office of destination decides to control it shall check at least:
  - the means of identification (check the condition of any seals affixed or the goods description);
  - the time limit and the itinerary (if prescribed).

If no irregularities are detected, the code A1 'satisfactory' is indicated.

### 4. Specific situations

This paragraph gives information about specific situations in the transit procedure at the customs office of destination. These specific situations are:

- issuing a receipt (paragraph 4.1);
- issuing alternative proof (paragraph 4.2);

- presentation of the goods and documents outside the appointed days and hours and at a place other than the customs office of destination (paragraph 4.3);
- irregularities (paragraph 4.4);
- change of the customs office of destination (paragraph 4.5).

#### **4.1. Issuing a receipt**

Upon request by the person presenting the goods and the SAD or the TAD and the goods at the customs office of destination, that office shall issue a receipt. The receipt cannot however be used as alternative proof of the ending of the procedure.

*Article 46,  
Appendix I,  
Convention*

*Article 306(5) IA*

The receipt has two important functions. Firstly it informs the holder of the procedure that the carrier delivered the transit documents to the customs office of destination. Secondly, the receipt plays an important role in the event of an enquiry started where the customs office of departure has not received information of the arrived consignment. In such cases the holder of the procedure will be able to produce the receipt to the customs office of departure indicating to which customs office the goods and documents were presented. This makes the enquiry procedure much more efficient.

*Annex B10,  
Appendix III,  
Convention*

*Annex 72-03*

*Annex I, SAD  
Convention,*

*Appendix B1,  
Annex 9, TDA*

The form of the receipt must conform to the specimen TC11 in Annex B10, Appendix III, Convention/Annex 72-03 IA.

Alternatively, the receipt may be made out on the back of copy 5 of the SAD, in the space provided for this purpose.

Where the back of copy 5 is used as a receipt the following shall be entered by the customs office of destination:

- the reference number of the transit operation;

- the place, name and reference number of the customs office of departure;
- the date and signature.

The person requesting the receipt in the form TC11 shall complete the receipt before handing it to a customs officer at the customs office of destination, for endorsement.

#### TRADE

The person requesting a receipt at the customs office of destination will complete the form TC 11 in legible handwriting by entering:

- the place, name and reference number of the customs office of destination;
- the status of the goods as specified in the related SAD or the TAD;
- the reference number of the transit operation;
- the place, name and reference number of the customs office of departure;
- the place.

In addition, the receipt may contain other information relating to the goods. The holder of the procedure may for instance want to show the address to which the carrier of the goods will return the receipt after endorsement by customs. The customs office of destination is not required to return the receipt by post; however this can be done, if necessary. Normally the holder of the procedure will request the carrier to return the receipt to him.

The return address may be entered on the back of the receipt. ..

#### CUSTOMS

The customs office of destination shall do the following where a receipt is requested:

- check whether the correct form is used i.e. TC11;

- check that it is legible;
- check that it has been completed correctly;
- check whether there are any circumstances which prohibit the issue of the receipt;
- if in order, issue the receipt to the person who requested it.

#### **4.2. Issuing alternative proof**

*Article 51,  
Appendix I,  
Convention*

*Article 312 IA*

The holder of the procedure may request customs to provide him with alternative proof that the transit procedure has ended correctly and no irregularity has been detected. This may be done at the time that the transit declaration and goods are presented at the customs office of destination.

The holder of the procedure may request customs to provide him with alternative proof on a photocopy of a second copy of the TAD that the transit procedure has ended correctly and no irregularity has been detected. This may be done at the time that the goods and the TAD are presented at the customs office of destination.

Note: Detailed information on the acceptance of alternative proof by the customs office of departure is in Part VII, paragraph 3.3.1.

## TRADE

To obtain alternative proof as foreseen in article 45(4) Appendix I, Convention/ Article 308 IA a photocopy of a second copy of the TAD and LoI, where appropriate may be presented to the customs office of destination for endorsement..

The photocopy must be:

- marked with the word 'copy';
- carry the stamp of the customs office of destination, the official's signature, the date and the following mention: "Alternative proof – 99202";
- contain a reference number and the details of the transit declaration.

Annex 8.3. in Part IV contains the endorsement "alternative proof" in all language versions.

## CUSTOMS

The TAD and LoI (where appropriate), carrying a reference number, must be endorsed by the customs office of destination. This may include a certification applied by a computer system, but it must be clear to the customs office of departure that the certification is an original.

The customs office of destination shall endorse the alternative proof when no irregularity has been found. The stamp, the official's signature and the date is entered on the document.

The person presenting the alternative proof with the goods and the TAD is deemed to be the representative of the holder of the procedure. The customs office of destination shall hand over the endorsed copy of the TAD to this person.

### **4.3. Presentation of the goods and the documents outside the appointed days and hours and at a place other than the customs office of destination**

Article 45(1),  
Appendix I,  
Convention

Generally goods, a transit declaration and required documents must be presented:

Article 306(1) IA

- at the customs office of destination, and,

- during the appointed days and hours of opening.

However, the customs office of destination at the request of the holder of the procedure or other person presenting the goods, allow the presentation of the goods and transit documents outside the the official opening hours or at any other place.

#### **4.4. Irregularities**

##### **4.4.1. Irregularities concerning seals**

Only the goods which have been sealed shall be released for the common/Union transit procedure The customs office of destination shall check whether the seals are still intact. If the seals have been tampered with, the customs office of destination shall indicate this information on the SAD or the TAD which are sent to the customs office of departure.

#### **CUSTOMS**

The customs office of destination shall check the condition of the seals and indicate the results on the SAD or the TAD. If the seals are in poor condition, or if there is evidence that they have been tampered with, it is highly recommended that customs will examine the goods and will indicate the results on the SAD or the TAD..

##### **4.4.2. Other irregularities**

The customs office of destination shall indicate the irregularity that it has found on the SAD or the TAD in order to inform the customs office of departure and take the appropriate measures.

At the customs office of destination a difference may be found between the goods declared on the paper and the goods actually presented at the customs office of destination. Each case should be

treated individually, because it may happen that the error occurred at departure.

## CUSTOMS

The customs office of destination shall:

- indicate any irregularities on the SAD or the TAD

### **4.5. *Change of customs office of destination***

*Article 47(2), Appendix I, Convention* A transit operation may end at an office other than the one declared in the transit declaration. That office shall then become the customs office of destination.

*Article 306(4) IA*

Where there is a change of the customs office of destination, the holder of the procedure has not fulfilled all his obligations when he produces the goods at the last customs office of transit which was the customs office of destination originally intended. He is responsible for the correct performance of the operation as far as the new customs office of destination.

Three situations can be distinguished:

1. The new customs office of destination is in the same Contracting Party/Member State as the one entered in the transit declaration:

## CUSTOMS

The customs office of destination shall:

- register the transit declaration;
- check whether the information on copy 4 of the SAD or on a first copy of the TAD corresponds with the information on copy 5 of the SAD or on a second copy of the TAD;
- check the time limit, the state of any seals (if affixed) and the itinerary (if

prescribed);

- decide the level of check required;
- having obtained a positive result from the check, insert in box I of copy 5 of the SAD or on a second copy of the TAD after word “remarks” the following: ”SATISFACTORY”;
- return copy 5 of the SAD or a second copy of the TAD to the country of departure through the normal channels.

Annex 8.1. contains the standard endorsement ‘satisfactory’ in all language versions.

2. The new customs office of destination is in a different Contracting Party/Member State than the one entered in the transit declaration:

## CUSTOMS

The customs office of destination shall:

- register the transit declaration;
- check box 52 of the SAD or the TAD to ensure that the guarantee is valid in the country concerned;
- check whether the information on copy 4 of the SAD or a first copy of the TAD corresponds with the information on copy 5 of the SAD or on a second copy of the TAD;
- check the time limit, the state of any seals (if affixed) and the itinerary (if prescribed);
- decide the level of check required;
- having obtained a positive result from the check, insert in box I of copy 5 of the SAD or a second copy of the TAD , after the word “remarks” the following statement: ”DIFFERENCES: OFFICE WHERE GOODS WERE PRESENTED.....(NAME AND COUNTRY)”;
- return copy 5 of the SAD or a second copy of the TAD to the country of departure through the normal channels.

Annex 8.9. contains the statement ‘differences: ...’ in all language versions.

3. The new customs office of destination is in a different Member state or Contracting Party from the one entered in the SAD or the TAD which bears the following statement:

”EXIT FROM .... SUBJECT TO RESTRICTIONS OR CHARGES UNDER REGULATION/DIRECTIVE/ DECISION NO .....

Annex 8.10 contains the statement in all language versions.

## CUSTOMS

The customs office of destination shall:

- register the transit declaration;
- check box 52 of the SAD or the TAD to ensure that the guarantee is valid for the country concerned;
- check whether the information on copy 4 of the SAD or a first copy of the TAD corresponds with the information on copy 5 of the SAD or on a second copy of the TAD;
- check the time limit, the state of any seals (if affixed) and the itinerary (if prescribed);
- decide the level of check required;
- having obtained the positive result from the check, insert in box I of copy 5 of the SAD or a second copy of the TAD , after the word “remarks” the following statement: ”DIFFERENCES: OFFICE WHERE GOODS WERE PRESENTED.....(NAME AND COUNTRY)”;
- send to the country of departure through the normal channels:
  - the notification that the goods under export restriction or under export duty were delivered to the customs office concerned;
  - the copy 5 of the SAD or a second copy of the TAD;
  - keep the goods under customs control and decide whether to:
    - allow their removal to the Contracting Party having jurisdiction over the customs office of departure or,

- |   |
|---|
| <ul style="list-style-type: none"><li>• disallow their removal until a specific written authorisation authorising their release has been received from the customs office of departure.</li></ul> |
|---|

**5. Presentation of the goods and the transit declaration after expiry of time limit**

The following are examples of proof of unforeseen circumstances which cause the expiration of the time limit but for which blame is not attributable to the carrier or the holder of the procedure:

- receipt issued by the police (for instance in respect of an accident, theft);
- receipt issued by health service (for instance in respect of medical attendance);
- receipt from the vehicle breakdown service (for instance in respect of a vehicle repair);
- any proof of delay due to a strike, or any other unforeseen circumstances.

However, it is up to customs at the customs office of destination to decide on the validity of the proof.

**6. Specific national instructions (reserved)**

**7. Restricted part for customs use only**

**8. Annexes**

### 8.1. *Standard endorsement 'satisfactory'*

Standard endorsement 'satisfactory' in all language versions if no irregularities have been detected:

BG	съответства
CS:	souhlasí
DA:	konform
DE:	konform
EE:	vastavuses
EL:	καλώς
ES:	conform
FR:	conforme
HR:	zadovoljava
IT:	conforme
LV:	atbilst
LT:	atitinka
HU:	rendben
MK:	Задоволително
MT:	fill in MT
NL:	conform
PL:	zgodnie
PT:	conforme
RO:	conform
SI:	ustrezno
SK:	súhlasí
RS:	Задовољавајуће
FI:	tyydyttävä
SV:	konform
EN:	satisfactory
IS:	fullnægjandi
NO:	konform
TR	uygundur

The endorsement is entered in the left-hand subdivision of box I of

the SAD or the TAD.

## 8.2. *Phrase 'alternative proof'*

BG	Алтернативно доказателство
CS	Alternativní důkaz
DE	Alternativnachweis
EE	Alternatiivsed tõendid
EL	Εναλλακτική απόδειξη
ES	Prueba alternativa
FR	Preuve alternative
IT	Prova alternativa
LV	Alternatīvs pierādījums
LT	Alternatyvusis įrodymas
HU	Alternatív igazolás
MK	Алтернативен доказ
MT	Prova alternattiva
NL	Alternatief bewijs
PL	Alternatywny dowód
PT	Prova alternativa
RO	Probă alternativă
SI	Alternativno dokazilo
SK	Alternatívny dôkaz
<u>RS</u>	<u>Алтернативни доказ</u>
FI	Vaihtoehtoinen todiste
SV	Alternativt bevis
EN	Alternative proof
IS	Önnur sönnun
NO	Alternativt bevis
HR	Alternativni dokaz
TR	Alternatif Kanıt

**8.3. List of central offices for the return of copies 5 of the SAD or second copies of the TAD**

**Belgium**

Bureau centralisateur des douanes/ Centralisatiekantoor der douane  
Rue de l'entrepôt 11/Stapelhuisstraat 11  
B-1020 BRUXELLES/ B-1020 BRUSSEL

**Czech Republic**

Celní úřad pro Hlavní město Prahu (CZ510000): CZ510201 - Praha Hostivař CZ510202 - Praha Uhřetěves	Celní úřad pro Hlavní město Prahu Washingtonova 7 113 54 Praha 1 Czech Republic
Celní úřad pro Jihočeský kraj (CZ520000): CZ520201 - České Budějovice CZ520202 - Strakonice CZ520203 – Tábor	Celní úřad pro Jihočeský kraj Kasárenská 6/1473 370 21 České Budějovice Czech Republic
Celní úřad pro Jihomoravský kraj (CZ530000): CZ530201- Brno CZ530202 - Blansko CZ530203 - Hodonín CZ530204 - Lanžhot CZ530299 - Brno Tuřany	Celní úřad pro Jihomoravský kraj Koliště 17 602 00 Brno Czech Republic
Celní úřad pro Karlovarský kraj (CZ540000): CZ540201 - Karlovy Vary CZ540202 - Cheb CZ540299 - Letiště Karlovy Vary	Celní úřad pro Karlovarský kraj Dubová 8 360 04 Karlovy Vary Czech Republic
Celní úřad pro Královehradecký kraj (CZ550000): CZ550201- Hradec Králové CZ550202 - Jičín CZ550203 – Náchod	Celní úřad pro Královehradecký kraj Bohuslava Martinů 1672/8a 501 01 Hradec Králové Czech Republic
Celní úřad pro Liberecký kraj (CZ560000): CZ560201 – Liberec	Celní úřad pro Liberecký kraj České mládeže 1122, 460 03 Liberec 6 Czech Republic

<p>Celní úřad pro Moravskoslezský kraj (CZ570000): CZ570201 – Paskov CZ570202 – Karviná CZ570203 – Nošovice CZ570204 – Opava CZ570205 - Třinec CZ570299 - Letiště Mošnov</p>	<p>Celní úřad pro Moravskoslezský kraj Náměstí Svatopluka Čecha 8 702 00 Ostrava Czech Republic</p>
<p>Celní úřad pro Olomoucký kraj (CZ580000): CZ580201 – Olomouc CZ580202 – Přerov CZ580203 – Šumperk</p>	<p>Celní úřad pro Olomoucký kraj Blanická 19 772 01 Olomouc Czech Republic</p>
<p>Celní úřad pro Pardubický kraj (CZ590000): CZ590201 - Pardubice CZ590202 - Česká Třebová CZ590299 - Letiště Pardubice</p>	<p>Celní úřad pro Pardubický kraj Palackého 2659/3 530 02 Pardubice Czech Republic</p>
<p>Celní úřad pro Plzeňský kraj (CZ600000): CZ600201 - Plzeň CZ600202 - Dražnov CZ600203 – Tachov</p>	<p>Celní úřad pro Plzeňský kraj Antala Uxy 11, P.O. BOX 88 303 88 Plzeň</p>
<p>Celní úřad pro Středočeský kraj (CZ610000): CZ610201 - Zdiby CZ610202 - Benešov CZ610203 - Kladno CZ610204 - Kolín CZ610205 - Kosmonosy CZ610206 - Mělník CZ610207 - Nupaky CZ610208 – Rudná</p>	<p>Celní úřad pro Středočeský kraj Washingtonova 11 110 00 Praha 1 Czech Republic</p>
<p>Celní úřad pro Ústecký kraj (CZ620000): CZ620201 - Ústí nad Labem CZ620202 - Chomutov CZ620203 – Most</p>	<p>Celní úřad pro Ústecký kraj Hoření 3540/7A 400 11 Ústí nad Labem Czech Republic</p>
<p>Celní úřad pro kraj Vysočina (CZ630000): CZ630201 - Střítež u Jihlavy CZ630202 - Pelhřimov CZ630203 - Žďár nad Sázavou</p>	<p>Celní úřad pro kraj Vysočina Střítež 5 588 11 Střítež u Jihlavy Czech Republic</p>

Celní úřad pro Zlínský kraj  
(CZ640000):  
CZ640201 - Lípa  
CZ640202 - Napajedla  
CZ640203 - Uherské Hradiště  
CZ640204 - Valašské Meziříčí

Celní úřad pro Zlínský kraj  
Zarámí 4463  
762 34 Zlín  
Czech Republic

Celní úřad Praha Ruzyně  
(CZ650000):  
CZ650201 - Ruzyně  
CZ650202 - Celní pošta  
CZ650299 - Ruzyně cestovní  
styk

Celní úřad Praha Ruzyně  
Aviatická 12/1048  
160 08 Praha 6  
Czech Republic

### **Cyprus**

Central Transit office  
Customs Headquarters, Ministry of Finance  
Corner M. Karaoli and Gr. Afxentiou,  
1096, Nicosia

### **Germany**

Hauptzollamt Braunschweig  
Zentralstelle Zollversand  
Postfach 1540  
D-38335 HELMSTEDT

### **Estonia**

Tax and Customs Board  
Central Transit Office  
Lõõtsa 8a  
15176 Tallinn  
ESTONIA

### **Greece**

Διεύθυνση Τελωνείων Αττικής  
Γραφείο Διαμετακόμισης  
Πλ. Αγ. Νικολάου  
185 10 Πειραιάς  
ΕΛΛΑΣ – GREECE

DIEFTHINSI TELONION ATTIKIS  
CENTRAL TRANSIT OFFICE  
ST. NIKOLAS SQ.  
185 10 PIRAEUS  
GREECE

**Spain**

Departamento de Aduanas e I.I.EE.  
Subdirección General de Gestión Aduanera  
Área de Exportación y Tránsito  
Avenida del Llano Castellano, 17  
28071-Madrid  
España  
E-mail: helpdeskspain@aeat.es

**France**

Bureau Centralisateur des Documents Communautaires  
161, chemin de Lestang  
F - 31057 TOULOUSE

**Ireland**

Central Transit Office  
Office of the Revenue Commissioners  
Customs Division  
St. Conlon's Road  
Nenagh  
Co. Tipperary  
Ireland

**Italy**

Direzione interprovinciale di Bolzano e Trento  
Via Galilei, 4b  
39100 Bolzano  
Tel. 0039 0471 563000  
Fax 0039 0471 563243  
E-mail: did.bolzanotrento@agenziadogane.it

Direzione interregionale Campania e Calabria  
Via A. De Gasperi, 20  
80133 Napoli  
Tel. 0039 081 2527111  
Fax 039 081 5528236  
E-mail: did.campaniacalabria@agenziadogane.it

Direzione Interregionale Emilia Romagna Marche  
Via Marconi, 34  
40122 Bologna  
Tel. 0039 0516088811  
Fax 0039 051242924  
E-mail:  
did.emiliaromagnamarche@agenziadogane.it

Direzione Interregionale Lazio e Abruzzo  
Via Dei Quattro Cantoni, 50  
00184 Roma  
Tel. 0039 064818147  
Fax 0039 064880200  
E-mail: did.lazioabruzzo@agenziadogane.it

Direzione interregionale Liguria, Piemonte e Valle d'Aosta  
SEDE DI GENOVA  
Via raffaele Rubattino, 4  
16126 Genova  
Tel. 0039 010 25479202  
Fax 0039 010 261329

SEDE DI TORINO  
Corso Sebastopoli, 3  
10134 Torino  
Tel. 0039 011 3166161  
Fax 0039 011 3194365  
E-mail: did.liguriapiemonte\_vda@agenziadogane.it

Direzione Regionale Lombardia  
Via Valtellina, 1  
20159 Milano  
Tel. 0039 02699131  
Fax 0039 026071811  
E-mail: drd.lombardia@agenziadogane.it

Direzione Interregionale Puglia,  
Molise e Basilicata Via Amendola, 201/5  
70126 Bari  
Tel. 0039 080 5910611  
Fax 0039 080 5481835  
e-mail: [did.pugliamolisebasilicata@agenziadogane.it](mailto:did.pugliamolisebasilicata@agenziadogane.it)

Direzione Regionale Sicilia  
Via F. Crispi, 143  
90133 Palermo  
Tel. 0039 0916071601  
Fax 0039 0916071645  
E-mail: [drd.sicilia@agenziadogane.it](mailto:drd.sicilia@agenziadogane.it)

Direzione Interregionale Toscana, Sardegna e Umbria  
SEDE DI FIRENZE  
Via G.B. Foggini, 18  
50142 Firenze (FI)  
Tel. 0039 055732491  
Fax 0039 0557324977

SEDE DI CAGLIARI  
Via Santa Gilla, 35  
09122 Cagliari (CA)  
Tel. 0039 0707591101  
Fax 0039 0707591100  
E-mail: [did.toscanasardegnaumbria@agenziadogane.it](mailto:did.toscanasardegnaumbria@agenziadogane.it)

Direzione Interregionale Veneto e Friuli Venezia Giulia  
Via Rampa Cavalcavia, 16-18  
30172 Venezia Mestre  
Tel. 0039 0412580411  
Fax 0039 0412580599  
E-mail: [did.veneto\\_fvg@agenziadogane.it](mailto:did.veneto_fvg@agenziadogane.it).

**Latvia**  
State Revenue Service  
Republic of Latvia  
National Customs Board  
1a Kr. Valdemara St., Riga,  
LV-1841, Latvia,

**Lithuania:**

Muitinės departamentas  
Muitinės procedūrų skyrius  
A. Jakšto g. 1  
LT-01105 Vilnius  
LIETUVA–LITHUANIA

**Luxembourg**

Bureau Centralisateur  
Documents T – Centre Douanier  
BP 1122  
L - 1011 LUXEMBOURG

**Hungary**

NAV Kiemelt Adó- és Vámigazgatóság  
H-1077 Budapest Dob utca 75-81.  
HUNGARY

**Malta**

Central Transit Office  
Custom House  
Valletta CMR 02  
MALTA

**Netherlands**

Belastingdienst / Douane  
Postbus 4501  
NL 6401 JA HEERLEN

**Poland**

Izba Celna w Lodzi  
Centralne Biuro Tranzytu  
ul. Karolewska 41  
90-560 Lodz

**Portugal**

Customs office of departure

**Romania**

Directia Generala a Vamilor –  
Serviciul Tranzit – Biroul Centralizator  
Str. Alexandru Ivasiuc nr. 34-40, bl. 5,  
sector 6, București, C.P. 60305, ROMANIA

**Slovenia**

FINANČNI URAD NOVA GORICA  
Oddelek za tranzit  
CENTRALNA TRANZITNA PISARNA  
Mednarodni prehod 2b, Vrtojba  
SI-5290 ŠEMPETER PRI GORICI  
SLOVENIJA

**Slovakia**

Finančné riaditeľstvo SR  
Odbor colný  
Mierová 23  
SK-815 11 BRATISLAVA

**United Kingdom**

HM Revenue and Customs  
CCTO  
Customs House  
Main Road  
Dovercourt  
Harwich  
Essex  
CO12 3PG  
UNITED KINGDOM

Guernsey Customs and Excise  
PO Box 417  
St Peter Port  
Guernsey  
GY1 3WJ  
Channel Islands

States of Jersey Customs & Excise  
La Route du Port Elizabeth  
St Helier  
Jersey  
JE1 1JJ  
Channel Islands

**Andorra**

Ministeri de Relacions Exteriors  
Despatx central de duana  
62, 64 Prat de la Creu  
Andorra La Vella

**Iceland**  
Ríkistollstjóri  
Tryggvagata 19  
IS - 150 REYKJAVÍK

**San Marino**  
Ufficio Tributario  
Via Ventotto Luglio, 212  
RSM - 47031 BORGO MAGGIORE  
REPUBBLICA DI SAN MARINO

**Croatia**  
CARINSKA UPRAVA RH  
Sektor za carinski sustav i procedure  
Odjel za potragu i zaključenje postupaka  
Alexandera von Humboldta 4a  
10 000 Zagreb, Hrvatska

**The former Yugoslav Republic of Macedonia**

Customs Administration of the former Yugoslav Republic of  
Macedonia  
Sector for Customs System  
Unit for enquiry procedure and collection of customs debt in transit  
Lazar Licenoski, 13  
1000 Skopje, Republic of Macedonia

Царинска управа на Република Македонија  
Сектор за царински систем  
Служба за испитна постапка и наплата на царински долг во  
транзит  
Лазар Личеноски, 13  
1000 Скопје, Република Македонија

**Serbia**  
Customs office of departure

**Turkey**  
Gümrük ve Ticaret Bakanlığı,  
Gümrükler Genel Müdürlüğü  
Dumlupınar Bulvarı No: 151  
Eskişehir Yolu 9. Km  
06800 Çankaya/ANKARA

**Switzerland**  
Customs office of departure

#### 8.4. *Phrase 'difference'*

##### **The endorsement where the office of destination has found differences:**

In box I following the word 'Remarks':

BG:	Разлики:	В повече.... Липси.... Описание на стоките. .... Тарифна позиция....
CS:	Odlišnosti:	přebytečné množství .... chybějící množství .... název zboží . .... sazební zařazení ....
DA:	Uoverensstemmelse:	overtallig : ..... manko : ..... varebeskrivelse : ..... tarifering : .....
DE:	Unstimmigkeiten:	Mehrmenge : ..... Fehlmenge : ..... Art der Waren : ..... Unterposition HS : .....
EE:	Erinevused:	ülejääk : ..... puudujääk : ..... kauba kirjeldus : ..... tariifne klassifitseerimine : .....
EL:	Διαφορές	Πλεόνασμα : ..... Ελλειμμα :..... Φύση των εμπορευμάτων :.... Δασμολογική κατάταξη : .....
ES:	Diferencias:	sobra : ..... falta : ..... clase de mercancía : ..... clasificación arancelaria : .....
FR:	Différences:	excédent : ..... manquant : ..... nature des marchandises : ..... classement tarifaire : .....
IT:	Differenze:	Eccedenza : ..... Deficienza : ..... Natura della merci : ..... Classificazione tariffaria : .....
LV:	Atšķirības:	vairāk : .....

		Mazāk : .....
		Preču apraksts : .....
		Tarifu klasifikācija : .....
LT:	Neatitikimai:	perteklius : .....
		trūkumas : .....
		prekių aprašimas : .....
		tarifinis klasifikavimas : .....
HU:	Eltérések:	többlet ....
		hiány ....
		az áruk fajtája....
		tarifaszáma ....
MT:		
MK:	Разлики:	
		ВИШОК: .....
		КУСОК: .....
		ОПИС НА СТОКА: .....
		ТАРИФНО РАСПОРЕДУВАЊЕ: .....
NL:	Verschillen:	teveel : .....
		tekort : .....
		soort goederen : .....
		tariefpostonderverdeling : .....
PL:	Niezdgodności:	nadwyżki ....
		braki ....
		opis towarów ...
		klasyfikacja taryfowa ....
PT:	Diferenças:	para mais : .....
		para menos : .....
		natureza das mercadorias: .....
		clasificação pautal : .....
RO:	Diferențe:	excedent : .....
		lipsa : .....
		descrierea mărfurilor:.....
		încadrare tarifară : .....
SI:	Razlike:	višek : .....
		manko : .....
		opis blaga : .....
		tarifna oznaka : .....
SK:	Nezrovnalosti:	nadbytočné množstvo ....
		chýbajúce množstvo ....
		druh tovaru ....
		sadzobné zaradenie ....
RS:	Разлике:	

		Вишак:.....
		Мањак:.....
		Опис робе:.....
		Тарифна ознака:.....
FI:	Eroavuudet:	ylilukuinen tavara : ..... puuttuu : ..... tavaralaji : ..... tariffiointi : .....
SV:	Avvikelser:	övertaligt gods : ..... manko : ..... varuslag : ..... klassificering : .....
EN:	Differences:	excess : ..... shortage : ..... description of goods : ..... tariff classification : .....
IS:	Osamræmi:	Umframmagn: .... Vöntun: ..... Vörulysing: .... Tollflokkun :....
NO:	Uoverensstemmelser:	overtallig: .... manko:..... varebeskrivelse:.... tariffering :..
HR:	Razlike:	višak: .... manjak:..... opis robe:.... * razvrstavanje u tarifu
TR:	Farklılıklar:	fazlalık:..... eksiklik:..... eşya tanımı:..... *tarife sınıflandırması

Notes:

Excesses and shortages should refer either to the number of packages or to the gross mass or to both.

Differences in tariff classification need only be shown when required by common/ Union transit legislation.

Where necessary, these differences should be notified by means of a letter or on a photocopy of the relevant document (T1, T2, T2F, T2L, T2LF, CIM) .

The excesses and shortages noted should also indicate the net, gross

or other appropriate unit of quantity.

### 8.5. *Phrase 'discrepancy'*

The endorsement in case the customs office of destination has found discrepancies concerning the information on Copy 4 and 5 or copies of the TAD reads in all language versions as follows:

BG	Разлики:
CS	Odlišnosti: kolonka .....
DA	Uoverensstemmelse: Feld .....
DE	Unstimmigkeit: Feld .....
EE	Erinevus: kohti
EL	Διαφορές: θέση
ES	Diferencia: casilla .....
FR	Irrégularité: case .....
IT	Discrepanza: casella .....
LV	Neatbilstības: aile
LT	
HU	Eltérés: Mező.
MK	Разлики: рубрика
MT	
NL	Verschil: vak .....
PL	Rozbieżności: pole
PT	Discrepância :
RO	Nereguli: rubrica....
SI	
SK	Odlišnosti: kolónka
FI	Eroavuus: kohta .....
RS	Неслагања: рубрика
SV	Avvikelse : fält ....
EN	Discrepancy: box .....
HR	Odstupanje:Polje....
NO	Uoverensstemmelse: rubrikk .....
TR	

8.6. Phrase 'enquiries being made'

The additional endorsement where enquiries are being made

BG	ИЗВЪРШЕНО ИЗДИРВАНЕ
CS	ŠETŘENÍ ZAHÁJENO
DA	UNDERSØGES
DE	UNTERSUCHUNG EINGELEITET
EE	TEHAKSE JÄRELEPÄRIMINE
EL	ΔΙΕΞΑΓΟΜΕΝΕΣ ΕΡΕΥΝΕΣ
ES	INVESTIGACION EN CURSO
FR	ENQUÊTE EN COURS
IT	INDAGINI IN CORSO
LV	TIEK VEIKTA IZMEKLĒŠANA
LT	ATLIEKAMI TYRIMAI
HU	VIZSGÁLAT FOLYAMATBAN
MK	ЗАПОЧНАТА ИСПИТНА ПОСТАПКА
MT	
NL	ONDERZOEK GAANDE
PL	WSZCZĘTO POSZUKIWANIA
PT	INQUERITO EM CURSO
RO	CERCETARE ÎN CURS
SI	POIZVEDBE POTEKAJO
SK:	ŠETRENIE ZAČATÉ
FI	TUTKINTA ALOITETTU
RS	ПОСТУПАК ПРОБЕРЕ У ТОКУ
SV	UNDERSÖKNING INLEDD
EN	ENQUIRIES BEING MADE
IS	Í ATHUGUN
NO	UNDERSØKELSE IVERKSATT
HR	POSTUPAK POTRAGE U TIJEKU
TR	UYUŞMAZLIK: KUTU

8.7. *Phrase 'charges collected'*

The additional endorsement where charges are collected

BG	ЗАДЪЛЖЕНИЕТО Е СЪБРАНО
CS	CELNÍ DLUH UHRAZEN
DA	BELØB OPKRÆVET
DE	ABGABENERHEBUNG ERFOLGT
EE	MAKSUD MAKSTUD
EL	ΕΙΣΠΡΑΧΘΕΙΣΕΣ ΕΠΙΒΑΡΥΝΣΕΙΣ
ES	TRIBUTOS PERCIBIDOS
FR:	IMPOSITIONS PERCUES
IT	DAZI E TRIBUTI RISCOSSI
LV	MAKSĀJUMI IEKASĒTI
LT	MOKESČIAI IŠIEŠKOTI
HU	VÁMTARTOZÁS KISZABÁS TÖRTÉNT
MK	НАПЛАТЕНИ ДАВАЧКИ
MT	
NL	HEFFINGEN GEIND
PL	POBRANO OPŁATY
PT	IMPOSICOES COBRADAS
RO	TAXE ÎNCASATE
SI	DAJATVE POBRANE
SK	VYBRATÉ CLO
FI	MAKSUT VELOITETTU
RS	ДАЖБИНЕ НАПЛАЋЕНЕ
SV	AVGIFTER DEBITERADE
EN	CHARGES COLLECTED
IS	GJÖLD INNHEIMT
NO	BELØP OPPKREVET
HR	DAVANJA NAPLAĆENA
TR	VERGİLER TAHSİL EDİLDİ

**8.8. *Phrase 'differences: office where goods were presented ..... (name and country)'***

BG	Различия: митническо учреждение, където стоките са представени ( (наименование и страна)
CS	Nesrovnalosti: úřad, kterému bylo zboží předloženo..... (název a země)
DA	Forskelle: det sted, hvor varerne blev frembudt ..... (navn og land)
DE	Unstimmigkeiten: Stelle, bei der die Gestellung erfolgte ..... (Name und Land)
EE	Erinevused: asutus, kuhu kaup esitati .....(nimi ja riik)
EL	Διαφορές: εμπορεύματα προσκομισθέντα στο τελωνείο.....('Όνομα και χώρα)
ES	Diferencias: mercancías presentadas en la oficina ..... (nombre y país)
FR	Différences: marchandises présentées au bureau ..... (nom et pays)
IT	Differenze: ufficio al quale sono state presentate le merci ..... (nome e paese)
LV	Atšķirības: muitas iestāde, kurā preces tika uzrādītas (nosaukums un valsts)
LT	Skirtumai: įstaiga, kuriai pateiktos prekės (pavadinimas ir valstybė)
HU	Eltérések: hivatal, ahol az áruk bemutatása megtörtént ..... (név és ország)
MK	Разлики: испостава каде стоките се ставени на увид (назив и земја)
MT	Differenzi: ufficċju fejn l-oġġetti kienu pprezentati (isem u pajjiż)
NL	Verschillen: kantoor waar de goederen zijn aangebracht ..... (naam en land)
PL	Nie zgodności: urząd w którym przedstawiono towar(nazwa i kraj)
PT	Diferenças: mercadorias apresentadas na estância ..... (nome e país)
RO	Diferențe: mărfuri prezentate la biroul vamal (numebiroul unde au fost prezentate mărfurile (denumire și țara)
SI	Razlike: urad, pri katerem je bilo blago predloženo ... (naziv in država)
SK	Nezrovnalosti: úrad, ktorému bol tovar dodaný ..... (názov a krajina).
FI	Muutos: toimipaikka, jossa tavarat esitetty ..... (nimi ja maa)
RS	Разлике: царинарница којој је роба предата (назив и земља)
SV	Avvikelse: tullkontor där varorna anmäldes ..... (namn och land)
EN	Differences: office where goods were presented ..... (name and country)
IS	Breying: tollstjórnaskrifstofa þar sem vörum var framvísað ..... (nafn og land)
NO	Forskjell: det tollsted hvor varene ble fremlagt ..... (navn og land)
HR	Razlike: carinski ured kojem je roba podnesena...(naziv i zemlja)
TR	Farklılıklar: Eşyanın sunulduğu idare... (adı/ülkesi)

**8.9. Phrase 'exit from .... subject to restrictions or charges under regulation/ directive/ decision no.....'**

- BG Напускането на .... подлежи на ограничения или такси съгласно Регламент/Директива/Решение № ...
- CS Výstup ze ..... podléhá omezením nebo dávkám podle nařízení/směrnice/rozhodnutí č ...
- DA Udpassage fra ..... undergivet restriktioner eller afgifter i henhold til forordning/direktiv/afgørelse nr. ...
- DE Ausgang aus .....- gemäß Verordnung/Richtlinie/Beschluss Nr. ... Beschränkungen oder Abgaben unterworfen.
- EE Väljumine ... on aluseks piirangutele ja maksudele vastavalt määrusele/direktiivile/otsusele nr....
- EL Η έξοδος από ..... υποβάλλεται σε περιορισμούς ή σε επιβαρύνσεις από τον Κανονισμό/την Οδηγία/την Απόφαση αριθ. ...
- ES Salida de..... sometida a restricciones o imposiciones en virtud del (de la) Reglamento/Directiva/Decisión no ...
- FR Sortie de ..... soumise à des restrictions ou à des impositions par le règlement ou la directive/décision no ...
- IT Uscita dalla ..... soggetta a restrizioni o ad imposizioni a norma del(la) regolamento/direttiva/decisione n. ...
- LV Izvešana no ....., piemērojot ierobežojumus vai maksājumus saskaņā ar Regulu/Direktīvu/Lēmumu No...,
- LT Išvežimui iš ..... taikomi apribojimai arba mokesčiai, nustatyti Reglamentu/Direktyva/Sprendimu Nr....,
- HU A kilépés..... területéről a ..... rendelet/irányelv/határozat szerinti korlátozás vagy teher megfizetésének kötelezettsége alá esik
- MK Излезот од ..... предмет на ограничувања или давачки согласно Уредба/Директива/Решение Бр. ...
- MT Ғруғ mill-sugġett għall-restrizzjonijiet jew hłasijiet taht Regola/Direttiva/Decizjoni Nru...
- NL Bij uitgang uit de ..... zijn de beperkingen of heffingen van Verordening/Richtlijn/Besluit nr. ... van toepassing.
- PL Wyprowadzenie z..... podlega ograniczeniom lub opłatom zgodnie z rozporządzeniem/dyrektywą/decyzją nr ...

- PT Saída da ..... sujeita a restrições ou a imposições pelo(a) Regulamento/Directiva/Decisão n.º ...
- RO Iașire din ... supușă restricțiilor sau impozitelor prin Regulamentul/Directiva/Decizia Nr ...
- SI Iznos iz ..... zavezan omejitvam ali obveznim dajatvam na podlagi uredbe/direktive/odločbe št ...
- SK Výstup z..... podlieha obmedzeniam alebo platbám podľa nariadenia/smernice/rozhodnutia č ....
- RS Излаз из..... подлеже ограничењима или трошковима на основу Уредбе/Директиве/ Одлуке бр.....
- FI ..... vientiin sovelletaan asetuksen/direktiivin/päätöksen N:o ... mukaisia rajoituksia tai maksuja
- SV Utförsel från ..... underkastad restriktioner eller avgifter i enlighet med förordning/direktiv/beslut nr ...
- EN Exit from ..... subject to restrictions or charges under Regulation/Directive/Decision No ...
- IS Útflutningur frá .....háð takmörkunum eða gjöldum samkvæmt reglugerð/fyrirmælum/ákvörðun nr. ....
- NO Utförsel fra ..... underlagt restriksjoner eller avgifter i henhold til forordning/direktiv/vedtak nr. ...
- HR Izlaz iz ... podliježe ograničenjima ili pristojbama na temelju Uredbe/Direktive/Odluke br...
- TR Eşyanın .....’dan çıkışı ..... No.lu Tüzük/ Direktif / Karar kapsamında kısıtlamalara veya mali yükümlülüklerle tabidir

## **PART VI**

## **SIMPLIFICATIONS**

### **1. Introduction**

Part VI deals with transit simplifications.

Paragraph 2 outlines the general theory and legislation concerning transit simplifications.

Paragraph 3 describes each transit simplification.

Paragraph 4 deals with specific situations.

Paragraph 5 covers exceptions

Paragraph 6 is reserved for specific national instructions.

Paragraph 7 is reserved for the use of customs administrations.

Paragraph 8 contains the Annexes.

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

The legal sources are in:

- Articles 55-111 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);
- the procedure for revocation, amendment and suspension of an authorisation (paragraph 2.3).

### **2.1. *Types of transit simplifications and conditions***

*Article 6,  
Convention*

Upon application the customs authorities may authorise any of the following simplifications regarding the placing of the goods under the common/Union transit procedure or the ending of that procedure:

*Article 55  
Appendix I  
Convention*

*Articles 89(5) and  
233(4) UCC*

*Articles 25-28 TDA*

- (a) the use of a comprehensive guarantee and a comprehensive guarantee with a reduced amount (including a guarantee waiver);
- (b) the use of seals of a special type, where sealing is required to ensure the identification of the goods placed under the common/Union transit procedure;
- (c) the status of authorised consignor, allowing the holder of the authorisation to place goods under the common/Union transit procedure without presenting them to customs;
- (d) the status of authorised consignee, allowing the holder of the authorisation to receive goods moved under the common/Union transit procedure at an authorised place to end the procedure;
- (e) the use of the paper-based common/Union transit procedure for goods carried by air or the common/Union transit procedure based on an electronic manifest for goods carried by air;

- (f) 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;
- (g) the use of the paper-based common/Union transit procedure for goods carried by rail;
- (h) the use of other simplified procedures based on Article 6 of the Convention.

1) For the simplification - the use of a comprehensive guarantee the following conditions should be met:

*Articles 57 and 75,  
Appendix I,  
Convention*

*Article 95(1) UCC*

*Article 84 DA*

- the applicant is established in the customs territory of a Contracting Party;
- the applicant has not committed any serious infringement or repeated infringement of customs legislation and taxation rules, including no record of serious criminal offences relating to his economic activity;
- the applicant regularly uses the common/Union transit procedure or he has the practical standards of competence or professional qualifications directly related to the activity carried out.

The reference amount of the comprehensive guarantee may be reduced to 50%, 30% or 0% (waiver) provided the additional criteria are fulfilled:

- 50% of the reference amount:
  - the applicant maintains an accounting system which is consistent with the generally accepted accounting principles applied in the Contracting Party where the accounts are held, allows audit-based customs control and maintains a historical record of data that provides an audit trail from the moment the data enters the file;
  - the applicant has an administrative organisation which corresponds

to the type and size of business and which is suitable for the management of the flow of goods, and has internal controls capable of preventing, detecting and correcting errors and of preventing and detecting illegal or irregular transactions;

- the applicant is not subject to bankruptcy proceedings;
- during the last three years preceding the submission of the application, the applicant has fulfilled his financial obligations regarding payments of (customs) debt collected on or in connection with the import or export of goods;
- the applicant demonstrates on the basis of the records and information available for the last three years preceding the submission of the application that he has sufficient financial standing to meet his obligations and fulfil his commitments having regard to the type and volume of the business activity, including having no negative net assets, unless where they can be covered;
- the applicant can demonstrate having sufficient financial resources to meet his obligations for the reference amount not covered by the guarantee.

- 30% of the reference amount:

- the applicant maintains an accounting system which is consistent with the generally accepted accounting principles applied in the Contracting Party where the accounts are held, allows audit-based customs control and maintains a historical record of data that provides an audit trail from the moment the data enters the file;
- the applicant has an administrative organisation which corresponds to the type and size of business and which is suitable for the management of the flow of goods, and has internal controls capable of preventing, detecting and correcting errors and of preventing and detecting illegal or irregular transactions;
- the applicant ensures that relevant employees are instructed to inform the customs authorities whenever compliance difficulties are discovered and establishes procedures for informing the customs authorities of such difficulties;

- the applicant is not subject to bankruptcy proceedings;
- during the last three years preceding the submission of the application, the applicant has fulfilled his financial obligations regarding payments of (customs) debt collected on or in connection with the import or export of goods;
- the applicant demonstrates on the basis of the records and information available for the last three years preceding the submission of the application that he has sufficient financial standing to meet his obligations and fulfil his commitments having regard to the type and volume of the business activity, including having no negative net assets, unless where they can be covered;
- the applicant can demonstrate having sufficient financial resources to meet his obligations, for the part of the reference amount not covered by the guarantee.
  - 0% of the reference amount (guarantee waiver):
- the applicant maintains an accounting system which is consistent with the generally accepted accounting principles applied in the Contracting Party where the accounts are held, allows audit-based customs control and maintains a historical record of data that provides an audit trail from the moment the data enters the file;
- the applicant allows the customs authority physical access to its accounting systems and, where applicable, to its commercial and transport records;
- the applicant has a logistical system which identifies goods as goods in free circulation in the Contracting Party or as third-country goods and indicates, where appropriate, their location;
- the applicant has an administrative organisation which corresponds to the type and size of business and which is suitable for the management of the flow of goods, and has internal controls capable of preventing, detecting and correcting errors and of preventing and detecting illegal or irregular transactions;
- where applicable, the applicant has satisfactory procedures in place for the handling of licences and authorisations granted in

accordance with commercial policy measures or relating to trade in agricultural products;

- the applicant has satisfactory procedures in place for the archiving of his records and information and for protection against the loss of information;
- the applicant ensures that relevant employees are instructed to inform the customs authorities whenever compliance difficulties are discovered and establishes procedures for informing the customs authorities of such difficulties;
- the applicant has appropriate security measures in place to protect the applicant's computer system from unauthorised intrusion and to secure the applicant's documentation;
- the applicant is not subject to bankruptcy proceedings;
- during the last three years preceding the submission of the application, the applicant has fulfilled his financial obligations regarding payments of (customs) debt collected on or in connection with the import or export of goods;
- the applicant demonstrates on the basis of the records and information available for the last three years preceding the submission of the application that he has sufficient financial standing to meet his obligations and fulfil his commitments having regard to the type and volume of the business activity, including having no negative net assets, unless where they can be covered;
- the applicant can demonstrate having sufficient financial resources to meet his obligations, for the part of the reference amount not covered by the guarantee.

*Article 57,  
Appendix I,  
Convention*

*Articles 191, 193,  
195, 199 and 200  
DA*

*Articles 25-28 TDA*

2) For the following authorisations - the use of seals of a special type, the status of authorised consignor and the status of authorised consignee the following conditions should be met:

- the applicant is established in the customs territory of a Contracting Party,
- the applicant declares that he will regularly use the

common/Union transit arrangements;

- the applicant has not committed any serious infringement or repeated infringement of customs legislation and taxation rules, including no record of serious criminal offences relating to his economic activity;
- the applicant demonstrates a high level of control of his operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs controls;
- the applicant has the practical standards of competence or professional qualifications directly related to the activity carried out.

3) For the authorisation - the use of the paper-based common/Union transit procedure for goods carried by air or the common/Union transit procedure based on an electronic manifest for goods carried by air:

- in case of the paper-based common/Union transit procedure for goods carried by air, the applicant is an airline company and is established in the customs territory of a Contracting Party;
- in case of the common/Union transit procedure based on an electronic manifest for goods carried by air, the applicant is an airline company operating a significant number of flights between airports in the Contracting Parties and is established in the customs territory of a Contracting Party or has its registered office, central headquarter or a permanent business establishment there;
- the applicant regularly uses the common/Union transit arrangements, or the competent customs authority knows that he can meet the obligations under those arrangements;
- the applicant has not committed any serious or repeated

offences against customs or tax legislation .

4) For the authorisation - the use of the paper-based Union transit procedure for goods carried by sea or the Union transit procedure based on an electronic manifest for goods carried by sea:

- in case of the paper-based Union transit procedure for goods carried by sea, the applicant is a shipping company and is established in the customs territory of the Union;
- in case of the Union transit procedure based on an electronic manifest for goods carried by sea, the applicant is a shipping company operating a significant number of voyages between seaports in the Union and is established in the customs territory of the Union or has its registered office, central headquarter or a permanent business establishment there;
- the applicant regularly uses the Union transit arrangements, or the competent customs authority knows that he can meet the obligations under those arrangements;
- the applicant has not committed any serious or repeated offences against customs or tax legislation .

5) For the authorisation - the use of the paper-based common transit procedure specific for the goods carried by rail:

- the applicant is a railway undertaking;
- the applicant is established in the customs territory of a Contracting Party;
- the applicant regularly uses the common/Union transit procedure, or the competent customs authority knows that he can meet the obligations under the procedure;
- the applicant has not committed any serious or repeated offences against customs or tax legislation.

All authorisations shall only be granted provided that the customs authority considers that it will be able to supervise the common/Union transit procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned.

## **2.2. Authorisation procedure**

Each simplification is subject to authorisation. Authorisation shall be applied for in the electronic form or in writing. The application shall be authenticated and dated. The applicant shall provide the competent authorities with all the facts necessary for granting the authorisation.

*Article 61.  
Appendix I,  
Convention*

*Article 22(1) UCC*

*Articles 192 and  
194 DA*

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 a 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.

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

TRADE
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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 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.

Usually the authorisation shall be valid without limitation of time.

*Article 64  
Appendix I,  
Convention*

*Article 22(4) and  
(5) UCC*

*Article 14 DA*

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.

*Article 62,  
Appendix I,  
Convention*

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.

*Article 58,  
Appendix I,  
Convention*

*Article 23(5) UCC*

Where the holder of the authorisation has been established for less than three years, the customs authority shall closely monitor that holder during the first year after the authorisation is granted.

## 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 or the common/Union transit procedure based on an electronic 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 manifest for goods carried by sea.

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.

### 2.3. *Annulment, revocation and amendment of authorisations*

*Article 65(2) and (3), Appendix I, Convention*

The customs authorities shall annul an authorisation if it was granted on the basis of incorrect or incomplete information and the holder knew or ought to have known that this information was incorrect or incomplete (eg. incorrect number of transit operations justifying the use of a simplification, wrong location of the goods).

*Articles 27 and 28 UCC*

The authorisation shall be revoked or amended at the request of the holder.

Equally, the competent authorities may revoke or amend the authorisation if they conclude, on the basis of information provided or on their own account, that an authorisation no longer meets the required conditions, for instance:

- one or more of the conditions needed for the issue of the authorisation are no longer fulfilled;
- a factor arising after the authorisation was granted influences its content or continuation;
- the holder fails to fulfil an obligation imposed by the authorisation;

*Article 65(4), (5) and (6), Appendix I, Convention*

The competent authorities shall inform the holder about the annulment, revocation or amendment of the authorisation in accordance with the time-limits and provisions in force in the Contracting Party.

*Articles 27 and 28 UCC*

The annulment of an authorisation shall take effect from the date on which the initial authorisation took effect.

The revocation or amendment of an authorisation shall take effect from the date on which the applicant receives it or is deemed to have received it. However, in exceptional cases where the legitimate interests of the holder of the authorisation so require, the customs authorities may defer the date when revocation or amendment takes

effect in accordance with the time-limits in force in the Contracting Parties. The date when the decision takes effect shall be indicated in the decision on the revocation or amendment of the authorisation.

#### **2.4. Suspension of an authorisation**

Articles 67-69  
Appendix I,  
Convention

The authorisation may also be suspended, instead of annulling, revoking or amending it, in the following cases:

Articles 16-18 DA

- there are sufficient reasons for annulling, revoking or amending the authorisation, but the competent authorities do not yet have all necessary elements to decide about the annulment, revocation or amendment;
- the holder of the authorisation does not fulfil any more one or more conditions or does not ensure the compliance with his obligation, but the customs authorities allow him to take appropriate measures to improve the situation;
- the holder of the authorisation requests such suspension because he is temporarily unable to fulfil the conditions or to comply with the obligations imposed under that authorisation.

When the holder improved his situation, he notifies the customs authorities of the measures he commits to undertake to ensure the fulfilment of the conditions or compliance with the obligations, as well as the period of time he needs to take those measures.

The customs authorities have to set up the period of suspension. Generally, it should correspond to the period of time needed by those authorities to establish whether the conditions for an annulment, revocation or amendment are fulfilled.

The period of suspension may be further extended at the request of the holder of the authorisation. Also the customs authorities may further

extend that period if they need more time for verification of measures taken by the holder to ensure fulfilment of the conditions or compliance with the obligations, but that extension shall not exceed 30 days.

Extension of the period of suspension is needed as well where, following it, the customs authorities intend to annul, revoke or amend that authorisation. In this case that period shall be extended until the decision on annulment, revocation or amendment takes effect.

A suspension shall end at the expiry of the period of suspension unless before the expiry of that period one of the following situations occurs:

- the suspension is withdrawn on the basis that there are no grounds for the annulment, revocation or amendment of the authorisation, in which case the suspension shall end on the date of withdrawal;
- the suspension is withdrawn on the basis that the holder of the authorisation has taken, to the satisfaction of the customs authority competent to grant by the authorisation, the necessary measures to ensure fulfilment of the conditions laid down for the authorisation or compliance with the obligations imposed under that authorisation, in which case the suspension shall end on the date of withdrawal;
- the suspended authorisation is annulled, revoked or amended, in which case the suspension shall end on the date of annulment, revocation or amendment.

The customs authorities inform the holder of the authorisation of the end of the suspension.

## **2.5. Re-assessment of an authorisation**

*Article 66, Appendix I, Convention* The customs authorities competent to grant the authorisation are obliged

Article 15 DA

to re-asses 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.

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

## ***2.6. Validity of authorisations granted before 1 May 2016***

### **IMPORTANT**

Authorisations granted before 1 May 2016, which are valid on 1 May 2016 and which do not have a limited period of validity shall be reassessed by 1 May 2019.

Authorisations granted before 1 May 2016 which are valid on 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.

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

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

The list of sensitive goods will disappear as of 1 May 2016 under the UCC/the amended Convention and the authorisations for the use of the comprehensive guarantee (full or reduced) will cover all goods. Therefore separate authorisations and undertaking concerning sensitive goods will not be required. 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".

### **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).

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 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 special seals</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 or 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 or the Union transit procedure based on an electronic manifest for goods carried by sea;</li> <li>- the use of simplified transit procedures based on Article 6 Convention</li> </ul>

### **3.1. Comprehensive guarantee and guarantee waiver**

Where required, the holder of the procedure shall provide a guarantee in order to place goods under the transit procedure.

*Article 74-80  
Appendix I,  
Convention*

The standard transit guarantee is an individual guarantee covering one single transit movement.

*Articles 89(5) and  
95 UCC  
Article 84 DA*

However, an economic operator can be authorised, subject to conditions specified in paragraph 2.1., to use a comprehensive guarantee or a guarantee waiver which can be used to cover several transit movements. Further details on the comprehensive guarantee and guarantee waiver are in Part III.

The authorisation procedure shall be in accordance with paragraph 2.2.

For revocation or amendment of the authorisation see paragraph 2.3.

### **3.2. Use of seals of a special type**

*Articles 81-83  
Appendix I,  
Convention*

The competent authorities may authorise holders of the procedure to use seals of a special type on their means of transport, the containers or packages.

*Articles 317-318 IA*

The customs authority shall accept as well in the context of authorisation the seals of a special type that have been approved by the customs authorities of another country unless it has information that the particular seal is not suitable for customs purposes.

The special types of seals shall comply with the characteristics of seals described in paragraph 3.8.4. of Chapter 2, Part IV.

Where seals have been certified by a competent body in accordance with ISO International Standard No 17712:2013 'Freight containers - Mechanical Seals', those seals shall be deemed to fulfil those

requirements.

For containerised transports, seals with high-security features shall be used to the widest possible extent.

The seal of a special type shall bear either of the following indications:

- the name of the holder of the authorisation;
- a corresponding abbreviation or code on the basis of which the customs authority of the country of departure can identify the person;

The authorisation procedure shall be in accordance with paragraph 2.2.

For revocation or amendment of the authorisation see paragraph 2.3.

Note: Seals of a special type used before 1 May 2016 may continue to be used until stocks run out or until 1 May 2019, whichever is the earlier.

## CUSTOMS

The customs authority shall do the following:

- notify the Commission and the customs authorities of the other Contracting Parties of seals of a special type in use and of seals of a special type which it has decided not to approve for reasons of irregularities or technical deficiencies;
- review the seals of a special type approved by it and in use, when it receives information that another authority has decided not to approve a particular seal of a special type;
- conduct a mutual consultation in order to reach a common assessment;
- monitor the use of the seals of a special type by persons authorised

Where necessary, the Member States and other Contracting Parties in agreement with each other may establish a common numbering system, define use of common security features and technology.

## TRADE

The holder of the procedure (mainly the authorised consignor) shall enter the number and the individual seal identifiers of the seals of a special type in the transit declaration and shall affix seals no later than when goods are released for the common/Union transit procedure.

### **3.3. Authorised consignor**

This paragraph is subdivided as follows:

- introduction (paragraph 3.3.1);
- authorisation (paragraph 3.3.2);
- procedures (paragraph 3.3.3).

#### **3.3.1. Introduction**

*Articles 84 and 86,  
Appendix I  
Convention*

*Article 314 IA*

An authorised consignor is a person authorised by the competent authorities to carry out transit operations without presenting the goods at the customs office of departure. He is the holder of the procedure. The goods have to be under his control at his premises specified in the authorisation at the moment he launches the declaration

The authorised consignor is entitled to lodge a transit declaration in the NCTS and enter in the system the following information:

- the number and the individual seal identifiers (if seals were affixed);

- the time-limit within which the goods shall be presented at the customs office of destination;
- prescribe itinerary, if required

The authorised consignor shall affix the seals of a special type, therefore he needs the separate authorisation (see paragraph 3.2).

### **3.3.2. Authorisation**

*Article 84,  
Appendix I,  
Convention*

The authorisation procedure shall be in accordance with paragraph 2.2.

*Article 193 DA*

To obtain the status of authorised consignor, an economic operator shall fulfil the conditions (see paragraph 2.1) and in addition must:

- be a holder an authorisation to use a comprehensive guarantee or a comprehensive guarantee with a reduced amount (including a guarantee waiver) (see Part III, paragraph 4).
- use a data-processing technique to communicate with the customs authorities.

*Article 85,  
Appendix I,  
Convention*

To enable the competent authority to make an initial assessment, the application shall indicate as far as possible:

*Annex A DA*

- an estimation on how often per month the applicant will send goods under common/Union transit procedure;
- location of goods,
- place, where records are kept.

The competent authority can demand the applicant to provide all additional details or supporting documents necessary for processing the application.

The administration of the holder of the authorisation must be organised in a way that it shall be easy to link the information on the goods in the transit declaration with the information in the consignments notes, invoices, etc. Of particular importance is the information on the number and type of packages and the type and volume of the goods as well as their customs status.

For annulment, revocation or amendment of the authorisation see paragraph 2.3.

## CUSTOMS

The authorisation shall specify the following:

1. the customs office or customs offices of departure that will be responsible for forthcoming common transit operations;
2. the time-limit in minutes available to the customs office of departure after the lodging of the transit declaration within which those authorities may carry out any necessary controls before the release and the departure of the goods;
3. in the case of business continuity procedure how the authorised consignor is to inform the customs office of departure of transit operations in order that it may carry out any necessary controls before the departure of the goods;
3. the categories or movements of goods which are excluded from the authorisation (if any);
4. the operating and control measures which the authorised consignor has to comply with;
5. any specific conditions related to transit arrangements carried out beyond normal working hours of the customs office(s) of departure (if applicable).

### **3.3.3. Procedures**

#### **3.3.3.1. Standard transit procedure - obligations of the authorised consignor**

*Article 86,  
Appendix I,  
Convention*

*Article 314 IA*

The authorised consignor cannot start the common/Union transit operation before the expiry of the time-limit specified in the authorisation (see paragraph 3.3.2.). He follows the same procedure as the described one in Part IV, Chapter 1, point 3 except that he does not have to present the goods to the customs office of

departure.

In case of a control he has to assure that the goods will be at the customs disposal.

Where that simplification applies the authorised consignor shall fulfil all the obligations and conditions agreed on in his authorisation.

After release of the goods for common/Union transit procedure the authorised consignor prints TAD and, where appropriate, List of Items and hands it over to the carrier.

All messages between the authorised consignor and the customs office of departure are exchanged using data processing techniques.

In general, the hours during which the authorised consignor may start a common/Union transit procedure shall coincide with the normal opening hours of the customs office of departure.

However, taking account of the individual activities of certain economic operators, the competent authorities may include in the authorisation the provision that a common/Union transit procedure may start outside of the opening hours of the relevant office.

The authorisation shall stipulate which identification measures shall be taken and whether these are to be applied by the authorised consignor or the customs office of departure.

If the authorised consignor must seal the means of transport or packages he uses the seals of a special type on the basis on the authorisation granted to him.

The seals of a special type shall comply with the characteristics of seals described in paragraph 3.8.2 of Chapter 2, Part IV and in paragraph 3.2.

Customs may waive the requirement to use seals where the authorised consignor provides a goods description sufficiently precise to permit easy identification of the goods and states their quantity and nature and any specific features such as serial number of the goods.

The authorisation shall stipulate the circumstances under which seals or other identification measures shall be used.

### **3.3.3.2. Business continuity procedure - obligations of the authorised consignor**

*Annex II, Appendix I, Convention*

*Annex 72-04 IA*

In case of unavailability of the NCTS or the electronic system of the authorised consignor, he has to contact the competent authorities and ask for the approval to use business continuity procedure.

