



TRANSIT MANUAL

Preface

The Action plan for transit in Europe¹ called for a manual containing a detailed description of the common and the Community 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.

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

The manual will be updated whenever new developments in the common and Community 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/Community 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 EC 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.

There may also exist national instructions or explanatory notes in addition to the manual. 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 see your national customs administration for further details.

Brussels, 1 July 2010.

¹ COM(97) 188 final, 30.4.1997.

The manual is made available in electronic form via the Internet (for the address see 'General information sources').

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List of commonly used abbreviations

AAD	Administrative Accompanying Document
AT	Austria
ATA	Carnet ATA (temporary admission)
BE	Belgium
BG	Bulgaria / Bulgarian
CAP	Common Agricultural Policy
CCC	Community Customs Code (Regulation 2913/92 of 12 October 1992, OJ L 302, 19.10.92, as amended)
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)
Convention	Convention on a common transit procedure of 20 May 1987
CS	Czech
CY	Cyprus
CZ	Czech Republic
DA	Danish
DE	Germany / German
DK	Denmark
EDI	Electronic Data Interchange
EE	Estonia / Estonian
EFTA	European Free Trade Association
EL	Greek
EN	English
ES	Spain / Spanish
FI	Finland /Finnish
FR	France / French
GB	Great Britain
GR	Greece
HS	Harmonised System of the description and classification of goods
HU	Hungary / Hungarian
IE	Ireland
IPC	Implementing Provisions of the Community Customs Code (Regulation 2454/93 of 2 July 1993, OJ L 293, 11.10.93, as amended)
IRU	International Road Union
IS	Iceland / Icelandic
IT	Italy / Italian
LT	Lithuania / Lithuanian
LU	Luxembourg

LV	Latvia / Latvian
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
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
TAD	Transit Accompanying Document
TIR	Carnet TIR (<i>Transport Internationaux Routiers</i>) (International Road Transport)
TSAD	Transit/Security Accompanying Document
UK	United Kingdom

List of definitions

Administrative Accompanying Document (AAD)	Control document used to cover the movement of free circulation excisable goods between two points in the Community.
ATA Carnet	Customs document used for the temporary exportation, transit and temporary admission of goods for specific purposes, e.g. for displays, exhibitions and fairs as professional equipment and as commercial samples.
Authorised consignor	Person authorised to carry out transit operations without presenting the goods and the transit declaration at the office of departure.
Authorised consignee	Person authorised to receive at his premises or at any other specified place goods under a transit procedure without presenting them and the transit declaration at the office of destination.
Common transit	Customs procedure for the carriage of goods between the Community and the EFTA countries and between the EFTA countries themselves.
Community goods	Goods which are : <ul style="list-style-type: none">- wholly obtained in the customs territory of the Community under the conditions referred to in article 23 of the Code and not incorporating goods imported from countries or territories not forming part of the customs territory of the Community. Goods obtained from goods placed under a suspensive arrangement shall not be deemed to have Community status in cases of special economic importance determined in accordance with the committee procedure,- are imported from countries or territories not forming part of the customs territory of the Community which have been released for free circulation,- obtained or produced in the customs territory of the Community, either from goods referred to in the second indent alone or from goods referred to in the first and second indents.
Community transit	Customs procedure that allows goods to be moved from one point in the Community 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 four Contracting Parties: European Community, Iceland, Norway and Switzerland.
Control copy T5	Declaration and undertaking used to cover goods imported into, exported from or moving within the customs territory of

the Community that are subject to proof of compliance with the conditions provided for or prescribed by a Community rule for their use and/or destination.

Customs status	Customs status means the status of goods as Community goods or non-Community goods.
Customs territory of the Community	<p>The customs territory of the Community comprises the following territories, including their territorial waters, internal waters and airspace:</p> <ul style="list-style-type: none">— the territory of the Kingdom of Belgium,— the territory of the Republic of Bulgaria,— the territory of the Czech Republic,— the territory of the Kingdom of Denmark, except the Faeroe Islands and Greenland,— the territory of the Federal Republic of Germany, except the Island of Heligoland and the territory of Buesingen (Treaty of 23 November 1964 between the Federal Republic of Germany and the Swiss Confederation),— the territory of the Republic of Estonia,— the territory of Ireland,— the territory of the Hellenic Republic,— the territory of the Kingdom of Spain, except Ceuta and Melilla,— the territory of the French Republic, except New Caledonia, Mayotte, Saint-Pierre and Miquelon, Wallis and Futuna Islands, French Polynesia and the French Southern and Antarctic Territories,— 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,— the territory of the Republic of Cyprus, in accordance with the provisions of the 2003 Act of Accession,— the territory of the Republic of Latvia,— the territory of the Republic of Lithuania,— the territory of the Grand Duchy of Luxembourg,— the territory of the Republic 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 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 Community:

(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).

European Community (EC)	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 and Romania.
European Free Trade Association (EFTA) EFTA country	This is a group of countries, comprising Iceland, Norway, Switzerland and Liechtenstein. For the purpose of transit, the following are classified as EFTA countries: Iceland, Liechtenstein, Norway, and Switzerland.
Guarantee	Financial cover to ensure the collection of duties and other charges, furnished by a principal.
Loading list	An administrative or commercial document that may be used in place of a SAD-BIS when more than one item is being carried under transit.
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-Community goods	Goods other than Community goods.
Office of departure	The customs office where declarations placing goods under

the transit procedure are accepted.

Office of destination The customs office where the goods placed under the transit procedure must be presented in order to end the procedure.

Office of guarantee The office where the competent authorities of each country decide that guarantors shall lodge their guarantees.

Office of transit The customs office situated at the:

	Common transit	Community transit
Point of entry	- into a Contracting Party	- into the customs territory of the Community when the goods have crossed the territory of a third country in the course of a transit operation,
Point of exit	- from a Contracting Party when the consignment is leaving the customs territory of that Contracting Party in the course of a transit operation via a frontier between that Contracting Party and a third country.	- from the customs territory of the Community when a consignment is leaving that territory in the course of a transit operation via a frontier between a Member State and a third country other than an EFTA country.

Person established in a Contracting Party/the Community - in the case of a natural person, any person who is normally resident there ;
- in the case of a legal person or an association of persons, any person that has its registered office, central headquarters or a permanent business establishment there.

Principal The person who places goods under the transit procedure, even where this is done by an authorised representative.

Representation Any person may appoint a representative in his dealings with the customs authorities to perform the acts and formalities laid down by customs rules (see article 5 CCC)².

Single Administrative Document (SAD) This is a multi-copy form which is used throughout the Community and EFTA countries for the control of imports, exports and goods in transit.

² Where the manual refers to the condition that the applicant is established in the Community, this condition may be met in accordance with the rules on representation.

It is an eight part document consisting of the following copies:

- Copy 1 which is retained by the authorities of the country in which export (dispatch) or transit formalities are completed;
- Copy 2 which is to be used for statistical purposes by the countries of export (in certain cases it can equally be used by the country of dispatch);
- Copy 3 which is returned to the exporter after being stamped by the Customs authority;
- Copy 4 which is to be kept by the office of destination upon completion of the transit operation or serving as the T2L or T2LF document providing evidence of Community status of the goods;
- Copy 5 which is the return copy for the transit procedure;
- Copy 6 which is to be retained by the authorities of the countries in which arrival formalities are completed;
- Copy 7 which is to be used for statistical purposes by the countries of destination (for arrival formalities);
- Copy 8 which is returned to the consignee after being stamped by the Customs authority.

National Customs authorities may provide various combinations of the eight copy set appropriate for the purpose for which they are intended.

SAD BIS

See also : transit accompanying document

Transit accompanying document (TAD)

Form used to supplement the copies of the SAD when more than one item is being declared.

The TAD accompanies the goods where a transit declaration is processed at an office of departure by the NCTS. Copies A and B of the TAD replace copies No 4 and No 5 of the SAD. The TAD corresponds to the specimen and notes in Appendix III, Annexes D3 and D4 Convention/Annex 45a IPC.

The references to copies No 4 and No 5 of the SAD apply *mutatis mutandis* to copies A and B of the TAD.

Territories where the VAT directive is not applicable (also known as the 'non-fiscal' or 'special' territories)

See also : SAD

Territories that are part of the customs territory of the Community but where the provisions of the (VAT) Directive 2006/112/EC do not apply. These are: the Åland Islands; the Canary Islands; the Channel Islands; French Guiana; Guadeloupe; Martinique; Mount Athos and Réunion.

Transit declaration

The act whereby a person indicates in the prescribed form and manner a wish to place goods under the transit procedure.

General information sources

European Union

<http://eur-lex.europa.eu/en/legis/20090401/chap02.htm>

- Customs legislation

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

- Transit Manual

- Transit Customs Offices list

- Transit Network address book

- New Customs Transit Systems for Europe (brochure)

- Legislation

- Trade consultation

- National Customs Websites:

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

Other:

World Customs Organisation:

<http://www.wcoomd.org/ie/index.html>

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 Community transit procedure and of other transit procedures that apply within the European Community.

Exceptions are covered in paragraph 5.

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 I.

1. Brief history of transit

Movement of goods

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

Main functions of transit

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

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. The Convention was revised in 1975³ and currently has 68 Contracting Parties (May 2009).

EC

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

The Treaty founding the European Community was concluded in 1957 and entered

³ Customs Convention on the International Transport of Goods under cover of TIR carnets (TIR Convention, 1975), TIR Handbook, ECE/TRANS/TIR/5, United Nations Publications.

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, and in 2007 by Bulgaria and Romania.

The Community transit system

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

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

Intra-Community movement of goods via EFTA countries

Due to increased levels of trade and to facilitate the movement of goods in Europe, the Community transit system was extended in 1972 by two Agreements to cover trade with Austria and Switzerland. These two countries, with important geographical locations in Europe, were members of the European Free Trade 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 ⁴ , while the other provided for the simplification of import, export and transit formalities by introducing the Single Administrative Document (SAD) ⁵ . 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.
Applicant countries	All future Contracting Parties are considered as ‘EFTA countries’ within the meaning of these Conventions. Many other countries have expressed a desire to join the common transit system.
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

⁴ EC/EFTA Convention on a common transit procedure of 20 May 1987, O.J. L 226, 18.8.1987 + amendments.

⁵ 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.

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 status of the goods will have to be produced.

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

3. Common Transit

3.1. Legislation

The legal basis for the common transit procedure is the Common Transit Convention of 20 May 1987 (see footnote 3). The European Union and three EFTA countries (Switzerland, Norway and Iceland) 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 Community and EFTA countries and also between the EFTA 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 8.1 of Part I.

3.2 Description of the procedure

The common transit procedure provides for customs and

excise duties, VAT and other charges on goods to be suspended during their movement from the office of departure to the 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 offices of departure, offices of transit, offices of destination and offices of guarantee.

The common transit procedure starts at the office of departure and ends when the goods and transit declaration are presented at the office of destination, in accordance with the transit provisions. An officially receipted copy of the transit declaration is returned by customs to the office of departure (or a central office in the country of departure).

On receipt of that copy, customs in the country of departure will discharge the transit procedure and the principal's liability, unless an irregularity has been noted.

Principal in
common transit

In making a transit declaration at the office of departure the principal requests the placing of the goods under the transit procedure. As holder of the transit procedure the principal 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

*Article 2
Convention*

a prescribed time limit. There are also further persons responsible for the presentation of the goods at the office of destination. He is also responsible for the payment of any duties and other charges which may become due in the event of an irregularity occurring. The principal is responsible for the provision of a guarantee to cover the amount of duties and other charges suspended during the movement of the goods (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).

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

T1 The T1 procedure covers the movement of non-Community goods, suspending the measures normally applicable to them on import.

T2 The T2 procedure covers the movement of Community goods, suspending the measures normally applicable to them on import to an EFTA country.

Simplified procedure 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 simplified transit procedures).

(Further information on the common transit procedure is

in Parts IV, V and VI.)

4. Transit within the Community

This paragraph is subdivided as follows:

- information on Community Transit (paragraph 4.1.);
- information on other transit systems which apply within the European Community (paragraph 4.2.).

4.1 Community transit

4.1.1 Legislation

Community transit has its legal basis in the Community Customs Code (Council Regulation (EEC) No 2913/92) and its Implementing Provisions (Commission Regulation (EEC) No 2454/93). The Community 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 Community transit legislation is given in Annex 8.1 of Part I.

4.1.2. Description of the procedure

This paragraph describes the Community transit procedures as follows:

- external Community transit (paragraph 4.1.2.1.);
- internal Community transit (paragraph 4.1.2.2.).

Use of the
Community transit
procedure

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

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

The Community transit procedure starts at the office of departure and ends when the goods and transit declaration are presented at the office of destination. An officially receipted copy of the transit declaration is returned by customs to the office of departure (or a central office in the Member State of departure). On receipt of that copy, customs in the Member State of departure will discharge the transit declaration and the principal's liability, unless an irregularity has been noted.

Principal in
Community transit

In making a transit declaration at the office of departure the principal requests the placing of the goods under the transit procedure. As holder of the transit procedure the

principal 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. There are also further persons responsible for the presentation of the goods at the office of destination. He is also responsible for the payment of any duties and other charges which may become due in the event of an irregularity occurring. The principal is responsible for the provision of a guarantee to cover the amount of duties and other charges suspended during the movement of the goods (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).

External and internal transit

*Articles 91 and 163
CCC*

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

Simplified procedure

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

(Further information on the Community transit procedure is in Parts IV, V and VI.)

4.1.2.1. External Community transit

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

Article 340c(3) IPC However, the external Community transit procedure (T1) is also mandatory for the movement of Community goods that would normally be carried under a T2 transit procedure where the goods are exported to, or pass through, one or more EFTA countries and the common transit procedure is being used and the goods:

- ◆ have undergone customs export formalities with a view to refunds being granted on export to third countries under the Common Agricultural Policy (CAP); or,
- ◆ have come from intervention stocks, are subject to measures of control as to use and/or destination, and have undergone customs formalities on export to third countries under the Common Agricultural Policy (CAP); or,
- ◆ are eligible for the repayment or remission of import duties on condition that they are exported from the customs territory of the Community; or,
- ◆ are in the form of compensating products or goods in the unaltered state and have undergone customs formalities on export to third countries in order to discharge the inward processing procedure, drawback system, with a view to obtaining repayment or remission of customs duty.

4.1.2.2. Internal Community transit

T2 The internal Community transit (T2) procedure applies to Community goods where they are consigned from one point in the customs territory of the Community to another through the territory of one or more EFTA countries. This procedure does not apply when the goods are carried entirely by sea or by air.

T2F The internal Community transit procedure T2F applies to the movement of Community goods, which are consigned to, from or between the non-fiscal areas of the customs territory of the Community. The non-fiscal areas of the customs territory of the Community are those areas where the provisions of Directive 2006/112/EC do not apply (the VAT Directive).

These are the Åland Islands, the Canary Islands, the Channel Islands, French Guiana, Guadeloupe, Martinique, Mount Athos and Réunion.

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 will serve as a tool to manage and control the transit system. Based on the use of advanced computer systems and the electronic processing of data, it will guarantee a more modern and efficient management than the paper-based system, with its proven flaws.

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 will be used for both external and internal Community transit and common transit, in situations where they are currently carried out using the single administrative document (SAD) made out as either a 'T1' or 'T2'.

Therefore the computerised system will not, at first, cover simplified procedures under which the goods are transported by rail, air, sea or by pipelines and where, essentially, the haulier's own documentation is used.

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 a NCTS operation.

- The transit declaration, which is presented in a paper or electronic form.
- The movement reference number (MRN), which is a unique registration number, given by the system to the declaration to identify the movement.
- The transit accompanying document (TAD), which accompanies the goods from departure to destination.
- The “anticipated arrival record” (AAR) message, which is sent by the office of departure to the declared

office of destination mentioned in the declaration.

- The “anticipated transit record” (ATR) message, which is sent by the office of departure to the declared office(s) of transit to notify the anticipated border passage of a consignment.
- The “notification of crossing frontier” (NCF) message, which is sent by the actual office of transit used after having checked the consignment.
- The “arrival advice” message, which is sent by the actual office of destination to the office of departure when the goods arrive.
- The “control results” message, which is sent by the actual office of destination to the 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).

4.1.3.2. Office of departure

The transit declaration is presented at the office of departure, either in paper form or in a computerised form. Electronic declarations can be made at the customs office of departure or from a trader's own premises.

Whatever the form of the presentation, 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 trader will be 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 will provide the declaration with a unique registration number, the movement reference number.