After the approval has been given the authorised consignor can use the SAD, the SAD printout or the TAD as the transit declaration.

The transit declaration should be completed by entering:

- in box 44 the prescribed itinerary;
- in box D time-limit for delivery of the goods to the customs office of destination and information about the seals affixed (if any);
- endorsement "Authorised consignor – 99206";
- the date on which the goods are consigned;
- a number of the transit declaration (in accordance with the rules agreed with the customs office of departure or laid down in the authorisation).

The SAD or the TAD can be produced in one of the following ways:

- stamped in advance with the stamp of the customs office of

departure and signed by an official of that office in box C. The pre-authenticated SADs or TADs are numbered consecutively in advance and shall be registered by the customs office. Any SAD-BIS forms, loading lists or Lists of Items that accompany pre-authenticated SADs or TADs must also be pre-authenticated.

- stamped by the authorised consignor with a special stamp approved by the competent authority and using the form set out in Annex B9 of Appendix III, Convention/Annex 72-04 IA. The stamp may be pre-printed on the forms where a printer approved for that purpose is used.

The authorised consignor shall complete the box by entering the date on which the goods are consigned and shall allocate a number to the transit declaration in accordance with the rules laid down in the authorisation.

The stamp is placed on copies 1, 4 and 5 SAD or on two copies of the TAD, as well as on all copies of the SAD-BIS forms, loading lists or Lists of Items.

The number of the SAD or the TAD is mentioned in box 3 of the special stamp. It may be pre-printed at the same time as the stamp and in the impression thereof. The authorisation shall stipulate that the numbering must form part of an uninterrupted series.

The stamp may be pre-printed on the SADs or TADs. Traders wishing to use the pre-printed method shall use a printing companies approved by the customs authorities of the country where the authorised consignor is established.

The customs authorities may authorise authorised consignors to complete SADs or TADs using a data-processing technique. In such cases the imprint of the special stamp printed by the computer may

differ slightly.

Note: a special stamp is used by the Italian customs authorities. Specimen of that stamp is reproduced in Annex 8.1.

Authorised consignors shall take all necessary measures to ensure the safekeeping of the special stamp or of the pre-authenticated or pre-printed SADs or TADs in order to avoid their misuse, loss or theft and shall present them to the customs authorities when required.

Customs may make a post-clearance check to establish whether the authorised consignor has taken all necessary measures to ensure the safekeeping of the special stamp and the forms bearing the stamp of the customs office of departure or of the special stamp.

Where SADs or TADs bearing the special stamp are made out using data-processing techniques, the competent authority may authorise the authorised consignor not to sign them.

Authorised consignors who obtain this authorisation shall enter in box 50 of the SAD or the TAD the words “Signature waived - 99207”.

The waiver is subject to the condition that the authorised consignor has previously given the customs authorities a written undertaking acknowledging that he is the holder of the procedure for all transit operations carried out under cover of SADs or TADs bearing the special stamp.

Where the decision to revert to business continuity procedure is taken, it is important to ensure that any declaration, which has been entered to the NCTS, but which has not been further processed due to the failure of the system, needs to be invalidated.

#### **3.3.3.2.1. Identification measures**

See: paragraph 3.3.3.1.2.

Where seals are not required the authorised consignor shall enter the word ‘Waiver – 99201’ in box D of the SAD or the TAD after the words ‘seals affixed’.

### **3.3.3.2.2. Departure of the goods**

The authorised consignor shall complete the SAD or the TAD.

He shall inform the customs office of departure, by fax, e-mail or in other way agreed in the authorisation of all forthcoming transit operations so that the competent authorities may, if necessary, carry out checks before the release of the goods.

The information sent to the customs authority shall include the following :

- details of the transit declaration,
- date and time of dispatch of the goods and details of seals to be affixed, if appropriate,
- the normal trade description of the goods, ,
- the numbers of the attached documents, if appropriate.

In general, the hours during which the authorised consignor may start a common/Union transit procedure shall coincide with the normal opening hours of the local customs office.

However, taking account of the individual activities of certain economic operators, the competent authorities may include in the authorisation the provision that a common/Union transit procedure may start outside of the opening hours of the relevant office.

In addition, the customs authorities may authorise authorised consignors who consign goods according to a regular schedule

(fixed days and hours) to advise details of the schedule to the appropriate customs office. Customs may exempt the consignor from giving information as each consignment is dispatched and preclude the intervention of the customs office of departure.

Where the customs authorities do not check the goods before its departure, the authorised consignor shall, not later than on consignment of the goods, enter:

- in box 44 of copy 1 of the SAD or of a first copy of the TAD details of the prescribed itinerary (if any);
- in box 50 of copy 1 of the SAD or of a first copy of the TAD the words ‘signature waived’, where applicable; and,
- in box D of copy 1 of the SAD or of a first copy of the TAD

- the time limit within which the goods must be presented at the customs office of destination (a date must be mentioned and not the number of days);

- the details of the seals used (or the word ‘waiver’, where applicable);

- the words "authorised consignor"; and,

- a stamp indicating the use of business continuity procedure. Part V, Chapter 1, Annex 8.1 contains the business continuity stamp in the different languages.

Where the customs authorities of the customs office of departure check the goods, they shall record the fact in box D of the SAD or the TAD.

Copies 4 and 5 of the SAD or a second copy of the TAD shall be given to the carrier. The authorised consignor shall retain copy 1 of the SAD or the first copy of the TAD.

After departure of the goods, the authorised consignor shall send copy 1 of the SAD or a first copy of the TAD to the customs office

of departure without delay and within the time limit specified in the authorisation.

## CUSTOMS

The customs office of departure shall

- retain copy 1 of the SAD or a first copy of the TAD;
- check the consecutive numbering of the SADs or the TADs (pre-authenticated SADs or TADs that are not used shall be returned to customs).

### **3.4. *Authorised consignee***

This paragraph is subdivided as follows:

- introduction (paragraph 3.4.1);
- authorisation (paragraph 3.4.2);
- procedures (paragraph 3.4.3).

#### **3.4.1. Introduction**

The general rule is that goods placed under the common/Union transit procedure together with the corresponding documents shall be presented at the customs office of destination.

However authorisation as an authorised consignee allows the economic operator to receive the goods at his premises, or at any other specified place, without presenting them at the customs office of destination.

#### **3.4.2. Authorisation**

The authorisation procedure shall be in accordance with paragraph 2.2 unless otherwise provided hereunder.

To obtain the status of authorised consignee, an economic operator shall fulfil the conditions (see paragraph 2.1).

The authorisation as an authorised consignee can only be granted if

the economic operator, in addition to the other conditions, uses a data-processing technique to communicate with the customs authorities.

To enable the competent authority to make an initial assessment, the application shall indicate as far as possible:

*Article 89,  
Appendix I,  
Convention*

*Annex A-DA*

- an estimation on how often per month the applicant will receive goods under common/Union transit procedure;
- location of goods ;
- place, where records are kept.

The authorised consignee must be organised in a way that it shall be easy to link the information on the goods in the transit declaration with the information in records of the authorised consignee so as to enable customs authorities to control the movement. Of particular importance is information on the volume and type of the goods and the volume of the goods and their customs status.

For annulment, revocation or amendment of the authorisation see paragraph 2.3.

## CUSTOMS

The authorisation shall specify the following:

1. the customs office or customs offices of destination responsible for the supervision of the authorised consignee;
2. the time-limit in minutes available to the customs office of destination after ending a transit procedure within which those authorities may carry out any necessary controls before the release of the goods;
3. in the case of business continuity procedure how the authorised consignee is to inform the customs office of destination of transit operations in order that it may carry out any necessary controls before the release of the goods;
4. the categories or movements of goods which are excluded from the authorisation (if any);

5. the operating and control measures which the authorised consignee has to comply with.;
6. any specific conditions related to transit arrangements carried out beyond normal working hours of the customs office(s) of destination (if applicable).

### 3.4.3. Temporary storage

*Articles 144, 145(1),(3) and (11), 147 and 148 UCC, Article 115 DA* This paragraph concerns only the EU.

When the goods are presented at the authorised consignee premises and the Union transit procedure is ended, the goods are in temporary storage.

Goods being in temporary storage can be stored either in temporary storage facilities or in other places designated or approved by the customs authorities. But where the goods are stored in those other places, they should be declared for subsequent customs procedure in the following day after their presentation (unless the customs authorities require the goods to be examined).

The operation of temporary storage facilities requires the authorisation to be granted by the competent customs authorities.

Irrespective of the place of temporary storage (temporary storage facilities or the place designated or approved by customs authorities) the guarantee should be lodged.

This means that the authorised consignee who receives the goods and sends the message IE007 (this message triggers the message IE006 as the end of the procedure) should keep them in temporary storage until they are placed under subsequent customs procedure. Two options can apply:

- if the period for keeping the goods at the authorised consignee premises is longer than 1 day, the authorised consignee has to apply for the authorisation for temporary storage facilities;
- if the period for keeping the goods at the authorised consignee premises is 1 day only, the goods may be stored in the place or places indicated in the authorisation for authorised consignee as

the place or places designated or approved by the customs authorities.

But regardless of the above options the authorised consignee is obliged to lodge the guarantee related to temporary storage (he may obviously apply for the comprehensive guarantee with the reduction to 0% of the reference amount - guarantee waiver).

### **3.4.4. Procedures**

#### **3.4.4.1. Standard transit procedure**

*Article 88,  
Appendix I,  
Convention*

*Articles 315-316 IA*

The authorised consignee follows the same procedure as the described one in Part IV, Chapter 4, paragraph 3 except for the following obligations he has to meet (proceeding sequence):

- the goods have not to be presented at the customs office of destination,
- after arrival of the goods at a place specified in the authorisation he has to send immediately the message "Arrival advice" (IE007) to the customs office of destination and inform it of any irregularities or incidents that occurred during transport (eg. seals removed);
- he has to wait for the expiry of the timer and the reception of the message "Unloading permission" (IE043) and give the customs the possibility to check the goods before their unloading ,
- he has to control and unload the goods,
- he has to send the message "Unloading remarks" (IE044) to the customs office of destination, indicating any irregularities at the latest on the third day following the day on which he has received the permission to unload the goods.

At the carrier's request the authorised consignee shall issue the

receipt which certifies the arrival of the goods at a place specified in the authorisation and contains a reference to the MRN of the common/Union transit operation. The receipt shall be provided using the form set out in Annex B10, Appendix III, Convention/Annex 72-03 IA.

#### **3.4.4.2. Business continuity procedure**

In case of business continuity procedure the authorised consignee has to inform without delay the competent authority by means they have agreed in the authorisation (by fax, e-mail or in another way) about the arrival of goods. After the unloading permission given by the customs office of destination he can unload the goods a place or places specified in the authorisation .

The authorised consignee has to indicate the date of arrival, actual state of the seal(s), the control result code, and his authorisation stamp on copies 4 and 5 of the SAD or on a second copy of the TAD, which accompanied the goods and deliver them to the customs office of destination as soon as possible, no later than the following working day.

The authorised consignee shall inform the customs office of destination of the arrival of the goods in accordance with the conditions laid down in the authorisation in order for the competent authorities to carry out controls, where necessary, before the release of the goods.

The information sent to the customs office of destination should contain the following:

- number of the transit declaration,
- date and time of arrival of the goods and the condition of the seals, if appropriate,
- the normal trade description of the goods (including HS code, if it is part of the declaration)

- details of excess quantities, deficits, substitutions or other irregularities such as broken seals.

In general, the hours during which the authorised consignees can receive goods shall coincide with the normal opening hours of the customs office of destination.

However, taking account of the individual activities of certain economic operators, the competent authorities may include in the authorisation the provision that goods arriving outside of the opening hours of the relevant office can be released by the authorised consignee.

In addition, the customs authorities may authorise authorised consignees who receive consignments according to a regular schedule (fixed days and hours) to advise details of the schedule to the appropriate customs office. This may exempt the authorised consignee from giving information as each consignment arrives and allow them to dispose of the goods at the time of arrival without intervention of the customs office of destination.

Note: in all instances where excess quantities, deficits, substitutions or other irregularities such as broken seals are discovered, the customs office of destination shall be informed immediately.

If the customs authorities decide to examine the goods, they shall not be unloaded by the authorised consignee. If customs do not wish to examine the goods, the authorised consignee shall be given permission to unload them.

Where the customs authorities do not check the consignment on arrival, the authorised consignee shall enter in the left-hand division of box I of copies 4 and 5 of the SAD or of a second copy of the TAD and, if applicable, in his records:

- the date of arrival; and,

- the condition of any seals affixed.

Note: the second subdivision of box I is reserved for the entries of the customs office of destination.

Copies 4 and 5 of the SAD or a second copy of the TAD shall be forwarded without delay by the authorised consignee to the customs office of destination.

## CUSTOMS

Regarding:

- the recording, control or annotation of the SAD or the TAD;
- the return of copy 5 of the SAD or a second copy of the TAD to the customs office of departure;
- the treatment of irregularities ; possible checks etc.;
- the provisions of Part IV apply *mutatis mutandis*.

### 3.5. *Goods carried by rail*

(Reserved)

### 3.6. *Goods carried by air*

This paragraph is subdivided as follows:

- introduction (paragraph 3.6.1.);
- the use of the paper-based common/Union transit procedure for goods carried by air (paragraph 3.6.2);
- the use of the common/Union transit procedure based on an electronic manifest for goods carried by air (paragraph 3.6.3);
- particular cases (paragraph 3.6.4).

#### 3.6.1. **Introduction**

*Articles 108-111 , Appendix I* In a case of the use of the common/Union transit procedure based

*Convention*  
*Articles 46-48 TDA*

on an electronic manifest for goods carried by air no guarantee is required. It is assumed that air transport is safe and that, apart from hijacking or accident, the conditions of carriage will be fulfilled from the place of departure to the place of arrival.

But 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.

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.

### **3.6.2. The use of the paper-based common/Union transit procedure for goods carried by air**

*Articles 108-110  
Appendix I,  
Convention* An airline company is authorised to use the paper-based goods manifest as a transit declaration.

*Articles 47-48 TDA* The goods manifest used shall correspond in substance to the specimen in Appendix 3 of Annex 9 to the Convention on International Civil Aviation, done in Chicago on 7 December 1944.

Characteristic for this procedure is that goods placed under the different transit procedures must be listed on separate manifests that will serve as the transit declaration for each respective procedure. Thus, for instance, a flight may covered by three manifests:

1. the normal commercial goods manifest (which covers all goods on board the airplane); and,
2. a goods manifest serving as a transit declaration listing those goods that are placed under the T1 transit procedure; and,
3. a goods manifest serving as a transit declaration listing those goods that are placed under the T2 or T2F transit procedure.

#### **3.6.2.1. Authorisation for the use of the paper-based common/Union transit procedure for goods carried by air**

*Article 108,  
Appendix I,  
Convention* The authorisation procedure shall be in accordance with paragraph 2.2.

*Article 22(1) UCC*  
*Article 26 TDA* The application shall be lodged with the 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.

For annulment, revocation or amendment of the authorisation see paragraph 2.3.

Whenever the airline wishes to change one or more airports it will request for the amendment of the existing authorisation.

#### TRADE

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

1. the form of the manifest;
2. the names of the airports of departure involved in the procedure;
3. the names of the airports of destination involved in the procedure;

#### CUSTOMS

Content of the authorisation includes:

- the form of the manifest;
- the names of the airports of departure and destination involved in the procedure;
- the conditions for use of the procedure, including the requirement to use separate goods manifests for the T1, T2 and T2F procedure.

#### TRADE

The airline company is required to send an authenticated copy of the authorisation to the customs authority of each named airport.

The authorisation shall be presented whenever required by the customs office of departure.

### **3.6.2.2. The use of the paper-based common/Union transit procedure for goods carried by air**

*Article 109,  
Appendix  
Convention*

*I,* The goods manifest shall contain the following information:

Article 47 TDA

- the customs status of goods (T1, T2 or T2F, as appropriate);
- the name of the airline company carrying the goods;
- the flight number;
- the date of the flight;
- the name of the airport of departure (loading) and the airport of destination (unloading);
- the date of issuing and the signature;

and for each consignment entered on the manifest the following information shall be included:

- the number of the air waybill;
- the number of packages;
- the trade description of the goods including all the details necessary for their identification or, where appropriate, the entry "Consolidation", which may be abbreviated (equivalent to groupage). In such cases the air waybills for consignments on the manifest shall include the trade description of the goods including all the details necessary for their identification. Those air waybills shall be attached to the manifest.
- the gross mass.

Where the airline is not an authorised consignor, at least two copies of the manifest(s) shall be presented for endorsement to the customs authorities at the airport of departure.

CUSTOMS at the airport of departure

Endorse the manifest(s) with the name and stamp of the customs office, the date of endorsement, and the signature of the customs official.

Retain one copy of each manifest.

At the airport of destination, the airline company, which it does not have the status of an authorised consignee, presents the goods and a copy of the manifest(s) used as the transit declaration(s) to the

customs office.

For control purposes the customs office of destination may require the production of the goods manifests (or air waybills) for all the goods unloaded.

Note for the Union: Union goods not subjected to the internal Union transit procedure (T2, T2F) shall be entitled to free onward movement to their destination in the Union provided there is no reasonable suspicion or doubt as to the status of the goods on arrival at the airport of destination.

#### CUSTOMS at the airport of destination

Retain one copy of each manifest presented.

*Article 110,  
Appendix I,  
Convention*

The customs authorities at the airport of destination do not need to return copies of the manifest to the customs authorities at the airport of departure. The discharge of the transit procedure is done on the

*Article 48 TDA*

basis of a monthly list drawn up by the airline.

#### TRADE

The airline or its representative at the airport of destination draws up at the beginning of each month a list of the manifests, which were presented to the customs office at the airport of destination during the previous month. It shall contain the following information:

- the reference number of each manifest;
- the relevant code T1, T2 or T2F;
- the name (which may be abbreviated) of the airline company which carried the goods;
- the flight number;
- the date of the flight.

Note: a separate list is drawn up for each airport of departure.

## CUSTOMS

The customs office of destination endorses a copy of the list of manifests, prepared by the airline company, and sends it to customs the office of departure.

The airline may, with the agreement of the customs office of destination, be authorised to transmit the monthly list of manifests to the customs office of departure.

The customs office of departure shall ensure that it has received the lists.

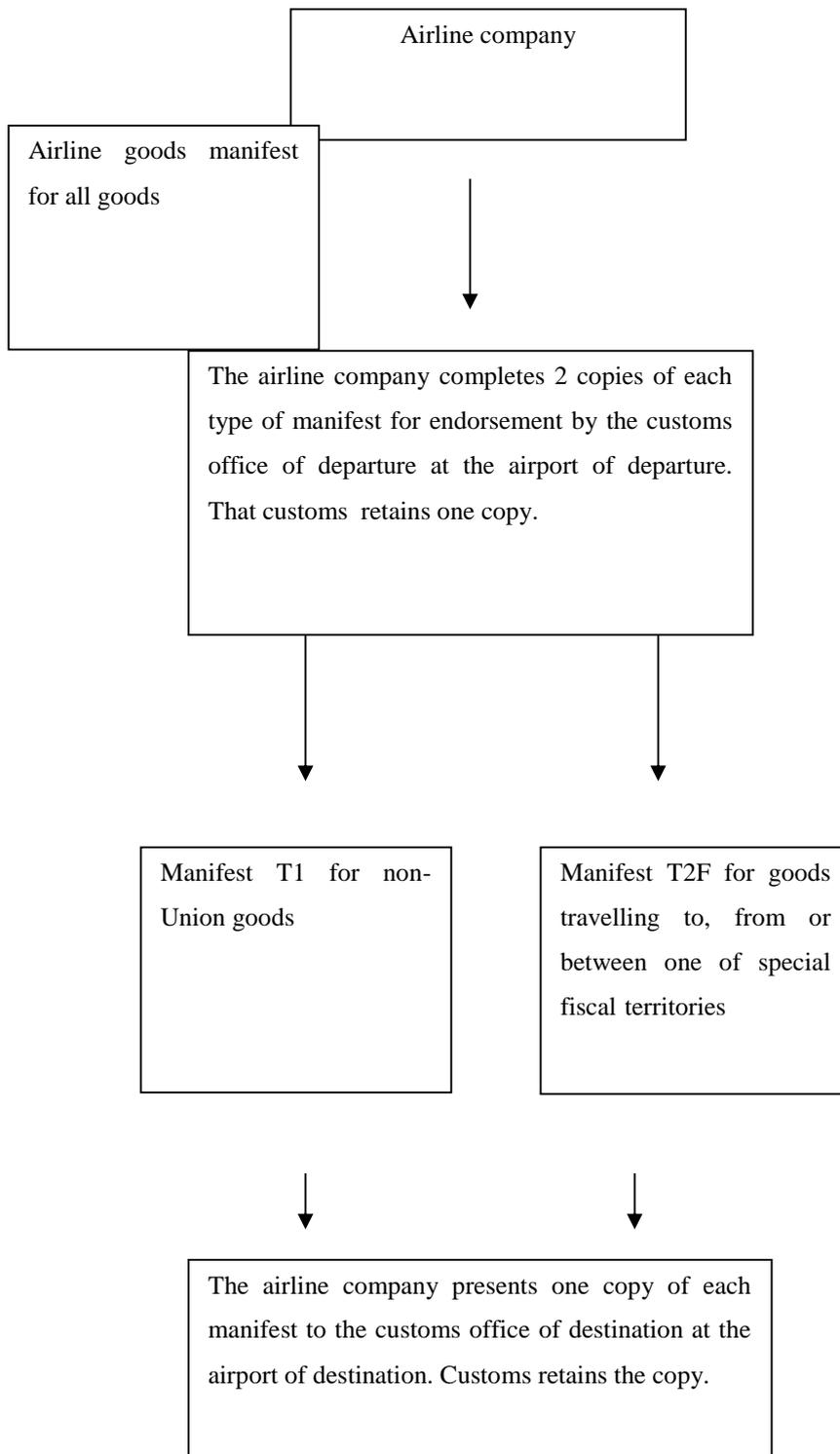
In the event of irregularities being found in connection with the information on the manifests appearing on the list, the customs office of destination shall inform the customs office of departure and the authority which granted the authorisation, referring in particular to the air waybills for the goods in question.

### **3.6.2.3. The use of the paper-based common/Union transit procedure for goods carried by air**

The air waybills for goods already moving under a transit procedure (Union/common transit document, ATA carnet, NATO form 302, etc.) are included on the commercial goods manifest, but shall not appear on the manifest constituting the transit declaration. The air waybill for such goods shall include references to the transit procedure (document number, date and the customs office of departure) being used.

The schematic diagram below illustrates the use of the paper-based common/Union transit procedure for goods carried by air.

The use of the paper-based common/Union transit procedure for goods carried by air



### **3.6.3. The use of the common/Union transit procedure based on an electronic manifest for goods carried by air**

*Article 57(3)(b)  
Appendix I,  
Convention*      An airline is authorised to use a single (electronic) goods manifest as a transit declaration to cover goods placed under several transit procedures.

*Articles 27 TDA*

The authorisation for the use of the common/Union transit procedure based on an electronic manifest for goods carried by air may be granted to airline companies that operate a significant number of flights between Member States and/or common transit countries and that use electronic data-processing techniques to transmit information between the airports of departure and destination.

#### **3.6.3.1. Authorisation for the use of the common/Union transit procedure based on an electronic manifest for goods carried by air**

*Article 61,  
Appendix I,  
Convention*      The authorisation procedure shall be in accordance with paragraph 2.2.

*Article 22(1) UCC*  
*Article 27 TDA*      The application shall be lodged with the customs authorities competent for the place where the applicant's main accounts for customs purposes are held or accessible, and where at least part of the activities covered by the authorisation are to be carried out.

#### **TRADE**

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

1. the form of the manifest;
2. a description of the activities (volume of traffic, type of link);
3. the names of the airports of departure involved in the procedure;
4. the names of the airports of destination involved in the procedure.

If satisfied after examining the application, the competent authorities of the country to which the application was made shall

notify the competent authorities of the Member States of the Union and/or the common transit countries of each airport specified in the application, requesting their approval. A copy of the application shall accompany the notification.

At the same time they shall request the airline company to advise its offices at each airport of destination to contact the customs authorities at each airport concerned and advise them on the manifest and the data exchange technology (e.g. SITA, PELICAN) to be used.

On receipt of the copy of the application, the competent authorities at destination shall advise the customs authorities of their airports to expect the contact envisaged above. The customs authorities of the airports of destination shall discuss with the local offices of the airline company whether the conditions for use of that procedure are fulfilled (in particular, the system of data exchange, customs access to the system, place for the control of the goods, place of the controls in the airline company's administration, and who is the representative of the airline company, where appropriate).

On completion of the consultation process, the customs authorities of the airport of destination shall advise their competent authorities as to whether the airport is suitably equipped to use the data exchange technology proposed by the airline in question and whether the airline fulfils the criteria set out above.

Within sixty days of receipt of the notification, the competent authorities of the country of destination shall advise the competent authorities of the country of departure of either their full or qualified approval of the application. The competent authorities of the requested country shall then grant the authorisation subject to the specified criteria and qualification, if any, of the country of destination.

If no objection is received within sixty days of the date of

notification, the customs authorities of the country of departure shall authorise the use of the common/Union transit procedure based on an electronic manifest for goods carried by air. However, where the competent authority of another country that was consulted signifies that the applicant does not regularly use the transit procedure in that country, the authorisation will not include that country. Where a country that was consulted signifies its refusal to an authorisation in respect of the condition concerning serious infringement or repeated infringement of customs legislation and taxation rules, it shall indicate the grounds and corresponding legal provisions of the infringement committed. In the latter case, the authorities of the country where the application was made shall not issue the authorisation and shall state the reasons for the refusal to the airline company.

The customs authorities of the customs office of departure shall issue an authorisation to the airline company in accordance with the specimen in Annex 8.4. The simplification will apply to both outward and inward flights.

The authorisation shall be valid in the countries concerned and shall apply only to transit operations between the airports concerned.

The authorisation shall be presented whenever required by the customs office of departure.

For annulment, revocation or amendment of the authorisation see paragraph 2.3.

Whenever the airline company wishes to change one or more airports it will apply for the amendment of the existing authorisation.

## CUSTOMS

The use of the common/Union transit procedure based on an electronic manifest for goods carried by air (in accordance with the specimen in Annex 8.4):

- the names of the airports of departure and destination involved in the procedure;
- conditions of approval for the use of a single electronic manifest as a transit declaration.

### **3.6.3.2. The use of the common/Union transit procedure based on an electronic manifest for goods carried by air**

*Article 110,  
Appendix I,  
Convention*

The goods manifest is the document made out by an airline company on departure of the aircraft. It is the document that attests to the actual loading of the goods onto the aircraft. It shall include the following information:

*Article 52 TDA*

- against the relevant item in the manifest the appropriate code T1, T2, TF, TD, C, F, or X (see further information below);
- the name of the airline carrying the goods;
- the flight number;
- the date of the flight;
- the name of the airport of departure (loading) and the airport of destination (unloading),

and for each consignment entered on the manifest the following information shall be included:

- the number of the air waybill;
- the number of packages;
- the normal trade description of the goods including all the details necessary for their identification or, where appropriate, the entry "Consolidation", which may be abbreviated (equivalent to groupage). In such cases the air waybills for consignments on the manifest shall include the normal trade description of the goods including all the details necessary for their identification;

- the gross mass.

The codes T1, T2, TF, TD, C, F and X are used to indicate the relevant items on the manifest as follows:

Code	Common transit	Union transit
T1	Goods placed under the external T1 transit procedure	Goods placed under the external T1 transit procedure
T2	Goods placed under the internal T2 transit procedure	--
T2F	Goods placed under the internal T2 transit procedure	Goods placed under the internal Union transit procedure moving to, from or between the special fiscal territories provided for in Article 188 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 which are to be exported and which are not placed under a transit procedure	Union goods which are to be exported and which are not placed under a transit procedure
---	---	---

\* In such cases, the airline company shall also enter the code 'TD' in the corresponding air waybill 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.

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 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 stipulate 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 on paper or in the electronic form.

The manifest at the airport of departure, which is transmitted using data-processing technique, becomes the manifest at the airport of destination.

The airline company shall, on request, present a print of the data exchange manifest to the competent authorities at the airport(s) of departure, if this is not done during the data exchange process.

For control purposes, all the air waybills relating to the goods listed on the manifest are to be made available to the competent authorities.

The transit procedure is deemed to have ended when the data exchange manifest has been presented and the goods are available to the customs office at the airport of destination.

The customs office of departure at the airport of departure shall carry out post audits in the data exchange system based on risk analysis.

The customs office of destination at the airport of destination shall carry out systems audit checks based on a level of perceived risk, and if necessary send details of data-exchange manifests to the customs office of departure for verification. Verification shall be carried out by the use of the document TC21A (see Annex 8.6 of Part VII).

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 the airline company or on the basis of the outturn report (surplus or deficit), referring in particular to the air waybills for the goods in question.

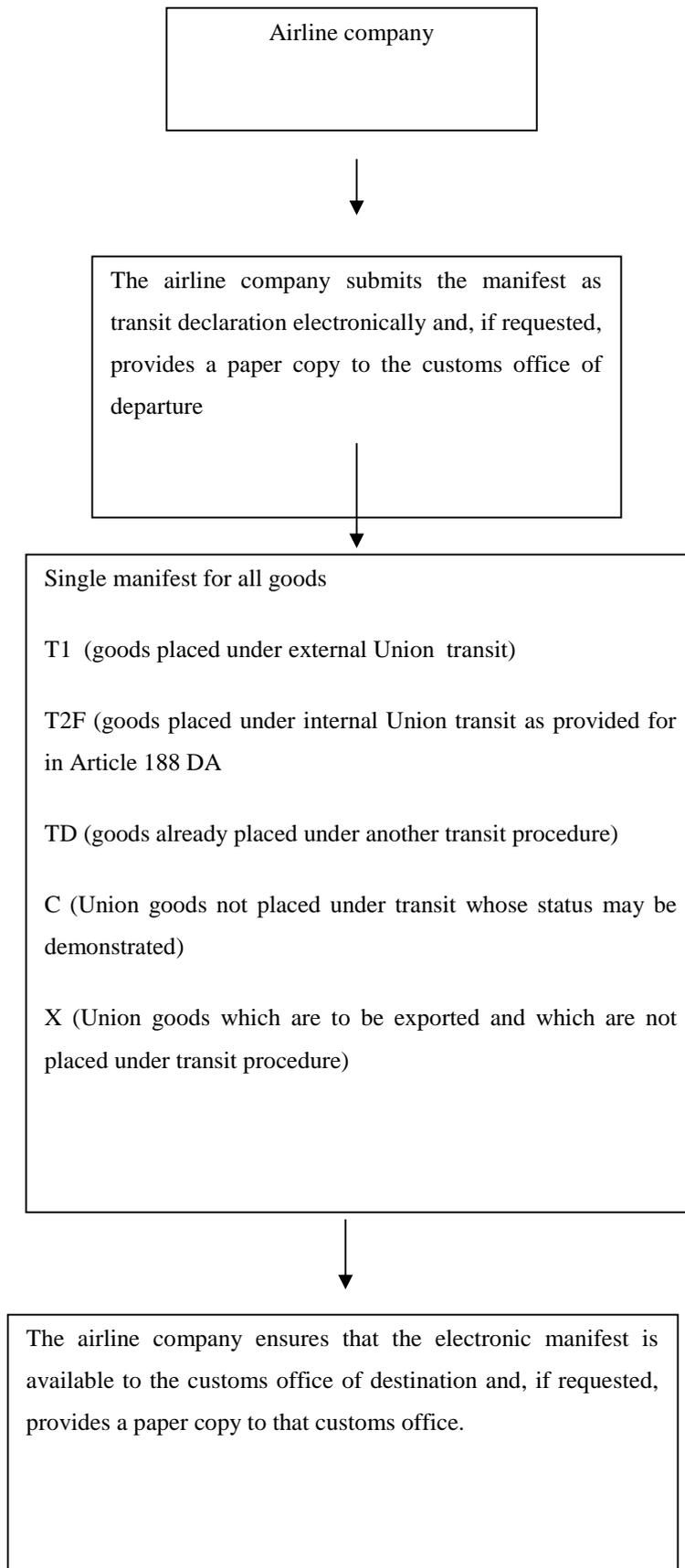
The customs authorities at the airport of destination shall notify the customs authorities at the airport of departure and the authority which issued the authorisation, at the earliest opportunity, of all offences and irregularities, referring in particular to the air waybills for the goods in question.

The customs authorities shall have permanent access to the information contained in the electronic system of airline company using the common/Union transit procedure based on an electronic

manifest for goods carried by air.

The schematic diagram below illustrates the use of the common/Union transit procedure based on an electronic manifest for goods carried by air

The common/Union transit procedure based on an electronic manifest for goods carried by air (Union transit example)



**3.6.3.3. The use of the common/Union transit procedure based on an electronic manifest for goods carried by air (use of code C)**

When the common/Union transit procedure based on an electronic manifest for goods carried by air is used the use of code "C" for the carriage of Union goods by air is as follows.

1. Example I

MS----->MS

There is no doubt that the code is "C" (for goods whose customs status of Union goods may be demonstrated).

2. Example II

MS----->common transit country

There is no doubt that the code is T2.

3. Example III

Aircraft A                      Aircraft A

MS----->common transit country -----> MS

(no reloading)

In this case it is accepted that code "C" is applicable.

4. Example IV

Aircraft A                      Aircraft B

MS----->common transit country----->MS

(Reloading)

In this case the principles to bear in mind are as follows:

- For aircraft A

- the AWB is established in exactly the same manner as for a direct flight between two Member States;
- the manifest will show the airport of departure MS (loading), the airport of destination of the flight (common transit country) and the final airport of destination MS (unloading);
- reloading from aircraft A to aircraft B normally takes place within a period of a few hours and is done under customs control.

- For aircraft B

- no additional AWB is required;
- the new manifest will show the airport of departure (common transit loading country), the initial airport of departure MS (loading) and the final airport of destination MS (unloading).

#### Consequences for coding

From the above explanation, it is clear that the goods in question are in fact covered by a single contract of carriage. Moreover, all the necessary information is available to the competent authorities in the Member State of final destination to establish the precise point of departure (loading).

All the codes are available to be used by the airline companies established in the common transit countries where they are authorised to use the procedure. What is important is that the correct code is applied at the airport of departure (loading), that it is not changed by another airline company and that it is available at the airport of destination (unloading).

#### Conclusion

Code "C" (equivalent to T2L) shall be used as illustrated below:

Aircraft A "C"                      Aircraft B "C"

MS----->common transit country -----MS

(Reloading)

provided that:

it is clear that once the code has been established by the airline company concerned at the airport of departure ( loading), it cannot be changed by another airline company,

- the airline data exchange systems can be suitably adapted and provide the necessary safeguards against abuse, and
- the conditions set out in (example IV), aircraft A, are observed.

**3.6.4. Particular cases (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)**

Groupage ("consolidations")

There are two types of air groupage:

1. Groupage carried out by the airline company :

In this case the airline company itself indicates the status of the goods against each line of the goods manifest;

2. Groupage subject to a contract between the consignor and the consolidator:

This contract is known as a House Air Waybill (HAWB).

The air transport of the consolidation in its entirety is affected under the cover of a contract between the consolidator and the airline company. This contract is known as a "Master Air Waybill". The consolidation is also the subject of a consolidation manifest, which is an analytical summary of all the packages contained in the consolidation with references to the House Air Waybill for each

consignment. It is therefore necessary to make a distinction between the consolidation manifest and the airline's goods manifest which serves as a transit declaration.

Where, in accordance with the use of the paper-based common/Union transit procedure for goods carried by air and the use of the common/Union transit procedure based on an electronic manifest for goods carried by air, an airline company transports a consolidation on a Master Air Waybill, it is accepted that it does not know the contents of the House Air Waybills which have been prepared by the consolidator. In such cases the airline company can accept consolidations for dispatch under the both types of transit procedures provided that:

- the consolidator undertakes to hold the status of individual consignments at House Air Waybill level.
- the consolidation manifests contain the information specified in Appendix 3 of Annex 9 to the Convention on International Civil Aviation,
- at departure and at destination the House Air Waybills are available for customs supervision,
- the consolidation manifests are marked with the appropriate status, see below,
- the highest status on the consolidation manifest is notified to the airline. The order of status being T1, T2, T2F, TD, C, X.

The codes T1, T2, T2F, TD, C or X are used to indicate the relevant items on the consolidation manifest as follows:

Code	Common transit	Union transit
T1	Goods placed under the external T1 transit procedure	Goods placed under the external T1 transit procedure
T2	Goods placed under the internal T2 transit procedure	--
T2F	Goods placed under the internal T2 transit procedure	Goods placed under the internal Union transit procedure moving to, from or between special fiscal territories provided for in Article 188 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 which are to be exported and which are not placed under a transit procedure	Union goods which are to be exported and which are not placed under a transit procedure

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

Where the airline company uses the paper-based common/Union transit procedure for goods carried by air, it shall include the consolidation under the code "Consolidation" or an accepted abbreviation, on the airline manifest, which is appropriate to the highest status, recorded on the consolidation manifest (the order of status being "T1", "T2", "T2F").

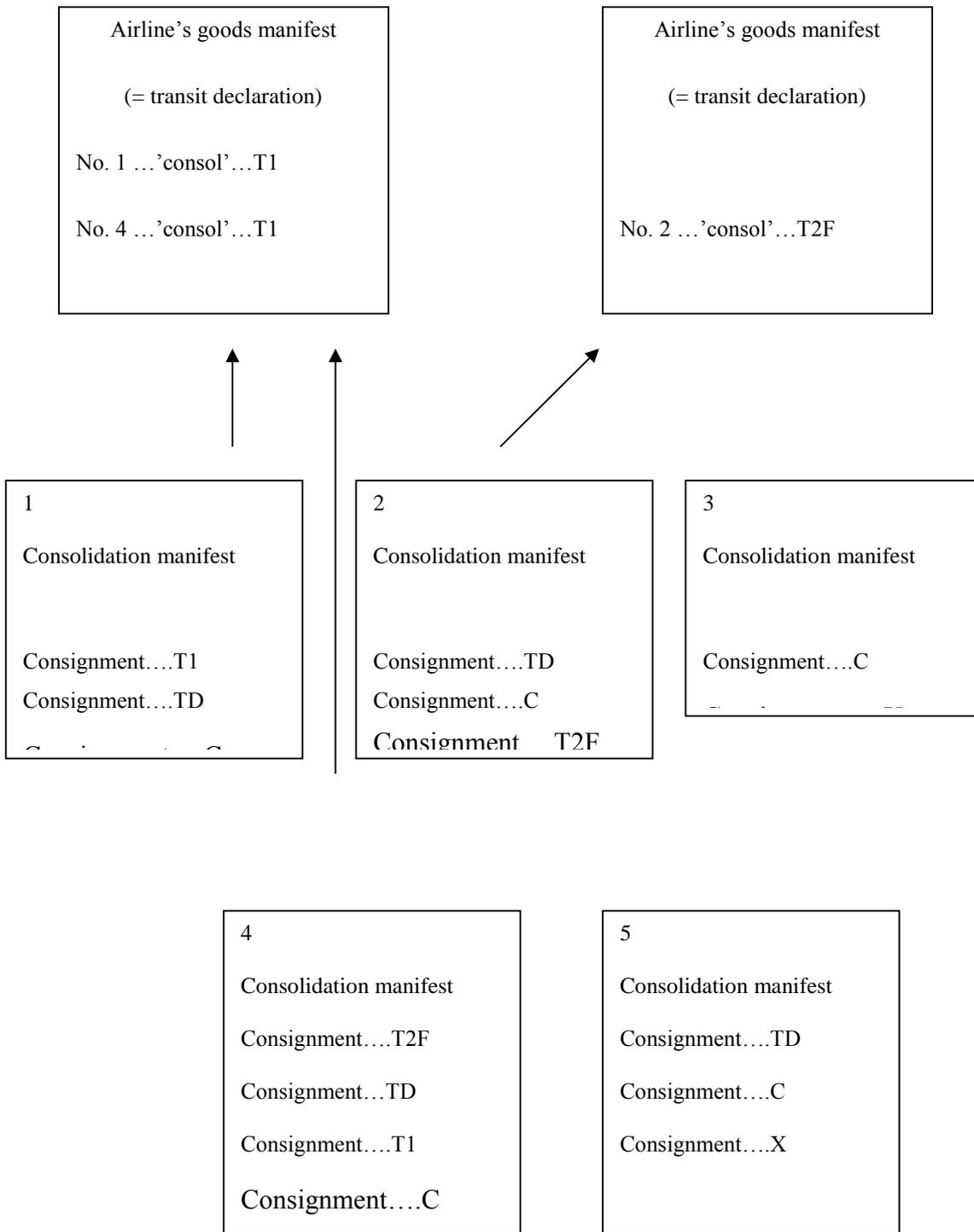
Example:

If the consolidation manifest includes T1, T2, and T2F goods, this manifest shall be included in the T1 air manifest.

Where the airline is authorised to use Union transit procedure based on an electronic manifest for goods carried by air, the code "Consolidation" or an accepted abbreviation is sufficient.

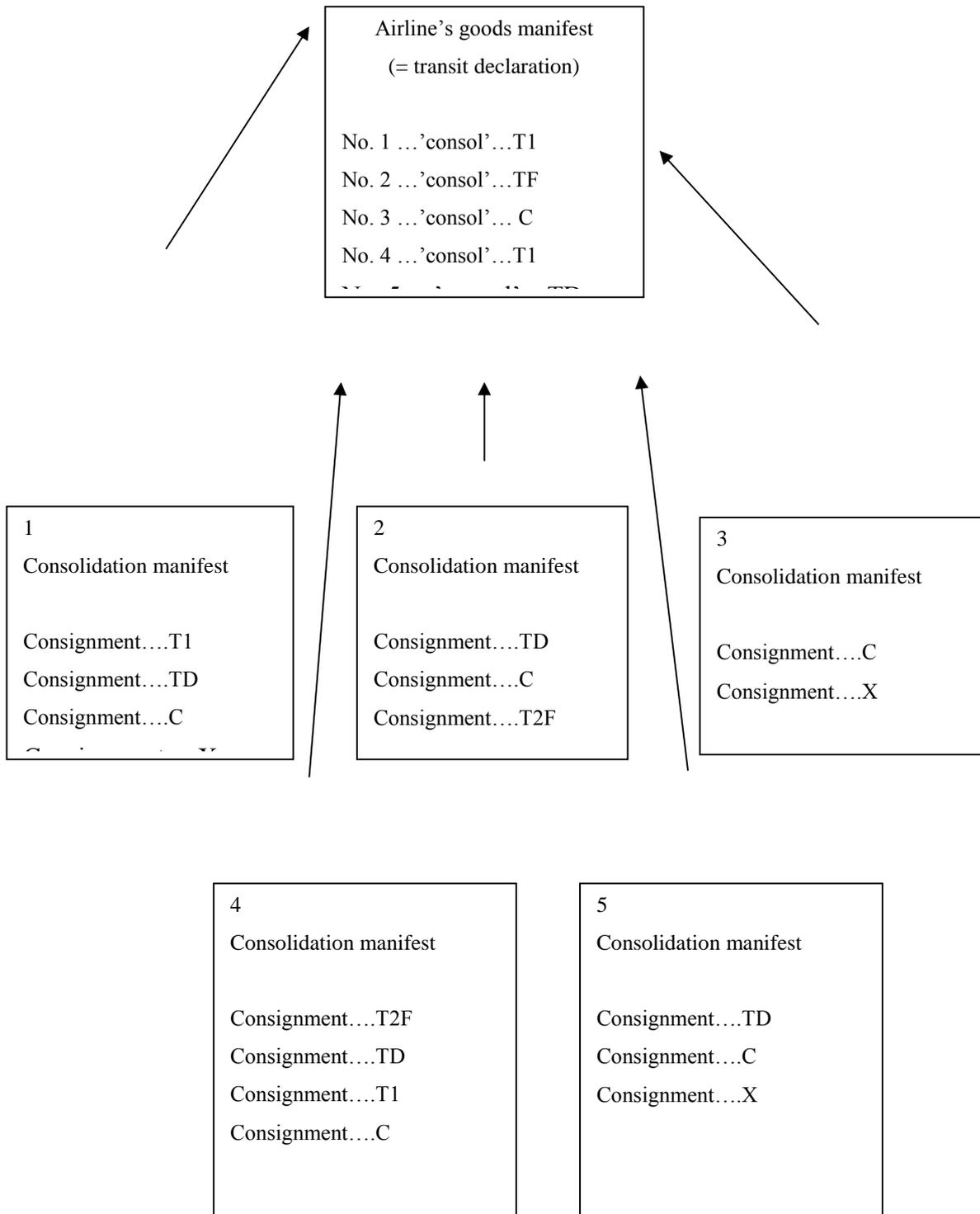
The following are examples of groupage under both types of transit procedure for goods carried by air.

The use of paper-based common/Union transit procedure for goods carried by air



Note : manifests nos. 3 and 5 do not concern transit procedures (no. 3) or transit procedures for which the holder of the procedure is the declarant (no. 5).

The use of common/Union transit procedure based on an electronic manifest for goods carried by air



All consolidation manifests, House Air Waybills and air manifests shall be made available to the competent authorities at the airport of departure, on request.

All consolidation manifests, House Air Waybills and air manifests shall, on request, be delivered to the competent authorities at the airport of destination who will carry out appropriate controls on the basis of the information contained in the consolidation manifests.

Except for the cases coded “TD” (the use of the Union transit procedure based on an electronic manifest for goods carried by air), the airline company acts as the holder of the procedure for the goods placed under transit and is therefore fully responsible for the movement in the event of irregularities. The relationship between the airline company and the Consolidator is a matter of a private commercial contractual arrangement.

A flowchart for air groupage is reproduced in Annex 8.5.

#### **3.6.4.2. Transport by express carriers**

Where the express company is itself acting as an airline company, it may request authorisation for the use of the paper-based common/Union transit procedure for goods carried by air and for the use of the common/Union transit procedure based on an electronic manifest for goods carried by air, described in paragraphs 3.6.2 and 3.6.3.

The application for the authorisation to use the Union transit procedure based on an electronic manifest for goods carried by air shall be made as far as possible in the country in which the express company's hub is located.

For the transport of Union goods only, the express company concerned has neither to establish a manifest for customs purposes

nor to identify the customs status of the goods.

On the other hand, for the carriage of goods falling within the scope of the transit procedure, the express company concerned is subject to the provisions of those types of transit procedures for airlines.

If the express company acts as an airline company and is authorised to use the paper-based common/Union transit procedure for goods carried by air, it shall establish separate manifests for the goods where necessary according to their customs status.

If the express company acts as an airline company and is authorised to use the common/Union transit procedure based on an electronic manifest for goods carried by air, it shall establish a manifest and indicate against each item the customs status of the goods.

In cases where two or more air courier/express companies part charter an aircraft each company may act as an airline company.

Where the express company does not act as an airline company and contracts the carriage to another airline company, there are two possible scenarios:

- if an air waybill covers a single consignment, the express company shall indicate the customs status of the consignment on the air waybill;
- if an air waybill covers several consignments, the rules applicable are those governing air groupage as set out in 3.6.4.1.

In cases where express consignments are transported by an on board air courier the principles to bear in mind are:

- a) the courier travels as an ordinary passenger;
- b) the express parcels are listed on an air courier/express company manifest;

- c) the airline transports the parcels as excess baggage, usually in the aircraft's hold;
- d) excess baggage does not appear on the airline manifest; and
- e) such consignments are outside the scope of Article 210 IA.

### **3.7. Goods carried by sea.**

This paragraph is subdivided as follows:

- introduction (paragraph 3.7.1);
- the use of the paper-based transit Union procedures for goods carried by sea (paragraph 3.7.2);
- the use of the Union transit procedure based on an electronic manifest for goods carried by sea (paragraph 3.7.3);
- particular cases (paragraph 3.7.4).

#### **3.7.1. Introduction**

*Articles 49 and 53 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.

But 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). If the authorisation was issued after that date, the holder of the procedure would have to lodge a guarantee.

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.

### **3.7.2. The use of the paper-based transit Union procedures for goods carried by sea**

Under the use of the paper-based transit Union procedures for goods carried by sea a shipping company is authorised to use the goods manifest as a transit declaration.

Characteristic for this procedure is that where a transport operation involves both goods placed under the external Union transit procedure (T1) and goods placed under the internal Union transit procedure (T2F), a separate manifest shall be used for each category of goods.

In addition, there will be the commercial manifest which covers all goods on board the vessel.

### **3.7.2.1. Authorisation for the use of the paper-based transit Union procedures for goods carried by sea**

*Article 22(1) UCC* The authorisation procedure shall be in accordance with paragraph 2.2.  
*Article 25 TDA*

A shipping company wishing to use the the paper-based transit Union procedures for goods carried by sea shall request authorisation from the customs authorities competent for the place where the applicant's main accounts for customs purposes are held or accessible, and where at least part of the activities covered by the authorisation are to be carried out

The customs authorities shall issue an authorisation in accordance with the specimen in annex 8.8.

For annulement, revocation or amendment of the authorisation see paragraph 2.3.

Whenever the shipping company wishes to change one or more ports it will submit a request for the amendment of the existing authorisation.

#### **TRADE**

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

1. The form of the manifest,
2. The names of the ports of departure involved in the procedure,
3. The names of the ports of destination involved in the procedure.

#### **CUSTOMS**

Content of the authorisation (in accordance with Annex 8.6.):

- the form of the manifest;
- the names of the ports of departure and destination involved in the procedure;

- the conditions for use of the procedure , including the requirement to use separate manifests for the T1 procedure and the T2F procedure.

## TRADE

The shipping company is required to send an authenticated copy of the authorisation to the customs authority of each named port.

The authorisation granting the use of the paper-based transit Union procedures for goods carried by sea shall be presented whenever required by the customs office of departure.

### **3.7.2.2. The use of the paper-based transit Union procedures for goods carried by sea**

*Article 50 TDA* The goods manifest shall contain the following information:

- the customs status of goods, T1 or T2F as appropriate;
  - the signature of an authorised representative of the shipping company as well as the date;
  - the name and full address of the shipping company;
  - the identity of the vessel carrying the goods;
  - the port of departure (loading);
  - the port of destination (unloading);
- and for each consignment:
- the reference for the bill of lading;
  - the number, kind, markings and identification numbers of the packages,
  - the normal trade description of the goods including all the details necessary for their identification
  - the gross mass in kilograms, and,
  - where appropriate, the identifying numbers of containers;

Where the shipping company is not an authorised consignor, at least two copies of the manifest serving as the transit declaration shall be presented for endorsement to the customs authorities of the port of

departure (loading).

CUSTOMS at the port of departure

Endorse the manifest with the name and stamp of the customs office, the date of endorsement, and the signature of the customs official.

Retain one copy of each manifest presented.

At the port of destination (unloading), the shipping company, where it does not have the status of an authorised consignee, presents the goods and a copy of the manifest(s) used as the transit declaration(s) to the customs office.

For control purposes the customs office of destination may require the presentation of the goods manifest (or bills of lading) for all the goods unloaded.

Union goods not subject to the internal Union transit procedure (T2F) shall be entitled to free onward movement to their destination in the Union provided there is no reasonable suspicion or doubt as to the status of the goods on arrival at the port of destination.

CUSTOMS at the port of destination

Retain one copy of each manifest presented.

*Article 51 TDA*      The customs office of destination does not need to return copies of the manifest to the customs office of departure. The discharge of the transit operation is done on the basis of a monthly list drawn up by the shipping company.

TRADE

The shipping company or its representative at the port of destination shall draw up at the beginning of each month a list of the manifests, which were presented to the customs office of destination during the previous month. It shall contain the following information:

- the reference number of each manifest;
- the relevant code T1 or T2F;
- the name (which may be abbreviated) of the shipping company which carried the goods;
- the date of the maritime transport operation.

Note: a separate list is drawn up for each port of departure.

## CUSTOMS

The customs office of destination endorses a copy of the list of manifests, prepared by the shipping company, and sends it to the customs office of departure.

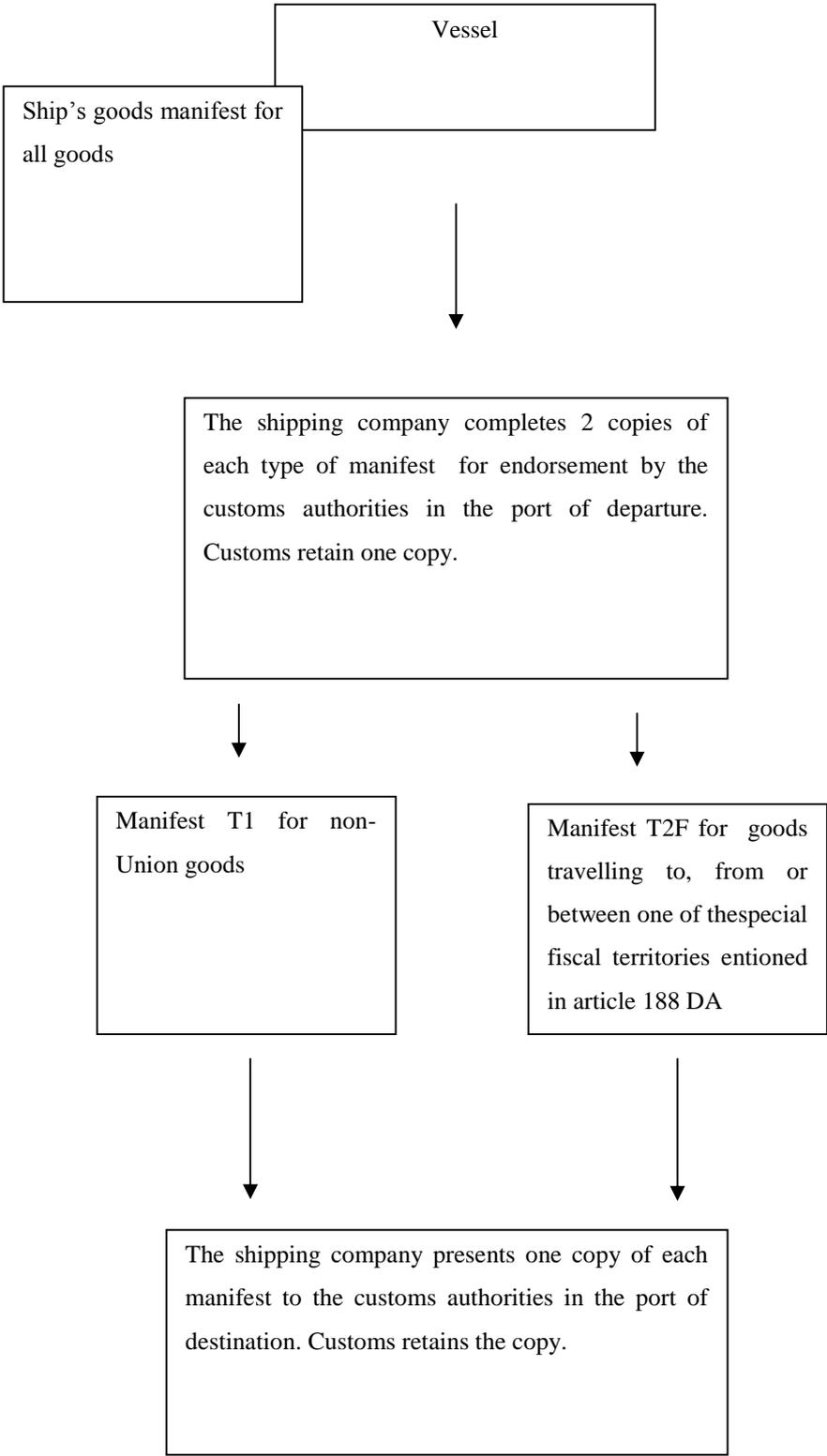
The authorisation may also provide for the shipping companies themselves to transmit the list to the customs office of departure.

The customs office of departure shall ensure that it has received the lists.

In the event of irregularities being found in connection with the information on the manifests appearing on the list, the customs office of destination shall inform the customs office of departure and the authority which granted the authorisation, referring in particular to the bills of lading for the goods in question.

The schematic diagram below illustrates the use of the paper-based transit Union procedures for goods carried by sea

**The use of the paper-based transit Union procedures for goods carried by sea**



### 3.7.2.3. Examples

#### Example 1

##### **Dunkirk/Rotterdam on an authorised RSS**

###### ***- Standard transit procedure (NCTS): guarantee compulsory***

The Union transit procedure is compulsory for non-Union goods. A T1 transit declaration is lodged and a guarantee is furnished.

For Union goods subject to excise duty a specific accompanying document is used (e-AD).

Note: Union goods are in free circulation therefore Union transit procedure is not required. The goods are listed on the commercial goods manifest.

###### ***- The use of the paper-based transit Union procedures for goods carried by sea: no guarantee required***

The Union transit procedure is compulsory for non-Union goods. A (separate) manifest bearing the code “T1” is made out to serve as the transit declaration.

For Union goods subject to excise duty a specific accompanying document is used (e-AD).

Note: Union goods are in free circulation therefore Union transit procedure is not required. The goods are listed on the commercial goods manifest.

#### Example 2

##### **Le Havre/Fort de France on an authorised RSS**

###### ***- Standard transit procedure (NCTS): guarantee compulsory***

Union transit is compulsory for:

- non-Union goods: a T1 transit declaration is lodged and a guarantee is furnished.
- goods travelling to, from or between the special fiscal territories (mentioned in Article 188 DA): a T2F transit declaration is lodged and a guarantee is furnished.

*- The use of the paper-based transit Union procedures for goods carried by sea: no guarantee required*

Union transit is compulsory for:

- non-Union goods: a (separate) manifest bearing the code “T1” is made out to serve as the transit declaration for the non-Union goods.
- certain Union goods (including goods subject to excise duties): a (separate) manifest bearing the code “T2F” is made out to serve as the transit declaration for the Union goods.

### **3.7.3. The use of an electronic manifest as a transit declaration for the use of the Union transit procedure for goods carried by sea**

*Article 53 TDA*

Under the use of an electronic manifest as a transit declaration for the use of the Union transit procedure for goods carried by sea a shipping company is authorised to use a single goods manifest as a transit declaration to cover goods placed under several transit procedures.

International shipping companies which are established or have a regional office in the Union and which operate a significant number of regular voyages between Member States may be authorised to use that procedure.

### **3.7.3.1. Authorisation for the use of the Union transit procedure based on an electronic manifest for goods carried by sea**

*Article 22(1) UCC* The authorisation procedure shall be in accordance with paragraph 2.2.

*Article 28 TDA*

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

#### **TRADE**

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

1. the form of the manifest;
2. a description of the activities (volume of traffic, type of link);
3. the names of the ports of departure involved in the procedure;
4. the names of the ports of destination involved in the procedure.

If satisfied, after examining the application, the competent authorities of the Member State to which the application was made shall send a copy to the competent authorities of the Member States, whose ports are named in the application, requesting their agreement.

At the same time they shall request the shipping company to advise its offices at each port of destination to contact the customs authorities at each port concerned and advise them on the manifest to be used.

On receipt of the copy of the application, the competent authorities at destination shall advise the customs authorities of the named ports to expect the contact envisaged above. The customs authorities of the ports of destination shall discuss with the local offices of the shipping company in question whether the conditions for use of that procedure are fulfilled.

On completion of the consultation process, the customs authorities of the port of destination shall advise their competent authorities as to whether the shipping company fulfils the criteria set out above.

Within sixty days of receipt of the notification the competent authorities of the country of destination shall advise the competent authorities of the country of departure of either their full or qualified approval of the application. The competent authorities of the requested country shall then grant the authorisation subject to the specified criteria and qualification, if any, of the country of destination.

If no objection is received within sixty days of the date of notification, the customs authorities of the country of departure shall authorise the use of the Union transit procedure based on an electronic manifest for goods carried by air. However, where the competent authority of another country that was consulted signifies that the applicant does not regularly use the transit procedure in that country, the authorisation will not include that country. Where a country that was consulted signifies its refusal to an authorisation in respect of the third general condition (concerning serious or repeated offences against customs or tax legislation) it shall indicate the grounds and corresponding legal provisions of the offence(s) committed. The authorities of the country where the application was made shall not issue the authorisation and shall state the reasons for the refusal to the shipping company.

The customs authorities of the port of departure shall issue an authorisation to the shipping company enabling the shipping company to use the Union transit procedure based on an electronic manifest for goods carried by air. That procedure will apply to both outward and inward voyages.

The authorisation shall be valid in the Member States concerned and shall apply only to Union transit operations between the ports to

which it refers.

The authorisation granting the use of the Union transit procedure based on an electronic manifest for goods carried by air shall be presented whenever required by the customs office of departure.

For annulment, revocation or amendment of the authorisation see paragraph 2.3.

Whenever the shipping company wishes to change one or more ports it will request the amendment of the existing authorisation.

#### CUSTOMS

Content of the authorisation (in accordance with Annex 8.6):

- the names of the ports of departure and destination involved in the procedure;
- conditions for the use of an electronic manifest as the transit declaration.

#### **3.7.3.2. The use of the Union transit procedure based on an electronic manifest for goods carried by sea**

The shipping company shall enter the following information on the manifest:

- against the relevant item in the manifest the appropriate code symbol T1, T2F, TD, C or X (see further information below);
- the signature of an authorised representative of the shipping company as well as the date;
- the name and full address of the shipping company;
- the identity of the vessel carrying the goods;
- the place of loading;
- the place of unloading;

and for each consignment:

- the reference for the bill of lading;
- the number, kind, markings and identification numbers of the

packages;

- the normal trade description of the goods including all the details necessary for their identification;
- the gross mass in kilograms; and,
- where appropriate, the identifying numbers of containers.

The codes T1, T2F, TD, C or X are used to indicate the relevant items on the manifest as follows:

Code	
T1	Goods placed under the external T1 Union transit procedure
T2F	Goods placed under the internal Union transit procedure moving travelling to, from or between the special fiscal territories Article 188 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 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 which are to be exported and which are 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.

The Union transit procedure is deemed to be ended when the manifest and goods are presented to the customs authorities at the port of destination.

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 at the port of departure and there is no reasonable suspicion or doubt as to the status of the goods on arrival at 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 at the port of departure if necessary.

Unless national rules stipulate a longer period, the records relating to the status of the goods shall be retained by the shipping company in its commercial records for three years plus the period since the beginning of the year. These records can be kept on paper or in the electronic system.

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 the shipping company or on the basis of the outturn report (surplus or deficit), referring in particular to the bills of lading for the goods in question.

The customs office of destination shall notify the customs office of departure within a reasonable period of any discrepancies or irregularities, referring in particular to the bills of lading for the goods in question. Document TC21A is used for this purpose (see

specimen in Annex 8.6 of Part VII).

The customs authorities at the port of departure shall carry out post-audit checks based on risk analysis.

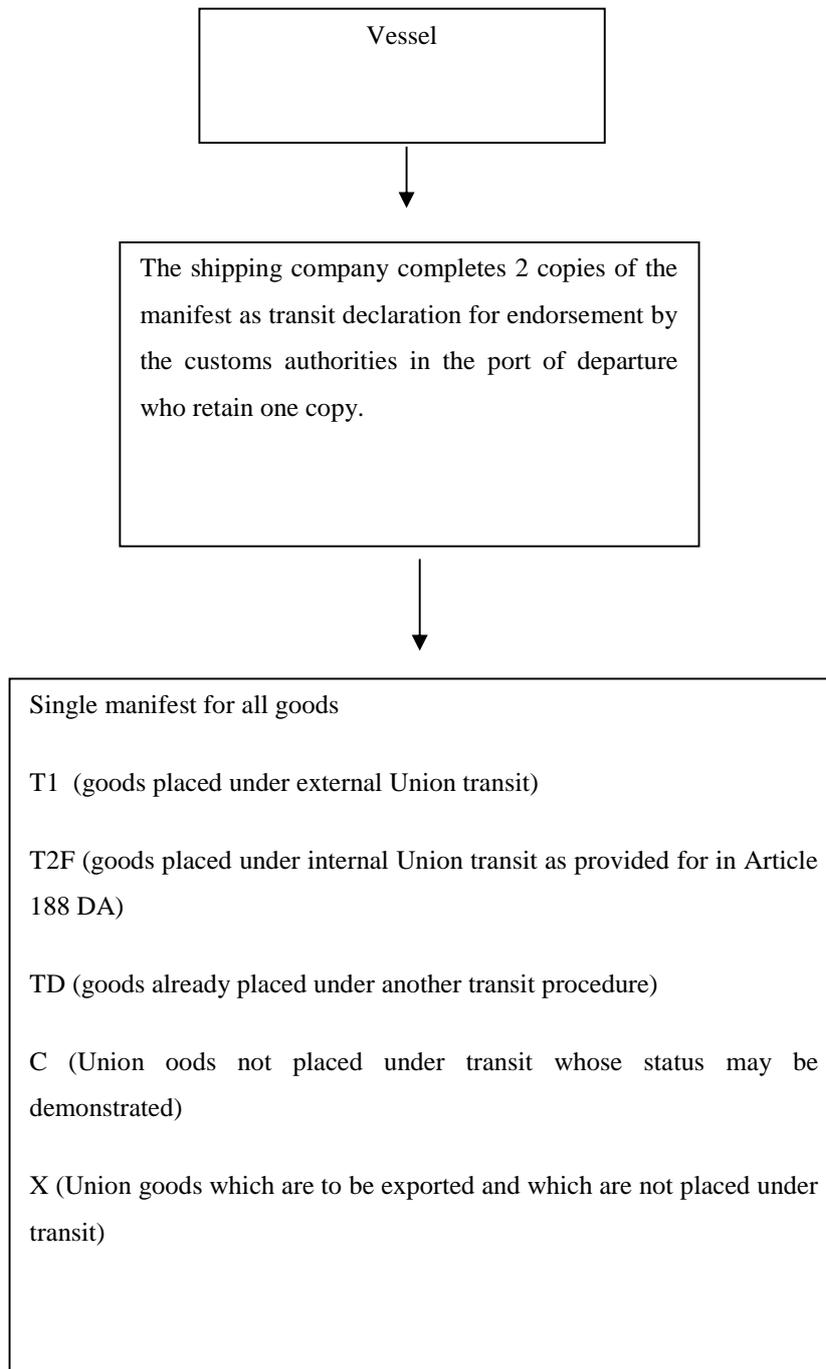
The customs authorities at the port of destination shall carry out audit checks based on a level of perceived risk, and if necessary send details of manifests to the customs authorities at the port of departure for verification. Document TC21A is used for this purpose (see annex 8.6 of Part VII).

The customs authorities shall have permanent access to the information contained in the commercial records of shipping companies using the simplified procedure.

Where necessary, the competent customs authorities at the port of destination shall transmit to the competent customs authorities at the port of departure, for verification, the relevant details of manifests received by an electronic system allowing for the exchange of information.

The schematic diagram below illustrates the use of an electronic manifest as a transit declaration for the use of the 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



### 3.7.3.3. Examples

#### Example 1

##### **Dunkirk/Rotterdam on an authorised RSS**

###### ***- Standard transit procedure(NCTS) : guarantee compulsory***

The Union transit procedure is compulsory for non-Union goods. A T1 transit declaration is lodged and a guarantee is furnished.

For Union goods subject to excise duty a specific electronic administrative document is used (e-AD).

*Note:* Union goods are in free circulation therefore Union transit procedure is not required. The goods are listed on the commercial goods manifest.

###### ***- The use of the Union transit procedure based on an electronic manifest for goods carried by sea : no guarantee required***

The customs status of the goods shall be indicated on the manifest. The codes to be used on the manifest are given in paragraph 3.9.3.2.

For Union goods subject to excise duty a specific e-AD is used.

#### Example 2

##### **Le Havre/Fort de France on an authorised RSS**

###### ***- Standard transit procedur (NCTS) : guarantee compulsory***

Union transit is compulsory for:

- non-Union goods: a transit declaration is lodged and a guarantee is furnished.
- goods travelling to, from or between the special fiscal territories (mentioned in Article 188 DA): a T2F is lodged and

a guarantee is furnished.

***- The use of the Union transit procedure based on an electronic manifest for goods carried by sea : no guarantee required***

The customs status of the goods must be indicated on the manifest. The codes to be used on the manifest are given in paragraph 3.7.3.2.

Example 3

**Dunkirk/Lisbon on an authorised RSS**

***- Standard transit procedure (NCTS): guarantee compulsory***

The Union transit procedure is compulsory for non-Union goods. A T1 transit declaration is lodged and a guarantee is furnished.

Note: Union goods are in free circulation therefore Union transit procedure is not required. The goods are listed on the commercial goods manifest.

***- The use of the Union transit procedure based on an electronic manifest for goods carried by sea : no guarantee required***

The customs status of the goods shall be indicated on the manifest. The codes to be used on the manifest are given in paragraph 3.9.3.2. In this example the symbol “X” is used for the Union goods for export with restitution.

**3.7.4. Particular cases (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)**

**3.7.4.1. Groupage**

When several consignments of goods transported by sea are consolidated in a groupage consignment, each item within the

groupage consignment is the subject of a contract between the consignor and the consolidator. This contract is evidenced by the issue of a consignment note (CN), a forwarder's bill of lading such as the bill of lading approved by the International Federation of Forwarding Agents (FIATA), or other commercial document as agreed between the consignor and the consolidator.

The maritime transport of the groupage consignment in its entirety is affected under cover of a contract between the consolidator and the shipping company. This contract is evidenced by a carrier's bill of lading, sea waybill or some other commercial document as agreed and accepted by the shipping company and the consolidator.

Furthermore, the groupage consignment is the subject of a groupage manifest prepared by the consolidator, which is an analytical summary of all the packages contained in the groupage consignment with references to each consignment note, bill of lading or other commercial document as appropriate. It is therefore necessary to make a distinction between the groupage manifest and the ships' goods manifest which serves as the transit declaration.

Where, in accordance with both types of the transit procedure for goods carried by sea, a shipping company transports a groupage consignment under the terms and conditions of a carrier's bill of lading, sea waybill or other commercial document, it is accepted that, unless dangerous goods which need to be declared separately are involved, the shipping company does not necessarily know the contents of the groupage consignments.

A shipping company can accept groupage consignments for dispatch under both types of the transit procedure for goods carried by sea procedures provided that:

- the consolidator undertakes to hold the status of consignments in its commercial records;

- the groupage manifest contains the information specified in Article 53 TDA);
- at departure and at destination the consignment notes are available for customs supervision;
- the groupage manifest is marked with the appropriate status, see below;
- the highest status on the groupage manifest is notified to the shipping company. The order of status being T1, T2F, TD, C, X.

The codes T1, T2F , TD, C or X are used to indicate the relevant items on the groupage manifest as follows:

Code	
T1	Goods placed under the T1 external Union transit procedure
T2F	Goods placed under the internal Union transit procedure moving to, from or between the special fiscal territories provided for in Article 188 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 which are to be exported and which are not placed under a transit procedure

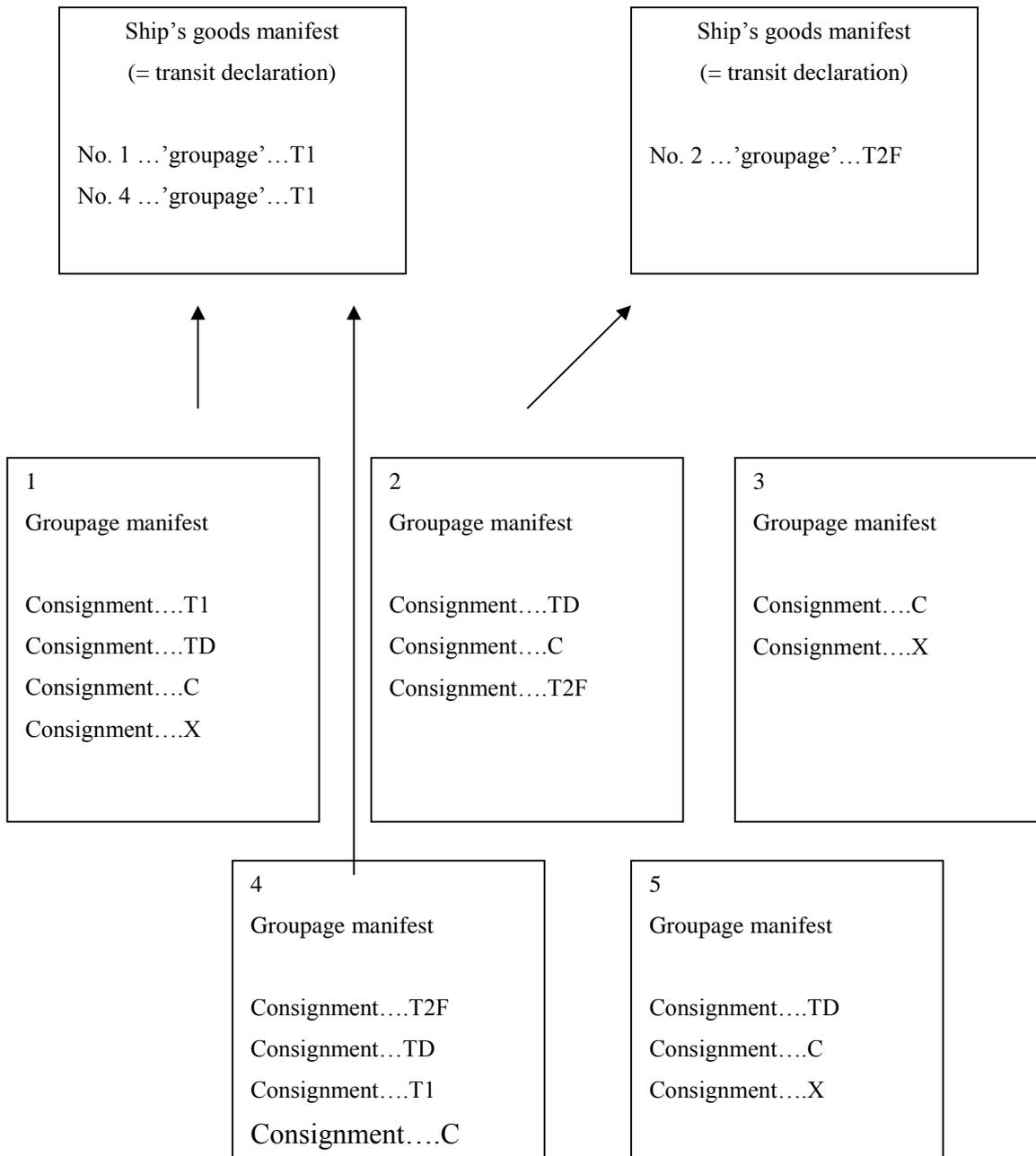
\* When goods, which are already under a formal transit procedure (e.g. Union transit, TIR carnet, ATA carnet, NATO form 302, etc.), are included in the groupage consignment, the item shall be marked with the code "TD". Additionally, the individual consignment notes or other commercial evidence of the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

Where the shipping company uses the paper-based Union transit procedure for goods carried by sea, it shall include the groupage consignment, indicated by the word "groupage", on the shipping manifest appropriate to the highest status (the order of status being "T1, "T2F") as recorded on the groupage manifest, e.g. if the groupage shipment comprises "T1", "T2F" it shall be declared on the T1 shipping manifest.

Where the shipping company is authorised to use a single manifest under the use of the Union transit procedure based on an electronic manifest for goods carried by sea the code "groupage" shall be used.

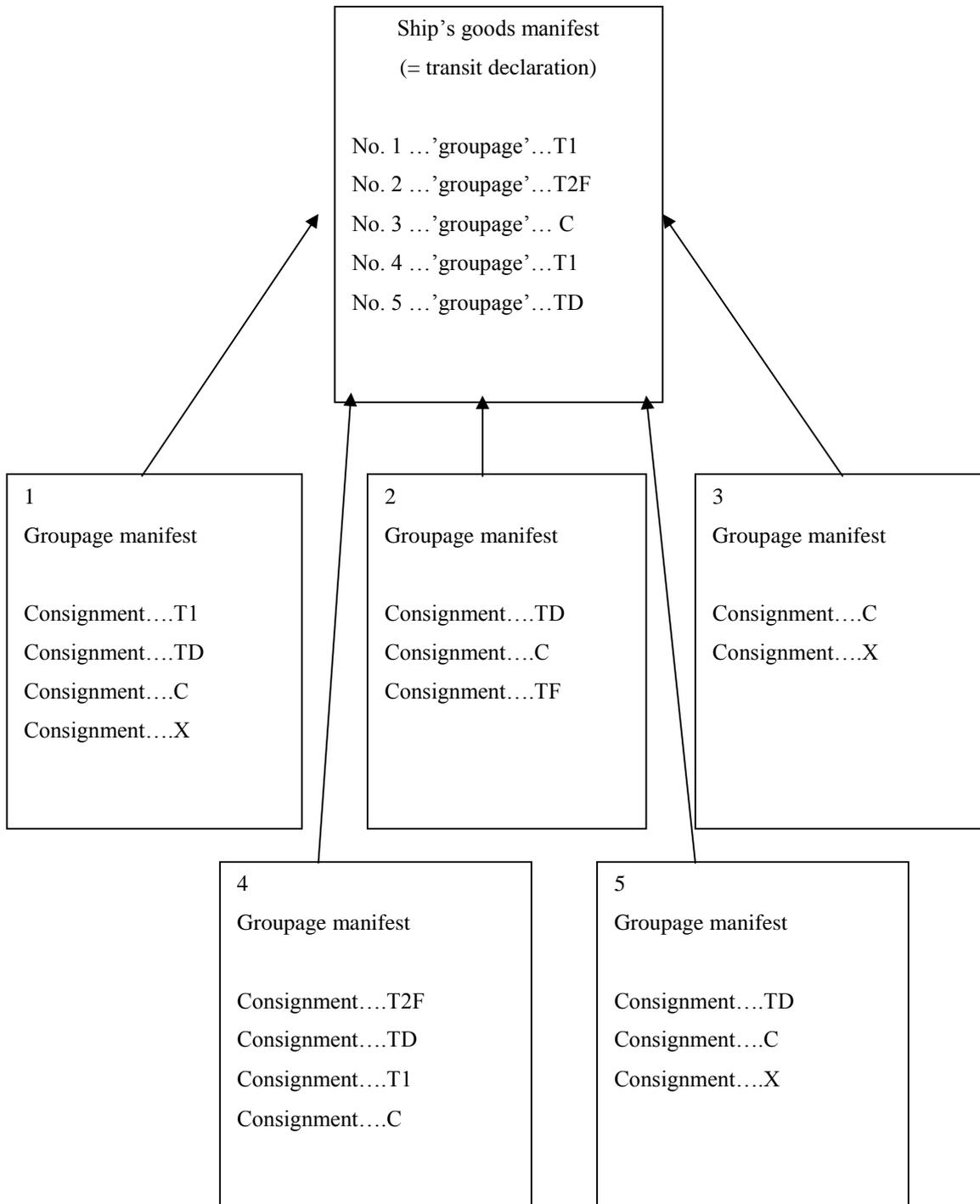
The following are examples of groupage under both types of the transit procedure for goods carried by sea.

The use of the paper-based Union transit procedure for goods carried by sea



Note : manifests nos. 3 and 5 do not concern transit procedures (no. 3) or transit procedures for which this the holder of the procedure is the declarant (no. 5).

The use of the Union transit procedure based on an electronic manifest for goods carried by sea



The shipping manifest, the groupage manifest of consolidated shipments and the relevant consignment notes, bills of lading or other commercial documents shall be made available to the

competent authorities at the port of departure, on request.

All groupage manifests, consignment notes, bills of lading or other relevant commercial documents shall, on request, be delivered to the competent authorities at the port of destination, together with the shipping manifest. Those competent authorities shall exercise the appropriate controls on the goods on the basis of the information contained in the groupage manifest.

Except for the cases coded “TD” (the use of the Union transit procedure based on an electronic manifest for goods carried by sea) the shipping company acts as the holder of the procedure for goods placed under transit and is therefore fully responsible for the movement in the event of irregularities. The relationship between the shipping company and the consolidator is a matter of a private commercial contractual arrangement.

A flow chart for sea groupage is reproduced in Annex 8.7

#### **3.7.4.2. Movement of goods by sea on vessels providing services other than a regular shipping service**

Articles 49, 50, 51 and 53 TDA are not available for goods carried on vessels providing a service other than a regular shipping service (RSS) if a carrier opts to use the Union transit procedure.

The following non-exhaustive examples apply solely to goods carried on vessels providing services other than RSS, under the Union transit procedure or otherwise as the case may be.

- **Non-Union goods**

- Movement starting before the Union port of shipment and terminating at the Union port of unloading.

Example: Brussels-Le Havre (carriage by road from Brussels to Antwerp)

A T1 procedure is compulsory for the road transport but optional for

the maritime transport.

Recommended practice: the Union transit procedure should only be used for the part of the movement undertaken by road.

- Movement starting at the Union port of shipment and continuing beyond the Union port of unloading.

Example: Le Havre-Brussels (carriage by road from Antwerp to Brussels)

A T1 procedure is compulsory for the road transport but optional for the maritime transport.

Recommended practice: a T1 declaration should be made out for the whole movement from Le Havre to Brussels.

- Movement starting before the Union port of shipment and continuing beyond the Union port of unloading.

Example: Madrid-Milan (maritime transport from Barcelona to Genoa)

Recommended practice: a transit declaration should be made out for the whole movement (by road and by sea) from Madrid to Milan.

### **3.8. *Simplified procedures based on Article 6 Convention***

Provided that the implementation of any measures applicable to the goods is ensured countries may introduce among themselves simplified procedures, by means of bilateral or multilateral agreements which shall be applicable to certain types of goods traffic or specific undertakings.

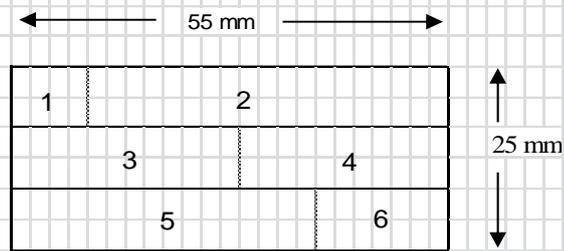
The countries shall communicate these simplified procedures to the European Commission using the form in Annex 8.8.

The authorisation procedure shall be in accordance with paragraph 2.2.

For annulment, revocation or amendment of the authorisation see paragraph 2.3.

- 4. Specific situations (pro memoria)**
- 5. Exceptions (pro memoria)**
- 6. Specific national instructions (reserved)**
- 7. Restricted part for customs use only**
- 8. Annexes**

8.1. *Specimen of a special stamp used by an authorised consignor*

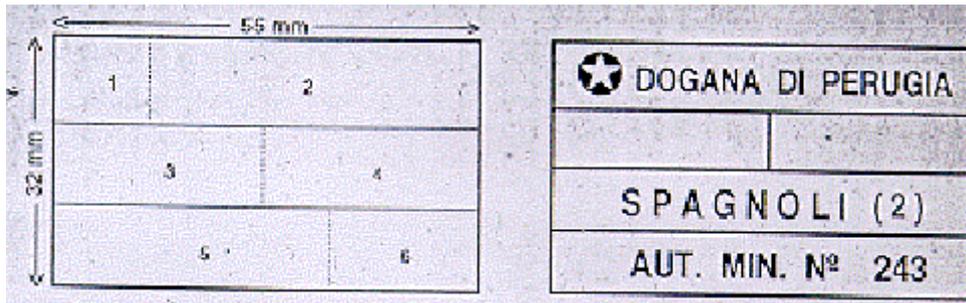


1. Coat of arms or any other signs or letters characterising the country
2. Reference number of the customs office of departure
3. Declaration number
4. Date
5. Authorised consignor
6. Authorisation number

## 8.2. Derogations - special stamp ( IT)

Authorised consignors shall use the special stamp approved by the customs authorities in accordance with Point 22.1, Annex II, Appendix I, Convention/Point 22.1 Annex 72-04 IA) the specimen of which appears in Annex B9, Appendix III, Convention/Chapter II, Annex 72-04 IA).

Italian authorised consignors may use the special stamps, specimens of which are illustrated below:



[Example]

8.3. *List of airports and controlling customs offices*

Country	Name of Airport	Name and address of the competent office
(A)	(B)	(C)
<b>Belgium</b>	1. Antwerpen (Deurne)	Kantoor der douane Antwerp Cargo Center Luchthavenlei 2100 DEURNE
	2. Brussel (Zaventem) Bruxelles Aéroport	Kantoor der douane Luchthaven - Gebouw 706 1931 BRUCARGO
	3. Charleroi (Gossellies)	Bureau de douane Succursales de Gosselies Aéroport - Rue des Fusillés Building S7 - 1er étage 6041 GOSSELIES
	4. Luik (Grâce-Hollogne) Liège	Bureau de douane Rue de l'aéroport, bâtiment 56 4460 GRACE-HOLLOGNE
	5. Oostende	Kantoor der douane en accijnzen Entrepot Slijkensesteenweg 3 8400 OOSTENDE

<b>Bulgaria</b>	1. Sofia	MP Letishte Sofia Bruksel 1 Sofia 1540
	2. Varna	MP Letishte Varna Letishte Varna Varna 9000
	3. Plovdiv	MP Letishte Plovdiv Letishte Plovdiv Plovdiv 4004
	4. Burgas	MP Letishte Burgas Letishte Burgas Burgas 8007
	5. Gorna Oryahovitsa	MB Gorna Oryahovitsa Gorna Oryahovitsa 5100

<b>Cyprus</b>	1. Larnaca Internation Airport	Larnaca Airport Customs office 7130, Larnaca
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	2. Paphos International Airport	Paphos Airport Customs office 8320, Paphos
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<b>Czech Republic</b>	Václav Havel Airport Prague	Celní úřad Praha Ruzyně Aviatická 12/1048 160 08 Praha 6 Czech Republic
	Brno Airport	Celní úřad pro Jihomoravský kraj Koliště 17 602 00 Brno Czech Republic
	Leoš Janáček Ostrava Airport	Celní úřad pro Moravskoslezský kraj Náměstí Svatopluka Čecha 8 702 00 Ostrava Czech Republic
	Karlovy Vary Airport	Celní úřad pro Karlovarský kraj Dubová 8 360 04 Karlovy Vary Czech Republic
	Pardubice Airport	Celní úřad pro Pardubický kraj Palackého 2659/3 530 02 Pardubice Czech Republic
	Mnichovo Hradiště Airport	Celní úřad pro Středočeský kraj Washingtonova 11 110 00 Praha 1 Czech Republic

<b>Estonia</b>	1. Lennart Meri Tallin Lennujaam	Maksu- ja Tolliamet Lennujaama piiripunkt Kesk-Sõjamäe 10A 11415 Tallinn EESTI
	2. Kuressaare Lennujaam	Maksu- ja Tolliamet Kuressaare teenindusbüroo Tallinna mnt 19 93815 Kuressaare EESTI
	3. Tartu Lennujaam	Maksu- ja Tolliamet Tartu teenindusbüroo Sõpruse pst 4 50050 Tartu EESTI

	4. Pärnu Lennujaam	Maksu- ja Tolliamet Pärnu teenindusbüroo Riia mnt 233A 80010 Pärnu EESTI
	5. Kärdla Lennujaam	Maksu- ja Tolliamet Kärdla teenindusbüroo Leigri väljak 5 92412 Kärdla EESTI

<b>Denmark</b>	1. Billund Airport	ToldSkat Vestjylland Region Herning Brændgårdvej 10 7400 Herning
	2. Bornholm Airport	ToldSkat Nordsjælland Region Helsingør Strandpromenaden 8 A 3000 Helsingør
	3. Copenhagen Airport, Kastrup	ToldSkat København Snorregade 15 DK-2300 København S
	4. Copenhagen Airport, Roskilde	ToldSkat Sydvestsjælland Region Køge Gymnasievej 21 4600 Køge
	5. Esbjerg Airport	ToldSkat Vestjylland Region Herning Brændgårdvej 10 DK-7400 Herning
	6. Karup Airport	ToldSkat Vestjylland Region Herning Brændgårdvej 10 DK-7400 Herning
	7. Odense Airport	ToldSkat Fyn Region Odense Lerchesgade 35 DK- 5100 Odense C
	8. Sønderborg Airport	ToldSkat Sydjylland Region Vejle Nordås 17 7100 Vejle
	9. Thisted Airport	ToldSkat Nordjylland Region Aalborg Skibsbyggerivej 5 9000 Aalborg

	10. Vojens Airport	ToldSkat Sydjylland Region Vejle Nordås 17 7100 Vejle
	11. Aalborg Airport	ToldSkat Nordjylland Region Aalborg Skibsbyggerivej 5 9000 Aalborg
	12. Århus Airport	ToldSkat Østjylland Region Århus Margrethepladsen 4 DK- 8000 Århus C

<b>Germany<sup>26</sup></b>	1. Augsburg	Zollamt Göggingen Abfertigungsstelle Flughafen Augsburg Flughafenstraße 6 86169 Augsburg
	2. Augsburg/Memmingen	Zollamt Memmingen AbfSt Flughafen Memmingen Am Flughafen 35 87766 Memmingen
	3. Berlin-Schönefeld	Zollamt Berlin-Flughafen Schönefeld Flughafen Berlin-Schönefeld 12521 Berlin
	4. Berlin-Tegel	Zollamt Berlin-Flughafen Tegel Flughafen Tegel 13405 Berlin
	5. Bremen	Zollamt Flughafen Hanna-Kunath-Strasse 12 28199 Bremen
	6. Paderborn/Lippstadt	Zollamt Flughafen Paderborn Flughafenstr. 33 33142 Büren/Ahden
	7. Dresden	Zollamt Flughafen Dresden Wilhelmine-Reichard Ring 3 Gebäude 211 01109 Dresden

26 Applications or consultations regarding authorisations for simplified procedures (Level 1 and 2) for goods carried by air should be sent to:

konsultationsstelle-luftverkehr.hza-ffm@zoll.bund.de, Cc. poststelle@hzaf.bfinv.de

Hauptzollamt Frankfurt am Main-Flughafen, Hahnstrasse 68-70, 60528 Frankfurt am Main

	8. Duisburg/Weeze	Zollamt Straelen-Autobahn AbfSt. Flughafen Weeze Flughafen-Ring 1 47652 Weeze
	9. Düsseldorf	Zollamt Düsseldorf-Flughafen Frachtstr. 26 40474 Düsseldorf
	10. Dortmund	Zollamt Flughafen Flughafenring 1 44319 Dortmund
	11. Erfurt	Zollamt Am Flughafen Flughafenstr. 4 99092 Erfurt
	12. Frankfurt(Main)	Hauptzollamt Frankfurt am Main-Flughafen Hahnstrasse 68-70 60528 Frankfurt am Main konsultationsstelle-luftverkehr.hza- ffm@zoll.bund.de
	13. Frankfurt (Main)	Zollamt Fracht (Flughafen) Hahnstrasse 68-70 60528 Frankfurt am Main
	14. Friedrichshafen	Zollamt Friedrichshafen Abfertigungsstelle Flughafen Am Flughafen 64 88046 Friedrichshafen
	15. Hahn	Zollamt Hahn-Flughafen Gebäude 850 55483 Hahn Flughafen
	16. Hamburg	Zollamt Hamburg-Flughafen Flughafenstraße 1-3 22335 Hamburg
	17. Hannover	Zollamt Flughafen Postfach 42 01 27 30669 Hannover
	18. Karlsruhe	ZollamtBaden-Baden Gebäude B 420 77836 Rheinmünster
	19. Köln/Bonn	Zollamt Flughafen Köln/Bonn Postfach 98 02 50 51130 Köln
	20. Leipzig/Halle	Zollamt-Flughafen Leipzig Hans-Witwer-Straße 6 04435 Schkeuditz

	21. München	Zollamt Flughafen Frachtgebäude Modul B, 5. OG 85356 München
	22. Münster-Osnabrück	Zollamt Flughafen Airporthalle 1 48268 Greven
	23. Nürnberg	Zollamt Flughafen Flughafenstraße 86 90411 Nürnberg
	24. Rostock/Laage	Zollamt Laage Frachthofstraße 2 18299 Laage
	25. Saarbrücken	Zollamt Flughafen Balthasar-Goldstein-Straße 66131 Saarbrücken
	26. Stuttgart	Zollamt Flughafen Luftfrachtgebäude 605/6 70629 Stuttgart

<b>Greece</b>	1.Diethnis Aerolimenas Athinon “El.Venizelos” (Athens)	Airport Customs Office 190 19 Spata Athens
	2.Kratikos Aerolimenas “Makedonia” (Thessaloniki)	E Customs Office of Thessaloniki Makedonia Airport Mikra –55103 Thessaloniki
	3.Kratikos Aerolimenas “N.Kazantzakis” (Heraklio-Creta)	Customs Office of Heraklio Provlita 4, Limenas 71 110 Heraklio
	4.Kratikos Aerolimenas “I.Kapodistrias” (Kerkyra)	Customs Office of Kerkyra Ethnikis Antistasis 1 Neo Limani 49 100 Kerkyra
	5.Kratikos Aerolimenas “ Diagoras” (Rhodes)	Customs Office of Rhodes Emporikos Limenas 85 100 Rhodes

<b>Spain</b>	01.VITORIA (ES000101)	Aduana del Aeropuerto de Vitoria-FORONDA Aeropuerto de FORONDA 01196 FORONDA-Álava
	02.ALICANTE (ES000301)	Aduana del Aeropuerto de Alicante-EL ALTET Carretera N332 Alicante-Castellón km.10 03071 ALICANTE

03. ALMERÍA (ES000401)	Aduana del Aeropuerto de Almería Carretera de Mijar, s/n 04071 ALMERÍA
04. PALMA DE MALLORCA (ES000701)	Aduana del Aeropuerto de Palma-SON SAN JOAN TERMINAL DE CARGA DE SON SAN JOAN 07071 PALMA DE MALLORCA
05. IBIZA (ES000707)	Aduana del Aeropuerto de Ibiza Avda. Bartolomé Roselló, 21 – 2 07071 IBIZA
06. MENORCA (ES000708)	Aduana del Aeropuerto de Mahón Andén de Poniente, 1 07701 MAHÓN/MAÓ–Menorca
07. BARCELONA (ES000801)	Aduana del Aeropuerto de Barcelona-EL PRAT Centro de Carga Aérea 08820 EL PRAT DE LLOBREGAT-Barcelona
08. JEREZ DE LA FRONTERA (ES001101)	Aduana del Aeropuerto de Jerez Plaza de las Marinas, 1 11407 JEREZ DE LA FRONTERA-Cádiz
09. A CORUÑA (ES001501)	Aduana del Aeropuerto de A Coruña-ALVEDRO Alferez Provisional, 5 15006 A CORUÑA
10. SANTIAGO DE COMPOSTELA (ES001507)	Aduana del Aeropuerto de Santiago-LABACOLLA 15820 SANTIAGO DE COMPOSTELA-A Coruña
11. GIRONA (ES001701)	Aduana del Aeropuerto de Girona-COSTA BRAVA 17185 VILOBI D'ONYAR-Girona
12. SAN SEBASTIAN/GUIPÚZCOA (ES002001)	Aduana del Aeropuerto de Irún-FUENTERRABÍA/HONDARRIBIA 20300 IRÚN-Guipúzcoa
13. MADRID (ES002801)	Aduana del Aeropuerto de Madrid-BARAJAS Terminal de Carga de Barajas 28042 MADRID
14. MÁLAGA (ES002901)	Aduana del Aeropuerto de Málaga-COSTA DEL SOL Avenida de García Morato, s/n 29071 MÁLAGA

	15. MURCIA (ES003001)	Aduana del Aeropuerto de Murcia-SAN JAVIER Aeropuerto de San Javier 30071 MURCIA
	16. ASTURIAS (ES003301)	Aduana del Aeropuerto de ASTURIAS-AVILÉS SANTIAGO DEL MONTE 33459 AVILES-Asturias
	17. FUERTEVENTURA (ES003551)	Aduana del Aeropuerto de Fuerteventura 35671 FUERTEVENTURA
	18. LANZAROTE (ES003571)	Aduana del Aeropuerto de Arrecife de Lanzarote C/. Vargas, 6 35571 ARRECIFE DE LANZAROTE
	19. LAS PALMAS DE GRAN CANARIA (ES003581)	Aduana del Aeropuerto de Las Palmas-GANDO Terminal de Carga del Aeropuerto 35200 LAS PALMAS DE GRAN CANARIA
	20. VIGO (ES003601)	Aduana del Aeropuerto de Vigo-PEINADOR Aeropuerto de Peinador 36271 VIGO-Pontevedra
	21. LA PALMA (ES003871)	Aduana del Aeropuerto de La Palma 38071 SANTA CRUZ DE LA PALMA
	22. TENERIFE SUR (ES003881)	Aduana del Aeropuerto de Tenerife Sur-REINA SOFÍA 38610 GRANADILLA DE ABONA-Tenerife
	23. TENERIFE NORTE (ES003883)	Aduana del Aeropuerto de Tenerife Norte-LOS RODEOS 38071 SANTA CRUZ DE TENERIFE
	24.SANTANDER (ES003901)	Aduana del Aeropuerto de Santander-PARAYAS/MALIAÑO 39071 PARAYAS MALIAÑO-Santander
	25. SEVILLA (ES004101)	Aduana del Aeropuerto de Sevilla-SAN PABLO 41071 AEROPUERTO DE SAN PABLO-Sevilla
	26. REUS (ES004301)	Aduana del Aeropuerto de Reus Autovía de Reus, s/n 43204 REUS-Tarragona
	27. VALENCIA (ES004601)	Aduana del Aeropuerto de Valencia-MANISES 46940 MANISES-Valencia

	28. BILBAO (ES004801)	Aduana del Aeropuerto de Bilbao-SONDIKA Terminal de Carga del Aeropuerto 48150 SONDIKA-Vizcaya
	29. ZARAGOZA (ES005001)	Aduana del Aeropuerto de Zaragoza Carretera del Aeropuerto, s/n 50071 GARRAPINILLOS-Zaragoza
		<b>For further details please visit our COL.</b>

<b>France</b>	Abbeville**	BS d'Abbeville Rue Ventose B.P 630 80144 Abbeville Cedex Tel : 03.22.31.63.10
	Agen**	BI d'Agen Centre routier Gaussens B.P 12 - 47520 Le Passage Tel : 05.53.87.62.42
	Ajaccio-Campo dell'Oro	B.C.S. d'Ajaccio Cite des douanes de pietralba rue des cigales B.P. 512 20090 Ajaccio Cedex Tel 04 95 51 71 79
	Albi**	BI d'Albi 1 rue Gabriel Pech - B.P 155 - 81005 Albi Cedex Tel : 05.63.43.33.25
	Amiens**	BI d'Amiens 39 rue Pierre Rollin - B.P 009 80091 Amiens Cedex 3 Tel : 03.22.46.85.38
	Angers-Marcé**	BI d'Angers Chemin de la salette - 49240 Avrille tel : 02.41.34.21.08
	Angoulême**	BI d'Angouleme 264 rue de Périgueux - 16022 Angouleme Tel : 05.45.37.00.40
	Annecy**	BS d'Annecy 13 av du Coteau B.P 517 - 74014 Annecy Cedex Tel : 04.50.66.87.45

	Annemasse**	BS d'Annemasse Rue Louis Armand - B.P 363 74107 Annemasse Cedex Tel : 04.50.37.48.87
	Auxerre-Branches**	BI d'Auxerre 24 bd Gallieni - 89000 Auxerre Tél : 03.86.46.37.13
	Avignon**	BI d'Avignon 1 rue de la venus d'Arles 84000 Avignon Tel : 04.90.87.32.71
	Bâle-Mulhouse aéroport	R.P. de Bâle Mulhouse Aéroport Aéroport de Bâle Mulhouse - Aérogare fret 68300 Saint Louis Tél : 03.89.90.42.30
	Bastia-Poretta*	BC de Bastia Poretta Aéroport de Bastia-Poretta 20290 Borgo Tél : 04.95.59.70.30
	Beauvais-Tillé*	Antenne de Beauvais Aéroport de Beauvais Tillé 60000 Beauvais Tél : 03.44.11.15.00
	Bergerac**	B.I. de Périgueux Aéroport de Bassillac 24 330 Bassilliac Tél : 05.53.54.94.67
	Besançon-Vèze**	B.I. de Besançon 1, rue de Picardie 25 000 Besançon Tel 03.81.52.18.52
	Béziers-Vias**	BCS d'Agde 1, rue des fauvelles Route du cap d'Agde 34300 Agde Tel : 04.67.94.21.68
	Biarriz Bayonne Anglet*	Annexe - BCS de Biarritz Aéroport de Bayonne Anglet Biarritz 64600 Anglet Tel : 05.59.23.90.71
	Blois le Breuil**	Annexe - BI de Tours Av Yves Farge - B.P. 134 37701 Saint pierre des corps Cedex Tel 02 47 44 90 97

	Bordeaux-Mérignac	R.P de Bordeaux-Mérignac Cedex b3-Zone de fret 33700 Mérignac Tel/05.56.34.34.96
	Bourges**	Annexe -BI de Bourges Le détour du pave - 18230 Saint Doulchard Tel : 02.48.68.90.29
	Brest-Guipavas*	Annexe - BCS de Landerneau 48 rue du commandant Charcot - 29220 Landerneau Tel : 02.98.85.07.40
	Caen-Carpique *	Annexe - BCS de Caen Ouistreham gare maritime - B.P 31 6 - 14150 Ouistreham Cedex Tel : 02.31.96.89.10
	Cahors**	BI de Montauban 22 rue Ingres - 82000 Montauban Tel : 05.63.92.77.63
	Calais-Dunkerque**	Annexe - B.C.S de Calais Extérieur Hoverport B.P. 455 62 225 Calais Cedex Tel 03.21.96.30.10
	Calvi-Sainte Catherine*	Annexe - R.C de Calvi Port de plaisance - 20260 Calvi Tel/ 04.95.65.00.69  BCS de Calvi Route du stade - 20260 Calvi Tel : 04.95.65.04.14
	Cannes Mandelieu*	Annexe - BS de Cannes Aérodrome 12 aéroport de cannes Mandelieu - 06150 Cannes La Bocca Tel/ 04.93.90.41.76
	Carcassonne**	B.I de Carcassonne B.P 2004 - 11880 Carcassonne Cedex 9 Tel : 04.68.11.41.99
	Castres-Mazamet**	BI d'Albi 1 rue Gabriel Pech - B.P 155 - 81005 Albi Cedex Tel : 05.63.43.33.25
	Cayenne-Rochambeau*	R.C de Rochambeau Aéroport Zone fret Rochambeau - 97351 Matoury Tel : 0594 29.80.10

	Chambéry-Aix-les-Bains**	Annexe- BI de Montmélian 15 place René Cassin - 73800 Montmélian Tel : 04.79.84.79.83
	Charleville**	B.S.I de Charleville-Mézières 30 rue du petit bois B.P 489 08109 Charleville-Mézière Tel : 03.24.33.93.11
	Châteauroux-Déols**	Annexe- Cellule de contrôle de Châteauroux Aéroport Châteauroux-Déols rn 20 - 36130 Déols Tel : 02.54.60.53.69
	Cherbourg-Maupertus*	Annexe- BCS de Cherbourg Gare maritime transmanche quai de Normandie B.P 735 - 50107 Cherbourg Cedex Tel : 02.33.44.23.73
	Clermont Ferrand-Aulnat*	Annexe - Clermont aéroport PCV 63510 Aulnat Tel : 04.73.62.71.58
	Colmar**	BSI de Colmar 3 rue Denis Papin - B.P 1540 - 68015 Colmar Cedex Tel : 03.89.24.27.55
	Courchevel-altiport**	Annexe- BSI de Bourg St Maurice 439 av du stade - 73700 Bourg St Maurice Tel : 04.79.07.04.86
	Deauville-Saint Gatien*	Annexe- B.C.S de Deauville 3 rue auguste Decaens - B.P 100- 14080 Deauville Tel : 02.31.88.35.29
	Dieppe**	B.C.S de Dieppe B.P 222 - 76202 Dieppe Cedex Tel : 02.35.82.05.62
	Dijon-Lonvic**	Annexe - BI de Dijon 4 bis rue Jean Moulin - 21000 Tel : 03.80.71.56.99
	Dinard-Pleurtuit*	Antenne de Dinard-Pleurtuit Aérodrome de Dinard- 35730 Pleurtuit Tel : 02.99.46.12.42
	Dole Travaux**	Annexe - BI de Lons le Saunier Rue Blaise Pascal-B.P. 380 39 016 Lons le Saunier Tel : 03.84.86.12.10

	Epinal**	B.I d'Epinal Zone de la voirie 16 av. Pierre Blanck B.P 1028 - 88050 Epinal Cedex 9 Tel : 03.29.31.11.90
	Figari*	BCS de Bonifacio Gare maritime quai portigliolo - 20169 Tel : 04.95.72.16.48
	Gap**	B.I de Gap 3 place du rochasson - B.P 13 - 05008 Gap Cedex Tel : 04.92.51.06.90
	Granville**	BCS de Granville 61 rue de la résidence du stade B.P 429 50404 Granville Cedex Tel : 02.33.50.12.49
	Grenoble-Saint Geoirs*	Annexe - BCS de Saint-Geoirs Aéroport de St Geoirs 38590 St Etienne de St Geoirs Tel/04.76.93.51.67
	Hyères le Palyvestre**	BS d'Hyères 685 vieux quartier de Toulon - quartier la demi-lune 83400 Hyères Tel : 04.94.35.46.08
	Issy-les-Moulineaux**	BI de Paris-Sud 20 quai d'Austerlitz - 75013 Paris Tel : 01.44.06.87.47
	La Mole**	Annexe de St Tropez Quai de l'épi B.P 148 - 83991 St Tropez Cedex Tel : 04.94.97.00.24
	La Rochelle-Laleu**	Annexe - BCS de la Rochelle Bld Emile Delmas - B.P 2012 - 17009 la Rochelle 01 Tel : 05.46.67.19.31
	Lannion**	Annexe - B.C.S de Lannion 2 avenue de Lorraine - 22000 Saint Lannion Tel : 02.96.48.45.32
	Laval**	Cellule de contrôle de Laval 55 rue du dépôt - B.P 2235 - 53022 Laval Cedex 9 Tel : 02.43.49.97.40

	Le Bourget	R.C du Bourget Aéroport du Bourget, bat 48 B.P 15 - 93350 Le Bourget Tel : 01.48.62.50.73
	Le Castelet**	BS de Toulon Port Marchand - 83000 Toulon Tel : 04.94.03.90.53
	Le Havre-Octeville*	BCS du Havre Quai de Southampton terminal Grande-Bretagne B.P 27 76083 Le Havre Tel : 02.32.74.84.25
	Le Mans-Arnage**	Annexe - BI du Mans 96 rue de l'angevinerie – BP 21.54 72001 Cedex 1 Le Mans Tel : 02.43.80.63.00
	Le Touquet**	Annexe - B.C.S Le Touquet Aéroport Le Touquet 62520 Le Touquet Paris Plage Tel 03.21.05.35.12
	Lille Lesquin	R.P de Lille Lesquin aéroport CRD 1 rue Descats -B.P 309 - 59813 Lesquin Cedex Tel/ 03.20.87.56.54
	Limoges**	Annexe - BI de Limoges 53 rue théodore bac - 87032 Limoges Cedex Tel : 05.55.79.42.59
	Lognes**	BI de Marne la Vallée Immeuble concorde Lizard, 7 cours des roches- B.P. 202 - 77441 Marne la Vallee Cedex 2 Tel 01 60 95.51.66
	Lorient Lann Bihoué**	BCS de d'Hennebon Lorient 33 rue Voltaire- 56700 Hennebon Tel : 02.97.36.20.76
	Lyon-Bron*	BCS de Satolas Aéroport de Satolas - B.P 136 69125 Lyon satolas aéroport Cedex Tel : 04.72.22.74.20
	Lyon Satolas	R.P de Lyon Satolas B.P. 714 6 69125 Lyon Satolas aéroport Cedex Tel/ 04.72.22.78.44

	Marseille Provence	R.P de Marseille Marignane B.P 5 - 13727 Marignane Cedex Tel : 04.42.10.50.70
	Meaux**	Antenne de Meaux Zi meaux poincy - B.P. 228 - 77108 Meaux Cedex Tel 01 64 33 15 93  Annexe - BI de Marne la Vallée Immeuble concorde luzard, 7 cours des roches- B.P. 202 - 77441 Marne la Vallee Cedex 2 Tel : 01 60 95.51.66
	Megève**	Annexe - BSI de Chamonix Les pélerins - B.P 73 - 74402 Chamonix Cedex Tel : 04.50.53.89.12
	Metz Nancy Lorraine*	Antenne de Metz-Nancy-Lorraine aéroport, Aéroport de Metz-Nancy-Lorraine Route de Louvigny - 57420 Goin Tel : 03.87.69.79.21
	Montbéliard**	B.C.S. de Montbéliard 3 rue Oehmichen 25 202 Montbéliard CEDEX Tel 03.81.98.22.79
	Montpellier Fréjorgues*	Antenne de Fréjorgues Eurogare aéroport de Montpellier-Mediter 34130 Maugio Tel/ 04.67.20.25.47
	Morlaix**	Annexe de Morlaix Aérodrome de Ploujean - B.P 11 29201 Morlaix Cedex Tel : 02.98.88.06.31
	Nancy-Essey**	Bureau de Nancy aéroport 150 rue alfred Krug - B.P CS 5215 54052 Nancy Cedex Tel : 03.83.30.84.70
	Nantes Atlantique*	Bureau de Nantes Atlantique Aérogare de fret - B.P 25 - 44340 Bouguenais Tel : 02.40.75.43.19
	Nevers**	Annexe - Bureau de Nevers 25 bd Léon Blum B.P : 6 - 58018 Nevers Baratte Tel : 03.86.71.78.00

	Nice Côte d'Azur	Bureau de Nice aéroport Aéroport de Nice Côte d'Azur zone de fret - B.P 1459 - 06008 Nice Cedex 1 Tel : 04.93.21.37.79
	Nîmes Garons*	Annexe - BI de Nîmes 3 place Séverine B.P 27036 - 30910 Nîmes Cedex 2 Tel : 04.66.36.35.00
	Orléans-Saint-Denis l'hôtel**	de Annexe - BI d'Orléans Place de l'abbé Pasty Tel : 02.38.86.34.78
	Orly	Bureau d'Orly aéroport Zone de fret B.P 112 - 94396 Orly aérogare Cedex Tel/ 01.49.75.09.01
	Pau-Pyrénées*	Annexe - BCS de Pau-Uzein Aéroport de Pau Uzein - 64230 Uzein Tel : 05.59.33.17.00
	Périgueux**	B.I. de Périgueux Aéroport de Bassillac 24 330 Bassillac Tél : 05.53.54.94.67
	Perpignan-Rivesaltes	Annexe - BI de Perpignan Immeuble le Carré- avenue de Rome BP 5156 66031 Perpignan Tel : 04.68.68.17.93
	Pointe à Pitre Le Raizet	R.P Le Raizet aéroport Aéroport pole caraïbe morne maniel providence 97139 Les Abymes Tel : 0590.21.15.21
	Poitiers**	Annexe - BI de Poitiers 6, rue Claude Berthollet ZI République 3 86012 Poitiers Cedex 9 Tel : 05.49.61.50.93
	Pontarlier**	B.C.S. de Pontarlier Rue Charles Maire - B.P. 315 25 304 Pontarlier Cedex Tel 03.81.39.16.99
	Pontoise**	Annexe - BI de Gennevilliers 37 route principale du port B.P 221 92237 Gennevilliers Cedex Tel : 01.47.98.28.20

	Quimper**	Annexe - BCS de Quimper 28 bd de Bretagne - 29000 Quimper Tel : 02.98.55.02.19
	Reims-Champagne*	Annexe - BCS de Reims 25 rue Gutenberg - 51084 Reims Cedex Tel : 03.26.87.65.26
	Rennes Saint-Jacques*	Annexe - BI de Rennes 6 allée du Danemark- 35200 Rennes Tel : 02.99.50.84.28
	Roanne**	Annexe - BI de Saint Etienne ZI Verpilleux, 1 rue Necker - B.P 657 42042 St Etienne Tel : 04.77.47.61.80
	Rodez**	BI d'Albi 1 rue Gabriel Pech - B.P 155 - 81005 Albi Cedex Tel : 05.63.43.33.25
	Roissy Charles-de-Gaulle	R.P de Roissy-en-France Nord RP de Roissy-en-France Sud
	Rouen**	BCS de Rouen rue de Lillebonne prolongée - 76000 Rouen Tel : 02.32.10.21.87
	Saint-Brieuc**	Annexe - BCS de Saint Brieuc 17 rue de Genève - 22000 Saint Brieuc Tel : 02.96.33.13.83
	Saint-Denis Gillot	R.P De Saint Denis Gillot Aéroport de Saint Denis Gillot - 97438 Sainte Marie Tel : 0262.48.81.28
	Saint-Etienne**	Annexe - BI de Saint Etienne Zi verpilleux, 1 rue Necker - B.P 657 42042 St Etienne Tel : 04.77.47.61.80
	Saint-Nazaire-Montoir**	Annexe - BCS de Saint-Nazaire Montoir rue des Morées - B.P 27 - 44550 Montoir de Bretagne Tel : 02.40.45.88.78
	Saint Yan**	Antenne de Paray le Monial Zi du Champ Bossu - 71600 Paray le Monial Tel : 03.85.81.03.26
	Strasbourg Entzheim	R.C de Strasbourg Entzheim aéroport B.P 33 - 67960 Entzheim Tel : 03.88.64.50.20

	Tarbes- Lourdes-Pyrénées*	Annexe - BCS de Tarbes Av du président Kennedy autoport des Pyrenées B.P 1334 - 65013 Tarbes Cedex 9 Tel : 05.62.93.29.91
	Toulouse Blagnac	Bureau de Toulouse Blagnac Aéroport zone de fret. bat h- 31700 Blagnac Tel/ 05.61.16.40.60
	Tours**	Annexe - BI de Tours Av Y. Farge B.P 134 37701 Saint Pierre des Corps Cedex Tel : 02.47.44.90.97.
	Toussus le Noble*	BI des Ulis Avenue des Indes B.P 7 - 91941 Les Ulis Cedex Tel : 01.64.46.37.30
	Troyes-Barberey**	R.P de Troyes CRD aéroport rue de la douane - B.P 55 10600 La Chapelle St Luc Cedex Tel : 03.25.74.51.40
	Valence**	Annexe - BI de Romans 22 bld Rémy Roure - 26100 Romans Tel : 04.75.71.10.80
	Valenciennes**	BSI de Valenciennes 53 rue de Romainville - 59322 Valenciennes Tel : 03.27.23.77.39
	Vannes**	BCS de Vannes 34 av. Paul Cézanne - 56019 Vannes Cedex Tel : 02.97.63.33.28
	Vatry*	Bureau de Châlons-en-Champagne CRD 2 av de Crayères zam de la veuve 51022 Châlons-en-Champagne Cedex Tel : 03.26.69.50.00
	Vesoul**	B.I. de Besançon 1, rue de Picardie 25 000 Besançon Tel : 03.81.52.18.52
	Vichy-Charmeil**	Annexe - Cellule de contrôle de Vichy- Charmeil Aéroport de Vichy-Charmeil - 03110 Charmeil Tel : 04.70.32.34.99

\* Airports where customs, police and health formalities are conducted for part of the year or at certain times, and may also be conducted outside such periods and times at the above airfields on application to the authority designated by the *Préfecture*.

\*\* Airports where customs, police and health formalities are conducted as needed on application to the authority designated by the *Préfecture*.

The customs and indirect taxation annexes are kept by a customs office and are treated for accounting purposes as customs and indirect taxation revenue.

These annexes can be used for the purposes of:

- checking passengers, means of transport and luggage;
- customs formalities involving goods in transit;
- checking and endorsing documents proving that goods declared for export leave the territory of the EU;
- customs formalities relating to local border traffic.