Then, once any inspections have been carried out, either at the office of departure itself or at the authorised consignor's premises, and the guarantees are accepted, the goods will be released for transit. The system will print the transit accompanying document and, where appropriate, the list of items, either at the office of departure or at the authorised consignor's premises. The accompanying document and the list of items must travel with the goods and be presented at any office of transit and at the office of destination.

When printing the transit accompanying document and the list of items, the office of departure will simultaneously send an anticipated arrival record to the declared office of destination. This message will mainly contain the information taken from the declaration, enabling the office of destination to control the consignment when it arrives. The office of destination needs to have access to the best possible information about the transit operation to make a correct and reliable decision about what actions to take when the goods arrive.

Should the movement have to pass an office of transit,

the office of departure will also send an anticipated transit record, so that any office of transit has prior notification of the consignment concerned and can check the passage of the movement.

4.1.3.3. Office of destination

Upon arrival, the goods must be presented at the office of destination or to the authorised consignee together with the transit accompanying document and the list of items, if appropriate. Customs, having already received the anticipated arrival record will have full details about the operation and therefore will have had the opportunity to decide beforehand what controls are necessary.

When they enter the movement reference number (MRN) into the system, it will automatically locate the corresponding anticipated arrival record, which will be used as a basis for any action or control, and send an arrival advice message to the office of departure.

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

The control results message is necessary to discharge the transit operation at the office of departure and free the guarantees that were used for it.

4.1.3.4. Office of transit

When the goods pass by an office of transit, the goods, the transit accompanying document and, where appropriate, the list of items have to be presented to customs. The anticipated transit record, already available in the system, will automatically be located when the movement reference number is entered and subsequently the movement may be approved for passage. A notification of crossing frontier is sent to the office of departure.

4.1.3.5. Change of office of transit or destination

If the goods go via an office of transit other than the declared one, the message that had initially been sent to the declared office of transit is of no use. In this case the actual office of transit will send a message to the office of departure, requesting the anticipated transit record, so that it can access the relevant information. Having checked the movement it will send the notification of crossing frontier to the office of departure.

Likewise, the goods can be presented at an office of destination, other than the declared one. The actual office of destination will request the office of departure to send the anticipated arrival record so that the new office of destination may obtain the necessary information on the consignment.

If there is a change in office of transit or destination, the messages which have been sent to the declared offices are of no use and will remain open. To this end, the system will automatically send a message to the declared 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.

Obviously in addition to satisfying the criteria to become an authorised consignor or authorised consignee in the transit procedure with the SAD, they will have to possess an adequate electronic data processing system for information interchange with their relevant customs offices. Of course this can only work if these offices are connected to the NCTS.

Once these criteria have been fulfilled the NCTS allows authorised consignors to:

- create the transit declaration in their own computer system;
- send the corresponding declaration message electronically to the office of departure without the goods having to be presented there;
- send and receive by electronic means subsequent messages, including requests for correction of the declaration, notification of its acceptance and

notification of the release of the goods.

As far as authorised consignees are concerned the NCTS allows them to:

- receive the goods and the accompanying document directly at their own premises;
- send the arrival notification message to the relevant office of destination electronically;
- receive and send subsequent messages concerning permission to unload goods and the notification of the results of the unloading to customs electronically.

4.2 Other transit systems within the European Community

4.2.1 Introduction

Articles 91(2) and 163(2) CCC

Apart from the common transit and the internal/external Community transit procedures use is also made of the transit procedures described below. In contrast to the common and Community 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 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 carnets).

The Rhine manifest procedure applies to water transport of non-Community 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)

4.2.2.1 Background and legislation

*Article 91 and 163
of the CCC*

The principal legislation governing the TIR procedure is the TIR Convention 1975, prepared under the auspices of the United Nations Economic Commission for Europe (UN/ECE)⁶. It was adopted on behalf of the Member States by the European Community under EC Reg. No 2112/78 of 25 July 1978⁷. The movement of goods within the Community under cover of a TIR carnet is provided for in Articles 451-457b of the IPC. The TIR Convention has been regularly amended.

As at 1st January 2009, the Convention had 64 Contracting Parties including the European Community and its 27 Member States, and Switzerland and Norway of the EFTA countries. However a TIR operation is possible only in the countries which have authorised guaranteeing associations (52 countries as at 1 January 2009). Under Community legislation, the TIR procedure

⁶ See above at footnote 2.

⁷ OJ L 252 of 14.9.1978, p. 1.

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

There are a number of parties involved in the administration of the TIR Convention. An Administrative Committee composed of all Contracting Parties to the Convention administers its operation. Much of the work of the Administrative Committee is supported and prepared by the UN/ECE Working Party on Customs Questions Affecting Transport (WP30). The Committee and Working Party meet regularly in Geneva.

4.2.2.2 Description of the TIR procedure

The TIR system is built on five main pillars:

- goods travel in approved vehicles or containers under 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 country guarantees payment of any duties 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 country sets its guarantee limit but the recommended maximum amount to be claimed from each national association in the event of an

irregularity is US\$50 000 (for the Community: € 60.000 or the equivalent thereof in national currency);

- the goods are accompanied by an internationally recognised document, the TIR carnet, which provides proof of the existence of the guarantee and serves as the customs control document in the countries of departure, transit and destination. TIR carnets are printed and issued by the International Road Transport Union (IRU) to national guaranteeing associations. A TIR carnet is valid for one TIR transport only. It is taken into use in the country of departure and serves as the customs control document in the countries 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 transit;
- as a means of controlling access to the TIR procedure, national associations wishing to issue TIR carnets and persons wishing to utilise carnets must comply with minimum conditions and requirements and must be authorised by the competent authorities (usually Customs).

A TIR transport comprises a sequence of TIR operations. In each Contracting Party, a TIR operation

starts at the customs office of departure/entry and is terminated at the customs office of destination or exit.

For the purposes of this procedure, the customs territory of the Community is considered as forming a single territory.

It is a condition that some part of the TIR transport be made by road and that the vehicle or container displays the TIR plates during the TIR transport.

4.2.3 ATA (Temporary Admission)

4.2.3.1 Background and legislation

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.

ATA carnet as transit document

Provisions regarding the use of an ATA carnet as a transit document within the Community are contained in articles 451 to 455 and 458 to 461 of IPC.

4.2.3.2 Description of the procedure

Article 451 IPC For the purposes of the ATA carnet and in accordance with the provisions of Article 451, the Community is considered as forming a single territory.

A. At the office of departure

The office of departure or the office of entry into the Community 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 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.

B. At the office of destination

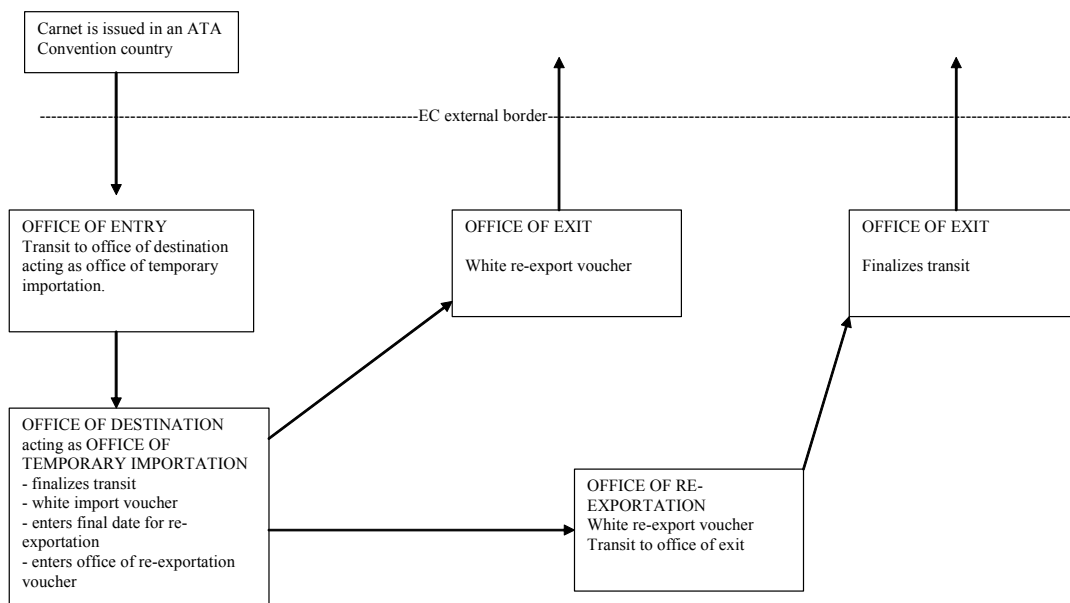
The office of destination or exit from the Community whichever is appropriate, shall detach transit Voucher no. 2, certify box "H" (item F), enter any remarks in item G and send it without delay to the office mentioned in Box H (item E) of this voucher. This office shall also complete and certify the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

C. Inquiry procedure

All inquiries concerning ATA Carnets shall be pursued by reference to the list of central offices of Member States which is published regularly in the C series of the Official

Journal.