<b>Ireland</b>	1. Dublin	Customs & Excise Cargo Terminal Dublin Airport Co. Dublin Ireland
	2. Cork Airport	Customs & Excise Cargo Terminal Cork Airport Co. Cork Ireland
	3. Shannon Airport	Customs & Excise Freight Terminal Shannon Airport Co. Clare Ireland

<b>Italy</b>	1. Aeroporto di Alghero	Sezione operativa territoriale di Alghero c/o Aeroporto civile - Reg. Nuraghe Biancu - 07040 S. Maria La Palma (SS) Telefoni 0039 070 7591706 - 070 7591704 Fax 0039 070 7591700 E-mail: dogane.sassari.alghero@agenziadogane.it
	2. Aeroporto di Faconara Marittima	Sezione Operativa Territoriale di Falconara Aeroporto P.le Sordoni c/o Aeroporto R. Sanzio - di Falconara 60022 Castelferretti (AN) Tel. 0039 071 9944463/461 - 071 200157 - 071 282743 - Arrivi 0039 071 2827232 - Partenze 0039 071 2827229 Fax 0039 0712827255 E-mail: dogane.ancona.aeroporto@agenziadogane.it

	3. Aeroporto di Bari Palese	Sezione Operativa Territoriale Aeroporto Bari - Palese Aeroporto Civile - 70057 Palese (BA) Tel. 0039 0805316196 Fax 0039 0805316196 e-mail: dogane.bari.aeroporto@agenziadogane.it
	4. Aeroporto di Bergamo Orio al Serio	Sezione Operativa Territoriale di Orio al Serio c/o Aeroporto, 13 - 24050 Orio al Serio (BG) Tel. 0039 0350862289 Viaggiatori 0039 0350862305 Merci 0039 0350862282 Fax 0039 0350862330 E-mail: dogane.bergamo.orioalserio@agenziadogane.it
	5. Aeroporto di Bologna (Borgo Panigale)	Sezione Operativa Territoriale Aeroporto "G. Marconi" Via Triumvirato, 84 - 40132 Borgo Panigale (BO) Tel. 0039 051 6479348 Viaggiatori 0039 051 6479865 Merci Fax 0039 051 6479868 E-mail: dogane.bologna.aeroporto@agenziadogane.it
	6. Aeroporto di Brindisi Casale	Sezione Operativa Territoriale Aeroporto Casale Aeroporto Civile Papola - 72100 Casale (BR) Tel. 0039 0831 413045 Fax 0039 0831 413045 e-mail: dogane.brindisi.aeroporto@agenziadogane.it
	7. Aeroporto di Cagliari Elmas	Sezione Operativa Territoriale di Aeroporto Elmas (Mario Mameli) c/o Aeroporto - 09034 Cagliari-Elmas (CA) Tel.0039 0707591273 Fax 0039 0707591270 E-mail: dogane.cagliari.aeroporto@agenziadogane.it
	8. Aeroporto di Catania Fontana Rossa	Sezione Operativa Territoriale Aeroporto di Fontanarossa c/o Aeroporto Civile Fontanarossa - 95121 Catania Tel. 0039 095348625 Fax 0039 095348625 E-mail: dogane.catania.aeroporto@agenziadogane.it

	9. Aeroporto di Firenze	Sezione operativa Aeroporto A. Vespucci Via del Termine, 11 - 50127 Peretola (FI) Tel. 0039 055 3061629/3061686 Viaggiatori arrivi 0039 055 3061610 Viaggiatori partenze (postazione Tax Free) 0039 055 3061430 Cargo Fax 0039 055 3061686 Viaggiatori 0039 055 3061430 Cargo E-mail: dogane.firenze.aeroporto@agenziadogane.it
	10. Aeroporto di Forlì L.Ridolfi	Sezione operativa territoriale Aeroporto Ridolfi Via Seganti, 3 - 47100 Forlì Tel. 0039 0543474960 Fax 0039 0543474961 E-mail: dogana.forli.aeroporto@agenziadogane.it
	11. Aeroporto di Genova C. Colombo	Sezione Operativa Territoriale Aeroporto Via Pionieri e Aviatori d'Italia, Palazzina Merci - 16154 Genova Tel.0039 0106015339 Fax 0039 0106015327 E-mail: dogane.genova.aeroporto@agenziadogane.it
	12. Aeroporto di Lamezia Terme	Sezione Operativa Territoriale Aeroporto dello Stretto Via Ravagnese, 11 - 89131 Reggio Calabria Tel. 0039 0965 645274 Fax 0039 0965 645274 E-mail: dogane.reggiocalabria.aeroporto@agenziadogane.it
	13. Aeroporto di Milano Linate	Ufficio delle Dogane di Milano 3 Aeroporto di Linate - 20090 Segrate (MI) Tel. 0039 0270200470 0039 0270200510 Fax 0039 027388477 E-mail: dogane.milano3@agenziadogane.it
	14. Aeroporti di Milano Malpensa	Ufficio delle Dogane di Malpensa Aeroporto Malpensa - 21010 Aeroporto Malpensa (VA) Telefoni 0039 0258586300 0039 0258586500 Fax 0039 0258586340 E-mail: dogane.malpensa@agenziadogane.it

	15. Aeroporto di Napoli Capodichino	Sezione Operativa Territoriale Aeroporto di Capodichino Viale Umberto Maddalena c/o Terminal merci - 80100 Napoli Tel. 0039 0817896433 - 0039 0817896268 Fax 0039 0817802546 E-mail: dogane.napoli1.aeroporto@agenziadogane.it
	16. Aeroporto di Olbia Costa Smeralda	Sezione operativa territoriale di Porto Torres Molo ASI - 07046 Porto Torres (SS) Tel. 0039 070 7591361 Fax 0039 070 7591360 E-mail: dogane.sassari.portotorres@agenziadogane.it
	17. Aeroporto di Palermo Punta Raisi	Sezione Operativa Territoriale Aeroporto di Punta Raisi Aeroporto Civile Falcone Borsellino - 90045 Cinisi (PA) Telefoni 0039 0917020216 0039 0917020329 Fax 0039 0917020216 E-mail: dogane.palermo.aeroporto@agenziadogane.it
	18. Aeroporto di Perugia S. Egidio	Sezione operativa territoriale Aeroporto S. Francesco d'Assisi Strada Traversa S. Egidio – 06070 S. Egidio (PG) Telefoni 0039 0755921420 - 421 - 422 - 423 Fax 0039 0755921455 E-mail: dogane.perugia.aeroporto@agenziadogane.it
	19. Aeroporto Liberi di Pescara	Sezione Operativa Territoriale di Pescara - Aeroporto d'Abruzzo Via Tiburtina km 229,100 - 65131 Pescara Telefono 0039 0854324234 E-mail: dogane.pescara.aeroporto@agenziadogane.it
	20. Aeroporto di Pisa S. Giusto	Sezione Operativa Territoriale Aeroporto di Pisa Via Asmara 3/c – 56121 Pisa Telefoni 0039 05091661 – Viaggiatori 0039 050916608 - 0039 050849494 Fax 0039 050916630 E-mail: dogane.pisa.aeroporto@agenziadogane.it
	21. Aeroporto di Reggio Calabria (dello Stretto)	Sezione Operativa Territoriale Aeroporto dello Stretto Via Ravagnese, 11 - 89131 Reggio Calabria Tel. 0039 0965 645274 Fax 0039 0965 645274 E-mail: dogane.reggiocalabria.aeroporto@agenziadogane.it

	22. Aeroporto di Rimini Miramare	Sezione Operativa Territoriale Aeroporto Miramare "Federico Fellini" Via Flaminia, 407 - 47037 Rimini Miramare (RN) Tel. 0039 0541 370261 Fax 0039 0541 370261 E-mail: dogane.rimini.aeroporto@agenziadogane.it
	23. Aeroporto di Roma Ciampino	Sezione Operativa Territoriale di Ciampino Aeroporto di Ciampino - 00043 Ciampino (RM) Tel. 0039 0679494277 Fax 0039 0679340220 E-mail: dogane.roma1.ciampino@agenziadogane.it
	24. Aeroporto di Roma Fiumicino	Ufficio delle Dogane di Roma 2 - Aeroporto Internazionale Leonardo da Vinci Via Bragadin s.n.c - 00054 Fiumicino Tel. 0039 65956366 Fax 0039 06659520954 E-mail: dogane.roma2@agenziadogane.it
	25. Aeroporto di Ronchi dei Legionari	Sezione Operativa Territoriale Ronchi dei Legionari – Aeroporto Giuliano Via Aquilea - 34077 Ronchi dei Legionari (GO) Tel. 0039 0481778070 Fax 0039 0481778070 E-mail: dogane.gorizia.aeroporto@agenziadogane.it
	26. Aeroporto di Torino (Caselle)	Sezione Operativa Territoriale Caselle Torinese Aeroporto di Torino "Sandro Pertini" - 10072 Caselle Torinese (TO) Telefoni Merci 0039 011 5676891/2 Servizio Viaggiatori 0039 011 5676874/886 Fax 0039 011 5678284 E-mail: dogane.torino.aeroporto@agenziadogane.it
	27. Aeroporto di Venezia Tessera	Sezione Operativa Territoriale Aeroporto "Marco Polo" di Tessera Via Broglio, 80 - 30030 Tessera (VE) Telefoni 0039 041 2699357 Fax 0039 041 8773585 E-mail: dogane.venezias.aeroporto@agenziadogane.it

	28. Aeroporto di Verona Villafranca	Sezione operativa territoriale di Aeroporto Valerio Catullo c/o Aeroporto Valerio Catullo - 37060 Località Caselle - Sommacampagna (VR) Telefoni 0039 045 8095774 (Centralino) 0039 045 8095775 (Responsabile) 0039 045 8095761 (Ufficio Arrivi) 0039 045 (+39)-045-8095737 (Ufficio Partenze) Fax 0039 045 8095775 (Ufficio) 0039 045 8095890 (Ufficio Arrivi) E-mail: dogane.verona.aeroporto@agenziadogane.it
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<b>Latvia</b>	1. Rīgas lidosta Riga Airport (International)	Lidostas MKP 0240 Rīgas raj., Mārupes pag., lidosta "Rīga", LV-1053 Latvia
	2. Ventpils lidosta Ventspils Airport (local importance)	Ventspils MKP 0313 Prāmju 2, Ventspilī, LV-3602 Latvia
	3. Liepājas lidosta Liepaja Airport (local importance)	Liepājas ostas MKP 0411 Cukura 8/16, Liepājā, LV-3401 Latvia

<b>Lithuania</b>	1. Vilnius Airport	Vilniaus oro uosto postas Rodūnios kelias 10A LT-02189 Vilnius
	2. Kaunas Airport	Kauno oro uosto postas Oro uosto g. 4 Karmėlava LT-54460 Kauno rajonas
	3. Palanga Airport	Palangos oro uosto postas Liepojos pl. 1 LT-00169 Palanga
	4. Šiauliai Airport	Šiaulių oro uosto postas Lakūnų g. 4 LT-77103 Šiauliai

<b>Luxembourg</b>	1. Luxembourg (Findel)	Bureau des Douanes et Accises Luxembourg-Aéroport B.P. 61 L-6905 Niederanven
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<b>Hungary</b>	Liszt Ferenc Nemzetközi Repülőtér	Nemzeti Adó- és Vámhivatal Repülőtéri Igazgatóság Liszt Ferenc Nemzetközi Repülőtér 1675 Budapest, Pf.: 40.
	Debrecen Nemzetközi Repülőtér	Nemzeti Adó- és Vámhivatal Hajdú-Bihar Megyei Adó- és Vámigazgatóság 4034 Debrecen, Vágóhíd u. 2.
	Sármellék Repülőtér	Nemzeti Adó- és Vámhivatal Zala Megyei Adó- és Vámigazgatóság 8901 Zalaegerszeg, Pf.: 135.

<b>Malta</b>	Malta International Airport	Customs Office Airfreight Section Luqa MALTA
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<b>Netherlands</b>	1. Eelde	Douanekantoor Eelde Machlaan 14 9761 TD Eelde
	2. Eindhoven	Douanekantoor Eindhoven-Airport Luchthavenweg 13 5657 EA Eindhoven
	3. Hilversum en Lelystad	Douanekantoor Hilversum Nieuwe Havenweg 53 II Postbus 183 1200 AD Hilversum
	4. Maastricht – Aachen Airport	Douanekantoor Maastricht Airport Vliegveldweg 41 6190 AC Beek
	5. Midden-Zeeland	Douanekantoor Vlissingen Duitslandweg 1 Postbus 279 4380 AG Vlissingen
	6. Rotterdam-Airport	Douanekantoor Rotterdam-Airport Airportplein 50 3045 AP Rotterdam
	7. Seppe	Douanekantoor Roosendaal Borchwerf 10A 4704 RG Roosendaal

	8. Schiphol-Airport	Douanepost Schiphol Cargo Centre Handelskade 1 Postbus 75757 1118 ZX Schiphol
	9. Teuge	Douanekantoor Apeldoorn Oude Apeldoornseweg 41 – 45 7333 NR Apeldoorn
	10. Texel	Douanekantoor Texel-Luchthaven Het Nieuwe Diep 23 1781 AC Den Helder
	11. Twente	Douanekantoor Twente Luchthaven Vliegveldweg 333 7524 PT Enschede

<b>Austria</b>	1. Graz	Hauptzollamt Graz Zweigstelle Flughafen Flughafen Graz 8073 Feldkirchen bei Graz
	2. Innsbruck	Hauptzollamt Innsbruck Zweigstelle Innsbruck-Flughafen Fürstenweg 180 6020 Innsbruck
	3. Klagenfurt	Hauptzollamt Klagenfurt Zweigstelle Flughafen-Strasse Flughafen-Strasse 63 Flughafen Klagenfurt-Wörthersee 9020 Klagenfurt
	4. Salzburg	Hauptzollamt Salzburg Zweigstelle Flughafen  Wilhem-Spazier-Strasse 2 5020 Salzburg
	5. Wien (Vienna)	Zollamt Flughafen Wien Postfach 21 1300 Wien-Flughafen
	6. Linz	Hauptzollamt Linz Zweigstelle Flughafen Flughafenstrasse 1 4063 Hörsching

<b>Poland</b>	1. Gdansk-Rebiechowo	Oddzial Celny Port Lotniczy ul. Slowackiego 210 80-298 Gdansk
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	2. Katowice-Pyrzowice	Oddział Celny Port Lotniczy ul. Wolności 90 41-960 Ozarowice
	3. Krakow-Balice	Oddział Celny Port Lotniczy ul. Kapitana Medweckiego 1 32-083 Krajow-Balice
	4. Poznan-Lawica	Oddział Celny Port Lotniczy ul. Bukowska 285 61-198 Poznan
	5. Szczecin-Goleniow	Oddział Celny Port Lotniczy Glewice 1A 72-100 Goleniow
	6. Warszawa-Okecie	Urząd Celny III Port Lotniczy w Warszawie ul. Zwirki i Wigury 1 00-906 Warszawa
	7. Wroclaw-Strachowice	Oddział Celny Port Lotniczy ul. Skarzynskiego 36 54-351 Wroclaw
	8. Rzeszow-Jasionka	Oddział Celny Port Lotniczy 36-002 Jasionka

<b>Portugal</b>	1. Lisboa	Alfândega do Aeroporto de Lisboa Aeroporto de Lisboa - Edifício 17 1700 LISBOA
	2. Francisco Sá Carneiro (Porto)	Alfândega do Aeroporto do Porto Aeroporto Sá Carneiro 4470 MAIA
	3. Faro	Delegação Aduaneira do Aeroporto de Faro Aeroporto de Faro 8000 FARO
	4. Santa Catarina (Madeira)	Delegação Aduaneira do Aeroporto de Santa Catarina Aeroporto de Santa Catarina 9100 SANTA CRUZ
	5. Porto Santo (Madeira)	Delegação Aduaneira de Porto Santo Aeroporto do Porto Santo 9400 PORTO SANTO
	6. Ponta Delgada (Açores)	Alfândega de Ponta Delgada Praça Vasco da Gama 9500 PONTA DELGADA
	7. Santa Maria (Açores)	Delegação Aduaneira do Aeroporto de Santa Maria Aeroporto de Santa Maria 9580 VILA PORTO

	8. Lages (Açores)	Delegação Aduaneira de Angro do Heroismo Patio da Alfândega 9700 ANGRO DO HEROISMO
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<b>Romania</b>	1. Aeroport Arad	Biroul vamal Arad Aeroport Str. Bodrogului, FN, 310399, ARAD
	2. Aeroport Sibiu	Biroul vamal Sibiu Aeroport Sos. Alba Iulia, no.73A, SIBIU
	3. Aeroport Băneasa	Biroul vamal Băneasa Sos. București -Ploiești, nr. 40, sector 1, BUCURESTI
	4. Aeroport Henri Coandă	Biroul vamal Otopeni Calatori Calea Bucurestilor, no.224E, OTOPENI, jud. Ilfov
	5. Aeroport Cluj Napoca	Biroul vamal Cluj Napoca Aeroport Str. Traian Vuia, nr.149, CLUJ NAPOCA, 400397, jud. Cluj
	6. Aeroport Mihail Kogălniceanu	Biroul vamal Mihail Kogălniceanu Incinta Aeroport Internațional Constanța, Str. Tudor Vladimirescu, nr.4, Jud. Constanța
	7. Aeroport Bacău	Biroul vamal Bacău Aeroport Str. Aeroportului, nr.1, BACĂU
	8. Aeroport Iași	Biroul vamal Iași Aeroport Str. Moara de Vant, nr.34, IASI
	9. Aeroport Timișoara	Biroul vamal Timisoara Aeroport Str. Aeroportului, nr. 1 Jud.Timis
	10. Aeroport Suceava	Biroul vamal Suceava Aeroport Str. Aeroportului FN, Salcea, SUCEAVA
	11. Aeroport Oradea	Biroul vamal Oradea Calea Aradului, nr. 80 Oradea Jud. Bihor

<b>Finland</b>	1. Helsinki-Vantaa	Helsingin lentotulli PL 11 FI-01531 VANTAA
	2. Enontekiö	Kivilompolon tulli FI-99440 LEPPÄJÄRVI

	3. Ivalo	Ivalon tulli PL 18 FI-99801 IVALO
	4. Joensuu	Joensuun tulli PL 72 FI-80101 JOENSUU
	5. Jyväskylä	Jyväskylän tulli PL 39 FI-40321 JYVÄSKYLÄ
	6. Kajaani	<i>Kajaanin tulli</i> <i>PL 119</i> FI-87400 KAJAANI
	7. Kemi/Tornio	Kemin tulli PL 49 FI-94101 KEMI
	8. Kittilä	Muonion tulli FI-99300 MUONIO
	9. Kruunupyy	Kokkolan tulli PL 1006 FI-67101 KOKKOLA
	10. Kuopio	Kuopion tulli PL 68 FI-70701 KUOPIO
	11. Kuusamo	Korttesalmen tulli FI-93999 KUUSAMO
	12. Lappeenranta	Lappeenrannan tulli PL 66 FI-53501 LAPPEENRANTA
	13. Mariehamn	Mariehamns tull PB 40 FI-22101 MARIEHAMN
	14 . Oulu	Oulun tulli PL 56 FI-90401 OULU
	15. Pori	Porin tulli PL 140 FI-28101 PORI
	16. Rovaniemi	Rovaniemen tulli PL 47 FI-96101 ROVANIEMI
	17. Tampere-Pirkkala	Tampereen tulli PL 133 FI-33101 TAMPERE

	18. Turku	Turun tulli PL 386 FI-20101 TURKU
	19. Vaasa	Vaasan tulli PL 261 FI-65101 VAASA

<b>Slovenia</b>	1. Ljubljana (Brnik)	Finančni urad Ljubljana Izpostava Letališče Brnik SI - 4210 Brnik
	2. Maribor	Finančni urad Maribor Carinska pisarna Mejni prehod Letališče Maribor SI - 2212 Orehova vas - Slivnica

<b>Sweden</b>	1. Arlanda	Tullverket* Box 64 S-190 45 Stockholm-Arlanda
	2. Arvidsjaur	Tullverket* Blå vägen 32 S-920 64 Tärnaby
	3. Borlänge Dala Airport	Tullverket* Box 64 S-190 45 Stockholm-Arlanda
	4. Bromma	Tullverket* Box 64 S-190 45 Stockholm-Arlanda
	5. Göteborg City Airport, Säve	Tullverket* Box 8932 S-402 73 Göteborg
	6. Göteborg Landvetter Airport,	Tullverket* Box 8932 S-402 73 Göteborg
	7. Halmstad	Tullverket* Box 8932 S-402 73 Göteborg
	8. Jönköping	Tullverket* Box 11504 S-550 11 Jönköping
	9. Kalmar	Tullverket* Box 11504 S-550 11 Jönköping

	10. Karlstad	Tullverket* Box 8932 S-402 73 Göteborg
	11. Kiruna	Tullverket* Blå vägen 32 S-920 64 Tärnaby
	12. Kristianstad-Everöd	Tullverket* Box 850 S-201 80 Malmö
	13. Linköping	Tullverket* Tegeluddsvägen 98 Box 27311 S-102 54 Stockholm
	14. Luleå-Kallax	Tullverket* Blå vägen 32 S-920 64 Tärnaby
	15. Malmö-Sturup	Tullverket* Box 850 S-201 80 Malmö
	16. Norrköping	Tullverket* Box 901 S-601 19 Norrköping
	17. Pajala-Ylläs	Tullverket* Blå vägen 32 S-920 64 Tärnaby
	18. Ronneby/Kallinge	Tullverket* Box 850 S-201 80 Malmö
	19. Stockholm-Skavsta	Tullverket* Tegeluddsvägen 98 Box 27311 S-102 54 Stockholm
	20. Skellefteå	Tullverket* Blå vägen 32 S-920 64 Tärnaby
	21. Sundsvall-Härnösand	Tullverket* Box 64 S-190 45 Stockholm-Arlanda
	22. Trollhättan/Vänersborg	Tullverket* Box 8932 S-402 73 Göteborg
	23. Umeå	Tullverket* Blå vägen 32 S-920 64 Tärnaby

	24. Visby	Tullverket* Box901 S-601 19 Norrköping
	25. Västerås/Hässlö	Tullverket* Tegeluddsvägen98 Box27311 S-102 54 Stockholm
	26. Växjö/Kronoberg	Tullverket*
	27. Ängelholm-Helsingborg	Tullverket* Box850 S-201 80 Malmö
	28. Örebro	Tullverket* Tegeluddsvägen98 Box27311 S-102 54 Stockholm
	29. Örnsköldsvik	Tullverket* Blåvägen 32 S-920 64 Tärnaby
	30. Östersund	Tullverket* Gränsvägen55 S-830 19 Storlien

\* Applications or consultations for authorizations, simplified procedure for transport by air, should be sent to:

Tullverket, Kompetenscenter Tillstånd  
Box 12 854  
S-112 98 Stockholm

### United Kingdom

<i>IATA CODE</i>	<i>AIRPORT</i>	<i>Address</i>	<i>ccsuk code</i>	<i>EPU</i>
ABZ	Aberdeen	HM REVENUE & CUSTOMS Aberdeen Airport C/O Custom House 28 Guild St Aberdeen AB9 2DY	Z	410
BFS	Belfast	HM REVENUE & CUSTOMS Custom House Belfast International Airport Aldergrove Belfast BT29 4AA	P	516
BHX	Birmingham	HM REVENUE & CUSTOMS Cargo Centre Birmingham Airport B26 3QN	B	011

BOH	Bournemouth	HM REVENUE & CUSTOMS Bournemouth Airport C/O Compass House Ordnance Survey Site Romsey Road Southampton SO16 4HP	none	290
BRS	Bristol	HM REVENUE & CUSTOMS Bristol Airport C/O Custom House Clayton St, Avonmouth Bristol BS11 9DX	A	033
CWL	Cardiff	HM REVENUE & CUSTOMS Cargo Terminal Cardiff International Airport Rhoose, Nr Barry S Glamorgan Wales CF62 3BD	C	048
EMA	East Midlands	HM REVENUE & CUSTOMS Bldg 108 Beverley Rd East Midlands Airport Castle Donnington Derby DE74 2SE	D	245
EDI	Edinburgh	HM REVENUE & CUSTOMS Edinburgh Airport Spitfire House, Cargo Village Turnhouse Rd Edinburgh EH12 0AL	E	436
EXT	Exeter	HM REVENUE & CUSTOMS Exeter Airport C/O Crownhill Court Tailyour Road Crownhill Plymouth PL6 5BZ	R	297
AOA	Farnborough (airshow only)	HM REVENUE & CUSTOMS Farnborough Airport C/O Compass House Romsey Road Southampton SO16 4HP	none	290
AOA	Filton	HM REVENUE & CUSTOMS Filton Airport C/O Custom House Clayton Street Avonmouth Bristol BS11 9DX	none	033

LGW	London Gatwick	HM REVENUE & CUSTOMS Timberham House Gatwick Airport Sussex RH6 0EZ	G	120
GLA	Glasgow	HM REVENUE & CUSTOMS Glasgow Airport C/O Falcon House 70 Inchinnan Rd Paisley PA3 2RE	X	444
LHR	London Heathrow	HM REVENUE & CUSTOMS Wayfarer House Great South West Rd Feltham, Middx TW14 8NP	H	120
HUY	Humberside	HM REVENUE & CUSTOMS Humberside airport C/O Custom House Immingham Docks Immingham. South Humberside DN40 2NA	none	241
LBA	Leeds Bradford	HM REVENUE & CUSTOMS Leeds Bradford Airport C/O Peter Bennet House Redvers Close West Park Ring Rd Leeds LS 16 6RQ	Y	084
LPL	Liverpool	HM REVENUE & CUSTOMS Liverpool Airport C/O Bldg 302 World Freight Centre Manchester International Airport Manchester M90 5XX	S	191
LCY	London City	HM REVENUE & CUSTOMS London City Airport C/O Wayfarer House Great South West Road Feltham Middlesex TW14 8NP	none	150
LTN	Luton	HM REVENUE & CUSTOMS Luton Airport Luton LU2 9NJ	L	223
MAN	Manchester	HM REVENUE & CUSTOMS Bldg 302 World Freight Centre Manchester International Airport Manchester M90 5XX	M	191

MSE	Manston	HM REVENUE & CUSTOMS Manston Airport C/O West Ferry Terminal Ramsgate Kent CT11 8RP	none	043
NCL	Newcastle	HM REVENUE & CUSTOMS Newcastle Airport Woolsington Newcastle upon Tyne NE13 8BU	N	214
-	Newquay	HM REVENUE & CUSTOMS Newquay Airport C/O Custom House Arwenack Street Falmouth Cornwall TR11 3SB	none	108
NWI	Norwich	HM REVENUE & CUSTOMS Norwich Airport Amsterdam Way Norwich NR6 6EP	W	058
PLY	Plymouth	HM REVENUE & CUSTOMS Plymouth Airport C/O Crownhill Court Tailyour Road Crownhill  Plymouth PL6 5BZ	none	250
PIK	Prestwick	HM REVENUE & CUSTOMS Liberator House, Prestwick Airport Ayrshire KA9 2PX	K	443
RWY	Ronaldsway Isle of Man	HM Customs and Excise PO Box 6 Custom House Douglas Isle of Man IM99 1AG	none	450
SOU	Southampton	HM REVENUE & CUSTOMS Compass House Romsey Road Southampton S016 4HP	none	293
SEN	Southend	HM REVENUE & CUSTOMS Southend Airport C/O Tilbury Docks Tilbury Essex RM18 7EJ	none	150

LSA	Stansted	HM REVENUE & CUSTOMS New Terminal Bldg Stansted Airport Stansted, Essex CM24 1QS	S	121
MME	Teesside	HM REVENUE & CUSTOMS Eustace House Tees Dock Teesport Middlesborough Cleveland TS6 7SA	none	219
JSY	Jersey	States of Jersey Customs and Excise Jersey Airport C/O La Route Du Port Elizabeth St Helier Jersey JE1 1JJ	none	466
GSY	Guernsey	States of Guernsey Customs and Excise Guernsey Airport Forest Guernsey GY8 0DS	none	462

<b>Iceland</b>	1. Akureyri	Sýslumaðurinn á Akureyri Sýslumaður Eyjafjarðarsýslu Hafnarstræti 107 IS-600 AKUREYRI
	2. Egilssadir	Sýslumaðurinn á Seyðisfirði Sýslumaður Norður-Múlasýslu Bjólfsögðu 7 IS-710 SEYÐISFJÖRDUR
	3. Keflavík	Sýslumaðurinn á Keflavíkurflugvelli Grænási IS-235 KEFLAVÍKURFLUGVÖLLUR
	4. Reykjavík	Tollstjórinn í Reykjavík Tryggvagötu 19 IS-150 REYKJAVÍK

<b>Norway</b>	1. Alta	Hammerfest tollsted Tollregion Nord-Norge P.b. 8122 Dep N-0032 OSLO
	2. Bergen/Flesland	Bergen regiontollsted Tollregion Vest-Norge P.b. 8122 Dep N-0032 OSLO

	3. Bodø	Bodø tollsted Tollregion Midt-Norge P.b. 8122 Dep N-0032 OSLO
	4. Harstad/Evenes	Harstad tollsted Tollregion Nord-Norge P.b. 8122 Dep N-0032 OSLO
	5. Haugesund/Karmøy	Haugesund tollsted Tollregion Vest-Norge P.b. 8122 Dep N-0032 OSLO
	6. Kirkenes/Høybuktnoen	Kirkenes tollsted Tollregion Nord-Norge P.b. 8122 Dep N-0032 OSLO
	7. Kristiansand/Kjevik	Kristiansand regiontollsted Tollregion Sør-Norge P.b. 8122 Dep N-0032 OSLO
	8. Narvik/Framnes	Narvik tollsted Tollregion Midt-Norge P.b. 8122 Dep N-0032 OSLO
	9. Oslo/Gardermoen	Oslo regiontollsted P.b.8122 Dep. N-0032 OSLO
	10. Røros	Trondheim regiontollsted Tollregion Midt-Norge P.b. 8122 Dep N-0032 OSLO
	11. Rygge	Fredrikstad regiontollsted Tollregion Øst-Norge P.b. 8122 Dep N-0032 OSLO
	12. Stavanger/Sola	Stavanger tollsted Tollregion Vest-Norge P.b. 8122 Dep N-0032 OSLO
	13. Torp	Sandefjord tollsted Tollregion Sør-Norge P.b. 8122 Dep N-0032 OSLO

	14. Tromsø	Tromsø regiontollsted Tollregion Nord-Norge P.b.8122 Dep N-0032 OSLO
	15. Trondheim/Værnes	Trondheim regiontollsted Tollregion Midt-Norge P.b. 8122 Dep N-0032 OSLO
	16. Ålesund	Ålesund tollsted Tollregion Vest-Norge P.b. 8122 Dep N-0032 OSLO

<b>Slovakia</b>	1. Bratislava	PCÚ Bratislava Letisko M.R. Štefánika SK-820 01 BRATISLAVA
	2. Košice	PCÚ Košice Letisko SK-041 75 KOŠICE
	3. Poprad	PCÚ Poprad Karpatská 13 SK-058 01 POPRAD
	4. Sliač	PCÚ Zvolen NS (5177) Balkán 53 960 95 Zvolen
	5. Piešťany	Pobočka colného úradu Piešťany Partizánska 2 SK-921 01 PIEŠŤANY

<b>Switzerland</b>	1. Bâle-Mulhouse	Zollinspektorat Basel-Mülhausen Flughafen Postfach 251 CH-4030 BASEL
	2. Berne-Belp	Zollamt Bern DA Flughafen Bern-Belp Flughafenstrasse CH-3123 Belp
	3. Genève-Cointrin	Bureau de douane de Genève Aeroport C.P. 211 CH-1215 GENEVE AEROPORT 15
	4. Lugano-Agno	Ufficio doganale SD Agno Aeroporto CH-6982 Agno

	5. Zürich-Kloten	Zollinspektorat Zürich-Flughafen Postfach CH-8058 ZÜRICH FLUGHAFEN
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<b>Croatia</b>	1. Zagreb	RGP Zračna Luka Zagreb Rudolfa Fizira bb, 10 410 - Velika Gorica, Hrvatska
	2. Dubrovnik	RGP Zračna Luka Dubrovnik, 20213 Čilipi, Hrvatska
	3. Split	RGP Zračna Luka Split Cesta Dr. Franje Tuđmana 96, 21 217 Kaštel Štafilić, Hrvatska
	4. Brač	Kontrolno mjesto Brač, 21 400 Supetar, Hrvatska
	5. Rijeka	Kontrolno mjesto Zračna Luka Rijeka, Hamec 1, 51513 Omišalj, Hrvatska
	6. Pula	Kontrolno mjesto Zračna Luka Pula, Valtursko polje bb, Pula-Valtura, 52000 Pula, Hrvatska
	8. Zadar	RGP Zadar Zračna luka b.b., 23222 Zemunik Donji, Hrvatska
	9. Osijek	Kontrolno mjesto Zračna Luka Osijek, Vukovarska 67, Klisa, 31000 Osijek, Hrvatska

<b>the former Yugoslav Republic of Macedonia</b>	“ALEXANDER THE GREAT SKOPJE”	АЛЕКСАНДАР ВЕЛИКИ СКОПЈЕ	Customs Office Airport “Alexander the Great Skopje” - Customs clearance section v. Petrovec 1000 Skopje, Republic of Macedonia	Царинска испостава Аеродром Александар Велики Скопје - Отсек за стоково царинење, с.Петровец 1000 Скопје, Република Македонија
	“ST. PAUL THE APOSTOLE OHRID”	АЕРОДРОМ СВ. АПОСТОЛ ПАВЛЕ ОХРИД	Customs Office Airport “St. Paul the Apostle Ohrid”	Царински испостава Аеродром Св. Апостол

			P.Box 134, 6000 Ohrid, Republic of Macedonia	Павле Охрид Поштенски фах 134, 6000 Охрид, Република Македонија
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<b>Serbia</b>	Aerodrom Nikola Tesla	Carinska ispostava Aerodrom Nikola Tesla Surčinski put bb 11180 Beograd S E R B I A
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<b>Turkey</b>	-	-
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**8.4. Specimen of an authorisation for the use of the common/Union transit procedure based on an electronic manifest for goods carried by air**

On completion of the procedure, the airline company shall be authorised by the competent authorities of a country by the issue of an authorisation in the following terms:

Subject of the authorisation

- (1) The airline company .....

is hereby authorised, subject to revocation at any time, to apply the common/Union transit procedure based on an electronic manifest for goods carried by air in accordance with Article 55(e) Appendix I, Convention/Articles 26 and 27 TDA (hereinafter referred to as "simplified (electronic) air transit procedure").

(2) Scope

The simplified (electronic) air transit procedure shall cover the carriage of all goods which the airline company transports by air between the following airports (and countries):

Documentation required for consignments:

- (3) Where the common/Union transit procedure is used, the manifest containing the information specified in Appendix 3 of Annex 9 to the Convention on International Civil Aviation shall be treated as equivalent to a common/Union transit declaration, provided it contains the information required under Article 111, Appendix I, Convention/Article 52 TDA.

Procedure at the airport of loading (the customs office of departure)

- (4) The airline company shall record the status (T1, T2 \*, T2F, C (equivalent to T2L), or X) of all consignments in its commercial records and shall indicate the status of each consignment on the manifest, unless the notation "consolidation" (possibly in an abbreviated form) is recorded in respect of groupage consignments.

Where a consignment is already placed under the transit procedure, the airline shall insert the code TD (standing for Transit Document) on the manifest. In such cases, the type, number, date and the customs office of departure of the transit declaration used must be shown on the relevant air waybill.

Identification of consignments shall be ensured by means of a label affixed by the airline company to each consignment, bearing the number of the accompanying air waybill; if a consignment constitutes a load unit, the number of the load unit is to be indicated.

In accordance with Article 34 Appendix I, Convention/Article 297 IA, the time limit for presentation of the goods at the customs office of destination shall be [...]. The registration number of the manifest/transit declaration shall comprise at least the flight number shown on the manifest and the date of the flight.

The airline company transporting the consignments shown on the manifest shall be the holder of the procedure for these transport operations.

The airline company shall, on request, present a print of the electronic manifest to the competent authorities at the airport of loading, if this is not done during the data exchange process. For control purposes, all the air waybills relating to the consignments listed on the manifest are to be made available to the said authorities.

\* This may apply in common transit.

Procedure at the airport of unloading (the office of destination):

- (5) The electronic manifest at the airport of loading, which is transmitted by data exchange, shall become the electronic manifest at the airport of unloading.

The simplified (electronic) air transit procedure shall be deemed to have ended once the data of an electronic manifest is made available to the competent authorities at the airport of unloading and the consignments listed on that manifest have been presented to them.

A print of the electronic manifest shall be presented on request to the competent authorities at the airport of unloading, if this is not done during the data exchange process ; the said authorities may, for control purposes, ask to see all the air waybills relating to the consignments listed on the manifests.

Irregularities/discrepancies :

- (6) The airline company shall inform the customs authorities of all offences or irregularities. It shall also be obliged to cooperate in clarifying offences or irregularities or discrepancies found by the competent authorities at the airports of loading and unloading.

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 of all offences and irregularities at the earliest opportunity.

Responsibilities of the airline

- (7) The airline company shall be obliged to give the local customs office at the international airports adequate advance notice of its intention to apply the simplified (electronic) air transit procedure.

The airline company must also

- keep suitable records enabling the competent authorities to verify operations at departure and destination,
- make all relevant records available to the competent authorities and
- undertake to be completely accountable to the competent authorities in meeting its obligations and accounting for and resolving all discrepancies and irregularities.

Final provisions

- (8) This authorisation shall be without prejudice to formalities vis-à-vis dispatch and arrival incumbent on the airline company in the countries of departure and destination.

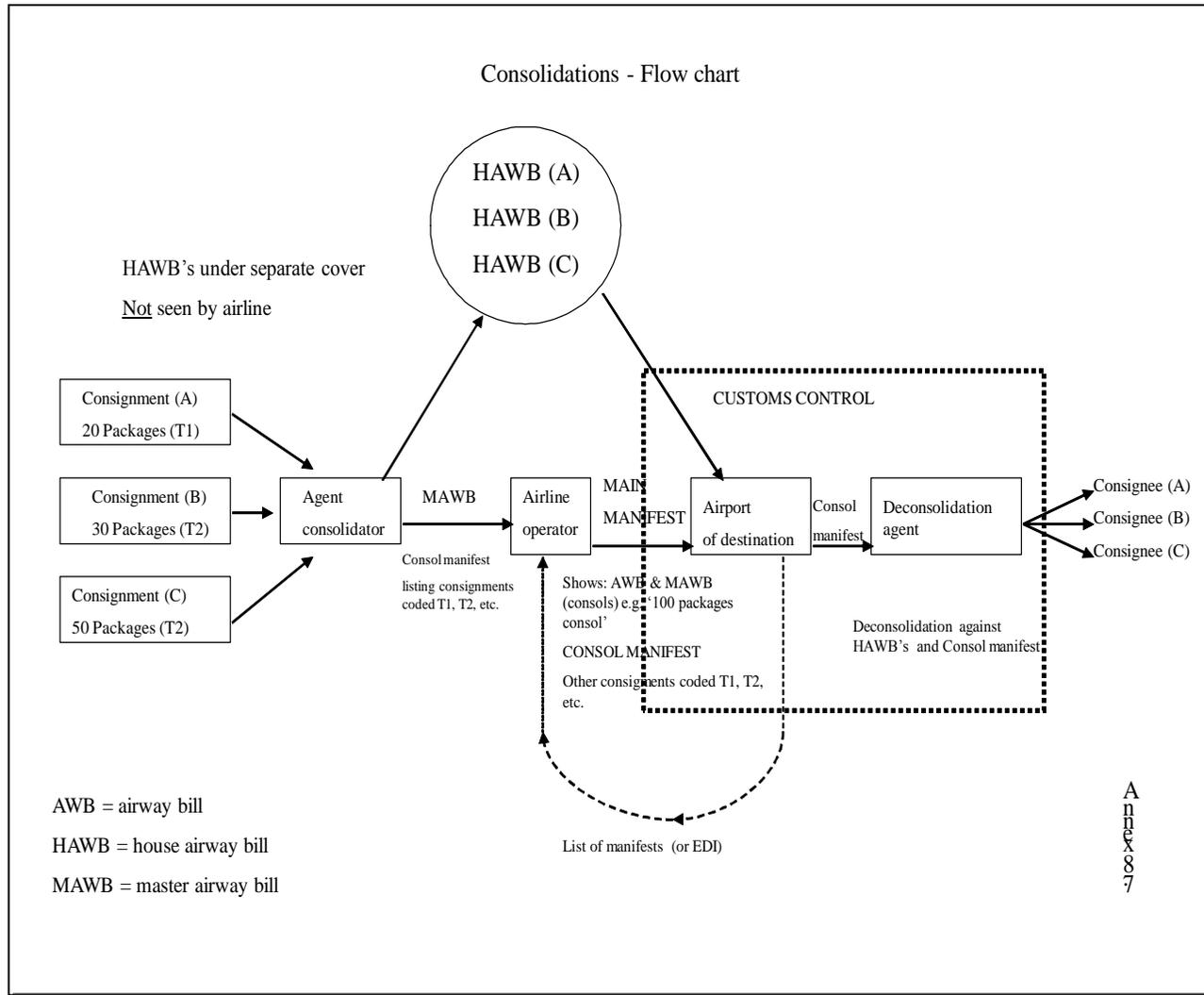
The authorisation shall enter into force on .....

For the competent authority

Date

Signature

8.5. Air groupage flowchart



**8.6. Specimen of an authorisation for the use of the paper-based Union transit procedures for goods carried by sea and for the use of the Union transit procedures based on an electronic manifest for goods carried by sea**

The following provisions concern the approval of shipping companies to use the simplified Union transit procedure by sea.

**The use of the paper-based Union transit procedures for goods carried by sea**

Specimen of the authorisation under the provision of Article 26 TDA

Subject of the authorisation

1. The shipping company .....
- .....
- .....

is hereby authorised, subject to revocation at any time, to apply the the paper-based Union transit procedures for goods carried by sea in accordance with Article 26 TDA , hereinafter referred to as « simplified (paper) sea transit procedure ».

Scope

2. The simplified (paper) sea transit procedure shall cover the carriage of all goods which the shipping company transports by sea between ports in the Member States of the Union set out in the Annex attached.

Documentation required for consignments

3. Where the Union transit procedure is compulsory, the manifest (specimen attached) is treated as equivalent to a transit declaration for the Union transit procedure , provided it contains the details listed in Article 50 TDA.

Procedure at the port of loading (the customs office of departure)

4. The manifests shall be presented in duplicate and shall be noted with the appropriate code (T1, T2F) in bold letters on the first page and then dated and signed by the shipping company identifying them as a transit declarations for the Union transit procedure. Those manifests shall then be treated as equivalent to a transit declaration for the Union transit porcedure.

Where the transport operation relates at the same time to goods which must move under the external Union transit procedure (T1) and to goods which must move under the internal Union transit procedure (T2F) those goods must be listed on separate manifests.

When groupage consignments are carried they shall be indicated by the term « groupage » and included on the Union transit manifest appropriate to the highest status recorded on the groupage manifest, e.g. if the groupage comprises T1, T2F, TD and Union goods it must be declared on the T1 manifest.

Unless the shipping company is an authorised consignor within the meaning of Article 233(4)(a) UCC , the manifest shall be presented to the competent authorities for authentication prior to departure of the vessel.

In accordance with Article 297 IA the time limit for presentation of the goods at the customs office of destination shall be [...].

The shipping company transporting the consignments shown on the manifest shall be the holder of the procedure for these transport operations.

Procedure at the port of unloading (the customs office of destination)

5. The manifests and the goods to which they relate shall be presented to the competent authorities at the port of destination for customs control purposes. Additionally, the competent authorities may require seeing all bills of lading covering any goods discharged by that vessel at the port.

Once a month, after authenticating the list in question, the customs authorities at each port of destination shall transmit to the customs authorities at each port of departure a list drawn up by the shipping companies or their representatives, of the manifests which were presented to them during the previous month.

The list must include the reference number of the manifest, the symbol identifying the manifest as a transit declaration, the name of the shipping company which carried the goods, the name of the vessel and the date of the maritime transport operation.

That list shall be established in duplicate and in accordance with the following format:

<b>LIST OF TRANSIT PROCEDURES FOR MONTH</b>			
Port of departure: .....		Port of destination: .....	
Reference number of manifest used as transit declaration	Date of manifest used as transit document	Name of the vessel	For customs Purposes

The last page of the list is to read:

"The (shipping company) herewith certifies that this list contains all manifests for goods transported by sea from (port of departure) to (port of destination)."

Both copies of each list have to be signed by the representative of the shipping company and sent to the customs office of destination not later than on the fifteenth day of the month following the month of the transit procedures.

Irregularities/Discrepancies

6. The customs at the port of destination shall notify competent authorities at the port of departure, as well as the authority which granted the authorisation, of any irregularities or discrepancies, referring in particular to the bills of lading of the goods concerned.

Responsibilities of the shipping company

7. The shipping company shall:
- keep suitable records enabling the customs authorities to verify operations at departure and destination;
  - make all relevant records available to the customs authorities; and
  - undertake to assist in resolving all discrepancies and irregularities.

Final provisions

8. This authorisation shall be without prejudice to formalities vis-à-vis departure and arrival incumbent on the shipping company in the countries of departure and destination.

The authorisation shall enter into force on.....

For the competent authority

Date

Signature

**ANNEX**

PORTS OF DEPARTURE

ADDRESS OF COMPETENT  
CUSTOMS OFFICE

PORTS OF DESTINATION

ADDRESS OF COMPETENT  
CUSTOMS OFFICE

**The use of the Union transit procedures based on an electronic manifest for goods carried by sea**

Specimen of the authorisation under the provision of Article 28 TDA

Subject of the authorisation

1. The shipping company .....

is hereby authorised, subject to revocation at any time, to apply the simplified Community transit procedure in accordance with Article 28 TDA hereinafter referred to as "simplified (electronic) sea transit procedure".

Scope

2. The simplified (electronic) sea transit procedure shall cover the carriage of all goods which the shipping company transports by sea between ports in the Member States of the Union set out in the Annex attached.

Documentation required for consignments

3. Where a Community transit procedure is compulsory the manifest (specimen attached) is treated as equivalent to a transit declaration for the Union transit procedure , provided it contains the details listed in Article 53 TDA .

Procedure at the port of loading (the customs office of departure)

4. The shipping company shall record the code (T1, T2F, C (equivalent to T2L) or X) of all consignments in its commercial records and shall indicate the status of each consignment on the manifest, unless the notation "groupage" is recorded in respect of groupage consignments.

Where a consignment is already covered by an existing transit procedure, the shipping company shall insert the code TD (standing for Transit Document) on the manifest. In such cases, the type, number, date and the customs office of departure of the transit declaration or other transit document must be shown on the relevant bill of lading.

The manifest or equivalent commercial records must be available for control purposes before the vessel sails.

In accordance with Article 297 IA the time limit for presentation of the goods at the customs office of destination shall be [...].

The shipping company transporting the consignments shown on the manifest shall be the holder of the procedure for the consignments it placed under transit (not including the consignments indicated by the code TD).

Procedures at the port of unloading (the customs office of destination)

5. The Union transit procedure is deemed to have ended when the manifest and the goods are presented to the customs authorities at the port of destination.

The customs authorities may, for control purposes, require seeing all bills of lading covering any goods discharged by that vessel at the port.

Irregularities / discrepancies

6. The shipping company shall inform the customs authorities of all offences and irregularities. It shall also be obliged to co-operate in clarifying offences or irregularities found by the competent authorities at the ports of loading and unloading.

The customs authorities at the port of unloading shall notify, at the earliest opportunity, the customs authorities at the port of loading and the authority which issued the authorisation of all offences and irregularities, who shall then take the necessary action.

Responsibilities of the shipping company

7. The shipping company shall:
- keep suitable records enabling the customs authorities to verify operations at departure and destination;
  - make all relevant records available to the customs authorities; and
  - undertake to be completely accountable to the customs authorities in meeting its obligations and accounting for, and resolving, all discrepancies and irregularities.

Final provisions

8. This authorisation shall be without prejudice to formalities vis-à-vis departure and arrival incumbent on the shipping company in the countries of departure and destination.

The authorisation shall enter into force on .....

For the competent authority

Date

Signature

**ANNEX**

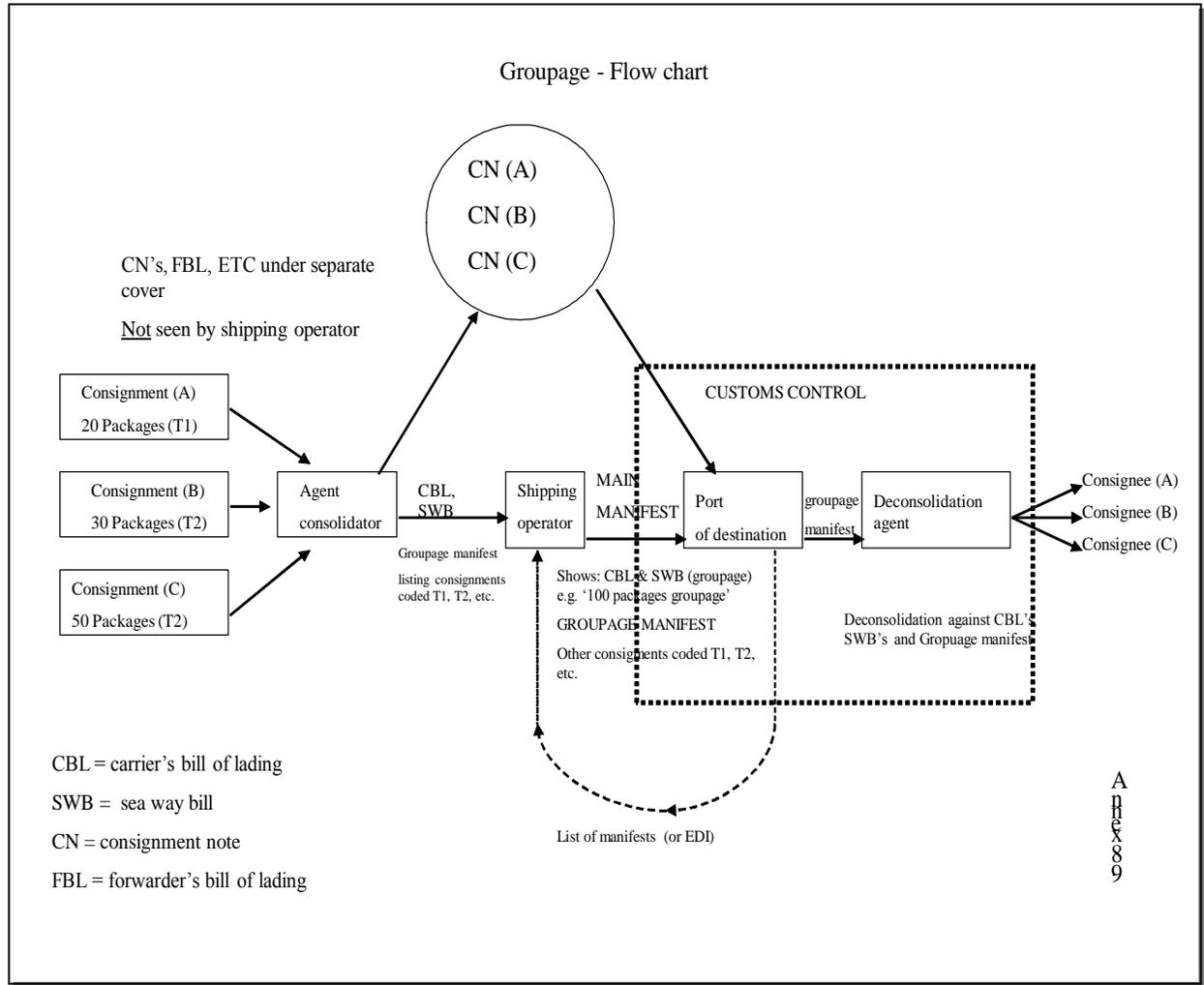
PORTS OF DEPARTURE

ADDRESS OF COMPETENT  
CUSTOMS OFFICE

PORTS OF DESTINATION

ADDRESS OF COMPETENT  
CUSTOMS OFFICE

8.7. Sea groupage flowchart



8.8. *Communication simplified procedures*

COMMON TRANSIT – UNION TRANSIT

TAXUD/0925/2000 - EN

<p><b>- COMMUNICATION FORM -</b></p> <p>Article 6 Convention on a common transit procedure</p>	<p><b>SIMPLIFIED PROCEDURESS</b></p>
<p><b>TO</b>  <u>EUROPEAN COMMISSION</u>                  Directorate General                  Taxation and Customs Union                  Unit “Customs Legislation”                  B-1049 BRUSSELS – BELGIUM</p>	<p><u>Legal basis:</u>                  Convention on a common transit procedure <input type="checkbox"/>                  Article 6 (bi/multilateral) <input type="checkbox"/>  <input type="checkbox"/></p>
<p><b>FROM</b>  <u>Country authorising the simplified procedure:</u></p>	<p><u>Extent of the procedure:</u>                  Individual simplification <input type="checkbox"/>  <u>Name of the holder/Reference of the authorisation:</u>  <i>Enclosure:</i> copy of the authorisation</p>
<p><u>Other countries concerned:</u>  <i>(if bi/multilateral agreement)</i></p>	<p>General simplification <input type="checkbox"/>  <u>Name of the procedure/Reference of the legal text:</u>  <i>Enclosure :</i> copy of the text (*)</p>
<p><u>Brief description of the simplifications:</u></p>	
<p><u>Contact person:</u></p> <p><u>Reference of the communication transmission</u>                  (CC/YYYY/NNN)                  N° ..../.../...</p>	<p><u>Date and signature:</u> <span style="float: right;"><u>Stamp:</u></span></p>

(\*) In that case the transmission of each individual authorisation is not requested

## **PART VII DISCHARGE OF THE TRANSIT PROCEDURE AND THE ENQUIRY PROCEDURE**

In this Part the discharge of a transit procedure and the enquiry procedure are described.

Paragraph 1 contains the general theory and legislation regarding the discharge of the transit procedure and the enquiry procedure.

Paragraph 2 deals with the discharge of the transit procedure and the status request.

Paragraph 3 deals with the enquiry procedure.

Paragraph 4 deals with the business continuity procedure.

Paragraph 5 deals with post-clearance verification procedures.

Paragraph 6 is reserved for specific national instructions.

Paragraph 7 is reserved for the use of customs administration.

Paragraph 8 contains the Annexes.

The following terms are used:

- **"transit procedure"**: customs procedure under which goods are transported under customs supervision from one point to another in accordance with the rules of the Union legislation and the Convention on a common transit procedure.
- **"transit operation"**: a movement of goods transported under the transit procedure from the customs office of departure to the customs office of destination.
- **"business continuity procedure"**: situations where either the NCTS, the computerised system used by the holders of the procedure or the electronic connection between the computerised system used by the holders of the procedure and the NCTS are temporary unavailable at the moment of starting the transit operation.
- **"simplified procedures"**: simplified transit procedures specific to certain modes of transport.

## **1. Introduction, legislation, and general theory**

### **1.1. Introduction**

This paragraph describes the legal background and gives a general overview.

### **1.2. Legislation and general theory**

#### **1.2.1. Legal sources**

The legal sources for checking the end of the procedure and the enquiry procedure are:

- Articles 48 and 49 Appendix I, Convention;
- Article 215(2) UCC;
- Articles 310 IA.

## 1.2.2. General theory

The legal base concerning the competency for the enquiry procedure is based on the principle that the competent authority of the country of departure is responsible and plays the key role in initiating and monitoring of the enquiry procedure.

### 1.2.2.1. Ending and discharge of the transit operation

*Article 48  
Appendix I  
Conventio  
;  
Article 215(2)  
UCC*

The legal sources make a distinction between the end and the discharge of the Union and common transit procedure.

Ending of the transit procedure means that the goods together with the documents have been presented to the customs office of destination or to an authorised consignee.

Discharge of the transit procedure means that the transit operation has been ended correctly on the basis of a comparison of the data available at the customs office of destination and that available at the customs office of departure.

This distinction and these legal definitions are valid regardless of the transit operation (standard or simplified) or the system used (standard transit procedure or business continuity procedure).

The discharge of the procedure is dependent on evidence that it has ended correctly.

The absence of such evidence (the form, nature and methods of assessment may vary according to the procedure) requires the competent authorities to take the necessary steps to either confirm, if possible by alternative means, the correct ending of the procedure or, failing this, to determine in accordance with the provisions concerning debt and recovery:

- whether or not a (customs) debt has been incurred;
- the person(s) responsible for the debt, if appropriate;
- the actual or presumed place where the debt has been incurred

and, consequently;

- the competent authority to recover the (customs) debt, if appropriate;

and also to impose penalties, where appropriate.

#### **1.2.2.2. Enquiry procedure for checking the end of the procedure**

*Article 49(2)  
Appendix I  
Convention;*

In the case of the standard transit procedure, before starting an enquiry procedure, a status request should be issued (see paragraph 2.5.).

*Article 310(2) IA*

If it is then necessary to initiate the enquiry procedure the competent authority at the country of departure shall decide either to start the enquiry procedure by sending first:

- the message 'Request on non-arrived movement' (IE140) to the holder of the procedure, or
- the message 'Enquiry Request' (IE142) to the declared customs office of destination.

The competent authority of the country of departure may start the enquiry procedure directly with the declared customs office of destination where there is sufficient information in box 8 of a transit declaration to identify and specify the recipient/consignee.

The declaration data available should provide the competent authority at the declared customs office of destination with the necessary details to contact the responsible person at destination (recipient/consignee).

Member States and other Contracting Parties shall inform their holders of the procedure about the benefits of a correct completion of box 8 of a transit declaration with valid and complete consignee information and specific address details. In this way the holder of the procedure can avoid receiving an unnecessary message (IE140).

The holder of the procedure would only be contacted if there

is no proof of the end of the procedure at the customs office of departure after the messages 'Status Request' (IE904) and 'Status Response' (IE905) might have been exchanged (for further details see paragraph 2.5) and the message 'Enquiry Request' (IE142) to the declared customs office of destination (for further details see paragraph 3.4.4).

Note: Dependent on the interpretation of "sufficient information" the decision on how/where to start the enquiry procedure will remain at the discretion of the competent authority of the country of departure.

#### TRADE

Correct completion of box 8 of a transit declaration with valid and complete consignee information and specific address details will avoid receiving unnecessary information requests from the competent customs authorities.

#### **1.2.2.3. Information exchange**

To exchange additional information or to ask questions about a specific operation the messages 'Enquiry & Recovery Information' (IE144) and 'Enquiry & Recovery Information Request' (IE145) can be sent during the whole process of the enquiry and the recovery procedure.

This information exchange can be started either by the customs office of departure or the customs office of destination; no reply is needed (not coupled messages) in order to continue the procedure.

The message IE144 is used by the customs office of departure; the message IE145 is used by the customs office of destination.

If it is necessary to include some additional paper documents they can be sent via other means (fax, email, post, etc.) directly to the contact person indicated in the messages with a clear reference to the MRN of the transit operation they

belong to and, if sent via paper means, under cover of the form TC20A 'Sending of information / Documents related to NCTS movements'. A specimen of the form TC20A is in Annex 8.4.

## **2 Discharge of the transit procedure and status request**

### **2.1 Introduction**

This paragraph gives information about the discharge of the transit procedure and the status request.

Paragraph 2.2 deals with the discharge conditions.

Paragraph 2.3 deals with the effects of discharge.

Paragraph 2.4 deals with the form of discharge.

### **2.2 Discharge conditions**

*Article 48(2)*  
*Appendix I*  
*Convention*

The transit procedure is discharged provided it has ended correctly as outlined in Part IV, Chapter 4.

*Article 215(2)*  
*UCC*

The authority competent to discharge the procedure is the country of departure.

Discharge can take various forms depending on the type of procedure used<sup>27</sup>.

In general, discharge is based on the comparison of the data relating to the transit procedure, as established at departure and as recorded and certified at destination.

---

<sup>27</sup> It may be a comparison based on electronic messages ("Anticipated Arrival Record" v/ "Control Results" in NCTS) or matching of documents ( air or shipping manifests v/ monthly list of the customs office of destination for air and sea paper-based transit) .

### **2.3. *Effects of discharge***

The fact that the transit procedure has been discharged, either implicitly or formally, is without prejudice to the rights and obligations of the competent authority to pursue the holder of the procedure and/or the guarantor where it appears at a later date (subject to the regulatory time periods for recovery or the imposition of penalties) that the procedure had not actually ended and should not therefore have been discharged, or irregularities relating to particular transit operations have been detected at a later stage.

### **2.4. *Form of discharge***

Each Member State/Contracting Party informs the holder of the procedure with the message 'Write-off Notification' (IE045) about the discharge. It has to be borne in mind that this message is considered to be informative and does not have a legal value.

The guarantor can regard the operation as discharged in the absence of a contrary notification.

The competent authority shall contact the holder of the procedure, the guarantor and other competent authorities if there is no proof (or if there is doubt) that the transit procedure has ended and the customs office of departure is therefore unable to discharge the procedure (see paragraphs 1.2.2.1. and 3.2).

In order to guarantee the uniform application, regardless of the mode of transport used, it is necessary that a similar approach, as far as possible, is followed, with regard to the simplified procedures specific to certain modes of transport.

## 2.5. *Status request and response*

Before starting an enquiry procedure a status request should be carried out. With this method the issuing of unnecessary enquiry requests for transit operations that are actually closed at the customs office of destination, but whose termination messages have been lost in the NCTS due to technical reasons could be avoided.

The message 'Status Request' (IE904) should be sent:

- to the customs office of destination after expiry of the time limit for presentation of the goods to the customs office of destination if the message 'Arrival Advice' (IE006) was not received;
- to the customs office of destination 6 days after having received the message 'Arrival Advice' (IE006), when the message "Control results" (IE018) was not received.

The system at the country of destination automatically checks if the status at destination is corresponding to the one in the country of departure and replies with the message 'Status Response' (IE905).

It is the responsibility of the national helpdesks or other competent authorities at both the country of destination and departure to communicate the missing information immediately by all possible means (e.g. by resending missing messages IE006 and IE018) to allow the proper follow up of the transit operation at the customs office of departure.

In the case of technical problems they shall be investigated and solved as soon as possible.

In the rare and exceptional cases where these technical problems prevent the sending or the resending of the missing messages (IE006 and IE018) the competent authorities in the country of destination can send other proof to the satisfaction of the competent authorities in the country of departure to discharge the procedure (e.g. the transit accompanying document (TAD) endorsed by the customs office of

destination together with the form TC20A.

Without a proof of the end of the procedure the customs office of departure shall not discharge the procedure (for further details see paragraph 3.3).

Note: Information sent solely by email from the helpdesk of the country of destination should not be accepted (on its own) as proof of the end of the operation.

### **3 Enquiry procedure**

#### **3.1. Introduction**

This paragraph gives information about the enquiry procedure:

Paragraph 2 deals with the enquiry procedure started with the holder of the procedure 1.

Paragraph 3 deals with the alternative proof.

Paragraph 4 deals with the enquiry procedure with the customs office of destination.

*Articles 49 and 51  
Appendix I,  
Convention*

The enquiry procedure aims mainly to obtain evidence of proof of the end of the procedure, with a view to discharging the transit procedure.

*Articles 310 and  
312 IA*

In the absence of such proof or when the proof presented is found at a later date to be falsified or invalid, the competent authorities at the country of departure shall:

- establish the conditions in which the (customs) debt is incurred,
- identify the debtor(s) and
- determine the competent authorities for recovering the (customs) debt.

The enquiry procedure is based on administrative co-operation between the competent authorities taking into account any

information provided by the holder of the procedure.

Its proper functioning implies:

- fully completed message 'Enquiry Request' (IE142) according to technical rules and conditions;
- a correct handling of the message 'Anticipated Transit Record' (IE050) by the customs office(s) of transit;
- a correct handling of the message 'Notification Crossing Frontier' (IE118) by the customs office(s) of transit;
- a correct handling of the message 'Arrival Advice' (IE006) by the customs office of destination;
- a rapid (in time and without delay) and clear response by the addressed authorities;
- up to date lists of competent authorities and offices for the enquiry procedure.

In order to avoid starting the enquiry procedure, where the customs office of departure has not received the message IE018 within six days after receiving the message IE006, that customs office shall immediately request the message IE018 from the customs office of destination.

In this case the customs office of destination shall send the missing message IE018 immediately after receiving such a request.

Where still the customs office of departure has not received the messages IE006 and IE018 or other information that allows for the discharge of the transit procedure or for the recovery of the (customs) debt, or it becomes aware that those messages were sent in error, that customs office requests the holder of the procedure or the customs office of destination.

In a case of lack of the messages IE006 or IE 018 the customs authority competent for enquiry at departure shall start enquiry procedure within a period of seven days after expiry of the time-limits for sending those messages (the time-limit is at the latest six days after presentation of the goods at destination). It means that the enquiry procedure should start on 13<sup>th</sup> day after declared presentation of the goods at destination.

But if before that time-limit the customs authority competent for enquiry at departure receives information that the transit operations has not been ended correctly, or suspects that to be the case, it shall start the enquiry procedure earlier.

### **3.2. *Enquiry starting with the holder of the procedure***

This paragraph gives information about the circumstances under which the competent authority may request information from the holder of the procedure in the absence of proof of the ending of the transit operation.

#### **3.2.1. Objectives of the request for information**

*Article 49(2, (4.)(5) and (6) Appendix I Convention;* The request for information is intended to involve the holder of the procedure in providing proof that the procedure has ended.

*Article 310(2), (3), (4) (5) and (6) IA*

### 3.2.2. General procedure for the information request to the holder of the procedure

The holder of the procedure must be informed when

*Article 49((2), (3), (4) (5) and (6) Appendix I, Convention*

*Article 310(2), (3), (4) (5) and (6) IA*

- the time limit for presentation of the goods at the customs office of destination has expired (the message IE006 has not been received from the country of destination), and
- the messages IE904 and IE905 were issued and the status of the movement was the same/equivalent in both customs offices, and
- the information in box 8 of a transit declaration is considered not sufficient to initiate the enquiry procedure with the declared customs office of destination, or
- at the latest 28 days after sending the message 'Enquiry Request' (IE142) if there is no answer or a negative answer with the message 'Enquiry Response' (IE143) using code 1 or 2 (see paragraph 3.4.4) from the requested customs office of destination. See also paragraph 3.4.5.

The competent authorities at departure sends the messages 'Request on non-arrived Movement' (IE140) to the holder of the procedure who replies with the message 'Information About non-arrived Movement' (IE141) within 28 days.

*Article 49 (5) Appendix I, Convention;*

*Article 310 (5) IA*

*Article 49 (6) Appendix I Convention;*

*Article 310 (6) IAC*

If the information provided by the holder of the procedure is not considered sufficient to discharge the procedure, but it is considered to be sufficient enough to continue the enquiry procedure the competent authority of the country of departure shall

send the message IE142 to the customs office of destination or continues the enquiry procedure with the customs office of destination to which the message IE142 was already sent by using the message 'Enquiry & Recovery Information (IE144) to inform the customs office of destination that there is additional information available.

*Article 114  
Appendix I,  
Convention;*

*Article 77(b) DA*

Note: If the holder of the procedure :

- does not provide any information within the 28 day time limit,
  - or,
  - the information provided justifies a recovery, or,
  - the information provided is considered insufficient for starting the enquiry procedure with the customs office of destination;
- the recovery procedure shall be started one month after the expiry of the 28 day time-limit (see paragraph 3.4.5 in case the enquiry procedure was started with the office of destination).

**TRADE**

Depending on the method used by the competent customs authorities at departure the holder of the procedure is required to provide information within 28 days with the message E141.

Note: Provided information may not be considered sufficient to discharge the procedure but it might be sufficient enough to continue the enquiry procedure.

**3.2.3. Procedure for the request of information in the case of simplified procedures specific to certain modes of transport**

The holder of the procedure shall be informed:

*Article 108  
Appendix I,  
Convention*

*Articles 46, 48, 49  
and 51 TDA)*

- where, within the framework of the use of the paper-based common/Union transit procedure for goods carried by air and the use of the paper-based Union transit procedure for goods carried by sea:
  - the monthly list of manifests has not been transmitted to the competent authority of the airport or port of departure at the

end of the two-month deadline from the end of the month during which the manifests were presented to the customs office of departure; or

- when the monthly list does not include all appropriate manifests (as the procedure cannot be regarded as having ended for the manifests not listed).
- where, within the framework of the use of an electronic manifest as a transit declaration for the common/Union transit procedure for goods carried by air and the use of an electronic manifest as a transit declaration for the Union transit procedure for goods carried by sea:
  - an audit of the manifests and/or records held by the airline company or shipping company; or
  - a notification of an infringement or irregularity from the authorities of the airport or port of destination reveals that the manifest is not available or has not been presented at destination.

The model of the letter given in Annex 8.2 can be used for this purpose.

Use of this model is not mandatory but the model shows the minimum data required.

Where the holder of the procedure communicates with the competent authorities electronically, the letter and the response can be replaced by equivalent electronic messages.

However, a request for information is not necessary when the absence of the end of the procedure has been identified and notified by the holder of the procedure himself (the airline or shipping company, railway or transport company) in accordance with his obligations under the simplified procedure specific to the certain

mode of transport concerned.

When the holder of the procedure communicates with the competent authorities electronically, this notification can be replaced by an equivalent electronic message.

### **3.3. *Alternative proof of the end of the procedure***

*Article 51  
Appendix I  
Convention*

If there is no proof of the end of the procedure, the holder of the procedure shall be asked to present a proof (e.g. a document with equivalent value as alternative proof) within the 28 days time limit.

*Article 312 IA*

The legislation stipulates four categories of documents which can be accepted by the competent authorities of the country of departure as the alternative proof that the transit procedure has ended correctly or can be regarded as having ended. Any other document is not acceptable as the alternative proof.

a) a document certified by the customs authorities of the Member State or a common transit country of destination identifying the goods and establishing that they have been presented at the customs office of destination or to an authorised consignee;

b) a document or a customs record, certified by the customs authority of the country which establishes that the goods have physically left the customs territory of a Contracting Party;

c) a document issued in a third country where the goods are placed under a customs procedure;

d) a document issued in a third country, stamped or otherwise certified by the customs authority of that country and establishing that the goods are considered to be in free circulation in that third country.

Such an alternative proof is acceptable only if it is certified by a customs authority and is satisfactory to the competent authorities of

the country of departure, i.e. if it actually enables them to verify that it relates to the goods in question and that there is no doubt of the authenticity of the document and its certification.

In any event, the burden of proof falls to the holder of the procedure..

### **3.3.1. Alternative proof that the goods have been presented to an customs office of destination or an authorised consignee**

*Article 51  
Appendix I  
Convention*

*Article 312 IA*

This alternative proof consists of any document certified by the customs authorities of the Member State or a common transit country of destination, with mention of the Master reference number, identifying the goods in question and establishing that they have been presented to the customs office of destination or to an authorised consignee.

In particular, the alternative proof may consist of the following documents certified by the customs authorities:

- a copy of the TAD (with MRN); or
- a copy of the customs declaration entering the goods for another customs procedure following their presentation to the customs office of destination or to an authorised consignee; or,
- a certified document from the customs office of destination, based on the documents (e.g. TAD) and/or the data available at that office or from the authorised consignee; or
- a copy of a commercial or transport document or an extract of the records, of the economic operator involved in the transit operation, which establishes that the goods in question have been presented to that office or to an authorised consignee (e.g. unloading or survey reports, landing certificates, bills of lading, airway bills, proof of payment, invoices, transport orders).

The competent authority of the country of departure may only consider alternative proof to end the procedure if there is no official

proof within the deadline specified.

If the official proof is received at a later date, in case of the business continuity, procedure it takes precedence over the alternative proof.

*Article 45 (4)  
Annex I  
Convention,*

The customs office of destination shall endorse the TAD used as an alternative proof when the goods are presented.

*Article 308 (2) IA*

## TRADE

As an alternative proof that the goods have been presented to the customs office of destination the following documents may be used by the holder of the procedure:

- a copy of the TAD (with MRN); or
- a copy of the declaration entering the goods for another customs procedure ; or
- a document from the customs office of destination, based on the transit document and/or data available at that office or from the authorised consignee; or
- a copy of a commercial or transport document or extract of the records which establishes that the goods have been presented to that office or to an authorised consignee.

Note: Alternative proof must be certified by the customs authorities, identify the goods in question, establish that the goods have been presented and include transit declaration reference number.

If the alternative proof is "satisfactory" to the competent authorities of the country of departure, i.e. if it actually enables them to verify that it relates to the goods in question and that there is no doubt as to the authenticity of the document and its certification by the competent authorities, they shall discharge the transit procedure .

In any event, the alternative proof must be made subject to post-clearance verification using the form TC21 "Request for

verification"<sup>28</sup> (see section 5 of Part VII) if the competent authority has any doubt regarding its authenticity or the identity of the goods it refers to. The alternative proof cannot then be accepted until the authority requested for verification has confirmed the data concerned as authentic and accurate.

### **3.3.2. Alternative proof that the goods in question were placed under a transit procedure or use in a third country**

*Article 51 (1)  
Appendix I  
Convention*

*Article 312 (1) IA*

In the absence of any proof of the presentation of the goods to an customs office of destination, the competent authorities can consider the procedure as having ended if a document or a certified copy of a document placing the goods under a customs procedure - in a third country is presented.

Such an alternative proof can be a customs document or printed data concerning placing the goods under a customs procedure -, issued in a third country, which enables the competent authorities of the country of departure to establish that it does in fact cover the goods in question and that those goods have therefore actually left the territory of the Contracting Parties/Union.

But such an alternative proof can also be any other document or data proving the goods to be in free circulation in a third country concerned, stamped by its customs authorities, which enables the competent authorities of the country of departure to establish that it does in fact cover the goods in question and that those goods have therefore actually left the territory of the Contracting Parties/Union.

TRADE

As an alternative proof that the goods were placed under a customs procedure in a

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28 Model shown in Annex 8.5.

third country the following documents may be used by the holder:

- a customs document or printed data placing the goods under a customs procedure;  
or
- any other document or data stamped by the customs authorities of this country proving that the goods are in free circulation in a third country concerned.

Note: These alternative proofs can be replaced by their copies certified as being true copies by the body which certified the original documents, by the authorities of the third countries concerned or by the authorities of one of the Member States or common transit countries.

If the alternative proof is satisfactory to the competent authorities of the country of departure, i.e. if it actually enables them to verify that it relates to the goods in question and that there is no doubt of the authenticity of the document and its certification by the competent authorities, they shall discharge the transit operation.

#### **3.4. *Enquiry with the customs office of destination***

This paragraph is divided as follows:

Paragraph 1 deals with the competent authority and time frame for launching the enquiry request;

Paragraph 2 deals with the sending of the enquiry request;

Paragraph 3 deals with the cancellation of the enquiry request;

Paragraph 4 deals with the reaction of the country of destination to the enquiry request;

Paragraph 5 deals with the request to the holder of the procedure after starting the enquiry procedure with the customs office of destination;

Paragraph 6 deals with the consequences of the enquiry procedure's

results.

### **3.4.1. Competent authority and time frame for launching the enquiry request**

The message 'Enquiry Request' (IE142) is to be launched by the competent authorities of the country of departure:

*Article 49 (2),  
(3)and (6)  
Appendix I  
Convention*

*Article 310(2),(5)  
and (6) IA*

- when the message IE006 has not been received within the time limit set for the presentation of the goods at destination and the content of box 8 of a transit declaration is considered sufficient; or,
- when the message IE018 has not been received within six days after having received the message IE006; or,
- as soon as the competent authorities are informed of or suspect that the transit procedure has not come to an end; or,
- as soon as the competent authority discovers, a posteriori that a presented proof is falsified and that the procedure had not been ended. However, investigations will not be initiated unless it would be useful in either confirming or invalidating the earlier proofs presented and/or in determining the debt, the debtor and the authority competent to recover the (customs) debt; or,
- information received from the holder of the procedure is not considered sufficient to discharge the procedure, but it is considered sufficient enough to continue the enquiry procedure.

### **3.4.2. Sending the message 'Enquiry Request' (IE142)**

*Article 49 (2)  
Appendix I  
Convention*

The competent authority of the country of departure shall send the message 'Enquiry Request' (IE142) to the competent authority of the country of destination. That message shall be sent:

*Article 310 (2) IA*

- to the declared customs office of destination where the content of box 8 of a transit declaration is considered sufficient; or,
- to the actual customs office of destination which sent the

message IE006; or,

- to the involved customs office of destination where the information provided by the holder of the procedure is considered sufficient to continue the enquiry procedure (see paragraphs 3.2.2. and 3.4.4.4.).

To facilitate the work of the customs officers the contact person at departure should be indicated.

The customs office of destination replies with the message "Enquiry Response (IE143).

#### **3.4.2.1. The use of the information exchange messages**

In addition to the enquiry procedure the information exchange via messages IE144 and IE145 may take place from the start of the enquiry procedure (the messages IE140 or IE142 sent) until the collection of the debt (the message IE152 sent). These information exchange messages will not close an open enquiry procedure with the customs office of destination (the message IE142 sent) or with the holder of the procedure (the message IE140 sent).

However, if the information shown by the competent authority of the country of departure in the message IE142 is insufficient to enable the competent authority of the country of destination to carry out any necessary search, the latter may request additional information from the competent authority of the country of departure by sending the message 'Enquiry & Recovery Information Request' (IE145) using the appropriate requested information codes.

The competent authority of the country of departure shall try to provide the requested additional information to the requesting competent authority of the country of destination using the message 'Enquiry & Recovery Information' (IE144) with the appropriate

information codes.

Requested paper documents shall be sent directly to the contact person mentioned in the message. This can be done by alternative means (post, email, fax, etc) if possible but it shall be clearly identified by using the MRN.

### **3.4.3. Cancellation of the 'Enquiry Request' (IE142) message**

If, for any reason, the competent authority of the country of departure decides to cancel the message IE142, the message 'Cancel Enquiry Notification' (IE059) is to be sent to the requested customs office of destination in order to stop its investigations.

### **3.4.4. Reaction of the country of destination**

#### **3.4.4.1. Search of records**

The competent authority of the country of destination will first search its own records or, if appropriate, the records of the authorised consignee. This search can sometimes discover a proper ending of the transit procedure showing that only the appropriate messaged (IE006 and IE018) were missing.

Where searching its own records or the records of the authorised consignee is to no avail, the competent authority of the country of destination shall either contact

- the consignee, who perhaps has received the goods and documents directly without presentation to the declared or another customs office of destination, or,
- another responsible person who can give additional information.

#### **3.4.4.2. Result of the search of records**

After taking the steps described above in paragraph 3.4.4.1., the following hypothetical cases are possible:

*Article 47  
Appendix I  
Convention*

*Articles 307 and  
309 IA*

- The goods in question have actually been presented in time to the customs office of destination or to the authorised consignee,  
but
  - the proof of the end of the procedure (the messages IE006 and/or IE018) has not been returned within the time allotted. In this case, the competent authority of the country of destination shall immediately send the missing messages to the requesting competent authority of the country of departure;
  - the proof of the end of the procedure (the message 'Arrival Notification' (IE007) and/or the message 'Unloading Remarks' (IE044) have not been sent to the customs office destination by an authorised consignee despite his obligation. In that case the competent authority of the country of destination shall immediately send the missing messages IE006 and/or IE018 to the requesting competent authority of the country of departure after having first requested the authorised consignee to provide the required missing information. The competent authority of the country of destination shall take necessary action with regard to the authorisation of the authorised consignee.

Note: The sending of the messages IE006 and IE018 or the IE018 is only allowed when the transit operation has ended correctly within prescribed time-limits and there is no removal from customs supervision. It has to be a regularly ended procedure within the time-limit (e.g. only the registration of the transit procedure was missing at the customs office of destination) or an acceptance of the late presentation in accordance with the legal provisions.

- The goods covered by transit have not been presented at the customs office of destination but they have been presented at the customs office of transit:

The competent authority of the country of destination carrying out the search of its records establishes no presentation at the customs office of destination, but has found the message IE118 issued by its own country.

Then the competent authority of the country of destination shall send

- the message 'Enquiry Response' IE143 with response code "4" – Request for Recovery at destination, to take over the responsibility for recovery procedure.

- The goods have been delivered to a recipient who is not an authorised consignee:

If the competent authority of the country of destination establishes that the goods have been delivered directly to a non authorised consignee who, despite his obligation, did not contact his customs office of destination, the competent authority of the country of destination shall send the message 'Enquiry Response' (IE143) using the code "4" – Request for Recovery at destination, requesting to transfer the responsibility for recovery to the competent authority of the country of destination.

- The customs office of destination has not ended the transit operation in the NCTS , but the goods have been exported to a third country:

If the competent authority of the country of destination establishes that the goods have been exported to a third country

- that authority sends to the competent authority of the country of departure the messages IE006 and IE018 after having proved presentation in fact, or

- that authority sends any other documents or data, covered by a form TC20A proving the goods to have been exported to a third country in case there is neither an alternative proof nor a message that confirms the arrival or presentation of the goods at destination, to enable the competent authorities of the country of departure to establish that the documents do in fact cover the goods in question and that those goods have therefore actually left the territory of the Contracting Party/Union..

#### **3.4.4.3. Time limit for responding in case the enquiry procedure has initially started with the customs office of destination**

*Article 49(4)  
Appendix I  
Convention*

*Article 310(4)and  
(6) IA*

The competent authority of the country of destination shall reply without delay, but at the latest within 28 days of receiving the enquiry request with either requesting additional information (using the message 'Enquiry & Recovery Information Request' (IE145) message), or, using the 'Enquiry Response' (IE143) message (see paragraph 3.4.4.5. for response codes).

In the case enquiry has started with the holder of the procedure who has provided sufficient information to continue the enquiry procedure, the competent authority of the country of destination shall answer without delay as soon as possible, but at the latest within 40 days of receiving the enquiry request with either requesting additional information (using the message IE145, or, using the message IE143 (see paragraph 3.4.4.5. for response codes).

#### **3.4.4.4. Response codes to the enquiry request**

The competent authority at country of destination shall use one of the following response codes in the message IE143:

Code "1" -movement unknown at destination

- The goods have not been presented at the declared customs

office of destination. The competent authority of the country of departure should try, if possible, to identify the actual customs office of destination or proceed with the request to the holder of the procedure.

Code "2" -assumed duplication

- The goods have been presented at the declared office of destination and those authorities assume that there have been two messages 'Declaration data' (IE015) for the same goods.

Code "3" -return copy returned on (date)

- The goods have been presented at the declared customs office of destination, but that office has been unable to end the procedure using the messages IE006 and IE018 and has instead returned an alternative proof (e.g. copy of the TAD) which has not yet been received at departure.

Code "4" -request for recovery at destination

- The goods have not been presented at the customs office of destination, but it has discovered them later in its own country (e.g. removal from the procedure) and wants to take over the responsibility for recovery (the message "Recovery Request (IE150) sent to the competent authority at departure in case of delivery of the goods to a recipient or based on the message IE118.

**3.4.5. Request to the holder of the procedure after starting enquiry with the customs office of destination**

*Article 49 (5)  
Appendix I  
Convention*

*Article 310 (5) IA*

Where the enquiry procedure has started with the message IE142 to the customs office of destination and there is no answer or a negative answer with the message IE143 the competent authority of the country of departure shall contact the holder of the procedure to

provide the information needed to discharge the procedure (for further details see 3.2).

If the holder of the procedure at this phase of the enquiry procedure:

- does not provide any information within the 28 days, or,
- the provided information is considered insufficient to continue the enquiry procedure;

*Article 114 (2)  
Appendix I  
Convention*

the competent authority of the country of departure shall determine which further steps shall be taken to discharge the procedure. The

*Article 87 UCC)*

competent authority of the country of departure shall determine its findings at the latest seven months after expiry of the time limit for presentation of the goods at destination (see Note in paragraph 3.2.2. in distinction to this time limit).

*Article 77 DA*

### **3.4.6. Consequences of the enquiry procedure's results**

On the basis of the responses received, including any information received from the holder of the procedure , the competent authority of the country of departure shall determine whether or not the procedure has ended and whether it can be discharged or which further steps shall be taken.

*Articles 49 (7) and  
117(5)) Appendix I  
Convention*

When the transit operation can be properly discharged within the scope of an enquiry procedure, the competent authority of the country of departure shall immediately inform the holder of the procedure and the guarantor if they have been involved in the process.

*Articles 310(7) IA*

In addition, the competent authority may need to inform other competent authorities currently involved in the enquiry procedure and in particular the customs office of guarantee.

Where the competent authority at the country of departure is not able to discharge the transit procedure but:

- the message IE006 was sent;
- the message IE118 was sent; or
- proof was given by the holder of the procedure of presentation or delivery of the goods in another Member State or Contracting Party;

the competent authority of departure transfers the responsibility to the country considered competent for the recovery procedure without delay with the message 'Recovery Request' (IE150).

If the message IE006 was sent, the requested authority has to send the message IE018. If there is the message IE118 or proof given by the holder of the procedure of presentation or delivery of the goods in another Member State or Contracting Party it has to accept competency for recovery and send back the message 'Recovery Acceptance Notification' (IE151) saying 'yes' (acceptance code 1).

Where the requested authority does not react by either sending the missing messages (despite the legal obligation) or by taking over responsibility for recovery in the prescribed 28 day time limit (despite the existing proof mentioned above), the local transit liaison officers (see Transit Network Address Book on Europa website) of the requested country should be informed, with the necessary proof, in order to take action since competency should be taken over by the requested authority. If that does not have the necessary impact then the national help desk and national transit coordinator of the country of departure should be informed to take action.

*Article 114 (2)  
Appendix I  
Convention*

*Article 87 UCC*

The competent authority of the country of departure shall determine its findings at the latest seven months after expiry of the time limit for presentation of the goods at destination. Where necessary it starts the recovery procedure itself (see Part VIII for further

details).

Any additional information received by or observation made by a competent authority in relation to the goods in question may have an influence on the results of the enquiry procedure.

This is the case in particular if an irregularity or a fraud (removal, substitution, etc.) has been discovered at the time of the transit operation, and/or if the goods in question have been found, totally or partly, outside of customs supervision and also when persons responsible for fraud or irregularities have been identified.

Accordingly, all relevant information must be made known without delay to the competent authority of the country of departure.

#### **4 Business continuity procedure**

This paragraph is applied only in cases where the transit operation has started by using the business continuity procedure.

It is divided as follows:

Paragraph 1 deals with the introduction.

Paragraph 2 deals with the competent authority and time frame for launching the enquiry procedure.

Paragraph 3 deals with the start of the enquiry notice.

Paragraph 4 deals with the reaction of the country of destination to the enquiry notice.

Paragraph 5 deals with the consequences of the results of the enquiry procedure.

#### **4.1. Enquiry notice in case of the business continuity or simplified procedure specific to certain modes of transport**

This paragraph is based on one of the following documents used as a transit declaration in the case of business continuity procedure:

- a Single Administrative Document (SAD), or
- an SAD printed out on plain paper by the computerised system of the economic operator, as foreseen in Annex B6, Appendix III, Convention/Annex B-01 DA , or
- the Transit Accompanying Document (TAD), supplemented, if necessary by List of Items . In this case, the TAD shall not carry a Master Reference Number (MRN).

##### **4.1.1. Introduction**

*Point 17, Annex II, Appendix I, Convention*

In the event of absence of proof of the end of the transit procedure, or as soon as the competent authorities are informed of or suspect that the procedure has not come to an end:

*Point 17, Annex 72-04 IA*

- the holder of the procedure is contacted to furnish proof using the model letter in Annex 8.2. that the procedure has ended at the end of the after expiry of the time limit for presentation of the goods at the customs office of destination, and;
- the enquiry procedure to the declared customs office of destination shall be started at the end of the two-month period after expiry of the time limit for presentation of the goods at the customs office of destination.

The enquiry procedure aims mainly:

- to obtain evidence of proof of the end of the procedure, with a view to discharging the procedure, or,
- in the absence of such proof or when the proof presented proves at a later date to be falsified or invalid, to establish the conditions in which the (customs) debt is incurred, to identify

the debtor(s) and to determine the competent authorities for recovering the (customs) debt.

This procedure is based on administrative co-operation between the competent authorities and takes account of any information provided by the holder of the procedure (see paragraph 3.).

The list of the competent authorities for the enquiry procedure is shown in Annex 8.1.

Its proper functioning implies:

- fully completed enquiry notices;
- an effective and correct registration of arrivals by the customs office of destination;
- the customs office of destination sending back the return copy (copy 5 of the SAD or a second copy of the TAD) without delay and at most within eight calendar days;
- a correct handling of the transit advice note(s) (TC10) by the customs office(s) of transit;
- a rapid and clear response by the addressed authorities;
- an up-to-date list of competent authorities and offices.

#### **4.1.2. Enquiry starting with the holder of the procedure**

The competent authorities of the country of departure must inform the holder of the procedure and ask him to furnish proof that the procedure has ended when a copy 5 of the SAD or a second copy of the TAD is not returned within one month of the time limit for presentation of the goods at the customs office of destination.

The holder of the procedure shall be given the opportunity to provide information needed to discharge the procedure within 28 days.

#### **4.1.3. Competent authority and time frame for launching the enquiry notice**

The enquiry notice is launched immediately by the competent

authorities of the country of departure:

- at the latest when at the end of a two-month period after expiry of the time limit for presentation of the goods at the customs office of destination, if proof of the end of the procedure has not been received from the holder of the procedure ;
- as soon as the competent authorities are informed of or suspect at an early stage (even before the expiry of the periods referred to above) that the procedure has not come to an end for all or part of the goods in question or if the proof presented reveals discrepancies or if it appears that it has been falsified. If there are suspicions, the competent authority of the country of departure shall decide, depending upon the circumstances, whether the enquiry procedure should be preceded or be accompanied by a post-clearance verification procedure to verify the validity of the evidence;
- as soon as the competent authority discovers 'a posteriori' (after the expiry of the periods referred to above) that the proof that had been presented was falsified and that the procedure has not been ended. However, investigations will not be initiated unless it appears to be useful in either confirming or invalidating the earlier proofs presented and/or in determining the (customs) debt, the debtor and the authority competent to recover the debt.

The enquiry notice may not be launched if, before expiry of the two months time limit for initiating the enquiry, the holder of the procedure has been able to produce satisfactory “alternative” proof of the end of the procedure (see paragraph 3.2.1. for further information).

#### **4.1.4. Enquiry notice TC20**

The enquiry procedure shall be continued by the competent authority of the country of departure by sending an enquiry notice on a form that complies with the TC20 model shown in Annex 8.3 to the

competent authority of the country of destination.

It may be sent by registered post (which provides a receipt as proof of delivery).

In any case, a record of the sending of the TC20 is to be retained by the competent authority of the country of departure.

The TC20 shall contain all available information including additional details received from the holder of the procedure , in particular concerning a changed recipient of the goods. The TC20 shall be accompanied by a copy of the document(s) used to place the goods under the procedure (copy 1 of the SAD, the first copy of the TAD, loading lists, air or shipping manifest, etc.).

The TC20 shall only be sent when the response from the holder of the procedure on the information request was not sufficient to discharge the transit procedure.

#### **4.1.5. Reaction of the country of destination to the enquiry notice**

The competent authority of the country of destination receiving the enquiry notice shall react as soon as possible and in an appropriate manner in accordance with the information it has available or is likely to obtain.

It will first search its own records (registration of copies 4 and 5 of the SAD; a second copy of the TAD or filed manifests, etc.) or the records of the authorised consignee. This search can sometimes lead to the discovery of the original proof of the end of the procedure which has not yet been returned or has been misfiled.

Where this search is to no avail, the competent authority of the country of destination shall either contact the consignee (as shown on the transit declaration) or the person, possibly indicated on the TC20 by the competent authority of the country of departure,

believed to have received the goods and documents directly without their presentation to the customs office of destination.

However, if the information shown by the competent authority of the country of departure on the TC20 or on the attached documents is insufficient to enable the competent authority of the country of destination to carry out the necessary enquiries, the latter shall request additional information by returning the TC20, with box II completed, to the competent authority of the country of departure. The competent authority of the country of departure shall complete box III, attach requested additional information (paper) and return the TC20 to the requesting competent authority of the country of destination.

Following the above-described enquiry procedure steps, the following hypothetical cases are then possible:

1. The goods in question have actually been presented to the customs office of destination or to the authorised consignee, but
  - the proof of the end of the procedure (for example the return copy 5 of the SAD, a second copy of the TAD or the return of the monthly list under the paper-based air/sea transit procedure) has not been returned within the time allotted.

In that case, the competent authority of the country of destination shall immediately return the proof to the competent authority of the country of departure that has sent the TC20, after duly completing box IV of the TC20.
  - the proof of the end of the procedure has not been returned to the customs office of destination by an authorised consignee despite his obligation.

In that case, once this proof has been found, the competent authority of the country of destination shall immediately return it, together with the duly completed TC20, to the competent authority of the country of departure, after having first verified

that the authorised consignee has provided the information required regarding the date of arrival of the goods and the condition of the seals and after having registered and endorsed the proof. The competent authority of the country of destination shall take any necessary action with regard to the authorised consignee.

- the proof of the end of the procedure has been sent, but has not been received by the competent authority of the country of departure.

In that case, the competent authority of the country of destination shall return the proof to the competent authority of the country of departure, with the TC20 box IV duly completed. This proof can be either the document received from the competent authority of the country of departure (copy 1 of the SAD, a first copy of the TAD, manifest at departure, etc.) or a copy of the document in the possession of the competent authority of the country of destination (copy 4 of the SAD, a second copy of the TAD, manifest at destination or retained copy of the monthly list, etc.). This authority will annotate the copy with the date of arrival of the goods, the results of any control carried out and will certify it.

2. The goods have not been presented to the customs office of destination or delivered to an authorised consignee:

- there has been a change in the customs office of destination: in that case, it is the actual customs office of destination which must return the proof of the end of the procedure to the competent authority of the country of departure:
  - if the competent authority of the country of the declared customs office of destination has been able to identify the actual customs office of destination it shall forward the TC20 to them showing details of the actual customs office of destination in box IV, and inform the competent authority of

- the country of departure by sending them a copy of the TC20.
- if the competent authority of the country of the declared customs office of destination has been unable to identify the actual customs office of destination, the duly annotated the TC20 is forwarded by the declared customs office of destination to the last intended customs office of transit showing details in box IV. However, in the absence of a customs office of transit, the TC20 is to be returned directly to the competent authority of the country of departure.
  - there has been no change in the customs office of destination (or no such change has been noted):
    - in that case, if the competent authority of the country of destination establishes that the goods have been delivered directly to a non authorised consignee, shown on the TC20, or to any other person the competent authority of the country of destination shall return the TC20 and the copy of the transit declaration to the competent authority of the country of departure. It shall give all the relevant information, if necessary in an additional document, indicating:
      - the identity of the recipient and other persons possibly involved,
      - the date and conditions of the direct delivery of the goods, their nature and quantity, and,
      - the customs procedure under which the goods were placed, if appropriate.
    - if the competent authority of the country of destination can find no trace of the goods in question, the duly annotated TC20 shall be forwarded to the last intended customs office of transit as shown on the transit declaration. In the absence of a customs office of transit, the TC20 shall be returned directly to the competent authority of the country of departure (the same as for point 2 second bullet point).

In the cases where the competent authority of the country of

destination sends the TC20 to the last intended customs office of transit, it also sends a copy to the competent authority of the country of departure in order to provide information on the current state of play of the enquiry procedure.

#### **4.1.6. Reaction of the customs office of transit to the enquiry notice**

The last intended customs office of transit to which the TC20 is transmitted shall immediately search for the transit advice note TC10 corresponding to the consignment in question.

Following this search, the following hypothetical cases are then possible:

1. The consignment has actually been presented at that last intended custom office of transit and a transit advice note has been found.

In that case, the customs office of transit shall attach a copy of the transit advice note to the TC20 and return it directly to the competent authority of the country of departure.

2. No transit advice note (or any other evidence of such a transit) is found at the last intended customs office of transit.

In that case, the last intended customs office of transit shall return the TC20 completed with this information to the previous intended customs office of transit as shown on the transit declaration or, if no other intended customs office of transit, to the competent authority of the country of departure.

Each customs office of transit that successively receives the enquiry notice shall proceed in a similar way, ensuring that the TC20, duly endorsed, is forwarded without delay to either the previous intended customs office of transit as shown on the transit declaration or, if no other intended customs office of transit, directly to the competent authority of the country of departure, which will draw the necessary

conclusions from the information received.

Where the customs office of transit sends the TC20 to the previous intended customs office of transit, it also sends a copy to the competent authority of the country of departure in order to provide information on the current state of play of the enquiry\_procedure. The intended customs office of transit also informs the competent authority of the country of departure if it receives the transit advice note from the actual customs office of transit, after having already sent the enquiry notice to the previous intended customs office of transit, (situation described under 1).

#### **4.1.7. Consequences of the enquiry procedure**

On the basis of the responses received under the enquiry procedure, also including any information received from the holder of the procedure, the competent authority of the country of departure shall determine whether or not the procedure has ended and whether it can be discharged.

In accordance with the provisions concerning (customs) debt and recovery, the competent authority of the country of departure shall determine:

- whether or not a (customs) debt has been incurred,
- the person(s) responsible for the debt, if appropriate,
- the actual or presumed place where the debt has arisen and, consequently, the competent authority to recover the debt, if appropriate.

*Article 114(2),  
Appendix I,  
Convention*

The competent authority of the country of departure shall determine its findings at the latest within seven months after expiry of the time limit for presentation of the goods at destination.

*Article 87 UCC  
Article 77 DA*

This applies also where the authority has not received any reply during the enquiry procedure.

Any additional information received by or observation made by a competent authority in relation to the goods may have an influence on the results of the enquiry procedure. This is the case in particular if an irregularity or a fraud (removal, substitution, etc.) has been discovered at the time of the transit operation, and/or if the goods in question have been found, totally or partly, outside of customs supervision and also when persons responsible for fraud or irregularities have been identified. Accordingly, all relevant information must be made known without delay to the competent authority of the country of departure and, if necessary, use the TC24 to ask to transfer the competency for recovery. A specimen of the TC24 is in Part VIII, Annex 8.2.

*Articles 49 (7) and 117(5)) Appendix I Convention*

*Article 310(7) IA*

On the other hand, when the transit operation can be discharged within the scope of an enquiry procedure, the competent authority of the country of departure shall immediately inform the holder of the procedure and the guarantor who may have been involved in the enquiry procedure. In addition, the competent authority may need to inform other competent authorities that are currently involved in the enquiry procedure and in particular the customs office of guarantee.

Further examples of situations in the enquiry procedure are in Annex 8.5.

## **5 Post-clearance verification procedure**

This paragraph gives the following information:

Paragraph 1 deals with the objectives and methods of verification.

Paragraph 2 deals with-the documents subject to verification.

Paragraph 3 deals with the consequences of the results.

### ***5.1. Objectives and methods of a post-clearance verification***

*Article 52*

.The competent customs authority may carry out post-release

controls of the information supplied and any documents, forms, authorisations or data relating to the common/Union transit operation in order to check the authenticity and accuracy of entries, the information exchanged and the stamps.

The post-clearance verification shall be made on the basis of risk analysis or by a random selection. However, in case of doubt or a suspicion of offences or irregularities, such verification is to be carried out.

A competent customs authority receiving a request to make a post-release control shall respond without delay.

Where the competent customs authority of departure makes a request to the competent customs authority for a post-release control of information related to the common/Union transit operation, the conditions for discharging the transit procedure shall be deemed not to have been fulfilled until the authenticity and accuracy of the data have been confirmed.

## **5.2. Documents subject to verification**

### **5.2.1. Transit declarations (business continuity procedure)**

With a view to detecting and preventing fraud, the declaration and the endorsements are to be verified by the competent authority in the country of departure, transit and destination wherever there is an apparent error or reason to doubt their validity.

A specimen of the TC21 is in Annex 8.5. This verification is to be carried out by means of form TC21 corresponding to the specimen in Annex 8.5. The competent authorities addressed shall return that form to the requesting competent authorities within two months of the date of the form. The reason for the verification

is to be given thereon.

In addition, each customs office of departure shall carry out a random check of return copies of the transit declarations returned by requesting verification of at least two in every thousand documents.

### **5.2.2. Manifest as a transit declaration**

When goods are transported using an electronic manifest as a transit declaration for the use of the common/Union transit procedure for goods carried by air or using an electronic manifest as a transit declaration for the use of the Union transit procedure for goods carried by sea, customs control is exercised retrospectively by the competent authorities at the airport or port of destination by means of systems audit checks based on the level of perceived risk. If necessary the competent authorities at the airport or port of destination may send details from manifests to the competent authorities for the airport or port of departure for verification.

This verification is to be carried out by means of form TC21(A) corresponding to the specimen in Annex 8.6. Each form is to contain extracted manifest details relating to one aircraft or vessel and one authorised operator only.

Parts 1, 2 and 3 of form TC21(A) are to be completed by the competent authorities at the airport or port of destination. If necessary extracts from the aircraft's or vessel's manifest which relate to the consignments selected for verification are to be attached to the form.

Forms for verification may be sent via the central offices for common/Union transit operations in the countries concerned to the competent authority of the airport or port of departure.

The competent authorities for the airport or port of departure are to verify the manifest details given on form TC21(A) by reference to the commercial records held by the authorised operator. The results of the verification are to be shown in parts 4 and 5 of the form. Any discrepancies are to be noted in part 4.

### **5.2.3. Alternative proof**

In case of doubts or any suspicion, the competent authority in the country of departure shall request verification of the alternative proof presented. In addition, the authority shall request verification of at least ten in every thousand documents.

### **5.2.4. T2L documents**

It is advisable that a request for verification of a T2L document be made where such a document has been issued retrospectively solely to correct the effect of a T1 transit declaration.

The request should be automatic when the T2L is presented after a series of transit operations have been carried out, covered by transit declarations issued in different countries.

In addition, two in every thousand of all T2L documents presented at a given office, must be subjected to a random sampling check.

### **5.2.5. Commercial documents equivalent to a T2L document**

It is advisable that the verification is carried out where it is suspected that abuses or irregularities could be committed because a commercial document is being used instead of a T2L.

Abuse or irregularity may be suspected where it is clear that the person concerned is splitting consignments in order not to exceed the EURO 15 000 ceiling.

In addition, two in every thousand commercial documents presented at a given office as a T2L must be subjected to a random sampling check.

**5.3. *Consequences of the verification***

The competent authority requesting verification shall take the appropriate measure on the basis of the information received.

However, as far as the incurrence of a (customs) debt in the course of a transit operation is in question, it is the responsibility of the competent authority of the country of departure to initiate enquiries, if necessary, and to determine the essential facts concerning the (customs) debt, debtor and the competent authority for recovery in accordance with the provisions concerning debt and recovery (see Part VIII).

- 6 Exceptions (pro memoria)**
- 7 Specific national instructions (reserved)**
- 8 Annexes**

### **8.1. *List of competent authorities***

The list indicates, country by country:

1. the competent authorities of the country of departure who send the letter of information to the holder of the procedure in the absence of proof that the procedure has ended,
2. the competent authorities of the country of departure who send the enquiry notices and reminder letters,
3. the competent authorities of the country of destination to which the enquiry notices and reminder letters are to be sent (incl. the “higher authorities”),
4. the competent authorities who send the post-clearance requests for verification,
5. the competent authorities who receive the post-clearance requests for verification,
6. a central office the form TC20 (A) with all documents attached can be sent to in case the final recipient is not known and therefore the documents cannot be sent directly

In order to facilitate the inquiries and controls within the framework of procedures concerning air transport, a list of airports and corresponding customs offices is in Annex 8.5 of Part V.

## AUSTRIA

<b>1.</b>	Letter of information	Customs office of departure
<b>2.</b>	Sender of enquiry notice	Cutsoms office of departure
<b>3.</b>	Addressee of enquiry notice	enquiry notice: Customs office of destination
<b>4.</b>	Sender of request for post-clearance verification	Cutsoms office of departure
<b>5.</b>	Addressee of request for post-clearance verification	Customs office of destination
<b>6.</b>	Addressee of TC20 (A) and all other documents relating to NCTS	Email: Fax:

## BELGIUM

<b>1.</b>	Letter of information	Customs of departure
<b>2.</b>	Sender of enquiry notice	Customs office of departure
<b>3.</b>	Addressee of enquiry notice	enquiry notice: Customs office of destination
<b>4.</b>	Sender of request for post-clearance verification	Customs office of departure
<b>5.</b>	Addressee of request for post-clearance verification	Customs office of destination
<b>6.</b>	Addressee of TC20 (A) and all other paper documents	Email: Fax:

## BULGARIA

<b>1.</b>	Letter of information	Customs office of departure
<b>2.</b>	Sender of enquiry notice	Customs office of departure
<b>3.</b>	Addressee of enquiry notice	enquiry notice: Customs office of destination
<b>4.</b>	Sender of request for post-clearance verification	Customs office of departure
<b>5.</b>	Addressee of request for post-clearance verification	Customs office of destination
<b>6.</b>	Addressee of TC20 (A) and all other documents	National Customs Agency 47, G.S.Rakovski str. Sofia -1202 Republic of Bulgaria Email: Petia.Sergieva@customs.bg Fax: +359 2 9859 4215

## CYPRUS

<b>1.</b>	Letter of information	Customs office of departure
<b>2.</b>	Sender of enquiry notice	Customs office of departure
<b>3.</b>	Addressee of enquiry notice	enquiry notice: Customs office of destination
<b>4.</b>	Sender of request for post-clearance verification	Customs office of departure
<b>5.</b>	Addressee of request for post-clearance verification	Customs office of destination
<b>6.</b>	Addressee of TC20 (A) and all other documents	Central Transit Office Customs Headquarters, Ministry of Finance Corner M. Karaoli and Gr. Afxentiou 1096 Nicosia Cyprus Email: helpdesk.cyprus@customs.mof.gov.cy Fax: 0035722602767

### CZECH REPUBLIC (update)

1.	Letter of information	
	<u>Celní úřad pro Hlavní město Prahu (CZ510000):</u> CZ510201 - Praha Hostivař CZ510202 - Praha Uhřetěves	Celní úřad pro Hlavní město Prahu Washingtonova 7 113 54 Praha 1 Czech Republic
	<u>Celní úřad pro Jihočeský kraj (CZ520000):</u> CZ520201 - České Budějovice CZ520202 - Strakonice CZ520203 - Tábor	Celní úřad pro Jihočeský kraj Kasárenská 6/1473 370 21 České Budějovice Czech Republic
	<u>Celní úřad pro Jihomoravský kraj (CZ530000):</u> CZ530201 - Brno CZ530202 - Blansko CZ530203 - Hodonín CZ530204 - Lanžhot CZ530299 - Brno Tuřany	Celní úřad pro Jihomoravský kraj Koliště 17 602 00 Brno Czech Republic
	<u>Celní úřad pro Karlovarský kraj (CZ540000):</u> CZ540201 - Karlovy Vary CZ540202 - Cheb Letiště Karlovy Vary	Celní úřad pro Karlovarský kraj Dubová 8 360 04 Karlovy Vary Czech Republic
	<u>Celní úřad pro Královeshradecký kraj (CZ550000):</u> CZ550201 - Hradec Králové CZ550202 - Jičín CZ550203 - Náchod	Celní úřad pro Královeshradecký kraj Bohuslava Martinů 1672/8a 501 01 Hradec Králové Czech Republic
	<u>Celní úřad pro Liberecký kraj (CZ560000):</u> CZ560201 - Liberec	Celní úřad pro Liberecký kraj České mládeže 1122 460 03 Liberec 6 Czech Republic
	<u>Celní úřad pro Moravskoslezský kraj (CZ570000):</u> CZ570201 – Paskov CZ570202 – Karviná CZ570203 – Nošovice CZ570204 – Opava CZ570205 - Třinec CZ570299 - Letiště Mošnov	Celní úřad pro Moravskoslezský kraj Náměstí Svatopluka Čecha 8 702 00 Ostrava Czech Republic

<u>Celní úřad pro Olomoucký kraj (CZ580000):</u> CZ580201 – Olomouc CZ580202 – Přerov CZ580203 – Šumperk	Celní úřad pro Olomoucký kraj Blanická 19 772 01 Olomouc Czech Republic
<u>Celní úřad pro Pardubický kraj (CZ590000):</u> CZ590201 - Pardubice CZ590202 - Česká Třebová CZ590299 - Letiště Pardubice	Celní úřad pro Pardubický kraj Palackého 2659/3 530 02 Pardubice Czech Republic
<u>Celní úřad pro Plzeňský kraj (CZ600000):</u> CZ600201 - Plzeň CZ600202 - Dražnov CZ600203 - Tachov	Celní úřad pro Plzeňský kraj Antala Uxy 11, P.O.BOX 88 303 88 Plzeň
<u>Celní úřad pro Středočeský kraj (CZ610000):</u> CZ610201 - Zdiby CZ610202 - Benešov CZ610203 - Kladno CZ610204 - Kolín CZ610205 - Kosmonosy CZ610206 - Mělník CZ610207 - Nupaky CZ610208 - Rudná	Celní úřad pro Středočeský kraj Washingtonova 11 110 00 Praha 1 Czech Republic
<u>Celní úřad pro Ústecký kraj (CZ620000):</u> CZ620201 - Ústí nad Labem CZ620202 - Chomutov CZ620203 - Most	Celní úřad pro Ústecký kraj Hoření 3540/7A 400 11 Ústí nad Labem Czech Republic
<u>Celní úřad pro kraj Vysočina (CZ630000):</u> CZ630201 - Střítež u Jihlavy CZ630202 - Pelhřimov CZ630203 - Žďár nad Sázavou	Celní úřad pro kraj Vysočina Střítež 5 588 11 Střítež u Jihlavy Czech Republic
<u>Celní úřad pro Zlínský kraj (CZ640000):</u> CZ640201 - Lípa CZ640202 - Napajedla CZ640203 - Uherské Hradiště CZ640204 - Valašské Meziříčí	Celní úřad pro Zlínský kraj Zarámí 4463 762 34 Zlín Czech Republic

	Celní úřad Praha Ruzyně (CZ650000): CZ650201 - Ruzyně CZ650202 - Celní pošta CZ650299 - Ruzyně cestovní styk	Celní úřad Praha Ruzyně Aviatická 12/1048 160 08 Praha 6 Czech Republic
2.	<b>Sender of enquiry notice</b>	see box 1
3.	<b>Addressee of enquiry notice</b>	see box 1
4.	<b>Sender of request for post - clearance verification</b>	see box 1
5.	<b>Addressee for request for post clearance verification</b>	see box 1
6.	<b>Addressee of TC20 (A) and all other documents</b>	see box 1 or  <b>Mr. František ŠÍMA</b> General Directorate of Customs Customs Department Budějovická 7 140 96 Praha 4 Czech Republic Tel.: +420 261 332 218 +420 261 332 300 E-mail: f.sima@cs.mfer.cz  Fax:

## DENMARK

1.	Letter of information	Customs office of departure
2.	Sender of enquiry notice	Customs office of departure
3.	Addressee of enquiry notice	enquiry notice: Customs office of destination
4.	Sender of request for post-clearance verification	Customs office of departure
5.	Addressee of request for post-clearance verification	Customs office of destination
6.	Addressee of TC20 (A) and all other documents	Email: Fax:

## ESTONIA

<b>1.</b>	Letter of information	Tax and Customs Board Central Transit Office Lõõtsa 8a 15176 Tallinn ESTONIA
<b>2.</b>	Sender of enquiry notice	See box 1
<b>3.</b>	Addressee of enquiry notice	See box 1
<b>4.</b>	Sender of request for post-clearance verification	See box 1
<b>5.</b>	Addressee of request for post-clearance verification	See box 1
<b>6.</b>	Addressee of TC20 (A) and all other documents	E-mail: <a href="mailto:enquiries@emta.ee">enquiries@emta.ee</a>

## FINLAND

<b>1.</b>	Letter of information	Tornio Tulli PL 47 FI-95401 Tornio
<b>2.</b>	Sender of enquiry notice	Tornio Tulli PL 47 FI-95401 Tornio
<b>3.</b>	Addressee of enquiry notice	Tornio Tulli PL 47 FI-95401 Tornio
<b>4.</b>	Sender of request for post-clearance verification	Tornio Tulli PL 47 FI-95401 Tornio
<b>5.</b>	Addressee of request for post-clearance verification	Tornio Tulli PL 47 FI-95401 Tornio
<b>6.</b>	Addressee of TC20 (A) and all other documents relating to NCTS	Email: <a href="mailto:passitusseuranta@tulli.fi">passitusseuranta@tulli.fi</a>

## FRANCE

<b>1.</b>	Letter of information	Customs office of departure
<b>2.</b>	Sender of enquiry notice	Customs office of departure
<b>3.</b>	Addressee of enquiry notice	enquiry notice: Customs office of destination
<b>4.</b>	Sender of request for post-clearance verification	Customs office of departure Customs office of transit Customs office of destination
<b>5.</b>	Addressee of request for post-clearance verification	Customs office of departure Customs office of transit Customs office of destination
<b>6.</b>	Addressee of TC20 (A) and all other documents	Email: Fax:

## GERMANY

<b>1.</b>	Letter of information	
	Region (see Customs Office List) <sup>1</sup> Nordrhein-Westfalen	Hauptzollamt Aachen Im Süsterfeld 9 52072 Aachen Deutschland
	Region (see Customs Office List) <sup>1</sup> Niedersachsen, Bremen, Sachsen- Anhalt	Hauptzollamt Braunschweig Hagenweg 4 37081 Göttingen Deutschland
	Region (see Customs Office List) <sup>1</sup> Hessen, Saarland, Rheinland-Pfalz	Hauptzollamt Gießen Lindenstraße 6c 36037 Fulda Deutschland

<sup>1</sup> [http://ec.europa.eu/taxation\\_customs/dds2/col/col\\_home.jsp?Lang=en&Screen=](http://ec.europa.eu/taxation_customs/dds2/col/col_home.jsp?Lang=en&Screen=)

<sup>1</sup> [http://ec.europa.eu/taxation\\_customs/dds2/col/col\\_home.jsp?Lang=en&Screen=](http://ec.europa.eu/taxation_customs/dds2/col/col_home.jsp?Lang=en&Screen=)

<sup>1</sup> [http://ec.europa.eu/taxation\\_customs/dds2/col/col\\_home.jsp?Lang=en&Screen=](http://ec.europa.eu/taxation_customs/dds2/col/col_home.jsp?Lang=en&Screen=)

	<p>Region (see Customs Office List)<sup>1</sup> Schleswig-Holstein, Hamburg, Mecklenburg-Vorpommern</p> <p>Region (see Customs Office List)<sup>1</sup> Sachsen, Thüringen</p> <p>Region (see Customs Office List)<sup>1</sup> Brandenburg, Berlin</p> <p>Region Bayern: DE007400 Augsburg DE007500 Landshut DE007600 München DE007700 Passau DE007750 Rosenheim (see Customs Office List)</p> <p>Region Bayern: DE008700 Hof DE008750 Nürnberg DE008800 Regensburg DE008850 Schweinfurt DE008900 Weiden (see Customs Office List)</p> <p>Region (see Customs Office List) Baden-Württemberg</p>	<p>Hauptzollamt Itzehoe Kaiserstraße 14a 25524 Itzehoe Deutschland</p> <p>Hauptzollamt Dresden Hartmut-Dost-Straße 45 i 01099 Dresden Deutschland</p> <p>Hauptzollamt Potsdam Rembrandstraße 26A 14467 Potsdam Deutschland</p> <p>Hauptzollamt Rosenheim Poststraße 4 83435 Bad Reichenhall Deutschland</p> <p>Hauptzollamt Schweinfurt Brückenstraße 27 97421 Schweinfurt Deutschland</p> <p>Hauptzollamt Heilbronn Kastellstraße 53 74080 Heilbronn Deutschland</p>
<b>2.</b>	Sender of enquiry notice	Hauptzollamt Braunschweig Zentralstelle Zollversand Postfach 1540 38335 Helmstedt Deutschland

<sup>1</sup> [http://ec.europa.eu/taxation\\_customs/dds2/col/col\\_home.jsp?Lang=en&Screen=](http://ec.europa.eu/taxation_customs/dds2/col/col_home.jsp?Lang=en&Screen=)

<sup>1</sup> [http://ec.europa.eu/taxation\\_customs/dds2/col/col\\_home.jsp?Lang=en&Screen=](http://ec.europa.eu/taxation_customs/dds2/col/col_home.jsp?Lang=en&Screen=)

<sup>1</sup> [http://ec.europa.eu/taxation\\_customs/dds2/col/col\\_home.jsp?Lang=en&Screen=](http://ec.europa.eu/taxation_customs/dds2/col/col_home.jsp?Lang=en&Screen=)

3.	Addressee of enquiry notice	Hauptzollamt Braunschweig Zentralstelle Zollversand Postfach 1540 38335 Helmstedt Deutschland
4.	Sender of request for post-clearance verification	Hauptzollamt Braunschweig Zentralstelle Zollversand Postfach 1540 38335 Helmstedt Deutschland
5.	Addressee of request for post-clearance verification	Hauptzollamt Braunschweig Zentralstelle Zollversand Postfach 1540 38335 Helmstedt Deutschland
6.	Addressee of TC20 (A) and all other documents	Frau Christina Rosin Generalzolldirektion – Direktion Stubbenhuk 3 20459 Hamburg Deutschland E-Mail: Christina.Rosin@zoll.bund.de Fax:0049 - 40 - 42820-2547

### GREECE

1.	Letter of information	Customs office of departure
2.	Sender of enquiry notice	Customs office of departure
3.	Addressee of enquiry notice	enquiry notice: Customs office of destination
4.	Sender of request for post-clearance verification	Customs office of departure
5.	Addressee of request for post-clearance verification	Customs office of destination

<b>6.</b>	Addressee of TC20 (A) and all other documents	<p>DIEFTHINSI TELONION ATTIKIS CENTRAL TRANSIT OFFICE ST. NIKOLAS SQ. 185 10 PIRAEUS GREECE</p> <p>E-mail: dta.gramateia@1985.syzefxis.gov.gr Fax: +302104511009</p>
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### HUNGARY

<b>1.</b>	Letter of information	Customs office of departure
<b>2.</b>	Sender of enquiry notice	Customs office of departure
<b>3.</b>	Addressee of enquiry notice	enquiry notice: Customs office of destination
<b>4.</b>	Sender of request for post-clearance verification	Customs office of departure
<b>5.</b>	Addressee of request for post-clearance verification	Customs office of destination
<b>6.</b>	Addressee of TC20 (A) and all other documents	<p>NAV Kiemelt Adó- és Vámigazgatóság H-1077 Budapest Dob utca 75-81. HUNGARY Email: kavig@nav.gov.hu Fax: +36 (1) 461-3311</p>

### ICELAND

<b>1.</b>	Letter of information	Customs office of departure
<b>2.</b>	Sender of enquiry notice	Customs office of departure
<b>3.</b>	Addressee of enquiry notice	enquiry notice: Customs office of destination
<b>4.</b>	Sender of request for post-clearance verification	Customs office of departure
<b>5.</b>	Addressee of request for post-clearance verification	Customs office of destination

<b>6.</b>	Addressee of TC20 (A) and all other documents relating to NCTS	Email: Fax:
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**IRELAND**

<b>1.</b>	Letter of information	The Central Transit Office Office of the Revenue Commissioners, Customs Division, Government Buildings, St. Conlon's Road, Nenagh, Co. Tipperary Ireland
<b>2.</b>	Sender of enquiry notice	The Central Transit Office, Office of the Revenue Commissioners , Customs Division, Government Buildings, St. Conlon's Road, Nenagh, Co. Tipperary Ireland
<b>3.</b>	Addressee of enquiry notice	The Central Transit Office, Office of the Revenue Commissioners ,Customs Division, Government Buildings, St. Conlon's Road, Nenagh, Co. Tipperary Ireland
<b>4.</b>	Sender of request for post-clearance verification	The Central Transit Office, Office of the Revenue Commissioners ,Customs Division, Government Buildings, St. Conlon's Road, Nenagh, Co. Tipperary Ireland
<b>5.</b>	Addressee of request for post-clearance verification	The Central Transit Office, Office of the Revenue Commissioners ,Customs Division, Government Buildings, St. Conlon's Road, Nenagh, Co. Tipperary Ireland

<b>6.</b>	Addressee of TC20 (A) and all other documents	The Central Transit Office Office of the Revenue Commissioners ,Customs Division, Government Buildings, St. Conlon's Road, Nenagh, Co. Tipperary Ireland  Email: Fax: 353 67 44126
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### ITALY

<b>1.</b>	Letter of information	Customs office of departure
<b>2.</b>	Sender of enquiry notice	Customs office of departure
<b>3.</b>	Addressee of enquiry notice	enquiry notice: Customs office of destination remainder letter: Higher authority of destination (see Customs Office list)
<b>4.</b>	Sender of request for post-clearance verification	Customs office of departure Customs office of transit Customs office of destination
<b>5.</b>	Addressee of request for post-clearance verification	Customs office of destination Customs office of departure Customs office of transit
<b>6.</b>	Addressee of TC20 (A) and all other documents	MP.lietvediba@vid.gov.lv MP.TEKD.lietvediba@vid.gov.lv

### LATVIA

<b>1.</b>	Letter of information	Latvijas Republikas Valsts ieņēmumu dienests Muitas pārvalde Talejas iela 1, Rīga LV-,1978, Latvia. phone +371 67120981
<b>2.</b>	Sender of enquiry notice	See box 1
<b>3.</b>	Addressee of enquiry notice	enquiry notice: See box 1

<b>4.</b>	Sender of request for post-clearance verification	See box 1
<b>5.</b>	Addressee of request for post-clearance verification	See box 1
<b>6.</b>	Addressee of TC20 (A) and all other documents	Email: Fax:

### LITHUANIA

<b>1.</b>	Letter of information	<p>Territorial Customs House, to which the customs office of departure belongs:</p> <p>Vilniaus teritorinė muitinė Naujoji Rivonių g. 3, LT-03153 Vilnius Lietuva - Lithuania</p> <p>Kauno teritorinė muitinė Jovarų g. 3 LT– 47500 Kaunas LIETUVA–LITHUANIA</p> <p>Klaipėdos teritorinė muitinė S. Nėries g. 4 LT–92228 Klaipėda LIETUVA–LITHUANIA</p>
<b>2.</b>	Sender of enquiry notice	<p>Muitinės departamentas Muitinės procedūrų skyrius A. Jakšto g. 1 LT-01105 Vilnius LIETUVA–LITHUANIA</p>
<b>3.</b>	Addressee of enquiry notice	See box 2
<b>4.</b>	Sender of request for post-clearance verification	See box 2
<b>5.</b>	Addressee of request for post-clearance verification	See box 2

<b>6.</b>	Addressee of TC20 (A) and all other documents	Email: Fax:
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### LUXEMBOURG

<b>1.</b>	Letter of information	Collection offices (see List of Collection offices <sup>2</sup> )
<b>2.</b>	Sender of enquiry notice	Collection offices (see List of Collection offices <sup>2</sup> )
<b>3.</b>	Addressee of enquiry notice	a) enquiry notice: Collection offices (see List of Collection offices <sup>2</sup> )  b) reminder letter: Direction des Douanes et Accises
<b>4.</b>	Sender of request for post-clearance verification	Collection offices (see List of Collection offices <sup>2</sup> )
<b>5.</b>	Addressee of request for post-clearance verification	Collection offices (see List of Collection offices <sup>2</sup> )
<b>6.</b>	Addressee of TC20 (A) and all other documents relating to NCTS	Email: Fax:

### The FORMER YUGOSLAV REPUBLIC OF MACEDONIA

1	Letter of information	Царинска управа на Република Македонија Сектор за царински систем Служба за испитна постапка и наплата на царински долг во транзит Лазар Личеноски, 13 1000 Скопје, Република Македонија	Customs Administration of the former Yugoslav Republic of Macedonia Sector for Customs System Unit for enquiry procedure and collection of customs debt in transit Lazar Licenoski, 13 1000 Skopje, the former Yugoslav Republic of Macedonia
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<sup>2</sup> [www.etat.lu/DO](http://www.etat.lu/DO)

<sup>2</sup> [www.etat.lu/DO](http://www.etat.lu/DO)