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



4.2.4. Rhine manifest

4.2.4.1 Background and legislation

Rhine manifest as transit document

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. The Community legislation which provides for the Rhine manifest to be used as a Community transit document is Articles 91(2) and 163(2) CCC.

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 Community transit document where appropriate.

4.2.5. NATO movements

4.2.5.1 Background and legislation

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 Community legislation providing for NATO Form 302 to be used as a Community transit document is Article 91 of the CCC.

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.

NATO Form 302
as transit
document

Each designated customs office in the Member State of departure shall deliver to the NATO unit under its control Forms 302:

- pre-authenticated with the stamp and the signature of an official of the said office;
- serially numbered; and
- bearing the full address of the 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 it issues to the NATO unit under its control.

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

Not later than at the time of consignment, the competent NATO authority shall complete the Form 302 with a signed and authenticated statement including the date of dispatch, certifying that they have been taken into charge for dispatch.

A copy of a completed and signed Form 302 shall be given without delay to the customs office responsible for the NATO unit who consigned or on whose behalf the goods were consigned; the other copies shall accompany the consignment.

When the consignment arrives at the NATO unit of destination, the copy Forms 302 which accompany the consignment shall be stamped and signed on receipt by the competent NATO authorities.

Two copies of the stamped and signed Form 302 shall be given to the customs office which controls the NATO unit of destination or to an office designated by the competent authorities (central office); the customs office shall retain a copy and stamp and return the second copy to the customs office concerned, in the Member State of departure (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 simplified procedure applicable to goods transported by rail or by means of large containers, the operation carried out under cover of

Form 302 is suspended during that part of the journey for which the simplified procedure is used.

4.2.6. Postal packages

4.2.6.1 Background and legislation

The legal basis for this procedure is Article 91.2 of the CCC and Article 462a of the IPC.

4.2.6.2 Description of the procedure

Where non-Community goods are carried by post (including parcel post) from one point to another in the customs territory of the Community, the package and any accompanying documents shall bear a yellow label.

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

If the package contains both Community goods and non-Community goods, the Community goods should be covered by a Community status declaration (T2L). A status document may either be sent separately to the addressee for production to the customs authority or it may be enclosed in the package. In the latter case, the exterior of the package should be clearly marked to

show that the status document is enclosed. A T2L document can be issued retrospectively.

Article 237 IPC

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

Where Community goods are carried by post (including parcel post) to or from the non-fiscal areas of the Community, the package and any accompanying documents shall bear a yellow label.

The arrangements described above apply only to goods sent by post between two points in the Community customs territory and not to goods sent by post to a final destination in an EFTA country. However, Community goods sent to these countries for onward transmission to the European Community should be covered by a Community status declaration for presentation in the Member State of destination.

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 Community and common transit legislation

Rules and principles governing the adoption of Community and common transit legislation

1. Community transit

The rules of the Community Customs Code (CCC), where the basic rules on Community transit are found, are subject to the co-decision procedure (Article 251 of the EC Treaty). It gives Parliament the power to adopt instruments jointly with the Council. Under the co-decision procedure, the Council acts by a qualified majority, unless it adopts amendments on which the Commission has delivered a negative opinion, in which case it must act unanimously. The Parliament acts by (absolute) majority.

Under the EC Treaty, it is for the Commission to implement legislation at Community level (Article 202 of the EC Treaty). In practice, each legislative instrument specifies the scope of the implementing powers granted to the Commission and how the Commission is to use them. Frequently, the instrument will also make provision for the Commission to be assisted by a committee in accordance with a procedure known as ‘comitology’ which is governed by Council decision 1999/468 of 28 June 1999.⁸

The ‘comitology’ decision also ensures that Parliament can keep an eye on the implementation of legislative instruments adopted under the co-decision procedure (‘droit de regard’). It may adopt a Resolution indicating that measures proposed by the Commission, or where appropriate, the Council, go beyond the implementing powers provided for in legislation that comes under the co-decision procedure (for example the CCC). In that case, the Commission will re-examine the draft measures and decide to either submit new draft measures to the relevant committee, continue with the procedure or submit a proposal to the Parliament and the Council on the basis of the Treaty.

In accordance with Article 247 and 247a CCC, a regulatory committee procedure is followed for the adoption of measures necessary for the implementation of the Code. These implementing provisions (IPC) are laid down in Commission regulation 2454/93 of 2 July 1993, as amended. The Customs Code Committee is the regulatory committee competent for customs matters, and is sub-divided into sections. The Customs Status and Transit Section of the Customs Code Committee is commonly referred to as ‘Transit Committee’.

Under the regulatory committee procedure, the Commission can adopt implementing measures only if it obtains the approval by a qualified majority of the member states meeting within the committee. In the absence of such support, or if no opinion is delivered, the proposed measure is referred back to the Council which may act by qualified majority on the proposal, within three months from the date of referral to the Council. If the Council indicates that it opposes the proposal, the Commission shall

⁸ Council Decision of 28 June 1999 laying down the procedures for the exercise of implementing powers conferred on the Commission, OJ L 184 of 17.7.1999.

re-examine it. However, if the Council neither adopts the proposed implementing act nor indicates its opposition to the proposal, the Commission will adopt the implementing measure.

The Transit Committee can also be asked to examine any question concerning transit legislation, in cases where this does not lead to the adoption of implementing measures (Article 249 CCC).

Finally, the Transit Committee acts as the forum for coordination of the standpoint the Community will take in the EC-EFTA working group on common transit.

2. Common transit

The common transit Convention of 20 May 1987 is administered by a Joint Committee comprising of representatives of the Contracting Parties (Directors-General of the customs administrations), who take decisions by consensus. The Joint Committee is assisted by an EC/EFTA Working Party chaired by a representative of the European Commission. The Joint Committee makes recommendations to the Contracting Parties, who act by unanimity, notably for amendments to the Convention or for the adoption of implementing measures⁹. It is also given direct decision-making powers for the adoption of certain measures which do not immediately affect the body of the Convention (in particular amendments to the Annexes or adjustments to the Convention necessitated by such amendments, the adoption of transitional measures in the event of the accession of new Member States to the Community or invitations to third countries to accede to the Convention)¹⁰. Contracting Parties must first complete their internal decision-making processes before they can formally act in the framework of the Convention.

3. Rules of procedure

The Rules of Procedure of the Customs Code Committee and the Joint Committee/working group are reproduced below.

3.1 Customs Code Committee

THE CUSTOMS CODE COMMITTEE,

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code¹¹ (hereafter referred to as 'the Community Customs Code'), and in particular Article 247a(1) and Article 248a(1) thereof.

Having regard to Regulation (EC) No 450/2008 of the European Parliament and of the Council of 23 April 2008 laying down the Community Customs Code (hereafter

⁹ Article 15(2) of the Convention.

¹⁰ Article 15(3) of the Convention.

¹¹ OJ L 302, 19.10.1992, p. 1.

referred to as the Modernised Customs Code)¹², and in particular Article 184(1) thereof,

Having regard to Council Decision 1999/468/EC of 28 June 1999 laying down the procedures for the exercise of implementing powers conferred on the Commission¹³, and in particular Article 7(1) thereof,

HAS DRAWN UP ITS RULES OF PROCEDURE ON dd/mm/yyyy, BASED ON THE STANDARD RULES OF PROCEDURE ADOPTED BY THE COMMISSION ON 31 JANUARY 2001¹⁴

These rules of procedure shall replace as from 1 March 2009 those adopted by the Section for General Customs Rules of the Customs Code Committee on 5 December 2001 (document TAXUD/741/2001 final).

Article 1

Structure

1. The Customs Code Committee (hereinafter “the Committee”) shall comprise the following sections:
 - General Customs Legislation;
 - Tariff and Statistical Nomenclature;
 - Tariff Measures;
 - Duty Relief;
 - Origin;
 - Customs Value;
 - Customs Debt and Guarantees;
 - Import and Export Formalities¹⁵;
 - Data integration and harmonisation;
 - Customs status and Transit;
 - Special Procedures¹⁶;
 - Customs Controls and Risk Management;

¹² OJ L 145, 4.6.2008, p.1.

¹³ OJ L 184, 17.7.1999, p.23.

¹⁴ OJ C 38, 06.02.2001, p. 3.

¹⁵ (entry and exit of goods; general rules on customs procedures and declarations; release for free circulation and export)

¹⁶ (other than transit)

- Counterfeit and Pirated Goods.
2. For the purposes of these rules and without prejudice to the provisions of Article 6(2), references below to "the Committee" shall mean the section concerned.

Article 2

Convening a meeting

1. A Committee meeting is convened by the Chairman, either on his or her own initiative, or at the request of a simple majority of Committee members.
2. Joint meetings of sections or with other committees set up in other areas may be convened to discuss issues coming within their respective areas of responsibility.

Article 3

Agenda

1. The Chairman shall draw up the agenda and submit it to the Committee.
2. The agenda shall make a distinction between:
 - (a) draft measures about which the Committee is asked to give an opinion, in accordance with the regulatory procedure provided for in:

Article 184(2) of the Modernised Customs Code/Article 247a of the Community Customs Code.

- (b) draft measures about which the Committee is asked to give an opinion, in accordance with the management procedure provided for in:

Article 184(3) of the Modernised Customs Code/Article 248a of the Community Customs Code,

Article 10 of Council Regulation (EEC) No 2658/87¹⁷,

Article 3 of Council Regulation (EC) No 3050/95¹⁸;

Article 3(2) of Council Regulation (EC) No 1255/96¹⁹;

Article 7(2) of Council Regulation (EC) No 2505/96²⁰,

Article 10 of Council Regulation (EC) No. 32/2000²¹;

¹⁷ OJ L 256, 7.9.1987, p. 1.

¹⁸ OJ L 320, 30.12.1995, p.1.

¹⁹ OJ L 158, 29.06.1996, p. 1.

²⁰ OJ L 345, 31.12.1996, p. 1.

²¹ OJ L 5, 08.01.2000, p. 1.

Article 6(2) of Council Regulation (EC) No. 747/2001²² or similar provisions contained in other Regulations providing for the management of preferential tariff measures,

Article 21(2) of Council Regulation (EC) No 1383/2003²³

- (c) draft measures about which the Committee is asked to give an opinion, in accordance with the regulatory procedure with scrutiny provided for in:

Article 184(4) of the Modernised Customs Code;

Article 16(2) of Decision of the European Parliament and of the Council No 70/2008/EC²⁴

- (d) draft measures about which the Committee is asked to give an opinion, in accordance with the advisory procedure provided for in:

Article 7f(5) of Regulation (EC) No 2248/2001²⁵ or similar provisions contained in other Regulations defining procedures for applying the provisions of preferential trade arrangements or agreements concerning the temporary suspension of preferences in the event of fraud or failure to provide administrative cooperation as required for the verification of evidence of origin.

- (e) other issues put to the Committee for information or a simple exchange of views, either on the Chairman's initiative, or at the written request of a Committee member, or for examination in accordance with:

Article 185 of the Modernised Customs Code/Article 249 of the Community Customs Code;

Article 8 of Regulation (EEC) No 2658/87;

Article 7(3) of Regulation (EC) No 2505/96.

Article 4

Documentation to be sent or made available to Committee members

1. The Chairman shall send or make available the invitation to the meeting, the agenda and draft measures about which the Committee's opinion is required and any other working documents to the Permanent Representations and Committee members in accordance with Article 14(2), as a general rule, no later than 14 calendar days before the date of the meeting.

2. In urgent cases, and where the measures to be adopted must be applied immediately, the Chairman may, at the request of a Committee member or on his or

²² OJ L 109, 19.04.2001, p. 2.

²³ OJ L 196, 2.8.2003, p. 7.

²⁴ OJ L 23, 26.1.2008, p.21.

²⁵ OJ L 1, 4.1.2003, p. 26.

her own initiative, shorten the period laid down in the above paragraph to 5 calendar days before the date of the meeting.

3. In cases of extreme urgency, the Chairman may depart from the periods laid down in paragraphs 1 and 2 above. If the placing of another point onto the agenda is requested during the course of a meeting, the approval of a simple majority of Committee members is required.

4. Paragraph 2 or paragraph 3, first sentence, may apply in particular, where necessary, with regard to documentation concerning:

- the decisions on remission, repayment or non recovery of customs duty, to be taken by the Commission in accordance with the implementing provisions of the Modernised Customs Code/the Community Customs Code;
- the implementing measures of the Modernised Customs Code/the Community Customs Code, laying down common risk management framework, common criteria and priority control areas and risk information and analysis to be exchanged between customs administrations.

Article 5

Informing the European Parliament

1. The Commission shall send the agenda and the drafts, submitted to the Committee with regard to implementing measures for acts adopted in accordance with the procedure laid down in Article 251 of the Treaty, to the European Parliament for information, within the same timeframe and under the same conditions as they are sent or made available to the Permanent Representations.

2. The Commission shall send the overall result of voting, the attendance list referred to in Article 13 and the summary report of the meetings referred to in Article 12(2) to the European Parliament within 14 calendar days of each Committee meeting.

Article 6

Opinion of the Committee

1. When the advisory procedure leads to a vote, the outcome of the vote shall be decided by a simple majority of the Committee members.

When the Committee's opinion is required under the management, regulatory or regulatory with scrutiny procedure, this is determined by means of a majority vote, as provided for in Article 205(2) and (4) of the Treaty.

2. The Commission shall inform the General Customs Legislation section or its Members about the draft measures relating to the implementation of the Modernised Customs Code/the Community Customs Code, about which the Committee is asked to give an opinion in accordance with Article 184(2), (3) or (4) of the Modernised Customs Code/Articles 247a or 248a of the Community Customs Code, to be examined by the respective sections of the Committee, as well as about the results of this examination and the expected dates of application of these measures.

In order to maintain the overall structure and ensure the legal coherence of the implementing provisions of the Modernised Customs Code/the Community Customs Code, voting in the respective sections on the draft measures as referred to in subparagraph 1 may take place only after prior consultation of the General Customs Legislation section on the results of the examination by the respective sections concerned. These sections shall take into account the results of the prior consultation.

However, the opinion of the Committee on those draft measures falling under the scope of two or more sections referred to in Article 1(1) shall be given in the General Customs Legislation section. In that case, voting in the General Customs Legislation section may take place only after completion of preparatory work by the respective sections concerned and shall take into account the results of that preparatory work provided they maintain the overall structure and ensure the legal coherence of the implementing provisions of the Modernised Customs Code/the Community Customs Code.

3. The Chairman, on his or her own initiative or at the request of a Committee member, may postpone the vote on a particular agenda point until the end of the meeting or a later meeting:

- if a substantive change is made to the draft measure during the meeting,
- if the text of the draft measure has been submitted to the Committee during the meeting,
- if a new point has been added to the agenda, in accordance with Article 4(3).

If there are specific difficulties, the Chairman may extend the meeting until the following day.

4. If a Committee member so requests, voting on an issue can be postponed if the documents relating to a specific agenda point have not been sent or made available to the members within the timeframe laid down in Article 4(1) and (2).

However, at the proposal of the Chairman or the request of a Committee member, the Committee may decide by a simple majority of members to keep this point on the agenda because of the urgency of the matter.

5. If the Committee has not issued an opinion within the timeframe laid down by the Chairman, the latter may extend this period, except in cases of urgency, no longer than the end of the next meeting. If necessary, the written procedure provided for in Article 10 of these rules of procedure may be applied.

6. Paragraphs 3 and 4 shall not apply with regard to the opinion to be given by the Committee in the cases referred to in Article 4(4), where it would lead to prevent the measures at stake to be adopted in time.

Article 7

Representation and quorum

1. Each Member State delegation is considered to be one Committee member. Repayment of expenses by the Commission shall be limited to one representative per Member State and per meeting. This representative may, at the expense of the Member State concerned, be accompanied by other officials from the administration or, with the Chairman's permission, other experts in accordance with Article 9(1).
2. A Member State delegation may, if necessary, represent a maximum of one other Member State. The Permanent Representation of the Member State that is being represented must inform the Chairman of this in writing.
3. The quorum required for the Committee's deliberations about draft measures, within the meaning of Article 3(2)(a), (b), (c) and (d), to be valid is that permitting a majority opinion to be issued.