2	Sender of enquiry notice	Царинска управа на Република Македонија Сектор за царински систем Служба за испитна постапка и наплата на царински долг во транзит Лазар Личеноски, 13 1000 Скопје, Република Македонија	Customs Administration of the former Yugoslav Republic of Macedonia Sector for Customs System Unit for enquiry procedure and collection of customs debt in transit Lazar Licenoski, 13 1000 Skopje, the former Yugoslav Republic of Macedonia
3	Addressee of enquiry notice	Царинска управа на Република Македонија Сектор за царински систем Служба за испитна постапка и наплата на царински долг во транзит Лазар Личеноски, 13 1000 Скопје, Република Македонија	Customs Administration of the former Yugoslav Republic of Macedonia Sector for Customs System Unit for enquiry procedure and collection of customs debt in transit Lazar Licenoski, 13 1000 Skopje, the former Yugoslav Republic of Macedonia
4	Sender of request for post-clearance verification	Македонија Сектор за царински систем Служба за испитна постапка и наплата на царински долг во транзит Лазар Личеноски, 13 1000 Скопје, Република Македонија	Customs Administration of the former Yugoslav Republic of Macedonia Sector for Customs System Unit for enquiry procedure and collection of customs debt in transit Lazar Licenoski, 13 1000 Skopje, the former Yugoslav Republic of Macedonia
56	Addressee of request for post-clearance verification	Царинска управа на Република Македонија Сектор за царински систем Служба за испитна постапка и наплата на царински долг во транзит Лазар Личеноски, 13 1000 Скопје, Република Македонија	Customs Administration of the former Yugoslav Republic of Macedonia Sector for Customs System Unit for enquiry procedure and collection of customs debt in transit Lazar Licenoski, 13 1000 Skopje, the former Yugoslav Republic of Macedonia
	Addressee of TC20(A) and all other documents	Царинска управа на Република Македонија	Customs Administration of the former Yugoslav

	relating to NCTS	Сектор за царински систем Служба за испитна постапка и наплата на царински долг во транзит Лазар Личеноски, 13 1000 Скопје, Република Македонија	Republic of Macedonia Sector for Customs System Unit for enquiry procedure and collection of customs debt in transit Lazar Licenoski, 13 1000 Skopje, the former Yugoslav Republic of Macedonia
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### MALTA

1.	Letter of information	Customs office of departure
2.	Sender of enquiry notice	Central Transit Office Custom House Valletta CMR 02 MALTA
3.	Addressee of enquiry notice	See box 2
4.	Sender of request for post-clearance verification	See box 2
5.	Addressee of request for post-clearance verification	See box 2
6.	Addressee of TC20 (A) and all other documents	Email: Fax:

### NETHERLANDS

1.	Letter of information	Belastingdienst/Douane Douanepost Zuivering Postbus 4501 6401 JA Heerlen Nederland
2.	Sender of enquiry notice	Belastingdienst/Douane Douanepost Zuivering Postbus 4501 6401 JA Heerlen Nederland

3.	Addressee of enquiry notice	Belastingdienst/Douane Douanepost Zuivering Postbus 4501 6401 JA Heerlen Nederland
4.	Sender of request for post-clearance verification	Belastingdienst/Douane Douanepost Zuivering Postbus 4501 6401 JA Heerlen Nederland
5.	Addressee of request for post-clearance verification	Belastingdienst/Douane Douanepost Zuivering Postbus 4501 6401 JA Heerlen Nederland
6.	Addressee of TC20 (A) and all other documents relating to NCTS	Belastingdienst/Douane Douanepost Zuivering Postbus 4501 6401 JA Heerlen Nederland  Email: Fax:

### NORWAY

1.	Letter of information	Customs office of departure
2.	Sender of enquiry notice	Customs office of departure
3.	Addressee of enquiry notice	enquiry notice: Customs office of destination
4.	Sender of request for post-clearance verification	Customs office of departure, Customs office of transit, Customs office of destination
5.	Addressee of request for post-clearance verification	Customs office of departure, Customs office of transit, Customs office of destination
6.	Addressee of TC20 (A) and all other documents relating to NCTS	Email: Fax:

## POLAND

<b>1.</b>	Letter of information	Customs office concerned
<b>2.</b>	Sender of enquiry notice	Izba Celna w Łodzi Centralne Biuro Tranzytu Ul. Karolewska 41 90-560 Łódź
<b>3.</b>	Addressee of enquiry notice	Izba Celna w Łodzi Centralne Biuro Tranzytu Ul. Karolewska 41 90-560 Łódź
<b>4.</b>	Sender of request for post-clearance verification	Izba Celna w Łodzi Centralne Biuro Tranzytu Ul. Karolewska 41 90-560 Łódź
<b>5.</b>	Addressee of request for post-clearance verification	Izba Celna 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  Email: ic.cbt@lod.mofnet.gov.pl Fax: +48 42 636 86 80

## PORTUGAL

<b>1.</b>	Letter of information	Customs office of departure
<b>2.</b>	Sender of enquiry notice	Customs office of departure
<b>3.</b>	Addressee of enquiry notice	Customs office of departure
<b>4.</b>	Sender of request for post-clearance verification	Customs office of departure
<b>5.</b>	Addressee of request for post-clearance verification	Customs office of departure

<b>6.</b>	Addressee of TC20 (A) and all other documents relating to NCTS	Email: dsra@at.gov.pt Fax: + 351 21 881 3941
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### ROMANIA

<b>1.</b>	Letter of information	Directia Generala a Vamilor – Serviciul Tranzit – Biroul Centralizator  Str. Alexandru Ivasiuc nr. 34-40, bl. 5, sector 6, București, C.P. 60305, ROMANIA
<b>2.</b>	Sender of enquiry notice	as above
<b>3.</b>	Addressee of enquiry notice	as above
<b>4.</b>	Sender of request for post-clearance verification	as above
<b>5.</b>	Addressee of request for post-clearance verification	as above
<b>6.</b>	Addressee of TC20 (A) and all other documents	as above

### SERBIA

1	Letter of information	
	CUSTOM HOUSE BELGRADE (RS011002) RS011410 – CI AERODROM BEOGRAD RS011247 – CI AERODROM NIKOLA TESLA RS011347 – CI BEOGRAD RS011126 – CI BEOGRADSKI SAJAM RS011118 – CI ŽELEZNIČKA STANICA BEOGRAD RS011282 – CI ZA KURIRSKE POŠILJKE-DHL RS011207 – CI ZA POSLOVE CAR. NADZORA-BEOGRAD	CARINARNICA BEOGRAD ul. Žorža Klemensoa 37 11000 BEOGRAD S E R B I A

	RS011029 – CI LUKA BEOGRAD RS011037 – CI PANČEVO RS011045 – CI POŠTA BEOGRAD RS011096 – CI RANŽIRNA ŽEL .STANICA MAKIŠ-BEOGRAD RS011134 – CI SKLADIŠTA RS011568 – CI TERMINAL BEOGRAD RS011223 – CR LUKA RS011231 – CR LUKA I REČNO PRISTANIŠTE PANČEVO RS011240 – CR SAVSKO PRISTANIŠTE	
	CUSTOM HOUSE VRŠAC (RS023000) RS023027 – CI VATIN RS023035 – CI ŽELEZNIČKA STANICA VRŠAC RS023019 – CI KALUĐEROVO RS023043 – CI HEMOFARM RS023337 – CR AERODROM	CARINARNICA VRŠAC Bulevar Oslobođenja 9 26300 Vršac S E R B I A
	CUSTOM HOUSE DIMITROVGRAD (RS013005) RS013277 – CI GRADINA RS013021 – CI ŽELEZNIČKA STANICA DIMITROVGRAD RS013013 – CI TERMINAL GRADINA RS013048 – CR PIROT RS013030 – CR SLOBODNA ZONA PIROT	CARINARNICA DIMITROVGRAD Balkanska 105 18320 Dimitrovgrad S E R B I A
	CUSTOM HOUSE ZRENJANIN (RS024007) RS024023 – CI ZRENJANIN RS024015 – CI KIKINDA RS024031 – CI SRPSKA CRNJA RS024287 – CR SLOBODNA ZONA ZRENJANIN	CARINARNICA ZRENJANIN Carinska 3 23000 Zrenjanin S E R B I A
	CUSTOM HOUSE KLADOVO (RS012009) RS012068 – CI VELIKO GRADIŠTE RS012319 – CI VRŠKA ČUKA RS012289 – CI ĐERDAP RS012084 – CI ĐERDAP 2 RS012033 – CI MOKRANJE RS012041 – CI PRAHOVO RS012297 – CR BOR RS012327 – CR ZAJEČAR RS012092 – CR MAJDANPEK	CARINARNICA KLADOVO Dunavska 45 19320 Kladovo S E R B I A

	<p>CUSTOM HOUSE KRAGUJEVAC (RS017000)  RS017019 – CI KRAGUJEVAC  RS017345 – CI SMEDEREVO  RS017256 – CR ARANDELOVAC  RS017353 – CR ŽELEZARA SMEDEREVO  RS017043 – CR ŽELEZNIČKA STANICA KRAGUJEVAC  RS017027 – CI JAGODINA  RS017078 – CR LAPOVO  RS017329 – CR MLADENOVAC  RS017337 – CR POŽAREVAC  RS017035 – CR SMEDEREVSKA PALANKA  RS017370 – CR SLOBODNA ZONA KRAGUJEVAC  RS017388 – CR SLOBODNA ZONA SMEDEREVO</p>	<p>CARINARNICA KRAGUJEVAC  Lepenički bulevar 37  34000 Kragujevac  S E R B I A</p>
	<p>CUSTOM HOUSE KRALJEVO (RS014001)  RS014052 – CI KRALJEVO  RS014109 – CR NOVI PAZAR  RS014060 – CI ČAČAK  RS014338 – CI ŠPILJANI  RS014176 – CI GORNJI MILANOVAC  RS014010 – CR RAŠKA  RS014346 – CP BRNJAČKI MOST  RS014320 – CP RUDNICA</p>	<p>CARINARNICA KRALJEVO  Moše Pijade 1  36000 Kraljevo  S E R B I A</p>
	<p>CUSTOM HOUSE KRUŠEVAC (RS045004)  RS045047 – CI KRUŠEVAC  RS045055 – CR PARAĆIN  RS045063 – CR TRSTENIK  RS045110 – CR SLOBODNA ZONA KRUŠEVAC</p>	<p>CARINARNICA KRUŠEVAC  Jasički put bb  37000 Kruševac  S E R B I A</p>
	<p>CUSTOM HOUSE NIŠ (RS015008)  RS015156 – CI AERODROM NIŠ  RS015121 – CI VRANJE  RS015024 – CI LESKOVAC  RS015172 – CI PREŠEVO  RS015164 – CI PROHOR PČINJSKI  RS015105 – CI TERMINAL PREŠEVO  RS015288 – CI ŽELEZNČKA STANICA RISTOVAC  RS015113 – CR KNJAŽEVAC  RS015083 – CR POŠTA NIŠ  RS015407 – CR PROKUPLJE</p>	

	RS015032 – CR RIBARCI RS015040 – CR STREZIMIROVCI RS015075 - CR ŽELEZNIČKA STANICA NIŠ	
	CUSTOM HOUSE NOVI SAD (RS021008) RS021091 – CI BATROVCI RS021024 – CI BAČKA PALANKA RS021083 – CI ŽELEZNIČKA STANICA ŠID RS021016 – CI LUKA I SKLADIŠTA NOVI SAD RS021105 – CI MOST BAČKA PALANKA RS021067 – CI RANŽIRNA ŽELEZNIČKA STANICA NOVI SAD RS021342 – CI ŠID RS021369 – CR BEČEJ RS021040 – CR VRBAS RS021202 – CR ZA POSLOVE CARINSKOG NADZORA NOVI SAD RS021440 – CR ZA REČNI SAOBRAĆAJ NOVI SAD RS021300 – CR LJUBA RS021156 – CR NEŠTIN RS021458 – CR NOVI SAD RS021059 – CR POŠTA NOVI SAD RS021377 – CR SLOBODNA ZONA NOVI SAD RS021270 – CR SOT	CARINARNICA NOVI SAD Carinska 1 21000 Novi Sad S E R B I A
	CUSTOM HOUSE PRIŠTINA (RS031003) RS031321 – CP DEPCE RS031330 – CP KONČULJ RS031305 – CP MERDARE RS031313 – CP MUTIVODE	CARINARNICA NIŠ (PRIŠTINA) Dimitrija Tucovića 16 18000 Niš S E R B I A
	CUSTOM HOUSE SOMBOR (RS022004) RS022012 - CR APATIN RS022020 – CI BAČKI BREG RS022039 – CI BEZDAN-MOHAČ RS022128 – CI BOGOJEVO RS022047 – CR SOMBOR RS022144 – CR BEZDAN RS022292 – CR ŽELEZNIČKA STANICA BOGOJEVO	CARINARNICA SOMBOR Industrijska zona bb 25000 Sombor S E R B I A
	CUSTOM HOUSE SUBOTICA (RS025003)	CARINARNICA SUBOTICA

	RS025046 – ŽELEZNIČKA STANICA SUBOTICA RS025038 – JAVNA SKLADIŠTA SUBOTICA RS025267 – CI KELEBIA RS025062 – CI SENTA RS025054 – CI TERMINAL KELEBIJA RS025011 – CI TERMINAL HORGOS RS025151 – CI HORGOS RS025160 – CR SLOBODNA ZONA SUBOTICA	Bose Milićević bb 25000 Subotica S E R B I A
	CUSTOM HOUSE UŽICE (RS046000) RS046094 – CI KOTROMAN RS046043 – CI PRIJEPOLJE RS046108 – CI UVAC RS046027 – CI UŽICE RS046086 – CR BAJINA BAŠTA RS046060 – CR ŽELEZINIČKA STANICA PRIJEPOLJE KOLOVRAT RS046035 – CR POŽEGA RS046078 – CI GOSTUN RS046051 – CR JABUKA RS046124 – CR SLOBODNA ZONA UŽICE	CARINARNICA UŽICE Miloša Obrenovića bb 25000 Subotica S E R B I A
	CUSTOM HOUSE ŠABAC (RS042005) RS042188 – CI BADOVINCI RS042145 – CI VALJEVO RS042200 – CI LJUBOVIJA RS042153 – CI MALI ZVORNIK RS042072 – CI SREMSKA MITROVICA RS042102 – CI SREMSKA RAČA RS042196 – CI TRBUŠNICA RS042056 – CI ŠABAC RS042277 – CR SLOBODNA ZONA ŠABAC	CARINARNICA ŠABAC Beogradski put bb 15000 Šabac S E R B I A
2	Sender of enquiry notice	see box 1
3	Addressee of enquiry notice	see box 1
4	Sender of request for post-clearance verification	see box 1
5	Addressee of request for post-clearance verification	see box 1

6	Addressee of TC20(A) and all other documents relating to NCTS	see box 1 or UPRAVA CARINA Odeljenje za tranzit robe Ms.Olga Protić Bul. Zorana Đinđića 155a 11070 Novi Beograd S E R B I A Tel. +381 11 3195763 Fax. +381 11 2699722 e-mail. transit@carina.rs protico@carina.rs
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### SLOVAK REPUBLIC

1.	Letter of information	Customs office of departure
2.	Sender of enquiry notice	Finančné riaditeľstvo SR Odbor colný Mierová 23 SK-815 11 Bratislava
3.	Addressee of enquiry notice	Finančné riaditeľstvo SR Odbor colný odbor Mierová 23 SK-815 11 Bratislava
4.	Sender of request for post-clearance verification	Finančné riaditeľstvo SR Odbor colný Mierová 23 SK-815 11 Bratislava
5.	Addressee of request for post-clearance verification	Finančné riaditeľstvo SR Odbor colný Mierová 23 SK-815 11 Bratislava
6.	Addressee of TC20 (A) and all other documents relating to NCTS	Finančné riaditeľstvo SR Odbor colný Mierová 23 SK-815 11 Bratislava  Email: <a href="mailto:tranzit@financnasprava.sk">tranzit@financnasprava.sk</a> Fax: +421.2.4342.00.65

## SLOVENIA

<b>1.</b>	Letter of information	FINANČNI URAD NOVA GORICA Oddelek za tranzit CENTRALNA TRANZITNA PISARNA Mednarodni prehod 2b, Vrtojba SI-5290 ŠEMPETER PRI GORICI SLOVENIJA
<b>2.</b>	Sender of enquiry notice	See box 1
<b>3.</b>	Addressee of enquiry notice	See box 1
<b>4.</b>	Sender of request for post-clearance verification	See box 1
<b>5.</b>	Addressee of request for post-clearance verification	See box 1
<b>6.</b>	Addressee of TC20 (A) and all other documents	See box 1.  Email: <a href="mailto:ctp.fu@gov.si">ctp.fu@gov.si</a> Fax: +38652976839

## SPAIN

<b>1.</b>	Letter of information	Customs office of departure
<b>2.</b>	Sender of enquiry notice	Customs office of departure
<b>3.</b>	Addressee of enquiry notice	enquiry notice: Customs office of destination
<b>4.</b>	Sender of request for post-clearance verification	Customs office of departure
<b>5.</b>	Addressee of request for post-clearance verification	Customs office of destination
<b>6.</b>	Addressee of TC20 (A) and all other documents	Email: Fax:

## SWEDEN

<b>1.</b>	Letter of information	Tullverket Box 850 S-201 80 MALMÖ
<b>2.</b>	Sender of enquiry notice	Tullverket Box 850 S-201 80 MALMÖ
<b>3.</b>	Addressee of enquiry notice	Tullverket Box 850 S-201 80 MALMÖ
<b>4.</b>	Sender of request for post-clearance verification	The customs office concerned
<b>5.</b>	Addressee of request for post-clearance verification	The customs office concerned
<b>6.</b>	Addressee of TC20 (A) and all other documents relating to NCTS	Tullverket Box 850 S-201 80 MALMÖ  Email: Fax:

## SWITZERLAND

<b>1.</b>	Letter of information	Customs office of departure
<b>2.</b>	Sender of enquiry notice	Customs office of departure or the following Central Transit Offices - Bern, COL No. CH001001 - Kreuzlingen, COL No. CH002001 - Genève-Routes, COL No. CH003001 - Chiasso, COL No. CH004001
<b>3.</b>	Addressee of enquiry notice	enquiry notice: Customs office of destination
<b>4.</b>	Sender of request for post-clearance verification	Customs office of departure, customs office of transit or customs office of destination Central Offices of Investigation or Eidgenössische Oberzolldirektion = "Directorate General of Swiss Customs" Bern

5.	Addressee of request for post-clearance verification	Customs office of destination Customs office of departure
6.	Addressee of TC20 (A) and all other documents relating to NCTS	Central Transit Offices - Bern, COL No. CH001001 - Kreuzlingen, COL No. CH002001 - Genève-Routes, COL No. CH003001 - Chiasso, COL No. CH004001  Email: Fax:

### UNITED KINGDOM

1.	Letter of information	HM Revenue and Customs Central Community Transit Office (CCTO) Custom House Main Road Harwich Essex CO12 3PG UNITED KINGDOM
2.	Sender of enquiry notice	HM Revenue and Customs Central Community Transit Office (CCTO) Custom House Main Road Harwich Essex CO12 3PG UNITED KINGDOM
3.	Addressee of enquiry notice	HM Revenue and Customs Central Community Transit Office (CCTO) Custom House Main Road Harwich Essex CO12 3PG UNITED KINGDOM
4.	Sender of request for post-clearance verification	HM Revenue and Customs Central Community Transit Office (CCTO) Custom House Main Road Harwich Essex CO12 3PG UNITED KINGDOM

5.	Addressee of request for post-clearance verification	HM Revenue and Customs Central Community Transit Office (CCTO) Custom House Main Road Harwich Essex CO12 3PG UNITED KINGDOM
6.	Addressee of TC20 (A) and all other documents relating to NCTS	HM Revenue and Customs Central Community Transit Office (CCTO) Custom House Main Road Harwich Essex CO12 3PG UNITED KINGDOM  Email: <a href="mailto:ncts.helpdesk@hmrc.gsi.gov.uk">ncts.helpdesk@hmrc.gsi.gov.uk</a> Fax: +44 1255 244 784

### GUERNSEY

1.	Letter of information	States of Guernsey Customs and Excise New Jetty, White Rock, St Peter Port, Guernsey CHANNEL ISLANDS GY1 2LL
2.	Sender of enquiry notice	States of Guernsey Customs and Excise New Jetty, White Rock, St Peter Port, Guernsey GY1 2LL CHANNEL ISLANDS
3.	Addressee of enquiry notice	States of Guernsey Customs and Excise New Jetty, White Rock, St Peter Port, Guernsey GY1 2LL CHANNEL ISLANDS

4.	Sender of request for post-clearance verification	States of Guernsey Customs and Excise New Jetty, White Rock, St Peter Port, Guernsey GY1 2LL CHANNEL ISLANDS
5.	Addressee of request for post-clearance verification	States of Guernsey Customs and Excise New Jetty, White Rock, St Peter Port, Guernsey GY1 2LL CHANNEL ISLANDS
6.	Addressee of TC20 (A) and all other documents relating to NCTS	States of Guernsey Customs and Excise New Jetty, White Rock, St Peter Port, Guernsey GY1 2LL CHANNEL ISLANDS  Email: andy.lecheminant@customs.gov.gg Fax: +44 1481 712 248

### JERSEY

1.	Letter of information	States of Jersey Customs and Immigration Service La Route du Port Elizabeth St Helier Jersey JE1 1JD CHANNEL ISLANDS
2.	Sender of enquiry notice	States of Jersey Customs and Immigration Service La Route du Port Elizabeth St Helier Jersey JE1 1JD CHANNEL ISLANDS

<b>3.</b>	Addressee of enquiry notice	States of Jersey Customs and Immigration Service La Route du Port Elizabeth St Helier Jersey JE1 1JD CHANNEL ISLANDS
<b>4.</b>	Sender of request for post-clearance verification	States of Jersey Customs and Immigration Service La Route du Port Elizabeth St Helier Jersey JE1 1JD CHANNEL ISLANDS
<b>5.</b>	Addressee of request for post-clearance verification	States of Jersey Customs and Immigration Service La Route du Port Elizabeth St Helier Jersey JE1 1JD CHANNEL ISLANDS
<b>6.</b>	Addressee of TC20 (A) and all other documents relating to NCTS	States of Jersey Customs and Immigration Service La Route du Port Elizabeth St Helier Jersey JE1 1JD CHANNEL ISLANDS  Email: customs.epu@gov.je Tel: +44 1534 448 000 Fax: +44 1534 448 034

### CROATIA

<b>1.</b>	Letter of information	CARINSKA UPRAVA RH Sektor za carinski sustav i procedure Odjel za potrage i zaključenje postupaka Alexandera von Humboldta 4a, 10 000 Zagreb, Hrvatska E.mail: CSPP@carina.hr
<b>2.</b>	Sender of enquiry notice	See box 1
<b>3.</b>	Addressee of enquiry notice	See box 1

<b>4.</b>	Sender of request for post-clearance verification	See box 1
<b>5.</b>	Addressee of request for post-clearance verification	See box 1
<b>6.</b>	Addressee of TC20 (A) and all other documents relating to NCTS	See box 1

## TURKEY

Office of departure

<b>1.</b>	Letter of information	
<b>2.</b>	Sender of enquiry notice	
<b>3.</b>	Addressee of enquiry notice	
<b>4.</b>	Sender of request for post-clearance verification	
<b>5.</b>	Addressee of request for post-clearance verification	
<b>6.</b>	Addressee of TC20 (A) and all other documents relating to NCTS	Email: Fax:

## 8.2. *Model of a letter of information to the holder of the procedure*

*[Name of the competent authority of  
the country of departure]*

*[Place and date]  
[Name and address  
of the holder of the procedure]*

**Subject : Common/Union transit  
Absence of proof of the end of the transit procedure**

Dear Sir/Madam,

You are the holder of the procedure for the following Common/Union Transit declaration(s):

*[references and dates of the transit declaration(s)]  
from the customs office of departure of [name of the customs office of departure]*

In accordance with Article 49(2) and (5), and Annex II of Appendix I to the Convention of 20 May 1987 on a common transit procedure/Article 310 (2) and (5) and Annex 72-04 of Commission Regulation (EU) No 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code we hereby advise you that we have not received proof of the end of the transit procedure for the above-mentioned declaration(s).

We now ask you to send details and documentation that will prove that the procedure ended. You should also mention any changes in the customs office of destination and/or the customs offices of transit. We request you to send the information within 28 days of the date of this letter.

- [The customs debt will be incurred one month following this 28-day period if you do not provide any information or the information you provide is insufficient for us to carry out enquiries with the office of destination.]
- [We have to initiate the enquiry procedure two months after the expiry of the time limit for presentation of the goods at the office of destination.]
- This is in accordance with Article 114 (2) and Annex II of Appendix I to the Convention of 20 May 1987 on a common transit procedure/Article 77 of Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code and Annex 72-04 to Commission Regulation (EU) No 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code .

The proof may be in the form of:

- a document certified by the customs authorities of the Member State or a common transit country of destination identifying the goods and establishing that they have been presented at the customs office of destination or to the authorised consignee;

- a document or a customs record, certified by the customs authority of a country which establishes that the goods have physically left the customs territory of the Contracting Party
- a customs document issued in a third country where the goods are placed under a customs procedure;
- a document issued in a third country, stamped or otherwise certified by the customs authorities of that country and certifying that the goods are considered to be in free circulation in that country .

Any evidence furnished by you must comply with the provisions of Article 51 of Appendix I of the Convention of 20 May 1987 on a common transit procedure /Article 312 of Commission Regulation (EU) No 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.

Under the terms of Articles 112 and 113 of Appendix I of the Convention of 20 May 1987 on a common transit procedure /Articles 79 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code , if it is not possible to establish that the procedure has ended for the declaration(s) in question, you will be liable for the debt relating to the goods that were the subject of these declaration(s) (import or export duties and other charges).

If you are unable to prove that the transit procedure in question has ended, please supply any information you have, with supporting documentary evidence, in particular of the place (country) in which you consider the events from which the debt arises occurred in accordance with Article 114 of Appendix I of the Convention of 20 May 1987 on a common transit procedure /Article 87 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code.

Yours faithfully



IV. TO BE COMPLETED BY THE COMPETENT AUTHORITY OF THE COUNTRY OF DESTINATION

- 1. The proof that the procedure has ended was returned on     an endorsed copy of  
D M Y
  - (a) the document received is attached as a confirmation
  - (b) the document returned
- 2. The endorsed proof that the procedure has ended is attached to this enquiry notice
- 3. Charges collected.
- 4. Inquiries are being made and the proof that the procedure has ended will be returned as soon as possible.
- 5. The consignment was presented here without the relevant document.
- 6. Documents were presented here without the consignment
- 7. Neither the consignment nor the relevant document were presented here and
  - (a) no information about these can be obtained.
  - (b) TC20 is transmitted to the actual customs office of destination ..... (name and country)
  - (c) TC20 is transmitted to the last intended customs office of transit, as mentioned in box I. item D

Place and date:

Signature:

Stamp:

V. TO BE COMPLETED BY THE LAST INTENDED CUSTOMS OFFICE OF TRANSIT

- 1. A transit advice note was lodged here on      
D M Y
- 2. A transit advice note was sent to me by the actual customs office of transit .....(name)  
where it was lodged on      
D M Y
- 3. A transit advice note was not lodged here. TC20 is transmitted to the previous intended customs office of transit.

Place and date:

Signature:

Stamp:

VI. TO BE COMPLETED BY THE PREVIOUS INTENDED CUSTOMS OFFICE OF TRANSIT

- 1. A transit advice note was lodged here on      
D M Y
- 2. A transit advice note was sent to me by the actual customs office of transit .....(name)  
where it was lodged on      
D M Y
- 3. A transit advice note was not lodged here. TC20 is transmitted to the previous intended customs office of transit.

Place and date:

Signature:

Stamp:

VII. TO BE COMPLETED BY THE PREVIOUS INTENDED CUSTOMS OFFICE OF TRANSIT

- 1. A transit advice note was lodged here on      
D M Y
- 2. A transit advice note was sent to me by the actual customs office of transit .....(name)  
where it was lodged on      
D M Y
- 3. A transit advice note was not lodged here. TC20 is transmitted to the previous intended customs office of transit.

Place and date:

Signature:

Stamp:







**8.6. Specimen of post-clearance request TC21A**

**TC21 (A) – REQUEST FOR VERIFICATION**

1. Authority making the request (Name and full address)				2. Competent authority addressed (Name and full address)		
3. STATUS VERIFICATION REQUESTED FOR THE FOLLOWING CONSIGNMENTS FOR WHICH EXTRACTS FROM THE AIRCRAFT'S/VESSEL'S MANIFEST* ARE SET OUT BELOW / ATTACHED*:						
Approval holder's Name and Address				Aircraft/Vessel* and date of departure		
				Airport/Port* of Departure:		
Item	Air/Sea Manifest Number	Container Nos (or marks & Nos)	Cargo Description	Number of Packages	Mass (KGs) or Volume	Declared Status (T1, T2, TF, TD,C, F, X)
(1)						
(2)						
(3)						
(4)						
(5)						
4. RESULT OF VERIFICATION Verification of all consignments satisfactory <b>except</b> for the following it ems: (Supporting documents attached)						
5. AUTHORITY COMPLETING THE VERIFICATION:						
Name: ..... Signature: .....						
Date:..... Stamp: .....						

\* delete as appropriate

This request should be used for only one company, one aircraft or vessel.

On completion return request to office shown at 1.

### 8.7. *Examples of situations in the enquiry procedure*

If at the end of the enquiry procedure a transit operation is still not discharged, the competent authority of the country of departure may find the following examples of situations useful in the context of determining the authority competent to recover the debt:

#### a) Transit operation involving no customs office of transit (purely internal operation involving a contracting party to the Convention).

Such a situation may only involve the Union transit operation within the Union or a transit operation limited to the territory of one of the other Contracting Parties (operation not involving common transit).

Example:

[Denmark - Germany - France - Spain]

The competent authority of the country of destination (authority of a country thus belonging to this same Contracting Party or the same country) cannot provide any proof of presentation at the destination.

The consignment has “disappeared” somewhere in the Contracting Party/country in question.

#### b) Transit operation involving customs offices of transit on exit from, then on entry to, a same Contracting Party (use of one or more third countries, other than common transit countries).

In practice, only the Union could be involved in such a situation.

Example:

(Poland – *Ukraine* - Romania)]

The competent authority of the country of destination cannot provide any proof of presentation at the destination and

I. The message IE118 was sent from the customs office on entry (reintroduction) to the Contracting Party in question (Romania):

the consignment has been reintroduced into the Contracting Party in question, then has “disappeared” somewhere.

II. The message IE118 was sent from the customs office on exit from the Contracting Party in question (Poland) and not sent from the customs office on entry (reintroduction) into this same Contracting Party (Romania):

the consignment has “disappeared” between the two customs offices of transit, in the third country (Ukraine)

III. No IE118 messages were sent, either on exit from the Contracting Party in question (Poland) or on entry (reintroduction) into this same Contracting Party (Romania):

the consignment has not left the Contracting Party in question and has “disappeared” between the customs office of departure and the first customs office of transit on exit.

c) Transit operation involving only customs offices of transit (on entry) at borders between the Contracting Parties.

Example:

[Poland - Czech Republic - Germany - Switzerland - France]

I. The message IE118 was not sent from the last customs office of transit (on entry into France) but was sent from the previous customs office of transit (on entry into Switzerland):

the consignment has arrived in Switzerland but has “disappeared” between the customs office of transit on entry into Switzerland and the customs office of transit on entry into France;

II. The messages IE118 were not sent at all.

the consignment has not left the Contracting Party of departure and has “disappeared” somewhere.

d) Transit operation involving customs offices of transit at borders between the Contracting Parties and with third countries

Example:

[Greece, Bulgaria, Romania –Ukraine – Slovakia – Poland]

This is a situation as specified in case (b). The situation and solution are therefore similar, *mutatis mutandis*.

## **PART VIII – DEBT AND RECOVERY**

### **1. Scope of the provisions**

*Title IV Appendix I Convention* This chapter deals with the scope of the provisions on debt and recovery in the Common and Union transit procedure.

*Articles 79, 84 and 87 UCC*

*Articles 77 DA, 85(1) DA, 165 IA, 311 IA*

The purpose of this Part VIII is to set out a harmonised version of those situations in which a debt arises during strictly common or strictly Union transit operations, identify the debtors and unequivocally identify which countries are responsible for recovering the debt from debtors and guarantors. But that is as far as these provisions go. They leave it to each Contracting Party to the Convention to take responsibility for actual recovery in accordance with the Party's own regulations in these matters except time limits for starting recovery. For Union purposes, the harmonised rules on customs debt are set out in the UCC.

#### **1.1. Definitions**

**Debt** For the purposes of the 'common transit' Convention, 'debt' means the obligation on a person to pay the amount of import or export duties and other charges due in respects of goods placed under the common transit procedure.

*Article 3(1) Appendix I, Convention*

**Customs debt** For the purposes of the Union, 'customs debt' is defined as 'the obligation on a person to pay the amount of the import or export duty' the duties being set out in Article 56 of the UCC. As the Union transit rules also have the effect of suspending "other duties" (other charges) the UCC extends the scope of certain provisions of the UCC to include "other charges" for the purposes of guarantees, customs debt and recovery (e.g. Article 89(2) UCC).

*Article 5(18) UCC*

For the purposes of this document the word 'debt' is used to cover both definitions above.

Recovery                      The generic term 'recovery', which is here used in the context of 'common' and Union transit, should be taken to mean all steps involved in collecting whatever sums are due.

## **1.2.    *Distinction between financial and penal provisions***

*Article 112  
Appendix I  
Convention*

*Article 79 UCC*

In connection with a transit operation the suspended 'debt' whilst the goods were under the procedure has to be recovered if the transit procedure has not been discharged as required after the establishment that a 'debt' has been incurred by unlawful removal or non-compliance with a condition governing the placing of the goods under the procedure or the use of the procedure.

Those situations giving rise to a debt often resemble 'offences' or 'irregularities', which do not result in the collection of an amount objectively due but in the imposition of an administrative and/or penal sanction. This Part of the Transit Manual covers only those situations where an objective debt is incurred; it does not cover the penal aspect, which remains the responsibility of each individual Member State or common transit country.

## **2.    *Incurrence / non-incurrence of a debt, failures, and identification of the debtors and guarantors***

This chapter deals with:

- incurrence and the non-incurrence of a debt,
- failures of the procedure,
- other failures to comply with the procedure,
- and the identification of the debtors and guarantors.

### **2.1.    *Incurrence / non-incurrence of the debt***

#### **2.1.1.    *When is a debt incurred***

##### **2.1.1.1.    *Unlawful removal of the goods from the procedure***

*Article 112(1)(a)  
Appendix I*

The debt shall be incurred through the non-respect of the obligation

*Convention* regarding the removal from customs supervision or in the meaning of the Convention "from the common transit procedure". Where goods are removed without respecting the obligations, a debt is incurred as soon as the goods are removed from the procedure.

*Article 79(1)(a) and (2)(a) UCC*

*Articles 112(3)(a) and 114 Appendix I Convention*

*Article 79 UCC*

Except where the goods are flagrantly stolen off their means of transport the precise moment is often as difficult to identify as the place where the removal occurred, the two being linked of course. Nevertheless, the moment of removal is a matter the importance of which is relative, since the goods normally remain under the procedure for a relatively brief period and the factors entering into the calculation of the amount of the debt should therefore not change radically in that period. Where it is impossible to identify the precise place and date, the place shall be the country responsible for the last customs office of transit notifying the border passage to the customs office of departure or, failing this, the country responsible for the customs office of departure, the date shall be the first working day after the expiry of the time limit for presentation of the goods at the office of destination.

The lodging of the message 'Notification Crossing Frontier' (IE118) at the last office of transit facilitates the task of determining at least the country where the unlawful removal has taken place.

#### **2.1.1.2. Non-fulfilment of an obligation**

*Article 112 Appendix I Convention*

*Article 79 UCC*

The debt shall be incurred at the moment when 'one of the obligations whose non-fulfilment gives rise to the debt ceases to be met'. In practice it is not always easy to identify the precise moment when such non-fulfilment occurred or began. In such cases, practice suggests that the moment when the failure was discovered could be used.

The debt shall be incurred when the goods are placed under the transit procedure and it is subsequently established that a condition governing the placing of the goods under that procedure is not

fulfilled.

### **2.1.2. Extinguishment of the debt**

*Article 112(2)  
Appendix I  
Convention* A debt shall be extinguished where the person concerned proves that a failure to fulfil the obligations is:

*Article 124(1)(g)  
UCC*

- due to the total destruction or irretrievable loss of those goods (i.e. they have become unusable),
- a result of their actual nature (e.g. normal evaporation), unforeseeable circumstances or force majeure or,
- a consequence of instruction by the customs authorities<sup>29</sup>.

## **2.2. Failures of the procedure**

### **2.2.1. Situations of unlawful removal**

In principle, all situations where customs are no longer in a position to ensure that customs rules and, where appropriate, other provisions applicable to the goods are observed could be covered by the notion 'unlawful removal' (see paragraph 2.1.1.1).

Situations generating an unlawful removal of goods from the transit procedure/ customs supervision are in particular:

1. Failure to present goods at the office of destination or to an authorised consignee, including situations where:

- all or part of the goods have been stolen or have disappeared during carriage ("missing goods")<sup>30</sup>;
- proof of having presented the goods at the office of destination

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<sup>29</sup> Under Union law destruction is part of the inward processing procedure; see Article 5(37) UCC.

<sup>30</sup> In the Union Article 124 UCC and 103 DA considers the debt to be extinguished when non-Union goods placed under the transit procedure are stolen, provided that the goods are recovered promptly and placed again in their original customs situation in the state they were in when they were stolen.

has been falsified;

- the carrier presents the goods directly to a consignee who is not an authorised consignee;
- other goods have been substituted for all or part of the goods declared.

2. Substitution of a transit operation/ customs status of the goods (e.g. by replacing the common/Union transit declaration 'T1' by a common/Union transit declaration 'T2' or by a proof of the customs status of Union goods document 'T2L' or 'T2LF' - or an equivalent such as the letter 'C' or 'F' on an air or sea manifest).

### **2.2.2. Situations which do not represent unlawful removal**

There are situations described under this heading that do not represent unlawful removals. An example of such a situation is a broken seal whilst the consignment is properly presented at the office of destination. Another example for the Union transit procedure: an error regarding the customs status of non-Union goods listed in an air manifest when using the use of an electronic manifest as a transit declaration for the use of the Union transit procedure for goods carried by air (when the symbol "C" is used instead of "T1") is deemed not to constitute unlawful removal provided the airline regularises the customs status of the goods by clearing them through customs on their arrival at destination.

However, the fact that the goods have not been unlawfully removed does not necessarily mean that there has not been a failure to comply with other transit procedure obligations or that no debt has been incurred (see paragraph 2.3).

### **2.3. Other failures to comply with the procedure**

#### **2.3.1. Situations of non-compliance that may give rise to a debt**

*Article 112(1)(b)*      In the situation where no goods have been unlawfully removed, a  
*Appendix I*

*Convention*

debt is incurred through:

*Article 79(1(a) and  
(c) UCC*

- failure to fulfil one of the obligations arising from the use of the procedure, or
- failure to comply with a condition governing the placing of the goods under the procedure.

Where failure to fulfil an obligation constitutes - or leads to – the unlawful removal of goods from the procedure, it is that failure which gives rise to a debt and the provisions on unlawful removal (see paragraphs 2.1.1.1 and 2.2.1) are applicable.

### **2.3.1.1. Failure to fulfil one of the obligations governing the use of the procedure**

This is a situation which occurs after the goods have been placed under the transit procedure and before the procedure has ended.

Examples:

*Article 33(2)  
Appendix I  
Convention*

*Article 298(2) IA*

*Article 44 Appendix  
I Convention*

*Article 305 IA*

- failure to comply with the prescribed itinerary;
- broken seals, transfer of goods, unloading of the means of transport or other incidents during the transport operation and subsequent failure to comply with the conditions to have the incidents recorded in the NCTS by the competent authorities of the Member State/Common transit country in whose territory the means of transport is located;
- presentation of the goods at the office of destination after the expiry of the time limit without a satisfactory explanation and in circumstances which are attributable to the carrier or the holder of the procedure;
- holder's failure to notify an irregularity in a simplified air or sea transit procedure;
- failure of a person authorised to use a simplification to comply

with the conditions laid down in the the authorisation.

### **2.3.1.2. Failure to fulfil one of the obligations governing the placing of the goods under the procedure**

This situation can occur during the placement under the transit procedure or prior to the goods being placed under the transit procedure, where the facts do not emerge until after the release for the transit procedure. (If they emerged earlier, permission to remove the goods would not be granted.) Possible examples of this failure are goods entered for the procedure:

- without a valid guarantee for the transit procedure (because it has been revoked or cancelled or its period of validity has expired), or it is not valid for the territory concerned (because the operation transited a Member State/Common transit country not covered by the guarantee) or because the reference amount for the comprehensive guarantee or the guarantee waiver has been exceeded<sup>31</sup>;
- by an authorised consignor but where, contrary to the rules or the requirements of the authorisation,
  - the load was not sealed,
  - no time limit for presenting the consignment at destination was set or no itinerary was prescribed although it was mandatory;
- by the holder of an authorisation to use a simplification which was issued on the basis of incorrect or incomplete information;
- Or, for the Union, also: after annulment of the authorisation in conformity with Article 27 UCC;

*Article 27 UCC*

*Article 57,  
Appendix I,  
Convention*

*Article 191 DA*

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31 In this case the guarantee management system (GMS) checks the validity of the guarantee.

- one of the conditions set out for the use of a simplification is later being found not to be fulfilled (example: change of ownership during the authorisation process not communicated).

### **2.3.2. Failures to comply that lead to extinguishment of a debt**

*Article 112(2)  
Appendix I  
Convention*

Failures which have "no significant effect on the correct operation of the procedure" do lead to the extinguishment of a debt. These

*Article 124(1)(h)  
UCC*

provisions leave it to each Contracting Party to identify situations where this might apply and, therefore, to limit their scope.

#### **2.3.2.1. General conditions governing extinguishment of a debt**

*Articles 124 UCC,  
103 DA*

Where the goods were removed from the transit procedure or any of the obligations subject to which the goods may be placed under the transit procedure have not been met, no extinguishment may be considered unless the failure in question:

*Article 112(2)  
Appendix I  
Convention*

- had no significant effect on the correct operation of the transit procedure;
- did not imply deception on the part of the person concerned;

Deception refers to the commission of an act which is liable to give rise to criminal court proceedings, or the attempt to commit such an act.

- allows post-clearance completion of formalities necessary to regularise the situation.

How this 'regularisation' is carried out depends on the obligation or the condition in question, but implies that customs supervision is restored (for instance, a correction in the customs status of goods).

### 2.3.3. Debt incurred in a connection with the transit procedure

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

*Article 77 UCC*

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

*Article 112  
Appendix I  
Convention*

- as a consequence of the unlawful introduction ('smuggling') of goods attracting import duties into the country because the goods were moved

*Article 79 UCC*

- (a) without a transit declaration ('failure to declare'), or,
- (b) under cover of a transit declaration for goods other than those actually carried ('false declaration'), or,
- (c) under cover of a transit declaration covering less than the quantity declared ('undeclared excess goods'),

and were not entered for the transit procedure. Situations described in b) and c) normally have no effect on discharging the transit procedure in question.

However, where one or other of these 'transit related' situations arises and where this has given rise to a customs debt, the authority which discovered the situation should notify the competent authority of the country of departure of any action it takes. This is done in order to allow the competent authority of the country of departure to identify possible irregularities in respect of the goods without them being submitted to the transit procedure.

## **2.4. Identification of the debtors and guarantors**

### **2.4.1. Who are the debtors**

Under Article 113(2) Appendix I Convention (Article 79(3) and (4) of the UCC):

- in the event of failure to fulfil one of the obligations arising from the use of the procedure, the debtor is the person who is required to fulfil the obligations.

This shall be the holder of the procedure according to article 8(1) of Appendix I to the Convention (Article 233 UCC) but, equally, it may also be the carrier or the recipient of the goods (Article 8(2) of Appendix I to the Convention (Article 233(3) UCC). In any case the identification of the debtor will depend on which specific obligation was not fulfilled and the wording of the provision which created the obligation.

- in the event of failure to fulfil one of the obligations arising from placing goods under the procedure, the debtor is the person who is required to comply with the obligations governing the placing.

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

*Article 113(1)  
Appendix I  
Convention*

The person who removed the goods from the procedure (from customs supervision) is the debtor.

*Article 79(3) UCC*

Furthermore any persons who participated in such removal (accomplices) or acquired or held the goods in question (receivers

or holders) become debtors only if they were aware or should reasonably have been aware that the goods had been removed from customs supervision. Here, the element of deliberate action enters into whether the persons concerned may be deemed to be the debtors.

Finally, the person required to fulfil the obligations arising from the use of the procedure is also the debtor. In common or Union transit that means in the first place the holder of the procedure. He is unconditionally and entirely objectively liable for the debt. No element of deliberate action enters into the identification of the holder of the procedure as debtor. However, it should be noted that other persons may be required to fulfil the obligations arising from use of the procedure. The main candidates are the carrier and the consignee of the goods, on whom the common or Union transit rules impose specific obligations. They may of course also become debtors for other reasons; such as being accomplices in the unlawful removal of goods or holding unlawfully removed goods.

#### **2.4.2. Claims against debtors**

*Article 116(1)  
Appendix I  
Convention*      The competent authorities shall initiate the recovery proceedings as soon as they are in a position to calculate the amount of the debt and to identify the debtor (or debtors).

*Article 101 UCC*

#### **2.4.3. Different debtors and their joint and several liability**

*Article 113(4)  
Appendix I  
Convention*      Where more than one debtor has been identified as liable for the same debt they are deemed to be jointly and severally liable for paying the amount of the debt. This means that the authority responsible for recovery may call on any of the debtors to pay the amount and that payment of all or part of the debt by one of the debtors extinguishes the debt, or the part paid, for all the debtors. For the details, the rules of the Contracting Party concerned are

*Article 84 UCC*

applicable<sup>32</sup>.

*Article 108 (3)  
UCC*

Member States:

*Article 91 DA*

The obligation to pay the duties shall be suspended by the customs authorities in cases where at least one other debtor has been identified and the amount of the duties has also been communicated to him. This suspension is limited to one year and is conditional on the lodging of a valid security covering the whole amount of duties at stake by a guarantor (blocking the reference amount for the transit operation concerned is not considered as such security). When the person has become a debtor on the basis of Article 79(3)(a) of the UCC, this suspension is not applied in case this person is considered a debtor in accordance with Article 79(3)(b) or (c) of the UCC or deception or obvious negligence may be attributed to this person.

#### **2.4.4. Notifying the debtor**

*Article 116(2) and  
(3) Appendix I  
Convention*

The amount of the debt is communicated to the debtor who has to pay it using the methods and within the period mandatory in the Contracting Party concerned.

*Articles 102 and  
108 to 112 UCC*

Generally this notification is sent when all is ready for recovery proceedings to begin<sup>33</sup>.

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32 For the Union, Article 108(3)(c) UCC and Article 91 DA define the cases and conditions in which the debtor's obligation to pay duty shall be suspended where the customs debt was incurred pursuant to Article 79 UCC and there is more than one debtor. It is for the other Contracting Parties to decide whether to adopt similar provisions on debt arising in their own territory.

33 In the case of a Union customs debt, this is "as soon as the customs authorities are in a position to determine the amount of import or export duty payable and take a decision thereon (Article 102(3) Code).

## 2.4.5. Claims against the guarantor

### 2.4.5.1. Guarantor's liability and release

*Article 117(1)  
Appendix I  
Convention*      The joint and several liability of a guarantor for any debts incurred by his client, the holder of the procedure, continues for as long as there remains a possibility of such debts still becoming due, to the extent that:

*Article 98(1) UCC*

- the holder of the procedure is in fact the debtor in respect of a debt incurred in the course of a transit operation covered by a guarantee provided by the guarantor;
- the debt has not yet been extinguished, e.g. by being paid, or it can still arise;
- the amount of the debt due does not exceed the maximum amount guaranteed by the guarantor<sup>34</sup>;
- the guarantor has not been released from his obligations because the competent authority failed to send the notification within the prescribed period.

*Article 117(3)  
Appendix I  
Convention*      Therefore, the guarantor may not be released from his obligations whilst his undertaking may still be called in as described above.

*Article 98 UCC*

*Article 85(3) DA.*

### 2.4.5.2. Limitation of liability by the guarantor

*Point 2 guarantee  
document  
Annex C4  
Appendix III  
Convention*      In the case of a comprehensive guarantee, the guarantor may limit his liability, in the event of successive claims for payment, to the maximum amount, which he has specified. However this limitation is only applicable to transit operations that commenced before the thirtieth day after an earlier claim for payment. The reason for this is to keep the financial risks of the guarantor within acceptable

*Annex 32-03 DA*

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<sup>34</sup> The guarantor is jointly and severally responsible to pay the sums up to the limit of the maximum amount which may be

100% / 50% / 30% of the reference amount. For further information see Part III – Guarantees.

limits. The consequence is, however, that for operations starting within the month following the claim, guarantee coverage may be insufficient.

Example:

The guarantee document shows a maximum amount of 50.000 EUR. The guarantor receives a first claim for payment of an amount of 40.000 EUR on 15 January and he pays the amount.

The guarantor may limit his liability to the balance of 10.000 EUR in respect of any transit operation that commenced before 14 February. It is of no consequence whether this operation commenced before or after 15 January and when he receives the claim for payment.

*Article 2, Appendix I, Convention*

*Article 151 IA*

*Article 82 DA*

However, the guarantor is again liable to pay the amount claimed up to 50.000 EUR, if a second claim for payment relates to a transit operation that commenced on or after 14 February. However, the guarantor may cancel his guarantee undertaking at any time and the cancellation shall become effective on the 16<sup>th</sup> day following the date on which the office of guarantee is notified.

### **2.4.5.3. Notifying the guarantor**

If the operation has not been discharged, the guarantor is to be notified of the non-discharge as follows:

*Article 117(2) Appendix I Convention*

*Article 85(1)DA*

*Article 117(3) Appendix I Convention*

*Article 85(2)DA*

- by the competent authorities of the country of departure by using the message 'Guarantor Notification' (IE023) or an equivalent letter within 9 months from the date on which the goods should have been presented at the office of destination;  
and then
- by the competent authorities responsible for recovery within 3 years of the date of acceptance of the transit declaration, that he is

or may still become liable for any amounts guaranteed under the common / Union transit operation in question.

The first notification<sup>35</sup> must state the number and acceptance date of the transit declaration, the name of the office of departure and holder of the procedure and the notification text. If an equivalent letter instead of IE023 is used, the same structure is recommended.

The second notification must state the number and acceptance date of the transit declaration, the name of the office of departure, the name of the holder of the procedure and the amount involved.

*Article 10(1)  
Appendix I  
Convention*

To facilitate claims against the guarantor, he is required to be established in the Contracting Party where the guarantee for a given Common transit operation is furnished and to give an address for service or appoint an agent in each of the Contracting Parties involved in that operation.

*Article 82(1)DA*

Where the Union is one of the Contracting Parties, the guarantor shall indicate a service address or appoint an agent in each Member State. Since the competent authority responsible for recovery is not always that of the country where the guarantee was furnished, the information (name and address) on the guarantor or his agent in that country is not necessarily available to the authority responsible for recovery.

The message 'Query on Guarantees' (IE034) is to be used in such cases and the reply given with the message 'Response Query on Guarantees' (IE037)<sup>36</sup>.

Where the message 'Recovery Request' (IE150) has been sent by the

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35 This information is included in the external message 'Guarantor Notification' (IE023).

36 Or, in the business continuity procedure the TC30 letter requesting addresses (a model is shown in Annex 8.3) is to be used in such cases.

office of departure it can include the information on the guarantor and its service address in the country of the authority responsible for recovery.

*Article 117(4)  
Appendix I  
Convention*

Note:

*Article 85(3)DA*

The guarantor shall be released from its obligations if either of the notifications has not been issued to it before the expiry of the time limit.

## CUSTOMS

Where the guarantor is not responding through its 'service address' the competent authority responsible for recovery should contact the office of guarantee directly.

### **2.4.6. Calculation of the amount of the debt**

This depends on:

- what duties and other charges go to make up the debt – which in turn depends on the transit procedure involved; and
- what other chargeable events have to be taken into consideration.

The duties and/or other charges will differ with the transit arrangement used and the conditions giving rise to the debt (the place where the debt is incurred). The following (excluding preferential import arrangements) are typical situations:

#### Common transit

Situation 1:

Common transit operation involving goods in free circulation in a Contracting Party<sup>37</sup>

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<sup>37</sup> Goods are considered to be in free circulation in a Contracting Party starting a common transit operation and when they arrive in another Contracting Party they are treated as T1 goods (i.e. Union goods moved under a T2 common transit procedure).

### Example 1A:

T2 procedure combined with intra-Union delivery [Union - Switzerland - Union]<sup>38</sup> (Article 2(3) of the Convention)

- if the events which generate a debt incurred in the Union: no duties are due (because these are Union goods), other charges might be due depending on the rules on national taxes applicable to the goods;
- if a debt is incurred in Switzerland: the debt is recoverable in Switzerland (duties and other charges).

### Example 1B:

T2 procedure combined with export [Union - Norway]

- if the events which generate a debt incurred in the Union: no duties are due (because these are Union goods – no change of the status of the goods), other charges might be due depending on the rules on national taxes applicable to the goods. And the preceding export procedure and related measures must be invalidated;
- if a debt is incurred in Norway: the debt is recoverable in Norway (duties and other charges).

*Articles 148(5) DA*

*Article 340 IA*

### Example 1C:

T1 procedure combined with export of goods subject to certain export measures<sup>39</sup> [Union - Switzerland] (Article 2(2) of the Convention)

- if the events which generate a debt occurred in the Union: no duties are due (because these are Union goods), other charges

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38 This is also a T2 internal Union transit procedure of the type referred to in Article 227 (2)(a) UCC and Article 293 IA.

39 This situation refers to Article 226 (2) UCC and Article 189 DA covering goods subject to certain export measures.

might be due depending on the rules on national taxes applicable to the goods. And the preceding export procedure and related measures must be invalidated;

- if a debt is incurred in Switzerland: the debt is recoverable in Switzerland (duties and other charges).

Situation 2:

Common transit operation involving goods from third countries or other Contracting Parties<sup>40</sup>

- duties and other charges are due in the country where a debt was incurred.

#### Union and/or common transit

*Articles 226(1),  
UCC*

Situation 1:

T1 external Union transit operation involving non-Union goods

- duties (customs debt) and other charges are payable in the Member State where the debt is incurred or deemed to be incurred.

*Article 227 UCC*

Situation 2:

T2 internal Union transit operation

This is a T2 internal Union transit operation between two points within the Union, via a third country other than a common transit country. This type of operation maintains the Union status of goods without suspending any duties or other charges for the Union or its Member States.

- no duties are due in the Union, however other charges might be due depending on the rules on national taxes applicable to

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40 For the Union: "non-Union goods" moved under the T1 common transit procedure (Articles 226(1) UCC).

the goods.

*Article 227 UCC*

Situation 3:

*Article 1(35)DA*

T2F internal Union transit operation

- no duties (customs debt) are payable but other charges are due in the Member State where the debt was incurred.

The taxation elements to be taken into consideration are those relating to the goods listed in the transit declaration. They must be charged at the rates in force at the time the debt is incurred in the country in which it is incurred. They are calculated from the details given in the declaration and from any other information provided, for instance by the authorities involved, the holder of the procedure or any documents subsequently obtained.

### **3. Recovery of the debt**

This chapter deals with

- identifying the authority responsible for recovery
- the recovery procedure, and
- the subsequent identification of the place where a debt arose.

#### **3.1. *General analysis***

The legal base concerning the competency for the recovery procedure is based on the principle that the competent authority of the country of departure is responsible and plays the key role in initiating the recovery procedure, in finding the competent country for these tasks, or, if applicable, in accepting a request for handing over competency.

#### **3.2. *Identifying the authority responsible for recovery***

##### **3.2.1. Authority responsible for recovery**

*Article 114(3)*  
*Appendix I*

It is essential for the good management of the procedure and the financial consequences of such management to identify the authority

*Convention* responsible for recovery. The authority responsible is in the country  
*Article 101(1) UCC* where the debt was incurred or is deemed to have been incurred.

This authority is responsible for recovering both the debt and other charges. However, if the place where the debt was incurred has been assumed (the competent authority of the country of departure is responsible by default), this authority is simply the first in line and responsibility may shift to another authority if the actual place of the debt is later correctly identified. Where this happens, the next steps depend on whether more than one Contracting Party or only Union Member States are involved (see paragraph 3.3.).

### **3.2.2. Place where the debt arises**

The rules are silent on how to determine the place where the debt arises. Any method (customs records, documents presented by the holder of the procedure, etc.) may therefore be used provided it is satisfactory to the authority of the country in question.

#### **3.2.2.1. Place where the events giving rise to the debt occur**

*Article 114(1)(a)* In principle this depends on determining the place where the events  
*Appendix I* giving rise to a debt actually occurred.  
*Convention*

*Article 87(1) 2<sup>nd</sup>* Depending on the event that gave rise to the debt, the place where the  
*paragraph UCC* debt was incurred will therefore be where the goods were unlawfully removed from the procedure, where an obligation was not met or where one of the conditions for placing the goods under the procedure was not fulfilled.

*Article 114(1) (b)* However, identification is not always possible. The law therefore  
*Appendix I* allows the place where the debt was incurred to be assumed when the  
*Convention* actual place cannot be determined. It may be assumed to be:

*Article 87(1) 3rd*  
*paragraph*

*Article 114(2)*  
*Appendix I*

- the place where the competent authorities conclude that the goods were in a situation which gave rise to the debt; or

*Convention*

*Article 87(1) 3<sup>rd</sup>  
paragraph UCC*

- as a last resort, either in the country responsible for the last office of entry at which a message 'Notification Crossing Frontier' (IE118) is found to have been lodged at a transit office or, failing this, in the country responsible for the office of departure.

### **3.2.2.2. Place where the competent authorities conclude that the goods were in a situation giving rise to the debt**

*Article 114(1) (b)  
Appendix I  
Convention*

*Article 87(1) 3<sup>rd</sup>  
paragraph UCC*

This conclusion implies that the customs authorities have to know the whereabouts of the goods. Simply concluding that a debt has been incurred without knowing where the goods are is not enough to allocate responsibility for recovery. This avoids the possibility of several authorities concluding that a given debt has arisen under their jurisdiction.

### **3.2.2.3. Place determined by default**

*Article 114(2)  
Appendix I  
Convention*

*Article 87(2) UCC*

*Article 77 DA*

The rule for the competent authority determining the place where a debt was incurred comes into play:

- within the seven months of the time limit for arrival of the goods at the office of destination, or,
- one month from the expiry of the 35-day time limit given to the holder of the procedure to provide information (after initiating the enquiry procedure) where the holder of the procedure has provided insufficient or no information to the request by the competent authority of the country of departure;

if it has proved impossible to determine the place either by establishing where the events actually took place or by the authorities' conclusion that the goods were in a situation giving rise to the debt.

Application of this rule depends directly on the outcome (or lack of outcome) of the enquiry procedure. However, as a last resort but in view of the comments above on determination of the actual place or

the goods' situation this method will apply to most.

If no other place has been identified at the end of the seven months, the debt is deemed to have arisen as detailed below:

in common transit:

- either in the country responsible for the last transit office of entry at which a message 'Notification Crossing Frontier' (IE118) (or in business continuity procedure TC10 Transit advice note) has been lodged;
- or, failing that, in the country responsible for the office of departure.

Example:

– *Common transit operation (a common transit country involved)*

[Union (Germany) – Switzerland - Union (France)]

Situation I:

if the last message 'Notification Crossing Frontier' (IE118) (or in business continuity procedure the TC10 Transit advice note) was lodged at a transit office on entry into Switzerland, Switzerland becomes the place where the debt is deemed to be incurred.

Situation II:

if the last message "Notification Crossing Frontier" (IE118) (or in business continuity procedure the TC10 Transit advice note) was lodged at a transit office on entry into the Union in France, France becomes the place where the debt is deemed to be incurred.

Situation III:

if no message 'Notification Crossing Frontier' (IE118) (or in business continuity procedure the TC10 Transit advice note) is

found, Germany is deemed to be the place where the debt was incurred because it is the country of departure.

in Union transit:

- either at the place where the goods were entered for the procedure (Member State of departure);
- or at the place where the goods entered the Union customs territory under cover of the procedure which was suspended in the territory of the third country.

Examples:

– *Union transit operation not passing through a third country or a common transit country*

[Denmark – Germany - France - Spain]

No transit office is involved. As the country of departure, Denmark will be deemed to be the place where the debt was incurred.

– *Union transit operation passing through one or more third countries other than common transit countries and involving transit offices on departure from and entry into the Union*

[Union (Romania) - Ukraine– (Union)<sup>41</sup> Poland]

Situation I:

if a message 'Notification Crossing Frontier' (IE118) (or in business continuity procedure the TC10 Transit advice note) was lodged at a transit office where the goods in question entered Poland under the procedure, Poland is deemed to be the place where the debt was incurred.

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41 This is also an external common transit procedure of the type referred to in Article 5 of the Convention.

## Situation II:

if no message 'Notification Crossing Frontier' (IE118) (or in business continuity procedure the TC10 Transit advice note) is found, Romania (the country of departure) is deemed to be the place where debt was incurred.

*Article 5  
Convention*

**NB:** If a message 'Notification Crossing Frontier' (IE118) (or in business continuity procedure TC10 Transit advice note) was lodged at a transit office on departure from the Union (Greece) but none was lodged on entry into Turkey, no debt is deemed to have been incurred as any unlawful removal of the goods did not take place under cover of the Union transit procedure but in a third country in whose territory the procedure (and customs supervision by the competent authorities of the countries involved) is suspended. This situation may follow after the enquiry procedure has been concluded (for further details on enquiry procedure see Part VII).

### **3.3. Recovery procedure**

*Article 114  
Appendix I  
Convention*

The competent authority of the country of departure shall determine its findings within the stipulated time limits (see 3.2.2.3).

*Article 87 UCC*

Member States:

*Article 77 DA*

*Article 105 UCC*

The customs debt shall be entered in the accounts within the 14 day-limit after the seven months.

#### **3.3.1. Information exchange messages**

To exchange additional information or to ask questions about a specific movement the message 'Enquiry & Recovery Information' (IE144) and the message 'Enquiry & Recovery Information Request' (IE145) can be sent during the whole process of the enquiry and recovery procedure.

This information exchange can be started either by the office of departure or the office of destination; no reply is needed (not coupled messages) in order to continue the procedure.

Message IE144 is used by the office of departure; message IE145 is used by the office of destination.

If it is necessary to include some additional paper documents they can be sent via other means (fax, email, post, etc.) directly to the contact person indicated in the messages with a clear reference to the MRN of the movement they belong to and, if sent via paper means, under cover of form TC20A (model shown in Annex 8.4. in Part VII).

### **3.3.2. Exchange of information and co-operation with a view to recovery**

*Article 13a  
Convention,*

*Appendix IV  
Convention*

*Council Directive  
2010/24/EU*

Except where it is possible to determine immediately and unambiguously the actual place where the event giving rise to a debt occurred (unlawful removal, failure to fulfil an obligation or comply with a condition), the competent authority is determined on the basis of assumptions.

*Article 118, first  
paragraph  
Appendix I  
Convention*

*Article 165(2)IA*

*Article 118 2<sup>nd</sup>  
paragraph  
Appendix I  
Convention*

*Article 165 IA*

Countries must assist each other, not just at the actual recovery stage but also before that, at the stage of determining the authority responsible for recovery. This means the effective application of both the rules for informing the holder of the procedure that his procedure has not been completed and the enquiry procedure (See Part VII).

Additionally, such mutual assistance must be maintained once the authority responsible for recovery has been determined. That authority must keep the office of departure and the office of guarantee informed of the action taken to recover the debt by using the 'Recovery Dispatch Notification' (IE152). To comply with this requirement the authority must communicate any legally significant steps it has taken that have a bearing on recovery (prosecution, enforcement, payment).

The list of authorities responsible for recovery in each country is

shown on the Europa website 'Transit-COL Home Page' ([http://ec.europa.eu/taxation\\_customs/dds2/col/col\\_home.jsp?Lang=en](http://ec.europa.eu/taxation_customs/dds2/col/col_home.jsp?Lang=en)) for the NCTS movements and in Annex 8.1. for movements started under the business continuity procedure.

Such exchanges of information are all the more important when the authority identified as being responsible for recovery is not the authority of the country of departure with responsibility for initiating and monitoring the enquiry procedure. Where different authorities are involved it is important that the authority initiating the enquiry procedure can be sure that any results it obtains are actually taken into account in determining the authority responsible for recovery. This approach shall prevent the initiation of several recovery proceedings for the same debt and delays in notifying the debtor and the guarantor - and therefore the waste of resources. This also applies where the authority of a country of destination or of a transit country considers that - even before or independently of receiving an enquiry notice - it possesses information (evidence of events giving rise to a debt or goods discovered in a situation giving rise to a debt) which would establish that country as the one responsible for recovery.

### **3.3.3. Recovery request from the competent authority of departure**

For the purposes of determining unequivocally which authority is responsible for recovery, the competent authority of the country of departure must initiate the enquiry procedure unless it can be established that no other countries were involved in the transit operation.

*Article 50(1)  
Appendix I  
Convention*

*Article 311 (1)IA*

*Article 114  
Appendix I  
Convention*

When the competent authority of the country of departure obtains evidence by whatever means regarding the place where the customs debt arises before the expiry of the time limit stipulated to start the recovery procedure at departure and this place seems to be in another Member State or Contracting Party, the message 'Recovery Request' (IE150) shall be sent immediately to this authority to possibly hand

over competency for recovery (see also paragraph 3.2.2.3.). The competent authorities of the country of destination can then either accept or refuse the request (see 3.3.5).

#### **3.3.4. Recovery request from another competent authority**

Any authority of a country involved in a transit operation that discovers a situation which, under the procedure, unequivocally gives rise to a debt in its own country (e.g. unlawful removal of goods during carriage, failure to fulfil a condition) must request the competent authority of the country of departure to hand over competency to initiate the recovery procedure.

A finding that goods have "disappeared" in the course of carriage or were missing at destination - unaccompanied by any information about the place where they were unlawfully removed or where they may be found - is not sufficient to establish that the authority of the country which made the finding is the authority responsible for recovery. Here, the competent authority of the country which made the finding must request the competent authority of the country of departure by sending either

- the message 'Enquiry Response' (IE143) with response code '4' (Request for Recovery at Destination) if they have notified their responsibility in the framework of an enquiry procedure, or,
- the message 'Recovery Request' (IE150) asking for transfer of competency if they have discovered goods in a situation giving rise to a debt in their own country. This message IE150 can be sent from any office considering itself competent for recovery at any time during the procedure (after release for transit and until the status of the movement is 'Under recovery procedure').

In these cases the office of departure can accept or refuse the request for recovery and sends the message 'Recovery Acceptance Notification' (IE151) (at the latest within the commonly agreed deadline of 28 days) indicating 'Yes' or 'No' for the transfer of the

competency. In case of 'No' or no reply the competency stays with the country of departure, in case of 'Yes' the competency crosses over to the country of destination, which will start the recovery procedure.

*Business continuity procedure*

In the business continuity procedure, any authority or a country involved that discovers a situation which gives rise to a debt in its own country must inform the authority of the country of departure by sending a message TC24 'Information notice' that complies with the model shown in Annex 8.2. that it wants to take over the responsibility for recovery. This information must reach the competent authority of the country of departure before expiry of the deadline. This authority shall acknowledge receipt of the communication without delay and indicate whether the requesting authority is responsible for recovery by returning the completed message TC24.

### **3.3.5. Recovery acceptance by the requested authority**

The competent authority requested by the country of departure to recover shall answer the request by sending the message 'Recovery Acceptance Notification' (IE151) indicating 'Yes' or 'No' for the transfer of the competency (if no message IE118 or IE006 is lodged). In case of 'No' the competency stays with the country of departure, in case of 'Yes' the competency transfers to the country accepting the request, which will start with the recovery procedure. The country of departure may inform the holder of the procedure accordingly.

*Article 50 (2)  
Appendix I  
Convention*

The message 'Recovery Acceptance Notification' (IE151) shall be sent within 28 days.

*Article 311 (2)IA*

*Article 114 (2)  
Appendix I  
Convention*

Note:

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

Where a message 'Notification Crossing Frontier' (IE118) is found to have been lodged at a transit office on entry into another Contracting

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

*Article 234 UCC*      Union transit carried between two points in the Union customs  
*Article 87 UCC*      territory via a third country (example: Union (Greece) – former  
Yugoslav Republic of Macedonia – Union (Bulgaria)):

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

## CUSTOMS

### **No reply to the recovery request**

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

Where a message 'Notification Crossing Frontier' (IE118) has been lodged at a transit office the competent authority of that country shall be deemed to become responsible for recovery.

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

### **3.3.6. Communicating the start of the recovery procedure**

When the competency for recovery has been determined with the exchange of message 'Recovery request' (IE150) and message 'Recovery Acceptance Notification' (IE151) the message 'Recovery Communication' (IE063) has to be sent by the authority of the country of departure to all offices that have received a message IE001, IE003, IE050 or IE115 related to that movement, informing them to no longer expect a movement with that MRN. This communication informs the offices concerned that the movement will not arrive and is 'Under recovery procedure' and the use of the messages 'Arrival Advice' (IE006), 'Control Results' (IE018), 'Recovery request' (IE150) and 'Recovery Acceptance Notification' (IE151) are blocked. Information messages IE144 and IE145 (see 3.3.1) can still be exchanged until the recovery is completed.

A notification has to be made:

- to the holder of the procedure by sending the message 'Recovery Notification' (IE035) or an equivalent letter,  
and,
- to the guarantor by sending the message 'Guarantor Notification' (IE023) or an equivalent letter (for further information see 2.4.5.3).

The message 'Recovery Notification' (IE035) to the holder of the procedure states the number and acceptance date of the transit declaration, the name of the office of departure, the name of the holder of the procedure and the amount and currency claimed.

On the other hand the competent authority of the country of departure, as a result of its findings or reacting to incoming requests message 'Enquiry Response' (IE143) with code '4' or message 'Recovery Request' (IE150) or sufficient information, has to transfer responsibility to another Member State or Contracting party or to accept responsibility itself.

At the end of the procedure (all duties and taxes are collected) the authority responsible for recovery (if not the country of departure) has to inform the competent authority of the country of departure about recovery of the debt by sending the message 'Recovery Dispatch Notification' (IE152). The competent authority of the country of departure forwards or sends the message 'Recovery Dispatch Notification' (IE152) to all offices involved in the movement (except to the one that has sent it).

### **3.4. Subsequent identification of the place where a debt arose**

*Article 114(1)  
Appendix I  
Convention*      The result of the process of identifying the competent authority by default may turn out to be provisional, but this does not invalidate any steps already taken to recover the debt in question.

*Article 87 UCC*

#### **3.4.1. New evidence after the initiation of recovery proceedings**

Sometimes the place is not identified until some time has elapsed, when it turns out that a different authority should have been the one responsible for recovery.

*Article 115  
Appendix I  
Convention*      Any means may be used to provide the authority, initially determined as having the responsibility for recovery, with evidence of the place where the debt actually arose.

*Article 167 (1) IA*

Where such evidence is provided and the message 'Recovery Request' (IE150) and the message 'Recovery Acceptance Notification' (IE151) have already been exchanged for the transfer of the competency for recovery the original competent authority stays competent within the

NCTS (cancelling the message IE151 is not possible) and reports the case duly in its NCTS for later possible questions/proof. For this purpose the message 'Enquiry & Recovery Information' (IE144) and the message 'Enquiry & Recovery Information Request' (IE145) can be used.

The authority initially determined for recovery must immediately provide the authority possibly responsible for the recovery with all the relevant documents, including a copy of the proven facts, by sending a TC25 recovery notice that complies with the model shown in Annex 8.2. The new authority must acknowledge receipt of the communication and indicate within three months of sending the TC25 whether it accepts responsibility for recovery by returning the completed TC25 to the authority initially determined. Where no such reply is received within the three-month period, the authority initially determined as responsible must pursue its recovery efforts.

After the collection of all debts this new office informs the original competent authority about the completion of the recovery procedure in order to allow the original competent authority to send the message 'Recovery Dispatch Notification' (IE152) to the office of departure, which will forward it to all other involved offices to close the movement in all the systems.

### **3.4.2. New competent authority and new recovery measures**

*Article 115  
Appendix I  
Convention*

If the new authority accepts the transfer of responsibility it must initiate its own debt recovery measures.

*Article 167 (1)IA*

*Article 116  
Appendix I  
Convention*

Where the new authority is competent, it must immediately inform the original competent authority (even after expiry of the three-month period above), which will then suspend its recovery measures if these have not already resulted in payment of the amounts concerned. For this purpose the message 'Enquiry & Recovery Information' (IE144)

and the message 'Enquiry & Recovery Information Request' (IE145) can be used.

If the original competent authority and the new authority are authorities of different Union Member States, the new recovery action will involve recovery of other\_charges only (because two different tax territories are involved), there being no customs debt to recover as both Member States are part of the same customs territory.

On the other hand, if the authorities and places belong to two different Contracting Parties, both duty (because different customs territories are involved) and other charges (because different tax territories are involved) have to be recovered.

### **3.4.3. Consequences for the original recovery**

*Article 115  
Appendix I  
Convention*

Once the new authority responsible for recovery has completed recovery proceedings and sent the message 'Recovery Dispatch Notification' (IE152), the original competent authority for recovery:

*Article 167(3)(b)  
IA*

- either annuls the recovery measures it initiated but did not complete (and then suspended); or
- repays the sums it has already recovered to the debtor (or guarantor).

Note:

If the authorities and places belong to the same Contracting Party only the charges collected other than customs duty shall be repaid.

### **3.4.4. Consequences for the recovery**

#### **3.4.4.1. Notifying the offices of departure and guarantee of recovery or discharge**

*Article 118  
Appendix I  
Convention*

The authority responsible for recovery shall inform the office of departure of the collection of duties and other charges with the message 'Recovery Dispatch Notification' (IE152), in order to enable

*Article 165 IA*

the office of departure to send the message 'Recovery Dispatch Notification' (IE152) to all offices involved in the movement. The sending of message IE152 by the office of departure discharges the movement in the system.

Furthermore, the office of departure informs the office of guarantee with the message 'Credit Reference Amount' (IE209) and, if it has not been done before, the holder of the procedure, with the messages 'Recovery Notification' (IE035) and 'Write-off Notification' (IE045).

#### **3.4.4.2. Notifying the guarantor of recovery or discharge**

*Article 117(4)  
Appendix I  
Convention*

*Article 85 DA*

If a guarantor has been notified that one of his client's movements has not been discharged, the competent authority responsible for recovery must later inform him if the debt is subsequently recovered (from the debtor) or the procedure is subsequently discharged by using the message 'Write-off Notification' (IE045) or an equivalent letter.

- 4. Specific situations (pro memoria)**
- 5. Exceptions (pro memoria)**
- 6. Specific national instructions (reserved)**
- 7. Restricted part for customs use only**
- 8. Annexes**

**8.1. List of authorities responsible for recovery in the business continuity procedure**

**Addresses for sending information with forms TC24 'Information Notice' and TC25 '**

**Recovery notice:**

TC24	TC25
<p>AUSTRIA</p> <p>To the office concerned</p>	<p>AUSTRIA</p> <p>To the office concerned</p>
<p>BELGIUM</p> <p>To the office concerned</p>	<p>BELGIUM</p> <p>SPF Finances Administration des douanes et accises Service du Recouvrement et Contentieux North Galaxy – Tour A9 Boulevard du Roi Albert II 33 –boîte 37 B – 1030 BRUXELLES Belgique</p> <p>Or</p> <p>FOD Financiën Administratie der douane en accijnzen Dienst Invordering en Geschillen North Galaxy – Toren A9 Koning Albert II laan 33 – bus 37 B – 1030 BRUSSEL België</p>
<p>BULGARIA</p> <p>To the office concerned</p>	<p>BULGARIA</p> <p>To the office concerned</p>
<p>CROATIA</p> <p>CARINSKA UPRAVA RH Sektor za carinski sustav i procedure Odjel za potrage i zaključenje postupaka Alexandera von Humboldta 4a,  10 000 Zagreb, Hrvatska</p>	<p>CROATIA</p> <p>CARINSKA UPRAVA RH Sektor za carinski sustav i procedure Odjel za potrage i zaključenje postupaka Alexandera von Humboldta 4a,  10 000 Zagreb, Hrvatska</p>
<p>CYPRUS</p> <p>Central Transit Office Customs Headquarters, Ministry of Finance Corner M. Karaoli and Gr. Afxentiou 1096 Nicosia Cyprus</p>	<p>CYPRUS</p> <p>Central Transit Office Customs Headquarters, Ministry of Finance Corner M. Karaoli and Gr. Afxentiou 1096 Nicosia Cyprus</p>

<p>CZECH REPUBLIC</p> <p>Celní úřad pro Hlavní město Prahu Washingtonova 7 113 54 Praha 1 Czech Republic</p> <p>Celní úřad pro Jihočeský kraj Kasárenská 6/1473 370 21 České Budějovice Czech Republic</p> <p>Celní úřad pro Jihomoravský kraj Koliště 17 602 00 Brno Czech Republic</p> <p>Celní úřad pro Karlovarský kraj Dubová 8 360 04 Karlovy Vary Czech Republic</p> <p>Celní úřad pro Královehradecký kraj Bohuslava Martinů 1672/8a 501 01 Hradec Králové Czech Republic</p> <p>Celní úřad pro Liberecký kraj České mládeže 1122 460 03 Liberec 6 Czech Republic</p> <p>Celní úřad pro Moravskoslezský kraj Náměstí Svatopluka Čecha 8 702 00 Ostrava Czech Republic</p> <p>Celní úřad pro Olomoucký kraj Blanická 19 772 01 Olomouc Czech Republic</p> <p>Celní úřad pro Pardubický kraj Palackého 2659/3 530 02 Pardubice Czech Republic</p> <p>Celní úřad pro Plzeňský kraj Antala Uxy 11, P.O. BOX 88 303 88 Plzeň</p> <p>Celní úřad pro Středočeský kraj Washingtonova 11 110 00 Praha 1</p>	<p>CZECH REPUBLIC</p> <p>Celní úřad pro Hlavní město Prahu Washingtonova 7 113 54 Praha 1 Czech Republic</p> <p>Celní úřad pro Jihočeský kraj Kasárenská 6/1473 370 21 České Budějovice Czech Republic</p> <p>Celní úřad pro Jihomoravský kraj Koliště 17 602 00 Brno Czech Republic</p> <p>Celní úřad pro Karlovarský kraj Dubová 8 360 04 Karlovy Vary Czech Republic</p> <p>Celní úřad pro Královehradecký kraj Bohuslava Martinů 1672/8a 501 01 Hradec Králové Czech Republic</p> <p>Celní úřad pro Liberecký kraj České mládeže 1122 460 03 Liberec 6 Czech Republic</p> <p>Celní úřad pro Moravskoslezský kraj Náměstí Svatopluka Čecha 8 702 09 Ostrava Czech Republic</p> <p>Celní úřad pro Olomoucký kraj Blanická 19 772 01 Olomouc Czech Republic</p> <p>Celní úřad pro Pardubický kraj Palackého 2659/3 530 02 Pardubice Czech Republic</p> <p>Celní úřad pro Plzeňský kraj Antala Uxy 11, P.O. BOX 88 303 88 Plzeň</p> <p>Celní úřad pro Středočeský kraj Washingtonova 11 110 00 Praha 1</p>
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<p>Czech Republic</p> <p>Celní úřad pro Ústecký kraj Hořeni 3540/7A 400 11 Ústí nad Labem Czech Republic</p> <p>Celní úřad pro kraj Vysočina Střítež 5 588 11 Střítež u Jihlavy Czech Republic</p> <p>Celní úřad pro Zlínský kraj Zarání 4463 762 34 Zlín Czech Republic</p> <p>Celní úřad Praha Ruzyně Aviatická 12/1048 160 08 Praha 6 Czech Republic</p>	<p>Czech Republic</p> <p>Celní úřad pro Ústecký kraj Hořeni 3540/7A 400 11 Ústí nad Labem Czech Republic</p> <p>Celní úřad pro kraj Vysočina Střítež 5 588 11 Střítež u Jihlavy Czech Republic</p> <p>Celní úřad pro Zlínský kraj Zarání 4463 762 34 Zlín Czech Republic</p> <p>Celní úřad Praha Ruzyně Aviatická 12/1048 160 08 Praha 6 Czech Republic</p>
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GERMANY  To the office concerned  In cases the competent authority is not known:  Mrs. Christina Rosin Bundesfinanzdirektion Nord E-mail: Christina.Rosin@zoll.bund.de  Stubbenhuk 3 20459 Hamburg DEUTSCHLAND	GERMANY  To the office concerned  In cases the competent authority is not known:  Mrs. Christina Rosin Bundesfinanzdirektion Nord E-mail: Christina.Rosin@zoll.bund.de  Stubbenhuk 3 20459 Hamburg DEUTSCHLAND
GREECE To the office concerned	GREECE To the office concerned
HUNGARY To the office concerned	HUNGARY To the office concerned
IRELAND  Central Transit Office, Office of the Revenue Commissioners, Customs Division St. Conlon's Road Nenagh, Co. Tipperary Ireland	IRELAND  Central Transit Office, Office of the Revenue Commissioners, Customs Division St. Conlon's Road Nenagh, Co. Tipperary Ireland
ITALY To the office concerned.	ITALY To the office concerned
LATVIA  <a href="mailto:MP.lietvediba@vid.gov.lv">MP.lietvediba@vid.gov.lv</a>  <a href="mailto:MP.TEKD.lietvediba@vid.gov.lv">MP.TEKD.lietvediba@vid.gov.lv</a>	LATVIA  Valsts ieņēmumu diensts Muitas pārvalde Talejas iela 1 Rīga, LV-1978 LATVIJA

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<p>POLAND</p> <p>To the office concerned</p>	<p>POLAND</p> <p>To the office concerned</p>
<p>PORTUGAL</p> <p>To the office concerned</p>	<p>PORTUGAL</p> <p>To the office concerned</p>
<p>ROMANIA</p>	<p>Directia Generala a Vamilor – Serviciul Tranzit – Biroul Centralizator Str. Alexandru Ivasiuc nr. 34-40, bl. 5, sector 6, București, C.P. 60305, ROMANIA</p>
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<p>SLOVENIA</p> <p>FINANČNA UPRAVA REPUBLIKE SLOVENIJE, FINANČNI URAD NOVA GORICA Oddelek za tranzit (CENTRALNA TRANZITNA PISARNA) Mednarodni prehod 2B, Vrtojba SI – 5290 ŠEMPETER PRI GORICI SLOVENIJA</p>	<p>SLOVENIA</p> <p>FINANČNA UPRAVA REPUBLIKE SLOVENIJE, FINANČNI URAD NOVA GORICA Oddelek za tranzit (CENTRALNA TRANZITNA PISARNA) Mednarodni prehod 2B, Vrtojba SI – 5290 ŠEMPETER PRI GORICI SLOVENIJA</p>
<p>SPAIN</p> <p>To the office concerned or to the competent Authority of recovery. For contact details please visit our COL.</p>	<p>SPAIN</p> <p>To the office concerned or to the competent Authority of recovery. For contact details please visit our COL.</p>
<p>SWEDEN</p> <p>Tullverket Box 850 S-201 80 MALMÖ Sverige</p>	<p>SWEDEN</p> <p>Tullverket Box 850 S-201 80 MALMÖ Sverige</p>
<p>UNITED KINGDOM</p> <p>H.M. Revenue &amp; Customs CCTO Custom House Main Road Harwich Essex CO12 3PG UK</p>	<p>UNITED KINGDOM</p> <p>H.M. Revenue &amp; Customs CCTO Custom House Main Road Harwich Essex CO12 3PG UK</p>
<p>CHANNEL ISLANDS</p> <p>States of Jersey Customs and Immigration Maritime House La Route du Port Elizabeth St Helier Jersey JE1 1JD CHANNEL ISLANDS</p> <p>States of Guernsey Customs and Excise New Jetty White Rock St Peter Port Guernsey GY1 2LL CHANNEL ISLANDS</p>	<p>CHANNEL ISLANDS</p> <p>States of Jersey Customs and Immigration Maritime House La Route du Port Elizabeth St Helier Jersey JE1 1JD CHANNEL ISLANDS</p> <p>States of Guernsey Customs and Excise New Jetty White Rock St Peter Port Guernsey GY1 2LL CHANNEL ISLANDS</p>

<p>ICELAND</p> <p>Tollstjóri Tryggvagata 19 IS - 101 REYKJAVÍK</p>	<p>ICELAND</p> <p>Tollstjóri Tryggvagata 19 IS - 101 REYKJAVÍK</p>
<p>NORWAY</p> <p>To the office concerned</p>	<p>NORWAY</p> <p>To the office concerned</p>
<p>SWITZERLAND</p> <p>The office concerned or one of the following central offices:</p> <p>Zollinspektorat Bern gVV-Zentralstelle Weyermannsstrasse 12 CH-3008 Bern E-Mail: zentralstellegvv.bern@ezv.admin.ch</p> <p>gVV-Zentrale D II Postfach 2336 CH-8280 Kreuzlingen E-Mail: gvv-zentrale.dii@ezv.admin.ch</p> <p>Centre Recherches TC DIII Inspection de douane Genève-Routes Case postale CH-1211 Genève 26 E-Mail: centrale-tc.diii@ezv.admin.ch</p> <p>Centrale PTC D IV Casella postale 2561 CH-6830 Chiasso E-mail: centrale-ptc.mendrisiotto-id@ezv.admin.ch</p>	<p>SWITZERLAND</p> <p>The office concerned or one of the following central offices:</p> <p>Zollinspektorat Bern gVV-Zentralstelle Weyermannsstrasse 12 CH-3008 Bern E-Mail: zentralstellegvv.bern@ezv.admin.ch</p> <p>gVV-Zentrale D II Postfach 2336 CH-8280 Kreuzlingen E-Mail: gvv-zentrale.dii@ezv.admin.ch</p> <p>Centre Recherches TC DIII Inspection de douane Genève-Routes Case postale CH-1211 Genève 26 E-Mail: centrale-tc.diii@ezv.admin.ch</p> <p>Centrale PTC D IV Casella postale 2561 CH-6830 Chiasso E-mail: centrale-ptc.mendrisiotto-id@ezv.admin.ch</p>
<p>TURKEY</p> <p>Office of departure</p>	<p>TURKEY</p> <p>Office of departure</p>

8.2. *TC24 information notice and TC 25 recovery notice*

<b>TC 24 UNION/COMMON TRANSIT INFORMATION NOTICE DETERMINATION OF THE AUTHORITY RESPONSIBLE FOR RECOVERY</b>	
<b>1. Requesting authority</b>  Name and full address: Reference No.: Fax: E-Mail:	<b>2. Requested authority</b>  Name and full address:
<b>3. Transit Declaration</b>  No.: Office of departure: Date:  Enquiry procedure has been initiated : <input type="checkbox"/> Yes <span style="margin-left: 300px;">Date:</span> <span style="margin-left: 300px;">Reference:</span> <span style="margin-left: 300px;"><input type="checkbox"/> No</span>	
<b>4a. Request</b>  <input type="checkbox"/> The requesting authority of the country of departure hereby notifies that the requested authority shall be responsible for the recovery of the debt in relation to the transit operation referred to above. This is based on the following facts: ..... ..... The following documents are attached: ..... ..... Information on the guarantor: ..... .....	
<b>4b. Request</b>  <input type="checkbox"/> The requesting authority of a country other than the country of departure hereby notifies that it shall be responsible for the recovery of the debt in relation to the transit operation referred to above. This is based on the following facts: ..... ..... ..... The following documents are attached: ..... .....	

**5. For the requesting authority**

Place:

Date:

Signature :

**Stamp**

**6a. Receipt and reply to request in box 4a.** (to be returned to the requesting authority)

- The requested authority of a country other than the country of departure acknowledges receipt of the communication and:
  - confirms that it is responsible for recovery of the debt in relation to the transit operation referred to above.
  - notifies that it is not responsible for recovery of the debt in relation to the transit operation referred to above. This is based on the following facts:  
.....  
.....

**6b. Receipt and reply to request in box 4b.** (to be returned to the requesting authority)

- The requested authority of the country of departure acknowledges receipt of the communication and:
  - confirms that the requesting authority is responsible for recovery of the debt in relation to the transit operation referred to above.
  - notifies that the requesting authorities are not responsible for recovery of the debt in relation to the transit operation referred to above. This is based on the following facts:  
.....  
.....

Information on the guarantor:

**7. For the requested authority**

Place:

Date:

Signature :

**Stamp**

**TC25  
UNION/COMMON TRANSIT**

**RECOVERY NOTICE**

**DETERMINATION OF THE AUTHORITY RESPONSIBLE FOR RECOVERY  
in accordance with Article 311 IA/Article 114(3) Appendix I Convention**

**1. Requesting authority**

Name and full address:

Reference No.:

Fax:

E-Mail:

**2. Requested authority**

Name and full address:

**3. Transit Declaration**

No.:

Office of departure:

Date:

Enquiry procedure has been initiated :  Yes

Date:

Reference:

No

**4. Request**

The requesting authority hereby notifies that the requested authority shall be responsible for the recovery of the debt in relation to the transit operation referred to above. This is based on the following facts:

.....  
.....

The following documents are attached:

.....  
.....

**5. Information on the guarantor**

**6. For the requesting authority**

Place:

Date:

Signature :

**Stamp**

**7. Receipt (to be returned to the requesting authority)**

The requested authority acknowledges receipt of the communication and notifies that  
 it is responsible for recovery of the debt in relation to the transit operation referred to above.

it is not responsible for recovery of the debt in relation to the transit operation referred to above. This is based on the following facts:

.....  
.....

**8. For the requested authority**

Place:

Date:

Signature :

**Stamp**

8.3. *TC30 request for address(es)*

<p>TC 30 Union/common transit guarantee : request for address(es)</p>	
<p>1. Requesting authority <b>Name and full address :</b></p>	<p>2. Requested authority <b>Name and full address</b></p>
<p>3.    <input type="checkbox"/> <b>Comprehensive guarantee certificate No.</b>              <input type="checkbox"/> <b>Individual Guarantee Voucher No.</b></p> <p style="padding-left: 40px;"><b>Name and address of the holder of the procedure</b></p> <p>.....          .....          .....</p>	
<p>4. <b>Will you please complete the items below and return the form to me.</b></p> <p>a) <b>Name and address of guarantor:</b>          .....</p> <p>b) <b>Name and address of guarantor's correspondent in</b>          .....          .....          (country of office requesting the information)          .....</p> <p>c). <b>References (if any) to be quoted in letter to guarantor's correspondent:</b>          .....          .....</p>	
<p>5. For the requesting authority</p> <p><b>Place:</b>  <b>Date:</b></p> <p><b>Signature:</b></p> <p style="text-align: right;"><b>Stamp</b></p>	<p>6. For the requested authority</p> <p><b>Place:</b>  <b>Date:</b></p> <p><b>Signature:</b></p> <p style="text-align: right;"><b>Stamp</b></p>

## **PART IX – THE TIR PROCEDURE (APPLICABLE IN THE UNION)**

Part IX deals with the movement of goods under cover of a TIR carnet

Paragraph 2 deals with authorisations of the guaranteeing association and TIR carnet holders,.

Paragraph 3 describes a TIR guarantee system in the context of how it applies within the Union.

Paragraph 4 describes actions to be taken at the customs office of departure or entry and discrepancies.

Paragraph 5 describes actions to be taken at the customs office of destination or exit, incidents, irregularities and discharge of the TIR operation.

Paragraph 6 describes enquiry and recovery procedures.

Paragraph 7 describes an authorised consignee facility.

Paragraph 8 contains annexes to Part IX

## 1. TIR (TRANSPORT INTERNATIONAUX ROUTIERS)

This paragraph gives information about:

- background and legislation (paragraph 1.1.);
- the principles of the TIR system (paragraph 1.2.)

### 1.1. *Background and legislation*

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

The principal legislation governing the TIR procedure is the Customs Convention on the International Transport of goods under cover of TIR Carnets (TIR Convention 1975), prepared under the auspices of the United Nations Economic Commission for Europe (UNECE). The TIR Convention was approved on behalf of the European Union by Council Regulation (EEC) No 2112/78 of 25 July 1978 and entered into force in the Union on 20 June 1983. A consolidated version of the TIR Convention was published as Annex to Council Decision 2009/477/EC of 28 May 2009. The Convention is regularly updated and the Commission publishes amendments to the Convention in the Official Journal of the European Union indicating their date of entry into force.

Internal Union rules on the movement of goods within the Union under cover of the TIR procedure are described in the UCC and its implementing act (Articles 163-164, 167-168, 274-282) and delegated act (Articles 184, 186-187).

As at 21 January 2016, the TIR Convention had 69 Contracting Parties including the European Union and its 28 Member States. However a TIR operation is possible only in the countries which have authorised guaranteeing associations (58 countries as at 21 January 2016).

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

the customs territory of the Union through the territory of a third country.

## ***1.2. The principles of the TIR system***

The TIR system is built on five main pillars:

- goods movement in approved vehicles which displays TIR plates or containers under a customs seal;
- throughout the TIR transport, duties and taxes due on the goods are suspended and secured by a chain of internationally valid guarantees. The national guaranteeing association of each Contracting Party guarantees payment of the secured amount of the customs debt and other charges which may become due in the event of an irregularity occurring in that country in the course of the TIR operation. Each Contracting Party sets its guarantee limit but the recommended maximum amount to be claimed from each national association in the event of an irregularity is USD 50 000 (for the Union: EUR60 000 or the equivalent thereof in national currency);
- a TIR carnet is a customs declaration for transport of goods. It provides a proof of the existence of the guarantee. TIR carnets are distributed by the International Organization authorised by the TIR Administrative Committee (currently the International Road Transport Union (IRU)) to national guaranteeing associations. The TIR carnet is valid for one TIR transport only. It is taken into use in the country of departure and enables the customs control in the Contracting Parties of departure, transit and destination;
- customs control measures taken in the country of departure are accepted by the countries of transit and destination. As a consequence, goods carried under the TIR procedure in sealed

vehicles or containers will not as a general rule be examined at customs offices in countries of transit;

- as a means of controlling access to the TIR procedure, national associations wishing to issue TIR carnets and persons wishing to utilise TIR carnets must comply with minimum conditions and requirements and must be authorised by the competent authorities (usually Customs) of the country where they are established.

## **2. Authorisations**

This paragraph gives information about:

- authorisation of guaranteeing associations (paragraph 2.1.);
- authorisation of TIR carnet holders (paragraph 2.2.)

### ***2.1. Authorisation of guaranteeing associations***

*Article 228 UCC*

For the purposes of the TIR Convention, the European Union is considered to be a single territory. One of the prerequisites of TIR is that each country or territory that uses the system has to be covered by the international guarantee system and this requires the national guaranteeing associations to be authorised in accordance with the TIR Convention.

*Article 6.1 and  
Annex 9, Part I  
TIR Convention*

The TIR Convention introduces the minimum conditions and requirements that need to be met before a guaranteeing association can be authorised to issue TIR carnets.

#### **2.1.1. The authorisation process**

*Annex 9, Part I  
paragraph 1 TIR  
Convention*

There are two distinct elements to the authorisation: the basic criteria for authorisation and the establishment of a written agreement or any other legal instrument between the guaranteeing

association and the customs authorities.

### **2.1.2. The criteria for authorisation**

*Annex 9, Part I  
paragraph 1(a) to  
(d) TIR Convention*

The criteria for authorisation cover a number of technical and factual issues including proof of experience and knowledge, a sound financial standing and a good compliance record. In general these criteria are very similar to that applied in respect of the Union/common transit procedures concerning the authorisation to use a comprehensive guarantee (see Part III for details on guarantees).

### **2.1.3. Written agreement**

*Annex 9, Part I  
paragraph 1 (e)  
TIR Convention*

The written agreement or any other legal instrument includes an undertaking comprising a range of obligations that have to be met by the guaranteeing association.

In order to ensure a high degree of harmonisation a model of the written agreement containing minimum conditions and requirements that may be used between the customs authorities of the Union and their national guaranteeing associations is shown in Annex 8.7.

### **2.1.4. Monitoring of the authorisation**

In the interests of good governance it is necessary to monitor continuously the authorisation to examine whether the guaranteeing association remains eligible for authorisation and provides assurance that the conditions and requirements of the authorisation remain appropriate and necessary taking into account, as appropriate, any changes in the circumstances notified by the guaranteeing association.

## **2.2. Authorisation of TIR carnet holders**

Controlled access to use the TIR system is one of the so-called

pillars of the TIR system.

*Article 1(o) TIR Convention*

The term "Holder" (TIR carnet holder) means the person to whom an authorisation for operating in the TIR system has been granted and on whose behalf the TIR carnet is presented. The TIR carnet holder is responsible for the presentation of the vehicle and goods together with the TIR carnet at the customs offices of departure, en

*Article 184 DA*

route and destination. Within the customs territory of the Union the

*Articles 273, 276 IA*

TIR carnet holder is also responsible for submitting the TIR carnet data for the TIR operation at the customs office(s) of departure or entry.

*Article 6.4 and Annex 9, Part II TIR Convention*

The legal concept of a "Holder" (TIR carnet holder) in the TIR Convention sets out the minimum conditions and requirements that need to be met before a TIR carnet holder can be authorised to use TIR system.

### **2.2.1. The authorisation process**

*Annex 9, Part II paragraph 3 TIR Convention*

In practice the assessment of whether or not the criteria set out in the TIR Convention have been met is a task that has to be shared between the authorised guaranteeing association and the competent authorities of the country of registration of the applicant. Moreover, the TIR Convention does not attribute particular tasks to either the guaranteeing association or the competent authorities and leaves the procedure to be followed to national provisions and practices.

### **2.2.2. Sharing the authorisation process**

At Union level the Union Customs Code and its implementing and delegated acts are silent on this matter and so the authorisation procedures to be applied are a matter of national competence.

As a minimum the guaranteeing association in the first instance considers all applications for authorisation. Following the guaranteeing association's checks the application, if supported by

the guaranteeing association, should be forwarded to the competent authorities. If satisfied with customs authorities' own and the guaranteeing association's checks, the customs authorities can then authorise the applicant.

#### **2.2.2.1. Customs authorities' checks**

Without prejudice to the checks that could be performed by the guaranteeing association, the remaining criterion – “the absence of serious or repeated offences against customs or tax legislation” – falls for the competent authority to consider.

Whereas the term "serious" would almost certainly apply to criminal law infringements this should not preclude the possibility of regarding the commission of administrative and civil irregularities as also being "serious" in accordance with national practice.

*Annex 9, Part II  
paragraph 1 (d)  
TIR Convention*

Similarly the interpretation of the term "repeated" should not only be considered as the number of offences that have been committed but should be interpreted in relation to a time period. It is proposed that three or more offences committed within a period of five years would be regarded as "repeated".

#### **2.2.2.2. Monitoring of the authorisation**

*Explanatory notes  
9.II.4 and 9.II.5  
TIR Convention*

Given the pivotal role of the TIR carnet holder in the TIR system and in particular its role of declarant, it is important that the list of authorised TIR carnet holders maintained on the International TIR Database (the ITDB) is kept up to date. The competent authorities are required to communicate up to date information concerning the status of the TIR carnet holders they have authorised to the TIR Executive Board (TIRExB) in a timely fashion. Information about authorisations, withdrawals of authorisations to use TIR carnets can be registered by the competent customs authorities directly into the ITDB.

*Annex 9, Part II,  
paragraphs 4 and 5  
TIR Convention*

This implies that the authorisations should be subject to continuous monitoring to examine whether the TIR carnet holder remains eligible for the authorisation and that the conditions and requirements attached to the authorisation remain appropriate and necessary.

Also inactive authorisations are recommended to be revoked in all cases where it appears that no TIR carnets had been issued to the TIR carnet holder over a given period (for example 1 year).

The monitoring of the authorisation should be performed in conjunction with the guaranteeing association. Should the results of the monitoring reveal any incidence of non fulfilment of the authorisation then the competent authorities should consider withdrawing the authorisation.

### **2.2.3. Withdrawal of the authorisation**

*Annex 9, Part II,  
paragraph 6 TIR  
Convention*

As well as the possibility for the guaranteeing association to refuse the TIR carnet holder from the use of the TIR guarantee, there are two ways whereby an authorised TIR carnet holder can be denied access to the TIR system:

- he can be excluded from the TIR system in accordance with Article 38 of the TIR Convention, or
- he can have his authorisation to use TIR carnets revoked in accordance with Article 6.4 of the TIR Convention.

The authorisation will also be withdrawn by the competent authority on the basis of a request from the TIR carnet holder.

*Article 229 UCC*

The decision made by a customs authority of a Member State shall apply throughout the customs territory of the Union to all TIR operations submitted by that TIR carnet holder for acceptance by a customs office.

### **2.2.3.1. Use of Article 38 versus Article 6.4**

*Comments to  
Article 38 and  
Annex 9 Part II TIR  
Convention*

Article 6.4 provides an alternative sanction which, in a number of ways, is to be preferred to Article 38. On the face of it, any circumstance that is followed by exclusion under Article 38 would equally result in the revocation of the authorisation under Article 6.4 and Annex 9 Part II.

*Article 38, TIR  
Convention*

For TIR carnet holders established in the Union, revocation of the authorisation under Article 6.4 and Annex 9 Part II is to be applied provided that the revocation of a national operator is permanent. For TIR carnet holders excluded temporarily or authorised by another Member State or by other Contracting Parties outside the Union, only Article 38 can be applied.

### **2.2.3.2. Application of Article 38 of the TIR Convention**

Article 38 makes provision of the exclusion on either a permanent or temporary basis. The TIR Convention does not define these terms. With regard to the temporary exclusion this should equate to the notion that the authorisation has been suspended for a specific period of time. This can create logistical difficulties for the Contracting Parties who will need to monitor very closely the period of the suspension.

A decision to exclude an operator from the TIR system is a very serious matter and must always be fully justified. If an offence or irregularity is considered to be sufficiently serious to warrant exclusion it should preferably be on a permanent basis. By the same token it is conceivable that an operator that has been permanently excluded may be re-authorised in the future should the circumstances change.

However, specific circumstances might lead to temporary exclusion when for example the irregularity motivating the decision is subject to possible remedy within a short period of time (i.e. overdue

certifications of approval, technical problems on the load compartments).

### **2.2.3.3. Application of Article 6.4. of the TIR Convention**

*Annex 9 Part II TIR Convention and Explanatory note 9.II.4* Any TIR carnet holder who fails to remain eligible for authorisation (because, for example, he no longer meets the basic criteria for authorisation) or who is no longer suitable for authorisation (because, for example, he has committed serious or repeated offences) should have his authorisation revoked.

In addition to notifying the TIR carnet holder it will be necessary for the Member State revoking the authorisation to notify the TIRExB or register the information directly into the ITDB without delay.

### **2.2.3.4. Notification to the European Commission and Member States**

*Article 229 UCC* Exclusions made under Article 38 of the TIR Convention are to be notified to the European Commission and to the other Member States. The notifications shall be published by TIR focal points (EU's addresses in Annex 8.1) on the web-based CIRCABC in the form of an update (using track-changes) of the current List A (EU TIR carnet holders) or List B (Non-EU TIR carnet holders). These notifications should comprise the following information:

- Contracting party
- TIR carnet holder name
- Address of the TIR carnet holder
- ID TIR carnet holder number
- EORI of the TIR carnet holder

- Type of exclusion
- Date of application
- Reason of exclusion
- Excluding Member State.

The accuracy of these lists is outside of the control of the European Commission and Member States should exercise care in refusing to grant an operator access to the TIR system. If there is any doubt the TIR focal point for the Member State who notified the exclusion should be contacted to confirm the information.

#### **2.2.4. Notification of decisions to reinstate access to the TIR system**

There may be occasions when a Member State has to revoke its decision to exclude a TIR carnet holder or where it decides to reinstate the authorisation. It follows that it is just as important that all Member States are informed of these decisions. To that end the notification procedures referred to in paragraph 2.2.3. above are also to be applied to these decisions.

### **3. Guarantees**

This paragraph gives information about:

- introduction (paragraph 3.1.);
- amount of guarantee (paragraph 3.2.);
- scope of guarantee cover (paragraph 3.3.)
- liability of the Union's guaranteeing associations (paragraph 3.4.)

### **3.1. Introduction**

*Articles 3(b), 6.1, 8.3, 8.4 and 11 TIR Convention* The international guarantee system is one of the so-called pillars of the TIR customs transit system. The guarantee is designed to ensure that the customs duties and taxes at risk during the TIR transport operations are secured at all times.

### **3.2. Amount of guarantee**

#### **3.2.1. Maximum amount of guarantee**

*Article 8.3. and Explanatory Note 0.8.3 TIR Convention* The monetary limit of the guarantee per TIR carnet is to be determined by each Contracting Party.

*Article 163 IA* At Union level it has been agreed to express this amount in EUR and accordingly the Union has adopted EUR 60 000 as the maximum amount.

#### **3.2.2. Rules concerning the exchange rate**

For those Member States that have not adopted the EUR as the single currency, the following rules shall be applied:

*Article 53(2) UCC* (a) For the purposes of the Agreement / Undertaking the maximum amount payable per TIR Carnet is equivalent to the exchange value in the national currency of EUR 60 000. The rates to be used for this conversion are fixed by the European Central Bank once a year on the first working day of October and are published in the Official Journal of the Union. This rate shall apply with effect from 1 January of the following year.

*Article 53(1)(b) UCC* (b) In the event of a claim against the guarantee, the rate of exchange to be used is that in force on the day of the acceptance of the TIR carnet at the customs office of departure or entry. These rates are fixed once a month and are published in the Official Journal of the Union.

*Article 48(1)IA*

### 3.3. *Scope of guarantee cover*

*Article 2 TIR Convention*

The TIR Convention makes no distinction regarding which goods may be transported under cover of a TIR carnet. However the international guarantee chain does not provide guarantee cover for alcohol and tobacco products listed below. This restriction applies regardless of the quantities of involved goods. Thus the maximum amount of the guarantee mentioned in paragraph 3.2.1 above applies to the transport of all goods other than the movement of the following alcohol and tobacco products:

<b>HS code</b>	<b>Product description</b>
2207.10	Undenatured ethyl alcohol of an alcoholic strength of 80%/vol or higher
2208	As above, but with a strength less than 80%/vol
2402.10	Cigars, cheroots and cigarillos containing tobacco
2402.20	Cigarettes containing tobacco
2403.11 and 2403.19	Smoking tobacco, whether or not containing tobacco substitutes

### 3.4. *Liability of the Union's guaranteeing associations*

*Article 228 UCC*

The Union is considered, for the purposes of the TIR procedure, to form a single territory. However, each Member State has at least one authorised national guaranteeing association.

*Article 164 IA*

*Article 11.1 TIR Convention*

A valid notification of non discharge given by the relevant customs authority to its guaranteeing association in accordance with the TIR Convention shall have the same legal effect as if the notification had been given to another guaranteeing association by its own customs

authority.

#### **4. The formalities at the office of departure or entry**

This paragraph gives information about:

- introduction (paragraph 4.1.);
- acceptance of the TIR carnet data (paragraph 4.2.);
- security of vehicle / container (paragraph 4.3.);
- action at the customs office of departure or entry (paragraph 4.4.);
- intermediate loading (paragraph 4.5.);
- discrepancies (paragraph 4.6.).

##### **4.1. Introduction**

*Article 1 (k) TIR  
Convention*

*TIR Handbook,  
Section 1.2*

The customs office of departure fulfils two distinct and vital functions. These functions account for three of the so-called five pillars of the TIR system. The first function is the acceptance of the TIR carnet, ensuring the physical security of the road vehicle/container, and the application of customs controls.

*Article 228 UCC*

The other, equally important, function concerns the discharge (see paragraph 5.2.) of the TIR operation and, where necessary, the recovery of the duties and taxes due (see paragraph 6.4.). Given the fact that the Union is, for the purposes of the rules governing the use of the TIR carnet, considered to form a single territory the role and responsibility of the Union's customs office of departure is particularly significant.

*Article 273(1) IA*

The electronic transit system of the Union to be used for the

exchange of messages for TIR is the New Computerised Transit System (NCTS) that is already used for the Union transit.

*Article 276 IA*

Within the customs territory of the Union the termination/discharge of the TIR operation between the customs offices of departure or entry and the customs offices of destination or exit is accelerated by replacing the return of the appropriate part of Voucher No 2 with the sending of messages "Arrival Advice" (IE006) and "Control Results" (IE018).

Note:

The NCTS is used only for TIR operations within the Union (e.g. not in common transit countries). For a TIR transport entering the Union from a third country and involving a part of the journey in a non-Union country before re-entering the Union again the TIR carnet holder (or his representative) is responsible for submitting the TIR carnet data to start a TIR operation at each customs office of entry to the Union.

For an example see Annex 8.9. a).

#### **4.2. Acceptance of the TIR carnet data**

*Article 273 IA*

The electronic messages exchange of TIR carnet data takes place at three levels:

- Between the TIR carnet holder and customs (external domain)
- Between customs offices of one country (national domain);  
and,
- Amongst the national customs administrations themselves and with the European Commission (common domain).

In general, a TIR carnet holder may have the following possibilities to submit an electronic TIR carnet data depending on the Member State concerned:

- Direct Trader Input (including the input via a customs internet site);
- Electronic Data Interchange (EDI);
- Data input at the customs office (at a terminal put at the disposal of operators);
- Interface developed by the International Organisation (e.g. EPD application of IRU).

*Article 274 IA*

The use of the TIR carnet without exchange of TIR carnet data for TIR operation in the event of temporary failure of electronic systems is described in Annex 8.4.(fallback procedure).

Although it is obligatory for the TIR carnet holder to submit TIR carnet data at the customs office of departure or entry using the NCTS , to avoid any legal consequences arising from a discrepancy between the electronic message and the TIR carnet data, the customs authorities of the Union are obliged to continue to fill in the TIR carnet in conformity with the TIR Convention.

*Annex 1 TIR Convention*

In a situation where a discrepancy between the particulars in the NCTS and the TIR carnet turns up the TIR carnet information is decisive and the electronic data shall be corrected by the TIR carnet holder to correspond to the TIR carnet information.

*Annex 10 (4) TIR Convention*

Each TIR carnet has a unique reference number. A TIR carnet may have 4, 6, 14, or 20 vouchers. One pair of vouchers is used per Contracting Party; the number of vouchers indicates the number of Contracting Parties that can be transited, including the Contracting

Parties of departure and destination.

It is important to ensure that only valid TIR carnets are accepted. The list of TIR carnets recorded as invalid by the international organisation can be downloaded from its electronic database.

IRU is responsible for the printing and distribution of the TIR carnet has introduced some security measures to ensure that a false or counterfeit TIR carnet can be recognised. These features include:

- The embossed "logo" of a truck on the front cover
- The use of thermo-chronic printing ink

A bar code which correspondences to the alpha-numeric TIR carnet number.

*Article 12 TIR  
Convention*

However even a genuine TIR carnet can be invalid if, for example, it has not been signed and stamped by the issuing association or if the validity date shown in Box 1 of the TIR carnet cover has expired.

As with all customs controls, the degree and intensity of the checks to be applied prior to the acceptance of the TIR carnet will be determined in accordance with the concept of risk analysis. These checks will include ensuring that the guarantee cover is available for the goods loaded (see paragraph 3.3.).

**4.3. Security of vehicle / container**

*Annex 2 TIR  
Convention*

Given the mutual recognition of customs controls it is vital that the customs office of departure ensures that the vehicle or container is approved for the transport of goods under cover of a TIR carnet. In the majority of cases, and in accordance with risk analysis, this will be limited to an examination of the vehicle's Certificate of Approval. However, it should also be borne in mind that these certificates can be readily falsified or forged. A missing or non-

valid certificate of approval means that no TIR operation can be started.

#### **4.3.1 Recommendation to the use of a code system to report defect remarks in the Certificate of Approval**

*Annexes 2, 3, 4 of the TIR Convention*

The Administrative Committee for the TIR Convention decided to recommend on 11 June 2015 that the customs authorities, when recording defect remarks into item No. 10 of the Certificate of Approval, shall supplement handwritten defects with a code system indicating the place and type of any defect. The uniform code system specified in this Recommendation shall be used by all customs authorities in the Union. However, the absence of any code in item No. 10 of the Certificate of Approval shall not be an obstacle to the acceptance of a Certificate of Approval, as long as the provisions of Annex 3 of the TIR Convention are fulfilled.

#### **4.4. Action at the customs office of departure or entry**

*Article 276 IA*

In addition to the presentation of the TIR carnet, all necessary documents needed to accompany it, the vehicle and the goods, the TIR carnet holder or his representative is responsible for submitting to the customs office of departure or entry the TIR carnet data in NCTS with the "Declaration Data" (IE015) message using the rules and codes specified for electronic transit declarations.

*Annex B-DA*

The data elements of the TIR carnet corresponding to NCTS data attributes are shown in Annex 8.2.

*Annex B-IA*

The customs offices of destination or exit in the Union at which the goods shall be presented in order to terminate the TIR operation are shown in the database of Customs offices in the EU. The website address

is:

[http://ec.europa.eu/taxation\\_customs/dds2/col/col\\_search\\_home.jsp](http://ec.europa.eu/taxation_customs/dds2/col/col_search_home.jsp)

[?Lang=en.](#)

NCTS automatically validates the declaration. An incorrect, incomplete or non compatible declaration is rejected with the "Declaration Rejected" (IE016) message.

When the declaration is accepted by the customs authorities, the system will generate a Master Reference Number (MRN), which is allocated to the TIR operation and communicated with the "MRN Allocated" (IE028) message to the TIR carnet holder or his representative.

*Article 276 IA*

The declaration then has status "Accepted" and the customs office of departure or entry sets a time limit within which the goods shall be presented at the customs office of destination or exit (see 4.4.6) and decides about the control of the goods/vehicle, including the sealing of the vehicle.

For amendment, cancellation and verification of the electronic declaration see Transit Manual Part IV, Chapter 2.

#### **4.4.1. Proper use of the TIR carnet**

The use of the TIR carnet should complement the example of the duly filled-in TIR carnet. See Annex 8.3. for a step by step instructions of how to fill in the TIR carnet and the handling of the vouchers in various customs offices (departure, en route and destination).

The customs office of departure should pay close attention also to the proper filling in the cover page of the TIR carnet.

#### **4.4.2. Recommendation to the use of HS code**

*Resolutions and  
Recommendations  
TIR Handbook*

The Administrative Committee for the TIR Convention, 1975 decided to recommend on 31 January 2008 that the TIR carnet

holders would indicate the HS code (6 digits), in addition to a description of the goods, under box 10 of the goods manifest on the yellow voucher (not for customs use) of the TIR carnet.

The customs offices of departure in the Union will accept the inclusion of the HS code also on the TIR carnet vouchers for Customs use and as a part of the electronic TIR carnet data.

It should be noted that the TIR carnet holder is not obliged to introduce the HS code.

In cases where the HS code is given the customs authorities at the customs office of departure or entry should check whether the HS code given tallies with the one shown in other customs, commercial or transport documents.

#### **4.4.3. Proof of the customs status of Union goods**

*Articles 119 and 127 DA*

*Article 207 IA*

Where a TIR carnet, as a single transport document issued in a Member State, is covering the Union goods brought from another Member State through the territory of a third country, the TIR carnet holder may enter the code 'T2L' (or 'T2LF' for Union goods consigned to, from or between special fiscal territories.) together with his signature (box 10) on all the relevant vouchers of the TIR carnet goods manifest to provide evidence of the customs status of Union goods.

Where the TIR carnet covers also non-Union goods the code 'T2L' or 'T2LF' and signature shall be entered clearly to relate only to Union goods.

The code 'T2L' or 'T2LF' on all relevant vouchers of the TIR carnet shall be authenticated by the customs office of departure with the stamp and the signature of the competent official.

#### **4.4.4. Presentation of a guarantee**

In order to have goods released for a TIR operation, a guarantee is required. For TIR operations the guarantee is presented in a form of a valid TIR carnet. Guarantee type B and the TIR carnet number are used in NCTS. Further information on guarantees is in paragraph 3.

#### **4.4.5. Sealing of vehicles/ containers**

*Article 19 TIR  
Convention*

*Annex 2 TIR  
Convention*

Attention should also be given to the sealing of the vehicles/containers. It is vital to check the number of the customs seals to be affixed and their exact location from the Certificate of Approval (point 5) and its attached photographs (or sketches). If the customs office of departure considers it necessary, it may affix more seals to prevent any unauthorised opening of the load compartment.

Customs seals affixed by the customs office of departure are to be applied in the correct fashion and seals already applied should be closely checked by the customs office of entry in order to detect any unlawful interference. The use of exporter's or carrier's seals instead of customs seals is not acceptable in the TIR system.

#### **4.4.6 Time limit**

*Articles 276 and  
278 IA*

The customs office of departure or entry shall set a time limit within which the goods shall be presented at the customs office of destination or exit.

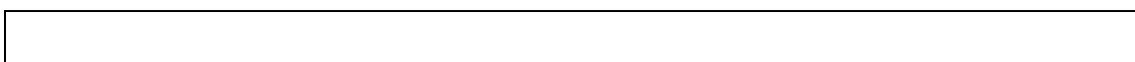
The time limit prescribed by that office is binding on the customs authorities of the Member States the territory of which the goods enter during the TIR operation that time-limit cannot be changed by them.

Where the goods are presented to the customs office of destination or exit after expiry of the time-limit set by the customs office of departure or entry, the TIR carnet holder shall be deemed to have

complied with the time-limit where he or the carrier proves to the satisfaction of the customs office of destination or exit that the delay is not attributable to him.

When setting the time limit, the customs office of departure or entry shall take into account:

- the means of transport to be used;
- the itinerary;
- any transport or other legislation which may have impact on setting a time-limit (for example: social or environmental legislation that affects the mode of transport, transport regulations on working hours and mandatory rest periods for drivers);
- any information communicated by the TIR carnet holder of the procedure , where appropriate.



#### **4.4.7. Itinerary for movements of goods under a TIR operation**

*Article 275 IA*

Where the customs office of departure or entry considers it necessary (for example for the transport of goods presenting increased risk), it shall cases prescribe an itinerary for the transport taking into account any relevant information communicated by the TIR carnet holder.

It would not be feasible to prescribe the precise itinerary to be followed but, as a minimum, the Member States to be transited should be entered in box 22 of the TIR carnet and in NCTS.

In general it is to be expected that goods moved under a TIR operation, and especially where the goods concerned are either live animals or perishable, are transported to their place of destination using the most economically justified route.

#### **4.4.8. Release of a TIR operation**

*Article 276 IA*        The TIR operation will be released after the acceptance of TIR carnet data and necessary controls. The customs office of departure or entry shall notify the TIR carnet holder of the release of the goods for the TIR operation.

The customs office of departure shall record the MRN of the TIR operation in the TIR carnet counterfoil No1, box 2 (Under No.) and return it to the TIR holder or his representative.

*Article 184 DA*        It is not obligatory that the Transit Accompanying Document (TAD) or the Transit/security accompanying document (TSAD) accompanies the goods with the TIR carnet provided that the MRN on TIR carnet is easily readable or that the MRN will be submitted to the customs authorities by any other means (for example in form of a bar code or displayed on an electronic or mobile device).

However, the TIR carnet holder may request the customs office of departure or entry to provide him with TAD or TSAD in a form set out by that customs office (as a printout or by electronic means).

The TIR carnet Voucher No 1 endorsed with the MRN is detached and retained by the customs office of departure or entry.

*Article 276 IA*        On release of the goods NCTS automatically transfers the "Anticipated Arrival Record" (IE001 message) to the customs office of destination or exit. The external message "Released for Transit" (IE029) to the TIR carnet holder or his representative may also be sent.

#### **4.5. Intermediate loading**

*Article 18 TIR Convention*        A TIR transport may involve at the most four customs offices of

departure and destination.

In the case additional goods are loaded in the intermediate customs office en route, that office is to act as both the customs office of destination and the customs office of departure for the use of the TIR carnet and the TIR carnet data.

The procedures described above in point 4.4 are to be followed and in particular the earlier operation will be closed in NCTS and messages IE06 and IE018 sent (see paragraph 5.3).

After loading the additional goods the TIR carnet holder is responsible to submit a new declaration with TIR carnet data into NCTS including all details of the earlier consignments (such as previous document reference (MRN)). For an example see Annex 8.9. b).

#### **4.5.1. Temporary suspension of the TIR transport**

*Article 26 TIR Convention*

Suspension, even a temporary one, of a TIR transport means that no TIR guarantee is provided for that suspended part. A TIR transport shall be suspended if it takes place in a non-Contracting Party of the TIR Convention. Where a TIR transport involves a non-road leg (e.g. a sea-crossing involving a simpler or no transit procedure), the TIR carnet holder may ask the customs authorities to suspend the TIR transport for that portion of the journey and resume it at the end of the non-road leg.

*Comments to Articles 2 and 26 TIR Convention*

*Article 26 (2) TIR Convention*

*Article 26 (3) TIR Convention*

In such cases the controls and formalities of the customs offices of exit and entry shall be carried out respectively. See paragraphs 4.4. and 5.3.

*Comments to Articles 2 and 26 TIR Convention*

However, within one Contracting Party the TIR procedure may be applied to a portion of the journey not made by road (e.g. railways) in cases the customs authorities are in a position to ensure the controls and formalities for a proper start and termination of the

procedure at the customs offices of entry and exit (and destination, if appropriate).