Article 8

Working groups

1. The Committee may create working groups, chaired by a representative of the Commission or of a Member State, to examine particular issues.
2. The groups must report back to the Committee. To this end, they may appoint a rapporteur.

Article 9

Admission of third parties

1. The Chairman may decide to invite experts to talk on particular matters, at the request of a member or on his or her own initiative.
2. The representatives of third countries or organisations shall be invited to attend the meetings of the Committee, in accordance with the Council act, the agreement made by the Community, the Association Council decision or other basic instrument that provides for the presence of these observers.
3. Experts and representatives of third countries or organisations must withdraw when the Committee starts confidential discussions or moves to a vote.

Article 10

Written procedure

1. If necessary and justified, the Committee's opinion can be obtained by a written procedure. To this end, the Chairman shall send or make available to the Committee members the draft measures on which their opinion is sought, in accordance with Article 14(2). Any Committee member who does not express his or her opposition or intention to abstain before the deadline laid down in the letter is considered to have given his or her tacit agreement to the draft measure; the response period must not be less than 14 calendar days.

In cases of urgency or extreme urgency, the deadlines stated in Article 4(2) and (3) shall apply. They may apply in particular, where necessary, in the cases referred to in Article 4(4).

The Chairman shall inform the Committee of the results of the written procedure.

2. However, if a Committee member requests that the draft measures be examined at a Committee meeting, the written procedure shall be terminated without result; the Chairman shall then call a Committee meeting as soon as possible.

Sub-paragraph 1 shall not apply with regard to the opinion to be given by the Committee in the cases referred to in Article 4(4), where it would lead to prevent the measures at stake to be adopted in time.

Article 11

Secretarial support

The Commission shall provide secretarial support for the Committee and, if necessary, the working groups created in accordance with Article 8 above.

Any exchange of information and documentation concerning the work of the Committee between the Chairman and the members of the Committee shall, as far as possible, be made using data processing techniques.

Article 12

Minutes and summary report of the meeting

1. The minutes of each meeting shall be drawn up under the auspices of the Chairman. These minutes shall contain, in particular, the opinions expressed on the draft measures mentioned in Article 3(2)(a), (b), (c) and (d) above and, if necessary, the opinions expressed on issues mentioned in Article 3(2)(e). The text of the opinions shall be given in a separate annex. The minutes shall be sent or made available to the members of the Committee within 15 working days.

The Committee members shall send or make available any written comments they may have on the minutes to the Chairman within 15 working days. The Committee shall be informed of this; if there are any disagreements, the proposed amendment shall be discussed by the Committee. If the disagreement persists, the proposed amendment shall be annexed to the minutes. If no comment is sent or made available within 15 working days, the minutes are deemed to be adopted.

2. A summary report for the European Parliament shall be drawn up under the auspices of the Chairman. This report shall briefly describe each agenda point and the result of the vote on the draft measures submitted to the Committee. It shall not mention the individual position of Member States in the Committee's discussions.

Article 13

Attendance list

1. At each meeting, the Chairman shall draw up an attendance list specifying the authorities or bodies to which the persons appointed by the Member States to represent them belong.

2. At the beginning of every meeting, any Committee member whose participation in the work of the Committee would constitute a conflict of interest with regard to a particular agenda point must inform the Chairman of this situation.

Members of delegations who do not belong to a particular authority or organisation of a Member State must sign a declaration stating that their participation does not raise any conflict of interest.

In the event of such a conflict of interest, the member concerned must withdraw his or her participation whilst the relevant agenda points are being dealt with, at the request of the Chairman.

Article 14

Correspondence

1. Correspondence relating to the Committee shall be addressed to the Commission, for the attention of the Committee Chairman.

2. Correspondence for Committee members shall be sent or made available to the Permanent Representations; a copy shall be sent or made available directly to the person designated for this purpose by each Member State.

Article 15

Transparency

1. The principles and conditions concerning public access to the Committee's documents shall be the same as those defined in Regulation (EC) No 1049/2001 of the European Parliament and of the Council of 30 May 2001²⁶. It is for the Commission to take a decision on requests for access to these documents. If the request is addressed to a Member State, that Member State shall apply Article 5 of the abovementioned Regulation.

2. The Committee's discussions shall be kept confidential.

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

Provisions of the EC-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

²⁶ OJ L 145, 31.05.2001, p. 43.

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.

3.3 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 ²⁷, 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.

²⁷

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 Community status, and the impact of status on the transit systems.

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

Paragraph 3 deals with the proof of the Community status of goods.

Paragraph 4 describes the means by which Community status can be proved.

Paragraph 5 gives details of proving the Community status of 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 4 (6) CCC
Community goods

Community goods are goods:

Article 2
Convention

- wholly obtained in the customs territory of the Community; or

Article 4, point 7
CCC

- imported from a country or territory not forming part of the customs territory of the Community and which have been released for free circulation; or
- obtained or produced in the customs territory of the Community from goods imported from a country or territory not forming part of the customs territory of the Community which have been released for free circulation or from a combination of such goods and goods wholly obtained in the customs territory of the Community.

Non-Community
goods

Non-Community goods are goods which:

Article 4, point 8
CCC

- are not wholly obtained in the customs territory of the Community; or
- have been imported from a country or territory not forming part of the customs territory of the Community and which have not been released for free circulation.

Which transit
procedure?

The above distinction in the 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 Community status of goods

Article 313 (1) IPC In general all goods within the customs territory of the Community are deemed to be Community goods unless it is established that they do not have Community status.

However, there are circumstances when in spite of this general rule the Community status of Community goods will have to be proved.

Article 313 (2) IPC These are:

- where Community goods which have left the customs territory of the Community are re-introduced to the customs territory of the Community.

However: proof of Community status is not required where:

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

(2) Community goods are carried between ports in the customs territory of the Community on an authorised regular shipping service (see also paragraph 3.1).

- where Community goods are in temporary storage or in a free zone of control type I or in a free warehouse
- where Community goods are placed under a suspensive procedure or in a free zone of control type II.

*Article 2(2)
Appendix II
Convention*

Note: Community goods whose Community status cannot be proved, where required, will be considered to be non-Community goods.

Article 314(3) IPC

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 (drawback system).

3.1. Regular service

3.1.1. Definition

*Article 313a
IPC*

A regular shipping service is a regular service which carries goods in vessels that ply only between ports situated in the customs territory of the Community and may not come from, go to or call at points outside this territory or in a free zone of control type I (i.e. controls principally based on the existence of a fence) of a port in this territory.

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

3.1.2. Procedure for authorising regular services

Article 313b IPC

Authorisation is granted only to shipping companies which:

- are established in the Community customs territory and whose records will be available to the competent customs authorities;
- are able to satisfy the customs authorities that they operate a regular service;

- have not committed any serious or repeated offences in connection with the operation of a regular shipping service;
- undertake that on the routes for which authorisation is requested, no calls will be made at any port in a third country or at any free zone of control type I in a port in Community customs territory, and that no transshipments will be made on the high seas; and that
- the authorisation certificate will be carried on board the vessel and presented on request to the competent customs authorities.

The application for a regular service shall be made to the customs authorities of the Member State in which the shipping company defining its service is established.

TRADE

The application shall contain the following details:

- the name of the applicant;
- the Community ports (except free zones of control type I) concerned;
- the names of the vessels assigned to the regular service;
- a description of activities (volume of traffic, the shipping line's timetable, turnaround time of vessels, etc.) and, where appropriate,
- the names of the part charterers.

After examining the request, the customs authorities of the member state, in which the shipping company is established, shall send a copy to the central administration of the other Member States concerned

requesting their agreement. The other administrations shall acknowledge receipt of the request, and shall indicate their agreement or refusal within sixty days of receipt¹. Where the consulted Member State signifies its refusal it shall indicate the grounds and the corresponding legal provisions on the offence committed. The authorities of the Member State where the application was made shall not issue the authorisation and shall state the reasons for the refusal. If no reply is received within sixty days of receipt of the application, the customs authorities shall issue an authorisation to the shipping company concerned.

CUSTOMS

All correspondence with other customs administrations on the regular shipping service is to be sent by post and with a copy sent by fax or e-mail.

Annex 8.5 contains the list of authorities competent for the authorisation procedure and other notifications regarding the regular shipping service.

The authorised regular shipping service certificate shall be issued in one or more copies.

Whenever the shipping company wishes to add or change the vessel(s) carrying out the regular service it shall inform the competent customs authorities of the names of the vessels assigned to the service. The competent customs authorities shall amend the authorised regular shipping service certificate accordingly and shall notify the changes to the administrations of the other Member States concerned.

CUSTOMS

Authorisation => issue of a regular shipping service certificate.

Where appropriate, insert in box 4 ('Other information') of the regular shipping service certificate the name(s) of the part charterer(s) for each vessel.

1 The request is deemed to have been received 5 days after the postage date.

3.1.3. Part-charter arrangements

In the case of part-charter arrangements, an application for authorisation of a regular service is submitted by the person (lessor or charterer), or his representative, defining the regular service, i.e. determining the vessel(s) to be used for the regular service and specifying the port of call. The competent authorities may request any 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 service or non-regular service

When the shipping company operates a regular service it will not be necessary to demonstrate the Community status of goods carried on board the authorised vessel.

NOTE: non-Community goods, and in certain cases also Community 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 regular service the Community status of goods must always be demonstrated.

Example 1

New York/Le Havre on a non-regular service

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

- For Community goods (other than goods subject to excise duties) loaded in Le Havre: either a T2L document or, at the request of the shipping company, a manifest bearing the code "C" shall be used
- For Community goods subject to excise duties loaded at Le Havre: the administrative accompanying document (AAD) shall be furnished.

Example 2

Le Havre/Pointe à Pitre on a non-regular service

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

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

Example 3

Genoa/Marseilles on a non-regular service

The goods are all deemed to be non-Community goods on arrival at Marseilles.

- For Community goods (other than goods subject to excise duties) loaded in Genoa: a T2L document or, at the request of the shipping company, a manifest bearing the code "C" shall be used.
- For Community goods subject to excise loaded at Genoa: an administrative accompanying document (AAD) shall be furnished.

Example 4

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

On the vessel's arrival in Le Havre all goods shall be considered to be non-Community 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: Community transit procedure are not required. On arrival in Antwerp all goods shall be deemed to be non-Community goods unless evidence of Community status is presented.

Example 5

Export of agricultural products where a refund is applied for

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

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 an occasional service, they are deemed to be non-Community goods.

Export refunds:

* The T5 document used to prove that the goods have left the Community (as required by Article 4 of Regulation 3665/87) shall be endorsed at Le Havre.

4. Proof of the Community status of goods

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

(i) brought from another Member State without crossing the territory of a third country; or

(ii) brought from another Member State through the territory of a third country and carried under cover of a

single transport document issued in a Member State; or

(iii) transhipped in a third country on to a means of transport other than that onto which they were initially loaded and a new transport document has been issued. The new document must be accompanied by a copy of the original document covering carriage from the Member State of departure to the Member State of destination.

Proof of
Community status

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

*Article 314c (1)
IPC*

- 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 Community 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 simplified transit procedures (level 2) indicating the code “C” for Community 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);
- code number and ownership mark (distinguishing letters) displayed on goods wagons belonging to a

Article 319 IPC

railway company of a member state (for further details see annex 8.4);

- declaration of Community status for packaging, receptacles, packing, pallets and other similar equipment, but not containers, returned empty from other Member States, unless there is doubt;
- declaration of Community status for passengers accompanied baggage (goods not intended for commercial use) will suffice unless there is doubt;
- the Administrative Accompanying Document (AAD), provided for in Regulation (EEC) No 2719/92), to cover the movement of free circulation excisable goods between two points in the Community;
- a T2M document for products of sea fishing and the goods obtained from such products caught by Community vessels in waters other than the territorial waters of a country or territory outside the customs territory of the Community;
- presumption of Community status of postal packages, (including parcel post) carried between two points within the territory of the Community. However, where such packages are carried to/from the non-fiscal areas, a special label must be affixed to the packages and accompanying documents;
- a document certifying the Community status of the Community goods which are in a free zone of control type I or warehouse;
- a control copy T5 (used where export from the Community is prohibited or subject to restriction, export duty or other charge)

Attention: a control copy T5 used in connection with the exportation of goods benefiting from a refund

will not be accepted as a proof of Community status.

Note 1. Packaging not having Community status

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

BG опаковка 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 iepakojums

LT N pakuotė

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 314c(3) IPC

Note 2. Retroactive issue

Where the conditions for issuing the documents proving

Community status 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
- 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 Community status by an authorised consignor

Article 324d IPC The customs authorities may authorise a person, who will be known as the "authorised consignor" to use T2L, T2LF documents, commercial documents and shipping 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 consignor.

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 consignor 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 324c (1)(b) IPC, pre-printing of the special stamp is approved by the competent authorities of the country where the authorised consignor 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 consignor may be authorised not to sign them.

The T2L, T2LF documents or commercial documents shall contain in place of the authorised consignor'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
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 Community status and shipping 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 Community status goods,
 - the letter 'F' (equivalent to T2LF) for Community status goods, consigned to or from a part of the Community 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. The endorsement of the shipping company's manifest 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

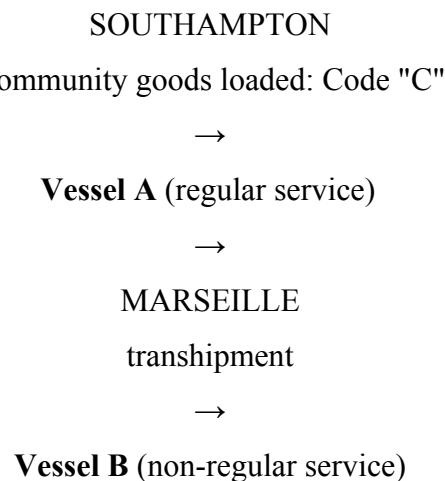
Where shipping company's manifests are used to prove the Community status of goods, the customs authorities may authorise the shipping company to draw up such manifests at the latest on the day after the departure of the vessel but before its arrival at the port of destination. Authorisation is subject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

4.3. Proof of Community status in the case of transhipment

Community goods :

When Community goods are transported by a shipping company which is authorised under Article 448 IPC they are coded "C" on the manifest.

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



→
TARANTO
proof of status required

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

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 manifest (see paragraph 4.2.).

4.4. Proof of Community status and 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 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 Community 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 Community only: where the total value of the Community goods covered by the invoice or transport document does not exceed EUR 10000, 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 Community 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 Community 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 Community goods and non-Community 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 Community 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 Community status of goods, is presented to the office of departure for endorsement, care is to be taken to ensure that the Community 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 Community 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 314a of the IPC (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 Community status of 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 Community goods, which entered EFTA and which are to be re-exported under a transit procedure other than common transit, T2L 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 EFTA country stamps the upper front part of the document, adding the date of re-exportation.

5. Proof of Community status for products of sea fishing and other products taken from the sea by boats

*Article 325, par.2
IPC*

A T2M form has to be produced to prove the
Community status:

- of the products of sea fishing caught by a Community fishing vessel²⁸, in waters other than the territorial waters of a country or territory outside the customs territory of the Community; and,
- of the goods obtained from such products on board Community fishing vessels or factory ships²⁹, in the production of which other products having Community status may have been used.

Article 325, par. 3, IPC

Note: Proof of the Community status is provided by the logbook or by any other means which establishes the status in the case of:

- Community vessels which are not fishing vessels or factory ships for sea-fishing products and other products taken or caught in waters other than the territorial waters of a country or territory outside the customs territory of the Community, or,
- Vessels of a country not a member of the Community for sea-fishing products and other products taken or caught in territorial waters within the customs territory of the Community.

Presentation of the T2M document

²² 'Community fishing vessel' means a vessel which is listed and registered in a part of a Member State's territory forming part of the customs territory of the Community, flies the flag of a Member State, catches products of sea-fishing and, as the case may be, processes them on board. "Registered" means inclusion in the Community register of fishing vessels set up by Regulation (EC) No 26/2004.

²³ 'Community factory ship' means a vessel which is listed or registered in a part of a Member State's territory forming part of the customs territory of the Community, flies the flag of a Member State and does not catch products of sea-fishing but does process such products on board. "Registered" means inclusion in the Community register of fishing vessels set up by Regulation (EC) No 26/2004.

Article 326(1) IPC

The T2M form must be presented by:

1. the Community fishing vessel which caught the products and, where applicable, processed them; or,
2. another Community fishing vessel, or the Community 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 vessel 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 Community where the products or goods were landed from the vessel referred to in points 1, 2 or 3.