#### **4.6. Discrepancies**

##### **4.6.1. Treatment of discrepancies**

In essence there are three types of discrepancies or irregularities concerning the goods that need to be considered:

- Missing goods
- Excess goods
- Misdescribed goods

The way these discrepancies are dealt with will depend on whether the irregularity is detected by the customs office of departure or entry, and whether an export declaration is also involved.

##### **4.6.2. Discrepancies detected by the customs office of departure**

*Article 40 TIR  
Convention*

An irregularity detected by the customs office of departure before the TIR carnet and the submitted TIR carnet data is accepted is to be treated as an irregularity concerning the previous customs procedure, for example customs warehousing, temporary storage or goods released for export procedure. This is likely to be the case where the discrepancy concerns matters like the description and quantity of the goods where information relating to the previous customs procedure has simply been transposed to the TIR carnet and its data.

However, there might be circumstances where the irregularity was fraudulent and designed to misuse or abuse the TIR and transit systems by, for example, goods presenting increased risk described as other goods. In these cases it would be appropriate to take punishment action according to the national instructions against the

responsible parties.

#### **4.6.3. Discrepancies detected by the customs office of entry**

*Article 23 TIR Convention*

The customs authorities of the customs office of entry shall examine the goods during the sealed TIR transport only in special cases. In case of an examination, the new seals affixed and, if necessary, the control results shall be recorded by that customs authorities in remaining TIR carnet Vouchers and the corresponding counterfoils, as well as in NCTS.

*Article 24 TIR Convention*

*Article 8.5 TIR Convention*

An irregularity detected by the customs office of entry will need to be treated on its merits. If the undeclared goods concerned are detected in the sealed load compartment of the road vehicle then the TIR carnet holder is the primary direct liable person, debtor of the customs debt. For fiscal reasons, the secured amount is covered by the TIR carnet guarantee and the guaranteeing association shall be liable.

*Article 8.7 TIR Convention*

*Article 79 UCC*

If for any reason the TIR operation cannot be allowed to proceed, e.g. because the importation of goods is either prohibited or restricted, the goods will need to be detained at the border.

*Article 8.5 TIR Convention*

If on the other hand the TIR operation can proceed, then the details of the detected goods should be endorsed on the remaining TIR carnet Vouchers (boxes "For official use"). The annotation in box "For official use" should read "Excess goods: Article 8.5 TIR Convention" followed by the description and quantity of the detected goods.

In NCTS the data is to be corrected accordingly by the TIR carnet holder before its acceptance at the customs office of entry.

The discovery of excess goods that are not contained in the sealed load compartment is to be treated as smuggled goods unlawfully introduced into the Union and the appropriate action must be taken.

Under these circumstances the guaranteeing association shall not be liable for any duties and taxes that may arise even though the driver or the TIR carnet holder may be regarded as the customs debtors.

## **5. The formalities at the customs office of destination or exit**

This paragraph gives information about:

- introduction (paragraph 5.1.);
- discharge of the TIR operation at departure (paragraph 5.2.)
- action at the customs office of destination or exit (paragraph 5.3.)
- change of customs office of destination or exit (paragraph 5.4.)
- incidents en route and the use of the certified report (paragraph 5.5.)
- irregularities (paragraph 5.6.)
- control system for TIR carnets (paragraph 5.7.)
- intermediate unloading (paragraph 5.8.)
- the use of the TIR carnet for returned goods (paragraph 5.9.)

### **5.1. Introduction**

The customs office of destination or exit has a key responsibility to ensure the prompt termination of the TIR operation.

### **5.2. Discharge of the TIR operation by the customs office of departure or entry**

The discharge of the TIR operation is a highly significant action by the competent authorities at departure or entry because it effectively

ends the liability of the guaranteeing association.

*Article 10.2 TIR Convention*

The TIR operation may only be discharged if it has been correctly terminated.

*Article 215(2) UCC*

*Article 1 (e) TIR Convention*

The action of discharging the TIR operation is implicit in the sense that there is no formal decision or action, taken by the customs office of departure or entry. Nor is there any formal notification sent to the guaranteeing association to confirm the discharge. The TIR carnet holder and the guaranteeing association can regard the TIR operation as discharged in the absence of a notification to the contrary.

### **5.3. Action at the customs office of destination or exit**

*Article 278-279 IA*

On presentation of the goods, the vehicle, the TIR carnet and the MRN of the TIR operation within the time limit set by the customs office of departure or entry, the customs office of destination or exit will check the affixed seals and use the MRN to retrieve the data from NCTS and register it.

The "Arrival Advice" (IE006) message is sent to the customs office of departure or entry to inform that the consignment has arrived.

*Article 277 IA*

On the completion of any necessary controls, which are based on the information contained in the "Anticipated Arrival Record" (IE001) message, the customs office of destination or exit sends the "Control Results" (IE018) message using the appropriate codes to the customs office of departure or entry. This message shall contain also any information introduced on the the Certified Report and the TIR carnet counterfoil No 1 during transport. This can be for example transshipment, new seals, incidents or accidents (paragraph 5.5.).

The customs office of destination detaches and retains both parts of the TIR carnet Voucher No 2 and annotates the TIR carnet

counterfoil and returns the TIR carnet to the TIR carnet holder.

*Article 274 IA* Where goods have been released for a TIR operation in NCTS at the customs office of departure or entry and the system at the customs office of destination or exit is not available upon arrival of goods, the customs office of destination or exit shall carry out necessary controls and terminate the procedure on the basis of the the TIR carnet Voucher No 2.

Entries into NCTS are carried out by the customs office of destination or exit a posteriori when the system is available again in order to enable the customs office of departure or entry to discharge the operation in NCTS.

*Article 274 IA* Where the goods have been released for the TIR operation at the customs office of departure or entry without exchange of TIR carnet data for TIR operation in the event of a temporary failure only on the basis of the TIR carnet, the customs office of destination or exit shall terminate the procedure on the basis of the TIR carnet Voucher No 2 and return the appropriate part of it to the customs office of departure or entry.

*Article 279(4) IA* The customs office of destination is to endorse the TIR carnet by completing counterfoil No 2 and retaining Voucher No 2. Following the endorsement the customs office of destination is to return the TIR carnet to the TIR carnet holder. If the TIR carnet holder is not present, the TIR carnet is to be returned to the person who has presented it deemed to be acting on behalf of the TIR carnet holder.

#### **5.4. *Change of the customs office of destination or exit***

*Article 1(1) TIR Convention* The TIR Convention permits the TIR carnet holder to present the goods and the TIR carnet and terminate the TIR operation at another customs office of destination or exit than the declared one. That office shall then become the customs office of destination or exit.

*Article 278 (3) IA*

As NCTS will show that the actual customs office of destination or exit has not received an "Anticipated Arrival Record" (IE001) message for the MRN presented, that customs office shall send a message "Anticipated Arrival Record Request" (IE002).

The customs office of departure or entry shall respond with "Anticipated Arrival Record Response" (IE003) message communicating the data of the "Anticipated Arrival Record" (IE001) message. The customs office of destination or exit is then able to send the "Arrival Advice" (IE006) message and continue with further actions (see 5.3).

The customs office of departure or entry shall, after receiving the "Arrival Advice" (IE006) message, inform the declared customs office of destination or exit with the "Forwarded Arrival Advice" (IE024) message that the goods arrived at another customs office of destination or exit.

Where the customs office of departure or entry does not find the operation via the MRN it shall include in the "Anticipated Arrival Record Response" (IE003) message the reasons (coded 1 to 4) why the "Anticipated Arrival Record" (IE001) message cannot be sent.

The reasons for rejection can be:

Code 1. the TIR operation has already been presented at another customs office of destination or exit;

Code 2. the TIR operation was cancelled by the customs office of departure or entry;

Code 3. the MRN is unknown (either due to technical reasons or due to irregularities) or;

Code 4. other reasons.

(For an explanation of the codes see Part I, Chapter 4, paragraph

4.5)

The customs office of destination or exit shall examine the reason for rejection and, if the reason for rejection so allows, terminate the TIR operation and detach and retain both parts of the TIR carnet Voucher No 2 and annotates the TIR carnet counterfoil No 2 and returns the appropriate part of the Voucher No 2 to the customs office of departure or entry and returns the TIR carnet to the TIR carnet holder.

**5.5. Incidents during the movement of goods and the use of the certified report**

*Article 25 TIR Convention*

If the customs seals are broken or if any goods are destroyed or damaged in an event of accident occurring en route, the carrier shall immediately contact the customs authorities, or if that is not possible, any other competent authorities of the country the consignment is in.

*Article 277 IA*

If the carrier was obliged to deviate from the itinerary prescribed by the customs office of departure or entry due to circumstances beyond his control or if the incident or accident within the meaning of Article 25 of the TIR Convention happened in the customs territory of the Union, the carrier shall present the goods, vehicle, the TIR carnet and the MRN to the nearest customs authority of the Member State in whose territory the means of transport is located.

The authorities concerned shall draw up with the minimum delay the certified report which is contained in the TIR carnet.

In the event of an accident necessitating transfer of the load to another vehicle, this transfer may be carried out only in the presence of the authority concerned. This authority shall draw up the certified report.

*Explanatory Note to Article 29 TIR Convention*

Unless the TIR carnet carries the words "Heavy or bulky goods" the substituting vehicle or container must also be approved for the

transport of goods under customs seals.

Furthermore, it shall be sealed and details of the seals affixed shall be indicated in the certified report.

However, if no approved vehicle or container is available, the goods may be transferred to an unapproved vehicle or container, provided it affords adequate safeguards. In the latter event, the customs authorities shall judge whether they can allow the transport under cover of the TIR carnet to continue in that vehicle or container.

In the event of imminent danger necessitating immediate unloading of the whole or part of the load, the carrier may take action on his own initiative without waiting for action by the authorities. It shall then be for him to furnish the customs authorities with proof that he was compelled to take such action in the interests of the vehicle or container or of the load. When the preventive measures have been implemented and the danger diffused, the carrier shall notify the customs authorities without delay, in order that the facts may be verified, the load examined, the vehicle or container sealed and the certified report drawn up.

The customs office of destination or exit sends "Control Results" (IE018) message containing any information on incident introduced on the Certified Report and the TIR carnet.

The certified report shall remain attached to the TIR carnet.

## **5.6. *Irregularities detected at the customs office of destination or exit***

### **5.6.1. Irregularities concerning goods**

*Article 8.5 TIR  
Convention*

An irregularity detected by the customs office of destination or exit needs to be treated on its merits. If the undeclared goods concerned are detected in the sealed load compartment of the road vehicle then, for fiscal reasons, they are covered by the TIR carnet guarantee and the guaranteeing association shall be liable. The TIR

carnet will need to be annotated in box 27 of the Voucher No 2 and box 5 of the counterfoil No 2.

The annotation should read "Excess goods: Article 8.5 TIR Convention" followed by the description and quantity of the goods. In NCTS the "Control Results" (IE018) is sent by the customs office of destination or exit with the code 'B' and remark 'Waiting for discrepancies resolution' asking the customs office of departure or entry to investigate.

The operation then holds the status 'Waiting for resolution' at the customs office of departure or entry.

Once the issue is resolved the "Notification Resolution of Differences" (IE020) message is used by the customs office of departure or entry to inform the customs office of destination or exit. The goods shall then be released and the operation discharged by the customs office of departure.

In case the irregularity involves missing or misdescribed goods, similar action is required regarding the endorsement of the TIR carnet and sending of messages in NCTS.

#### **5.6.2. Irregularities concerning seals**

At the customs office of destination or exit the customs shall check whether the affixed seals are still intact. If the seals have been broken or tampered with, the customs office of destination or exit shall indicate this information in the "Control Results" (IE018) message that it sends to the customs office of departure or entry.

In these cases that office shall judge by the facts presented and determine the appropriate measures to take (for example goods may be examined) before informing the customs office of departure or entry.

### 5.6.3. Other irregularities

Where the irregularity is fraudulent and designed to misuse or abuse the TIR system it would be appropriate to take legal action against the responsible parties.

### 5.7. Control system for TIR carnets

*Article 6.2bis TIR Convention*

*Annex 10 TIR Convention*

An international organization authorized by the Administrative Committee is responsible for establishing a control system for TIR carnets for effective organisation and functioning of the international guarantee system. Currently this authorized organization is the International Road Transport Union (IRU) which uses an electronic controls system (called SafeTIR).

The customs office of destination shall make available the information concerning the termination or partial termination of the TIR operation in NCTS.

This information shall be transmitted if possible on a daily basis by the fastest available means of communication. At least the following information shall be sent of all TIR carnets presented at the customs office of destination:

- a. TIR carnet reference number;
- b. Date and record number in the customs ledger (book-keeping);
- c. Name or number of customs office of destination;
- d. Date and reference number indicated in the certificate of termination of the TIR operation (boxes 24-28 of Voucher No 2) at the customs office of destination (if different from (b));
- e. Partial or final termination;
- f. Termination certified with or without reservation without

prejudice to Articles 8 and 11 of the TIR Convention;

g. Other information or documents (optional);

Page number of the TIR carnet on which the termination is certified.

### **5.8. Intermediate unloading**

*Article 18 TIR  
Convention*

A TIR transport may involve at the most four customs offices of departure and destination.

In case part of the goods are unloaded in the intermediate customs office en route, that office is to act as both the customs office of destination and the customs office of departure for the use of the TIR carnet and the TIR carnet data.

The procedures described above in point 5.3 are to be followed and in particular the earlier operation in NCTS will be closed and messages IE006 and IE018 sent.

After unloading the TIR carnet holder is responsible for submitting a new declaration of the remaining goods into NCTS. For an example see Annex 8.9. c).

### **5.9. Treatment of returned TIR transports**

*Explanatory Note  
to Article 2 (0.2-1)*

A TIR transport may begin and end in the same country if part of the journey is performed in another Contracting Party.

*Best practices TIR  
Handbook*

This can be applied also in cases when another Contracting Party is not allowing the TIR transport to continue on their territory (for instance of prohibitions of certain goods). In those cases two alternative scenarios exist:

- the customs office of entry in that Contracting Party should start and immediately certify as terminated the TIR operation indicating in box "For official use" on all remaining Vouchers

the precise reason for the refusal. The TIR carnet holder will then return to the customs office of exit of the preceding country and request a change in country and the customs office of destination for the TIR transport. To that end, the TIR carnet holder requests the customs authorities to certify the changes made in box 7 on page 1 of the cover and in boxes 6 and 12 of all remaining Vouchers.

- the customs office of entry in that Contracting Party refuse to certify the TIR carnet as described above. The TIR carnet holder will then return to the customs office of exit of the preceding country and request a change in country and the customs office of destination for the TIR transport. To that end, the TIR carnet holder requests the customs authorities to certify the changes made in box 7 on page 1 of the cover and in boxes 6 and 12 of all remaining Vouchers and additionally requests that the customs authorities indicate in box "For official use" on all remaining Vouchers a reference to the refusal by the authorities of the consecutive country to accept the TIR carnet.

The same TIR carnet (the remaining pages) may be used to continue the TIR transport.

## **6. Enquiry procedure**

This paragraph gives information about:

- pre-enquiry action (paragraph 6.1.);
- enquiry procedure (paragraph 6.2.)
- alternative proof of termination (paragraph 6.3.)
- debt and recovery (paragraph 6.4.)

- claim against guaranteeing association (paragraph 6.5.)
- application of Articles 163-164 IA (paragraph 6.6.)

### **6.1. *Pre-enquiry action***

In cases where the "Arrival Advice" (IE006) message is not received by the customs office of departure or entry by the time limit within which the goods must be presented at the customs office of destination or exit, those authorities shall use the "Status Request" (IE904) message to check whether NCTS at the Member State of destination or exit corresponds to that status. The system at destination automatically checks the status and replies with the "Status Response" (IE905) message. For further details see Part VII, paragraph 2.5.

### **6.2. *Enquiry procedure***

#### *Article 280 IA*

If the status described in paragraph 6.1 matches at both offices and no messages are missing the competent authorities of the Member State of departure or entry shall either initiate the enquiry procedure in order to obtain information needed to discharge the TIR operation or, where this is not possible, establish whether a customs debt has been incurred, identify the debtor and determine the Member State responsible to recover the customs debt.

For further details of the electronic enquiry and the debt and recovery see Parts VII and VIII.

However, in order to initiate the enquiry procedure to the declared customs office of destination or exit it is recommended to verify the existence of a record concerning the termination of the operation from the electronic controls system operated by the International organisation as per Annex 10 to the TIR Convention.

In cases where the TIR operation cannot be discharged at the latest

28 days after sending the enquiry request to the declared customs office of destination or exit, the customs authority of the Member State of departure or entry shall request the TIR carnet holder and inform the guaranteeing association to furnish proof that the TIR operation has been terminated or of the actual place where the offence or irregularity has occurred. The "Request on non-arrived Movements" (IE140) message may be used for the request to the TIR carnet holder or to his representative and the "Information About non-arrived Movements" (IE141) message for the response.

In both cases the proofs (of termination or of the place of irregularity) are to be furnished by the TIR carnet holder within 28 days of the date of request. This period can be extended for a further 28 days at his request.

If after that period there is:

- No response from the customs office of destination or exit,
- Confirmation by the customs office of destination or that the TIR carnet has not been presented,
- No alternative proof furnished to the satisfaction of the customs authority
- No proof that the TIR operation has been terminated, or
- No other Member State has asked to transfer the responsibility for recovery,

*Article 11 (1) of the  
TIR Convention*

the customs authorities of the Member State of departure or entry shall formally notify the guaranteeing association and the TIR Carnet holder of the non discharge of the TIR operation. The notification, which may be sent at the same time, should be sent by post to use every possible means to ensure that the notification is received by the addressee

In any event the notification must be made within one year of the date of the acceptance of the TIR carnet.

*Article 280 (8) IA*

Where during the steps of an enquiry procedure it is established that the TIR operation was terminated correctly, the customs authority of the Member State of departure or entry shall discharge the TIR operation and shall immediately inform the guaranteeing association and the TIR carnet holder and, where appropriate, any customs authority that may have initiated a recovery procedure.

### **6.3. *Alternative proof of termination***

*Article 281 IA*

As an alternative proof that the TIR operation has terminated the customs authorities of a Member State of departure or entry may accept any document certified by the customs authority of the Member State of destination or exit where the goods have been presented.

This alternative proof must identify the goods and establish that they have been presented at the customs office of destination or exit or delivered to an authorised consignee.

The TIR carnet holder or the guaranteeing association may present as an alternative proof to the satisfaction of the customs authority of a Member State of departure or entry also one of the following documents identifying the goods:

- A document or a customs record certified by the customs authority of a Member State, which establishes that the goods have physically left the customs territory of the Union
- A customs document issued in a third country where the goods are placed under a customs procedure;
- A document issued in a third country, endorsed by the customs authorities of that country and certifying that the goods are considered to be in free circulation in that country.

A copy of the above mentioned documents certified as being true copies by the authorities may be provided as proof.

*Article 280 (8) IA* The office in charge of the enquiry should inform the TIR carnet holder and the guaranteeing association whether it has accepted the produced alternative proof as an evidence of the termination of the TIR procedure. The office in charge of the enquiry would also be expected to communicate to the TIR carnet holder any evidence supporting the discharge of the procedure which has been uncovered at the office during the enquiry procedure.

#### **6.4. Debt and recovery**

The customs authorities of the Member State of departure or entry shall be primarily responsible for initiating debt recovery action in the event of there being an irregularity that gives rise to the payment of a customs debt and/or other charges.

##### **6.4.1. Identification of person(s) directly liable**

*Article 78 DA* In the absence of proof that the TIR operation has been terminated, the customs authorities of the Member State of departure or entry are obliged to determine the place where a customs debt was incurred within seven months from the latest date on which the goods should have been presented at the customs office of destination or exit, to identify the debtor and to determine the Member State competent to recover the customs debt.

*Article 105 UCC* The customs debt shall be entered in the accounts within the 14-days limit after that seven month period.

To this end the customs authorities' of the Member State of departure or entry can act on any information they have at their disposal, including any information furnished by the guaranteeing association and the TIR carnet holder.

Article 11 (1) TIR  
Convention

Articles 79, 84 and  
87 UCC

Articles 77 DA, 78  
DA, 163 IA, 311  
IA,

In order to identify the person or persons liable, the general provisions of the UCC, IA and DA are to be followed. In the majority of cases it should be expected that the customs debt is incurred either because the goods have been removed from "customs supervision" or through the non-fulfilment of the obligations arising from the use of the TIR procedure. As the TIR carnet holder is responsible for the presentation of the goods etc to the office of destination or exit it is envisaged that he or his representative will *prima facie* be the person(s) directly liable.

For further details of the electronic debt and recovery procedure see Part VIII.

#### **6.4.2. Recovery of the debt and/or other charges**

Article 8 (7) TIR  
Convention

Debt recovery against the person or persons liable shall follow the standard procedures – see Part VIII. The TIR Convention requires the competent authorities to require payment by the person or persons liable to pay the duties and taxes due. However, in situations where the TIR carnet holder is resident in the third country it will not always be possible to successfully secure the payment of the charges due. This is acknowledged in the TIR Convention through the use of the phrase "shall as far as possible require payment from the person liable".

The phrase "as far as possible" implies that the competent authorities must make effort to require the payment. As a minimum this effort would involve the issue of a formal demand for the payment. The demand should be addressed to the person.

Should payment not be forthcoming after a period of one month from the date the debt was communicated to the debtor, then the amount – up to the limit of the guarantee – shall be claimed against the guaranteeing association.

## **6.5. Claim against guaranteeing association**

*Article 11(3) TIR Convention* The claim against the guaranteeing association can be made at the earliest after three months from the date of the notification of non discharge and within two years of the date of notification. Care should be taken to avoid sending a premature claim (that is a claim made before the expiry of the three month time limit) because this might jeopardise the validity of the claim.

In practice the earlier of these two deadlines will be used where there is no prospect of recovering the debt from the person or persons liable and where the actual place of the offence or irregularity is not known. The later deadline will be used when there is a realistic prospect of recovering the debt from the person or persons liable.

It is known that all claims made against the national guaranteeing association are referred to the IRU. This enables the IRU to "verify" the validity of the claims. It is important therefore that all claims are substantiated with supporting documentation showing, as a minimum, that the irregularity has given rise to the payment of import duties and taxes, that the debtor has been identified, that action has been taken against the debtor to require the payment of the charges due, and that the notifications have been sent in a proper and timely fashion.

## **6.6. Application of Articles 163-164 IA**

Because the customs territory of the Union is considered to be a single territory for the purposes of the TIR procedure, it is not always easy to identify which Member state is competent to deal with irregularities etc that arise under the procedure. Thus the notifications of non-discharge referred to in paragraph 6.2 shall also be deemed to have been sent to all the guaranteeing associations within the Union.

### **6.6.1. Transfer of responsibility to recover the debt**

*Article 167(1)IA*      Where it proves necessary to transfer the responsibility for recovery to another Member State the initiating or requesting Member State is to send “all the necessary documents” to the requested Member State. The term “necessary documents” shall include any correspondence between the initiating Member State and its national guaranteeing association.

*Article 1 (o) TIR Convention*

*Article 8.7 TIR Convention*

*Article 11.1 TIR Convention*

*Article 8.7 TIR Convention*      If this correspondence concerns relevant information made by the initial guaranteeing association concerning the validity of the notification, the requested Member State shall have to decide whether it can sustain a claim against its guaranteeing association. In the event of an appeal against a claim, the guaranteeing association of the requested Member State may use this correspondence to support its grounds for appeal against the claim made by the requested Member State in accordance with the civil laws of that country.

*Article 11.3 TIR Convention*

## **7. Authorised consignee**

This paragraph gives information about:

- introduction (paragraph 7.1.);
- authority to break and remove customs seals (paragraph 7.2.);
- arrival of the goods (paragraph 7.3.);
- presentation of the TIR carnet (paragraph 7.4.);
- endorsement and return of the TIR carnet to the TIR carnet TIR carnet holder (paragraph 7.5.).

### **7.1. Introduction**

The general rule is that the goods placed under the TIR procedure shall be presented at the customs office of destination together with the vehicle, the TIR carnet and the MRN of the TIR operation.

However, authorisation as an authorised consignee allows receiving

the goods at the premises, or other approved place, without presenting them, the vehicle, TIR carnet and the MRN of the TIR operation at the customs office of destination.

*Article 230 UCC* The TIR authorised consignee procedures are based on the existing Union/common transit procedures. Thus the procedures set out in *Articles 186-187 DA* Part VI are to be followed.

*Article 282 IA* In comparison to the standard TIR operation, the authorisation as an authorised consignee in TIR operations applies only to TIR operations where the final unloading place is the premises stipulated in that authorisation.

## **7.2. Authority to break and remove customs seals**

*Article 282 IA* The mutual recognition of customs controls is one of the pillars of the TIR procedure and the fixing and removal of customs seals is an essential element of this particular pillar. For this reason the authority for the TIR carnet holder of the authorisation or its representative to break and remove customs seals should be explicitly stipulated in the authorisation.

In any case the authorised consignee shall not remove the customs seals before permission from the customs office of destination via "Unloading Permission" (IE043) message.

## **7.3. Arrival of the goods**

*Article 282 IA* The authorised consignee shall inform the customs office of destination of the arrival of the goods by the "Arrival Notification" (IE007) message in accordance with the conditions laid down in the authorisation in order for the competent authorities to carry out controls, where necessary, before the consignee is unloading the

goods.

The "Arrival Advice" (IE006) message is sent to the customs office of departure or entry to inform that the consignment has arrived.

The customs office of destination permits the unloading with the "Unloading Permission" (IE043) message, if it does not intend to check the cargo before unloading. The authorised consignee shall remove seals, control and unload the goods comparing them to the information given in the TIR carnet and the "Unloading Permission" message, enter the unloaded goods into his records and send at the latest on the third day following the arrival of the goods the "Unloading Remarks" (IE044) message to the customs office of destination. This message includes information concerning any irregularities observed.

#### **7.4. Presentation of the TIR carnet**

*Article 282 IA* The TIR carnet and the MRN of the TIR operation shall be presented to the customs office of destination within the time-limit set in the authorisation for the purpose of endorsement and termination of the TIR operation.

#### **7.5. Endorsement and return of the TIR carnet to the TIR carnet holder**

*Article 279(4) IA* The customs office of destination is to endorse the TIR carnet by completing counterfoil No 2 and retaining Voucher No 2. Following the endorsement the customs office of destination is to return the TIR carnet to the TIR carnet holder or his representative.

*Comment to Article 28 TIR Convention* The customs office of destination shall introduce the "Control Results" (IE018) message into NCTS and transmit the data in accordance with paragraph 5.7.

## 8. Annexes to Part IX

### 8.1. Focal points in the Union<sup>42</sup>

#### Addresses for sending information about excluded persons from TIR procedure under provision of Article 38 of the TIR Convention

Address	Contact details
EUROPEAN COMMISSION DG TAXUD A.2 Rue du Luxembourg 40 B-1000 Brussels BELGIUM	Tel: +32 2 2961482 Fax: +32 2 2965983 E-mail: <a href="mailto:Taxud-A2@ec.europa.eu">Taxud-A2@ec.europa.eu</a> <a href="mailto:Lenka.Jelinkova@ec.europa.eu">Lenka.Jelinkova@ec.europa.eu</a>
Bundesministerium für Finanzen Abteilung IV/6 Hugo Richard Mayer Hintere Zollamtsstraße 2b 1030 Wien ÖSTERREICH	Tel: +43 1 514 33 570710 Fax: +43 1 51433 597070 E-mail: <a href="mailto:hugo-richard.mayer@bmf.gv.at">hugo-richard.mayer@bmf.gv.at</a>
ADMINISTRATION OF CUSTOMS & EXCISE Service Public Fed. Finances North Galaxy Boulevard Albert II 33 – Boîte 37 B-1030 Bruxelles BELGIQUE	Tel: +32 2 576 3183 (Mrs. Huyst) +32 2 578 2211 (Ms. De Staercke) Fax: + 32 2 579 9518 E-mail: <a href="mailto:annemarie.huyst@minfin.fed.be">annemarie.huyst@minfin.fed.be</a> <a href="mailto:Immle.destaercke@minfin.fed.be">Immle.destaercke@minfin.fed.be</a>
NATIONAL CUSTOMS AGENCY 47, G.S. Rakovski str. BG-1202 Sofia BULGARIA	Fax: +359 2 9859 4066 Tel: +359 2 9859 4592 E-mail: <a href="mailto:elisaveta.takova@customs.bg">elisaveta.takova@customs.bg</a>
CARINSKA UPRAVA Sektor za carinski sustav i procedure Aleksandra von Humboldta 4a HR-10000 Zagreb CROATIA	Mr. Ivan Duic  Tel +385 1 6211 273 Fax +385 1 6211 005 E-mail: <a href="mailto:ivan.duic@carina.hr">ivan.duic@carina.hr</a> Mr. Ivan Sinčić (alternate) Tel: +385-1 6211 215 Fax: +385-1 6211 005 E-mail: <a href="mailto:ivan.sincic@carina.hr">ivan.sincic@carina.hr</a>
MINISTRY OF FINANCE Department of Customs and Excise Customs Headquarters 29, Katsonis Street 1440 Nicosia CYPRUS	Fax: +3572 230 2017

42 The full list of TIR Focal points is available at <http://www.unece.org/tir/focalpoints/login.html>

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<p>ESTONIAN TAX AND CUSTOMS BOARD Central Transit Office Lõdtsa 8a 15176 Tallinn ESTONIA</p>	<p>E-mail: <a href="mailto:enquiries@emta.ee">enquiries@emta.ee</a></p>
<p>CUSTOMS – FINLAND Foreign Trade and Taxation Department/ Customs Clearance Unit P.O Box 512 FI-00101 Helsinki FINLAND</p>	<p>Fax: +358 2049 22851 E-mail: <a href="mailto:henrik.lindstrom@tulli.fi">henrik.lindstrom@tulli.fi</a> <a href="mailto:markku.laine@tulli.fi">markku.laine@tulli.fi</a> <a href="mailto:customsclearanceunit@tulli.fi">customsclearanceunit@tulli.fi</a></p>
<p>DIRECTION GENERALE DES DOUANES ET DROITS INDIRECTS Bureau E/3, 11, rue des deux communes F-93558 MONTREUIL CEDEX FRANCE</p>	<p>Tel : +33 1 57 53 46 22 +33 1 57 53 49 22 Fax: +33 1 57 53 49 40 E-mail : <a href="mailto:guilhem.andrieu@douane.finances.gouv.fr">guilhem.andrieu@douane.finances.gouv.fr</a> <a href="mailto:pierre-jean.laborie@douane.finances.gouv.fr">pierre-jean.laborie@douane.finances.gouv.fr</a></p>
<p>BUNDESMINISTERIUM DER FINANZEN Referat III B2 Am Propsthof 78a D-53121 Bonn DEUTSCHLAND</p>	<p>Fax: +49 228 99 682-4536 E-mail: <a href="mailto:IIIB2@bmf.bund.de">IIIB2@bmf.bund.de</a></p>
<p>MINISTRY OF FINANCE General Secretariat for Public Revenue Directorate General of Customs &amp; Excise 19<sup>th</sup> Division, Section B' 10. Karageorgi Servias str. 101 84 Athina GREECE</p>	<p>Fax: 0030210 6987450 Tel: 0030210 6987464 E-mail: <a href="mailto:d19diadi@otenet.gr">d19diadi@otenet.gr</a> <a href="mailto:d19-b@2001.syzefxis.gov.gr">d19-b@2001.syzefxis.gov.gr</a></p>

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CENTRAL TRANSIT OFFICE Office of the Revenue Commissioners Customs Division St.Conlon's Road Nenagh Co. Tipperary IRELAND	Fax: 353 67 44126 Tel: 353 67 63440 E-mail: <a href="mailto:transitpolicy@revenue.ie">transitpolicy@revenue.ie</a>
Agenzia delle Dogane e dei Monopoli Legislazione e Procedure Doganali Ufficio regimi doganali e traffici di confine Via Mario Carrucci, 71 I-00143 Roma ITALIA	Fax: 0039 06 5024 5222 Tel: 0039 06 5024 6045 E-mail: <a href="mailto:dogane.legislazionedogane.regimi@agenziadogane.it">dogane.legislazionedogane.regimi@agenziadogane.it</a>
STATE REVENUE SERVICE OF THE REPUBLIC OF LATVIA National Customs Board Talejas iela 1, Riga, LV-1978 LATVIA	Fax: +371 671 11291, +371 673 57248 E-mail: <a href="mailto:MP.lietvediba@vid.gov.lv">MP.lietvediba@vid.gov.lv</a> <a href="mailto:MP.TEKD.lietvediba@vid.gov.lv">MP.TEKD.lietvediba@vid.gov.lv</a>
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## 8.2. *The correlation table*

<b>Box Content TIR</b>	<b>Field Name NCTS</b>
Country/ies of Departure (Cover page box 6)	Country of Dispatch (box 15)
Country/ies of Destination (Cover page box 7)	Destination Country (box 17)
Registration No of Vehicles (Cover page box 8)	Identity at Departure (box 18)
Cert(s) of Approval of Vehicles (Cover page box 9)	Produced Docs/Certificates (box 44)
Container Number(s) (Cover page box 10)	Container (box 19), Container number (box 31)
No of TIR Carnet (Volet box 1)	Produced Document Reference (box 44),
TIR carnet holder (Volet box 4)	Trader Principal (box 50), EORI number
Country/ies of Departure (Volet box 5)	Country of Dispatch (box 15)
Country/ies of Destination (Volet box 6)	Destination Country (box 17)
Registration No of Vehicles (Volet box 7)	Identity at Departure (box 18)
Documents Attached (Volet box 8)	Produced Docs/Certificates (box 44)
Containers, Packages Marks and Nos. (Volet box 9)	Container number (box 31), Marks & Nos of Packages (box 31)
Packages and Articles Number and Type, Description of goods (Volet box 10)*	Kind of Packages (box 31), Number of Packages (box 31), Item Number (box 32), Textual Description (box 31), HS Code (box 33)
Gross Weight (Volet box 11)	Total Gross Mass (box 35)

\* In line with the Rules regarding the use of the TIR carnet 'heavy or bulky goods' according to Article 1 (p) of the TIR Convention is mentioned in this box. Same applies to cases where the symbol 'T2L' is used according to Article 319 of the IPC.

Declaration Place and Date (Volet box 14)	Declaration Date (box C)
Seals Number and Identification (Volet box 16)	Seals Number, Seals Identity (box D)
Office of Departure or Entry (Volet box 18)	Reference No OoDep (box C)
Time-limit for Transit (Volet box 20)	Date Limit (box D)
Registry No at Off. of Dep. (Volet box 21)	Movement Reference Number (MRN)
Office of Destination (Volet box 22)	Office of Dest. (box 53), addressee of IE01
Consignee (Produced docs)	Trader Consignee (box 8)

### 8.3. *The filling-in of the TIR carnet*

#### **Filling-in of boxes of the TIR carnet**

*Part 7.2 Best practices with regard to the use of TIR carnet, Annex I of the TIR Handbook*

#### **Page 1 of the cover filled-in by the association or the TIR carnet holder**

- Box 1* A final date of validity (in accordance with the format dd/mm/yyyy) after which the TIR carnet may not be presented for acceptance at the customs office of departure. Provided that it has been accepted by the customs office of departure on or before the final date of validity, the TIR carnet remains valid until the termination of the TIR operation at the customs office of destination. [Remark: no corrections in this box are allowed]
- Box 2* Name of the national issuing association
- Box 3* Identification (ID) number, name, address and country of the TIR carnet holder. An individual and unique identification (ID) number is assigned to the TIR carnet holder by the guaranteeing association in accordance with the following harmonized format: “AAA/BBB/XX...X”, whereby “AAA” represents a 3-letter code of the country where the person utilizing TIR Carnets has been authorized, “BBB” represents a 3-digit code of the national association through which the TIR carnet holder has been authorized, “XX...X” represents consecutive numbers (maximum 10 digits), identifying the person authorized to utilize TIR Carnets.
- Box 4* Stamp and signature of the issuing association.
- Box 5* Signature (stamped) of the secretary of the international organization.
- Box 6* Country (countries) where the TIR transport of a load or part load of goods begins.

- Box 7* Country (countries) where the TIR transport of a load or part load of goods ends.
- Box 8* Registration number or numbers of the road vehicle(s), not only that of a motor-driven vehicle (e.g. tractor unit), but also the registration number of a trailer or semi-trailer towed by such a vehicle. When national legislation does not provide for registration of trailers and semi-trailers, the identification or manufacturer's No. shall be shown instead of the registration No.
- Box 9* Number and date of the TIR approval certificate(s).
- Box 10* Number(s) of the container(s), if applicable.
- Box 11* Various observations, e.g. the endorsement "Heavy or bulky goods".
- Box 12* Signature of the TIR carnet holder or his representative.

**Voucher No. 1/No. 2 (yellow) not for customs use**

The TIR carnet holder is responsible for completing the yellow voucher. The content of the sheet must correspond with the content of the vouchers 1 to 20, i.e. the white and green sheets. As a rule, the customs authorities do not enter their notices on this sheet except in situations where the TIR carnet holder requests to endorse the changes.

*Resolutions and Recommendations  
TIR Handbook* The Administrative Committee for the TIR Convention, 1975 decided to recommend on 31 January 2008 that the TIR carnet TIR carnet holders would indicate the HS code (6 digits), in addition to a description of the goods, under box 10 of the goods manifest on the yellow voucher (not for customs use) of the TIR carnet.

The customs offices of departure in the Union will accept the inclusion of the HS code also on the TIR carnet vouchers for

Customs use.

It should be noted that the TIR carnet holder is not obliged to introduce the HS code.

In cases where the HS code is given the customs authorities at the customs office of departure or entry (en route) should check whether the HS code given tallies with the one shown in other customs, commercial or transport documents.

**Voucher No. 1 (white) filled in by the TIR carnet holder**

- Box 1* TIR Carnet reference number.
- Box 2* Office(s) where the TIR transport of a load or part load of goods begins. The number of offices of departure can vary from 1 to 3 depending on the number of offices of destination (box 12 below). The total number of customs offices of departure or destination must not exceed four.
- Box 3* Name and/or logo of the international organization.
- Box 4* Identification (ID) number, name, address and country of the TIR carnet holder. For details, please refer to box 3 of the cover.
- Box 5* Country (countries) where the TIR transport of a load or part load of goods begins.
- Box 6* Country (countries) where the TIR transport of a load or part load of goods ends.
- Box 7* Registration number or numbers of the road vehicle(s), not only that of a motor-driven vehicle, but also the registration number of a trailer or semi-trailer towed by such a vehicle. When national legislation does not provide for registration of trailers and semi-trailers, the identification or manufacturer's No. shall be shown instead of the registration No.

*Box 8* In line with No. 10 (c) or No. 11 of the Rules regarding the Use of the TIR carnet, additional documents may be attached to the TIR carnet. In this case, the customs office of departure should attach them to the TIR carnet by means of staples or other devices and by stamping them in such a way that their removal would leave obvious traces on the TIR carnet. To avoid the documents being replaced, the office of departure should stamp each page of the attached documents. The documents should be attached to the cover (or yellow sheet) and to every voucher of the TIR carnet. Particulars of these documents are to be indicated in this box.

*Box 9* a) Identification number(s) of the load compartment(s) or container(s) (where applicable)

b) Identification marks or numbers of packages or articles.

*Box 10* Number and type of packages or articles, description of goods. The goods description should include their trade name (televisions, videos, CD players, etc.) and must enable their clear identification. Generic indications, such as electronics, household appliances, clothes, interior supplies, shall not be accepted as goods description. The recommended HS-code (from yellow page) may be inserted here also. In addition, the number of packages related to each description of goods must be shown in the goods manifest. In respect to bulky goods, the quantity of the goods must be declared.

*Box 11* Gross weight in kilograms (KG).

*Box 12* Numbers of packages intended for delivery at various customs offices of destination, the total number of packages and names (locations) of the said offices. The number of customs offices of destination can vary from 1 to 3 depending on the number of customs offices of departure (box 2 above). The total number of customs offices of departure and destination must not exceed four.

*Boxes 13-15* Place and date as well as the signature of the TIR carnet holder or

his agent. By filling-in this box the TIR carnet holder assumes the responsibility for the authenticity of the information filled in on the TIR carnet. These entries should be made on all vouchers of the TIR carnet.

**Voucher No. 1 (white) filled in by customs authorities**

- For official use* Any information to facilitate customs control, e.g. the number of the previous customs document, etc.
- Box 16* Number and identification particulars of the seals or identification marks applied. The last customs office of departure shall indicate this information on all remaining vouchers.
- Box 17* Date (in accordance with the format dd/mm/yyyy), stamp and signature of a competent official at the customs office of departure. At the last customs office of departure, the customs officer shall sign and date stamp box 17 below the manifest on all remaining vouchers.
- Box 18* Name of the customs office of departure or of entry.
- Box 19* An "X" should be entered in the appropriate box if seals or other identification marks are found to be intact at the start of a TIR operation. The first customs office of departure does not fill in this box.
- Box 20* A time limit (deadline - date according to the format dd/mm/yyyy and time, if appropriate) for transit within which the TIR carnet together with the road vehicle, the combination of vehicles or the container must be presented at the customs office of exit or destination.
- Box 21* Identification particulars of the Customs office of departure or of entry, followed by the registration No. assigned to the TIR operation in the customs ledger.

*Box 22* Miscellaneous, e.g. the office en route or office of destination at which the goods must be presented. When necessary, the prescribed route may be indicated here.

*Box 23* Date (in accordance with the format dd/mm/yyyy), stamp and signature of a competent official of the customs office of departure or of entry.

**Counterfoil No. 1 (white) filled in by customs authorities**

*Box 1* Identification particulars of the customs office of departure or of entry.

*Box 2* Master Reference Number (MRN) or other registration number assigned to the TIR operation.

*Box 3* Where applicable, number and identification particulars of the seals or identification marks applied.

*Box 4* An "X" should be entered in the appropriate box if seals or other identification marks are found to be intact at the start of a TIR operation. The first customs office of departure does not fill in this box.

*Box 5* Miscellaneous, e.g. the customs office en route or destination at which the goods must be presented. When necessary, the prescribed route may be indicated here.

*Box 6* Date (in accordance with the format dd/mm/yyyy), stamp and signature of a competent official of the customs office of departure or entry.

*Counterfoil 1* Where the TIR operation started without exchange of TIR carnet data (fallback procedure – paragraph 8.4) the stamp (specimen in Annex 8.6.) is indicated on counterfoil No 1 in the place where it is clearly visible.

**Voucher No. 2 (green) filled -in by the TIR carnet holder**

Filling in of boxes 1-23 of Voucher No. 2 is similar to the filling in of the corresponding boxes of Voucher No. 1.

**Voucher No. 2 (green) filled in by customs authorities**

*Box 24* Identification particulars of the customs office of destination or exit.

*Box 25* An "X" should be entered in the appropriate box if seals or other identification marks are found to be intact.

*Box 26* Number of unloaded packages. Filled in only by customs offices of destination and not by the offices of exit.

*Box 27* This box should be filled in only in cases where irregularities, accidents or incidents have been detected in connection with the TIR transport. In those situations, an "R" should be inserted, followed by a clear description of any reservation. The customs authorities should not certify the termination of TIR operations subject to systematic unspecified reservations, without giving reasons.

*Box 28* Date (in accordance with the format dd/mm/yyyy), stamp and signature of a competent official of the customs office of destination or of exit.

For the purpose of returning the appropriate part of the Voucher No. 2 in case that the TIR operation started without the exchange of TIR carnet data (fallback procedure – paragraph 8.4) the back of the Voucher shall be furnished with the return address of the customs authorities of the Member State of departure or entry (en route) and with the 'NCTS fallback procedure' stamp (specimen in Annex 8.6.) on box "For official use".

**Counterfoil No. 2 (green) filled -in by customs authorities**

*Box 1* Identification particulars of the customs office of destination or of

exit.

- Box 2* An "X" should be entered in the appropriate box if seals or other identification marks are found to be intact.
- Box 3* Number of unloaded packages. Filled in only by customs offices of destination and not by the offices of exit.
- Box 4* Where applicable, number and identification particulars of the new seals or new identification marks applied.
- Box 5* As box 27 of voucher No.2, this box should be filled in only in cases where irregularities, accidents or incidents have been detected in connection with the TIR transport. In those situations, an "R" should be inserted, followed by a clear description of any reservation. The customs authorities should not certify the termination of TIR operations subject to systematic unspecified reservations, without giving reasons.
- Box 6* Date (in accordance with the format dd/mm/yyyy), stamp and signature of a competent official of the customs office of destination or of exit.

#### **Filling-in of the Certified report of the TIR Carnet**

- Box 1* The customs office(s) of departure.
- Box 2* The TIR carnet number.
- Box 3* Name of the international organization.
- Box 4* Registration No(s) of road vehicle(s).
- Box 5* The TIR carnet holder and his identification number.
- Box 6* Condition of the customs seals; an "X" in appropriate box:
- left box: Seals are intact

- right box: Seals have been broken

*Box 7* Condition of the load compartment, container(s):

- left box: Load compartment is intact

- right box: Load compartment has been opened

*Box 8* Remarks / findings

*Box 9* Box "No goods appeared to be missing" must be completed by entering an "X":

- left box: No goods are missing

- right box: Goods are missing. In this case, boxes 10 to 13 must be completed showing which goods are missing or destroyed.

*Box 10* a) load compartment(s) or container(s): enter identification particulars

b) Marks and numbers of packages or articles, enter identification particulars.

*Box 11* Number and type of packages or articles, description of goods

*Box 12* (M) for missing goods

(D) for destroyed goods

*Box 13* Remarks, particulars of quantities missing or destroyed

*Box 14* Date (in accordance with the format dd/mm/yyyy), place and time of the accident

*Box 15* Measures taken in order to enable the TIR operation to continue; an "X" should be entered in the appropriate box and where appropriate, other items should be completed:

- Upper box: affixing of the new seals: number and description
- Middle box: transfer of load, see box 16
- Lower box: other

*Box 16*

If the goods have been transferred: item "Description of each road vehicle / container substituted" is completed:

- a) Vehicle registration number; if the vehicle has been approved for TIR transport, an "X" should be entered in the left box. If not, an "X" should be entered in the right box
- b) Identification number(s) of the container(s); if the container(s) has (have) been approved for TIR transport, an "X" should be entered in the left box. If not, an "X" should be entered in the right box.

Number of certificate of approval, if appropriate, should be entered in the right side of the right box and number and particulars of the seals affixed should be entered in the line to the right from it.

*Box 17*

Name/title and particulars of the authority who has completed the certified report; place, date (in accordance with the format dd/mm/yyyy), stamp and signature.

*Box 18*

Date (in accordance with the format dd/mm/yyyy), stamp and signature of the next customs office reached by the TIR transport.

*Tear-off slip*

The detachable numbered corner on the back sheet of the TIR carnet shall be detached and returned to the TIR carnet holder in case the TIR carnet has been taken into possession by competent authorities for investigation. It shall be endorsed by the authority which has taken the TIR carnet into possession with a stamp and signature with clarification.

#### **8.4. TIR operations in particular circumstances (the fallback procedure)**

##### **The use of the TIR carnet**

*Article 274 IA* Where NCTS or the computerised system used by the TIR carnet holders for lodging the TIR carnet data are unavailable at the customs office of departure or entry, the fallback procedure is used and TIR operation is released on the basis of the TIR carnet. The use of the fallback procedure is indicated on counterfoil No 1 and on box "For official use" of Voucher No 2 with the stamp, conforming to the specimen in Annex 8.6.

For the purpose of returning the appropriate part of the Voucher No. 2 in the fallback procedure the back of the Voucher shall be furnished with the return address of the customs authorities of the Member State of departure or entry.

*Article 279(5) IA* In such cases NCTS to terminate or to discharge the TIR operation within the customs territory of the Union cannot be used.

The customs office of destination or exit terminates the TIR procedure on the basis of the TIR carnet Voucher No 2 and sends the appropriate part of it to the customs authorities of the Member State of departure or entry at the latest within eight days from the date of termination. The customs office of departure or entry compares the information given by the customs office of destination or exit to discharge the procedure.

##### **Pre-enquiry action in case of fallback**

*Best practices TIR Handbook* In case the fallback procedure is used and the customs authorities of the Member State of departure or entry have not received the appropriate part of the TIR carnet Voucher No 2 after the eight-day deadline, they may interrogate the IRU's electronic controls system SafeTIR to establish whether the presentation of the TIR carnet at destination or exit has been reported there. That may help them

either to send the TIR carnet enquiry notice to the actual or to the last customs office of destination or exit in the Union.

If the consultation indicates that the TIR carnet has not been presented to the customs office of destination, the customs authorities of the Member State of departure or entry may decide to start the enquiry procedure immediately with the declared customs office of destination or exit in the Union.

### **Enquiry procedure in case of fallback**

*Article 280 (6) IA* Whenever the customs authorities of the Member State of departure or entry have not received proof that the TIR operation has been terminated within two months of the date of the acceptance of the TIR carnet, or suspect earlier that no termination has taken place, they send a TIR carnet enquiry notice (model below) to the customs office of destination or exit. Same applies also in case it transpires subsequently that proof of termination of the TIR operation was falsified.

The procedure laid down in Part VII chapter 4 (Enquiry procedure) shall apply *mutatis mutandis*.

*Best practises TIR Handbook* The specimens for the information letter and the enquiry notice to be used in a fallback procedure are:

**8.5. Written notification**

*Information letter to be sent to the TIR guaranteeing association and the TIR carnet holder*

.....

.....

(full name of the customs office/administration concerned)

(place and date)

**Subject: Information concerning the TIR carnet No.....**

**addressed to.....**

(full name and address of the TIR carnet holder)

.....

(full name of the guaranteeing association)

Dear Madam/Sir,

We kindly inform that our customs administration has not received the confirmation of the proper termination of the TIR operation within the European Union carried under the TIR carnet No.....

In addition, we have checked the status of this TIR carnet in the Control system for TIR carnets and:

- (2) there is no information confirming the termination of this TIR operation in the Union,
- (3) there is a record concerning this TIR operation and we have already contacted the customs office of destination in .....in order to confirm this SafeTIR information but we have not received any confirmation so far.<sup>431</sup>

Therefore, according to Article 280 (7) of the Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code and without prejudice to the notification to be made in accordance with Article 11.1 of the TIR Convention we ask to provide us with the appropriate documents demonstrating that this TIR operation has been correctly terminated in the European Union within 28 days of the date of this letter.

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1 Option 1 or 2 to be chosen by the customs administration concerned.

The proof should be furnished in the form of one of the following documents identifying the goods:

- a document certified by the customs authority of the Member State of destination or exit which identifies the goods and establishes that the goods have been presented at the customs office of destination or exit, or been delivered to an authorised consignee
- a document or a customs record, certified by the customs authority of a Member State, which establishes that the goods have physically left the customs territory of the Union
- a customs document issued in a third country where the goods are placed under a customs procedure
- a document issued in a third country, stamped or otherwise certified by the customs authority of that country and establishing that the goods are considered to be in free circulation in that country.

A copy of the above mentioned documents certified as being true copies by the body which certified the original documents, by the authority of the third country concerned or by an authority of a Member State may be provided as proof.

.....

(stamp of the customs office/signature of the person responsible)

Annexed:      copy of voucher no 1 of the TIR carnet

8.6. *Specimen enquiry notice*

**TIR carnet – enquiry notice**

<b>I. To be completed by the office of departure or entry into the Union</b>		
A. TIR carnet No.	B. Customs office of destination or exit from the Union	
Copy of voucher No.1 attached (name and Member State)		
C. Office of departure or entry into the Union	D. Vehicle registration number or name of vessel, if known	
(name, address, Member State)		
E. According to information available to this office, the consignment was		
<input type="checkbox"/> 1. presented to.....on .../.../.....		
(customs office or authorised consignee) DD /MM /YY		
<input type="checkbox"/> 2. delivered to .....on .../.../.....		
(name and address of person or firm) DD/ MM/ YY		
<input type="checkbox"/> 3. Not any information about the whereabouts of the goods available		
Place and date:	Signature	Stamp
<b>II. To be completed by the customs office of destination or exit from the Union:</b>		
Request for additional information		
In order to carry out enquiries the office of departure or entry into the Union is requested to send:		
<input type="checkbox"/> 1. a precise description of the goods		
<input type="checkbox"/> 2. a copy of the invoice		
<input type="checkbox"/> 3. a copy of the CMR		
<input type="checkbox"/> 4. the following documents or information:		
Place and date:	Signature	Stamp

**III To be completed by the customs office of departure or entry into the Union:**

Reply to the request for additional information

- 1. The information, copies or documents requested are annexed
- 2. The information, copies or documents referred to under numbers 1 2 3 4 are not available

Place and date:                      Signature                      Stamp

**IV. To be completed by the customs office of destination or exit from the Union**

- 1. The appropriate part of Voucher No.2 returned on ..../..../.....; the duly endorsed copy of Voucher No. 1 is attached
- 2. The appropriate part of Voucher No. 2 is duly endorsed and attached to this enquiry notice
- 3. Enquiries are being made and a copy of Voucher No. 2 or a copy of Voucher No. 1 will be returned as soon as possible
- 4. The consignment was presented here without the relative document
- 5. Neither the consignment nor the TIR carnet were presented here and no information about these can be obtained

Place and date                      Signature                      Stamp

## 8.7. Model EU Agreement/Undertaking

### **MODEL EU STANDARD AGREEMENT BETWEEN THE CUSTOMS ADMINISTRATIONS OF THE MEMBER STATES AND THEIR NATIONAL GUARANTEEING ASSOCIATIONS ON THE TIR PROCEDURE<sup>‡</sup>**

In accordance with Articles 6 and 8, and Annex 9, Part I, paragraph 1(e) of the Customs Convention on the International Transport of Goods under Cover of TIR Carnets done at Geneva on 14 November 1975, as later amended (hereafter referred to as TIR Convention), the *[name of Customs Administration]* and the *[name of the national guaranteeing association]*, as an association approved by the said Customs authorities to act as surety for persons using the TIR procedure<sup>§</sup>, hereby agree as follows:

#### **Undertaking**

In accordance with Article 8 and Annex 9, Part I, paragraph 1 (f)(iv) of the TIR Convention, the *[name of the national guaranteeing association]* undertakes to pay to *[name of the Customs Administration]* the secured amount of the customs debt and other charges, together with any default interest, due under the regulations of the European Union and, where appropriate, under the national law of the *[name of the Member State]* if an irregularity has been noted in connection with a TIR operation.

This undertaking applies to the movement of goods under cover of any TIR carnet issued by the *[name of the national guaranteeing association]* or by any other guaranteeing association affiliated to the international organisation referred to in Article 6.2 of the TIR Convention.

In accordance with the provisions of Article 8 of the TIR Convention, the *[name of the national guaranteeing association]* shall be liable, jointly and severally with the persons from whom the sums mentioned above are due, for payment of such sums.

In accordance with Article 163 of Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code the maximum amount that may be claimed by the *[name of the Customs Administration]* from the *[name of the national guaranteeing association]* shall be limited to 60 000 EURO (sixty thousand) per TIR Carnet or to a sum equal to that amount as determined in accordance with Article 53(2) of the Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code .

The *[name of the national guaranteeing association]* undertakes to pay upon first application in writing by the *[name of the Customs Administration]* and within the timescales set out in the TIR Convention, and in accordance with national legislation.

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<sup>‡</sup> Administrative arrangement TAXUD/1958/2003 Final

<sup>§</sup> Article 1(q) of the TIR Convention 1975 refers. This Agreement and Undertaking does not apply to the transport of alcohol and tobacco products described in Explanatory Note 0.8.3 of the TIR Convention.

This undertaking does not apply to any fines or penalties that may be imposed by the Member State concerned.

### **Notification and Payment Requests**

In order to establish which Customs administration of the European Union is competent to recover the sums mentioned above, the provisions of Article 87 of the Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code are to be applied. Accordingly, the [*name of the national guaranteeing association*] is also liable to pay the sums mentioned above in the case where the conditions set out in Article 167(1) of Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code apply.

The liability of the [*name of the national guaranteeing association*] follows from the provisions of the TIR Convention. In particular, the liability shall commence at the times specified in Article 8, paragraph 4 of the TIR Convention.

### **Other provisions**

The [*name of the national guaranteeing association*] also undertakes to comply with the specific provisions of Annex 9, Part I, paragraph 1 (f) (i) to (x) of the TIR Convention.

### **Termination of Agreement**

This present agreement has no expiry date. Either party may unilaterally terminate the Agreement provided it gives the other party not less than three (3) months written notice.

The termination of this agreement shall be without prejudice to the responsibilities and liabilities of the [*name of the national guaranteeing association*] under the TIR Convention. This means that the [*name of the national guaranteeing association*] shall remain responsible for any valid claim for payment of the secured amount arising from TIR operations covered by this Agreement and commenced before the date on which the termination of this Agreement took effect, even if the payment request is sent after that date.

### **Jurisdiction**

In the context of any disputes arising from the application of this agreement, the place of jurisdiction and the applicable national law shall be that of the Member State of the registered office of the [*name of the national guaranteeing association*].

### **Entry into force**

This agreement shall be valid from...

Signed

For the National Guaranteeing Association

Signed

For the Customs Administration

Date

Date

### 8.8. *Specimen stamp for the fallback procedure*

<p><b>NCTS FALLBACK PROCEDURE</b></p> <p><i>NO DATA AVAILABLE IN THE SYSTEM</i></p> <p><i>INITIATED ON</i> _____</p> <p><i>(Date/hour)</i></p>
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(dimensions: 26 x 59 mm, red ink)

For all language versions of the stamp see Part V, Annex 8.1

### 8.9. *Examples of situations lodging the electronic TIR carnet data*

a) TIR transport starting from a third country and involving a non-Union country during its journey:

Example:

[Turkey – Kapitan Andreevo (Bulgaria) – Siret (Romania) – Ukraine – Medyka and Krakow (Poland)]

The TIR carnet holder is responsible for lodging the TIR carnet data at the customs office of entry in Kapitan Andreevo (Bulgaria). The customs office of exit from the Union in Siret (Romania) terminates the TIR operation and sends messages IE006 and IE018 to the customs office of entry in Kapitan Andreevo (Bulgaria). When the TIR operation re-enters to the Union the TIR carnet holder is again responsible for lodging the TIR carnet data at the customs office of entry in Medyka (Poland). This is a new NCTS/TIR operation with a new MRN. The customs office of destination (Krakow) terminates the TIR operation by sending the messages IE006 and IE018 to Medyka and detaching and retaining both parts of the TIR carnet Voucher No 2 and annotating the TIR carnet counterfoil.

b) TIR transport starting from the Union and involving an intermediate loading place:

Example:

[Turku (Finland) – Kotka (Finland) – Russia]

The TIR carnet holder is responsible for lodging the TIR carnet data and presenting the TIR carnet at the customs office of departure (Turku). At the intermediate loading place (Kotka) the previous TIR operation (from Turku) is terminated by sending the messages IE006 and IE018 to Turku and detaching and retaining both parts of the TIR carnet Voucher No 2 and annotating the TIR carnet counterfoil. The TIR carnet holder lodges the TIR carnet data including the previous operation data from Turku and the goods

loaded in Kotka and presents the TIR carnet at Kotka to start a new TIR operation. The customs office of exit from the Union (Vaalimaa) terminates the TIR operation by sending the messages IE006 and IE018 to Kotka and detaching and retaining both parts of the TIR carnet Voucher No 2 and annotating the TIR carnet counterfoil.

c) TIR transport starting from third country (Russia) and involving two unloading places in the Union:

Example:

[Murmansk (Russia) – Oulu (Finland) – Turku (Finland)]

The TIR carnet holder is responsible for lodging the TIR carnet data and presenting the TIR carnet at the customs office of entry (Rajajooseppi). At the intermediate unloading place (Oulu) the previous TIR operation (from Rajajooseppi) is terminated by sending the messages IE006 and IE018 to Rajajooseppi and detaching and retaining both parts of the TIR carnet Voucher No 2 and annotating the TIR carnet counterfoil. The TIR carnet holder lodges the TIR carnet data including the remaining operation data from Rajajooseppi and presents the TIR carnet at Oulu to start a new TIR operation. The customs office of destination (Turku) terminates the TIR operation by sending the messages IE006 and IE018 to Oulu and detaching and retaining both parts of the TIR carnet Voucher No 2 and annotating the TIR carnet counterfoil.