Information on booklet T2M

Booklet

*Articles 327, 328,
IPC*

The T2M form is printed in an official Community language specified by the competent authorities of the Member state to which the vessel belongs.

The T2M forms are bound in booklets of ten, with one detachable original, and one non-detachable copy of each form.

Each T2M document shall have a unique serial number printed on both the original and copy.

The T2M booklet is issued at the request of the person concerned by the Community customs office

responsible for supervising the base port of the Community fishing vessel for which the booklet is intended.

Before being issued with the booklet, the person concerned shall make the necessary entries in boxes 1 and 2 and shall complete and sign box 3 of all the originals and copies of the forms in the booklet. The relevant customs office shall complete box B of all originals and copies of the forms in the booklet.

All the forms and copies shall be stamped in Box A by the authority responsible for registering the Community fishing vessel for which the booklet is issued.

Each booklet is valid for two years from the date of issue.

When all forms in the booklet have been used or its period of validity has expired, or when the vessel for which the booklet has been issued ceases to satisfy the conditions laid down, the booklet must be returned immediately to the customs office of issue.

TRADE

The master of the Community fishing vessel for which a T2M booklet has been issued, shall complete box 4 and, if the products caught have been processed on board, box 6, and shall complete and sign the declaration in box 9 of the original and copy of one of the forms whenever he:

- tranships products to a Community fishing vessel or Community factory ship which will process them;

- tranships products or goods to any other vessel which will not process them but will take them directly either to a port in the customs territory of the Community or to another port for subsequent consignment to the customs territory of the Community;
- lands products or goods in a port in the customs territory of the Community;
- lands products or goods in a port outside the customs territory of the Community for subsequent consignment to the customs territory of the Community.

Any processing of these products as well as any transshipment operation shall be recorded in the vessel's logbook.

Appropriate entries shall be made in the logbooks of the vessels onto which the products are transhipped.

In the case of transshipment to another vessel, the original and the copy of T2M form which refers to the products, must be properly completed and signed by the masters of both vessels. The original T2M shall be given to the master of the fishing vessel onto which the products are transhipped. A further transshipment is also possible.

CUSTOMS

Where a T2M form and all the products covered by it are presented, customs shall complete and endorse box 13 and forward the T2M to the customs office which issued it.

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**
- 8.2 : Shipping manifest - TC12 procedure and authorisation**
- 8.3 : Proof of Community status of motorised road vehicles**
- 8.4 : Proof of Community status of railway wagons**
- 8.5 : List of the competent authorities for the regular shipping service**

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 Community 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 are 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 whom he has contracted the transportation.

6. Consequences for Community 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 447 and 448 of the IPC 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 services

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

The certificate of the regular shipping service (annex 42 A IPC) is completed in accordance with the following instructions:

- General:

The certificate must be completed by type-writer or by using a data processing technique.

Any subsequent change to the certificate may be made also by hand, in ink and in block capitals and must in all cases be endorsed by customs (date, stamp and signature of the official).

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

- Box 3: Insert the names of the vessel 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: (BE), (BG), (CY), (DE), (DK), (EE), (ES), (FI), (FR), (GR), (IE), (IT), (LT), (LV), (MT), (NL), (PL), (PT), (RO), (SE), (SI) or (UK).

- Implementation:

Customs shall ensure that all certificates are in compliance with the above instructions by no later than 30 June 2006.

Shipping manifest – TC12 procedure and authorisation

Explanatory notes for the use of form TC12

A. Introduction

1. The opening sentence of Article 313(2) of the IPC requires proof of the Community status of goods carried by sea by a non-regular shipping service.
2. Article 317a of the IPC (Article 10 of Appendix II to the Convention) allows the shipping company's manifest to be used as proof of the Community status of goods.
3. Such a manifest must be authenticated by customs or the shipping company (if it is an authorised consignor) 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 324e of the IPC (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 or having a regional office in a given country should apply to that country's competent authorities for authorisation to use, as an authorised consignor, the simplification provided for in Article 324e of the IPC (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.
The shipping company should also indicate in its application the name(s) of its representative(s) in those ports.
2. The competent authorities of this country will check that the application meets the conditions of Article 324e(2) of the IPC (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.
3. 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.

4. 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.
5. 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.
6. 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 324e(2) of the IPC (Article 18(2) of Appendix II).
7. 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.
8. Reasons must be given in the case of refusal.
9. 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.
10. 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 9 of the Code, Article 54 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 Community and the EFTA countries listed in the authorisation.

2. Documentation required for consignments

When used as proof of the Community status of goods, the shipping company's manifest must include at least the information indicated in Article 317a of the IPC (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 Community status 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 Community status of 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 Community status, 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 324e of the IPC (Article 18 of Appendix II of the Convention)								
2. Countries and ports of departure to which this authorisation refers and the name(s) of the shipping company's representative(s).									
3. Countries and ports of destination to which this authorisation refers, and the name(s) of the shipping company's representative(s).									
4. Other information									
5. Issuing Authority <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;"></td> <td style="text-align: right; vertical-align: top;">Stamp</td> </tr> <tr> <td>Name :</td> <td>Date :</td> </tr> <tr> <td>Address :</td> <td></td> </tr> <tr> <td>Country :</td> <td style="text-align: right;">(Signature)</td> </tr> </table>			Stamp	Name :	Date :	Address :		Country :	(Signature)
	Stamp								
Name :	Date :								
Address :									
Country :	(Signature)								

ANNEX B

LIST OF THE COMPETENT AUTHORITIES FOR CONSULTATION

Country	Name of the authority	Address of the authority	Contact Point
(A)	(B)	(C)	(D)
BELGIUM	Administration Centrale des douanes et accises Service Procédures douanières, direction 10	North Galaxy, Tour A (NGA 21) Boulevard du Roi Albert II 33, boîte 37 B-1030 Bruxelles	
DENMARK	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.	
FINLAND	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
FRANCE	Direction générale des Douanes et Droits Indirects	23 bis, rue de l'Université F – 75007 PARIS	Mme Chasseriau Maud Tel : +33-1- 44744621 E-mail : maud.chasseriau@douane.finances.gouv.fr

GERMANY	Hauptzollamt Kiel	Auguste-Viktoria Str. 6-8 DE-24103 Kiel	Mr.Holger Krüger Tel : + 49-431-595-3604 Fax : + 49-341 595-3645 E-mail : Holger.Krueger@hzaki1.bfinv.de
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NETHERLANDS	In the Netherlands 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.	
NORWAY	Toll- og avgiftsdirektoratet Driftsavdelingen/VFS	Postboks 8122 Dep. 0032 OSLO	
POLAND	Customs Office in Gdynia Urząd Celny w Gdyni	ul. Polska 8 81-339 Gdynia tel. +48.58.620.29.30	
//	Customs Office in Szczecin Urząd Celny w Szczecinie	ul. Energetyków 55 70-952 Szczecin tel. +48.91.462.34.71	
PORTUGAL	Direcção- Geral das Alfândegas e dos Impostos Especiais sobre o Consumo Direcção de Serviços de Regulação Aduaneira	Rua da Alfândega, nº 5 -r/c 1149-006 LISBOA	Telefone: 351 218813879 Fax: 351 218813984 E-mail: dsra@dgaiec.min-financas.pt
SPAIN	Agencia Estatal de Administración Tributaria Departamento de Gestión Aduanera e II. EE.	Avenida del Llano Castellano, 17 28034 - MADRID	Isabel Rodríguez Fernandez Nicolás Campo Hernández Pascual Tomas Hernández Phone: ++ 34 91 728 94 50 Fax : ++ 34 91 358 47 21 e-mail : gesadu@aeat.es

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UNITED KINGDOM	HM Revenue & Customs CCTO National Simplifications Team	Custom House Main Road Harwich Essex - CO12 3BE Phone 00 44 1255 244700 Fax 00441255 554508	ccto.od@hmrc.gsi.gov.uk
SLOVENIA	CARINSKA UPRAVA REPUBLIKE SLOVENIJE, GENERALNI CARINSKI URAD	ŠMARTINSKA 55 SI - 1000 LJUBLJANA SLOVENIJA	
SLOVAK REPUBLIC	not applicable		
CZECH REPUBLIC	not applicable		
MALTA	Ministry of Finance Customs Division Transit Branch	Custom House Valletta CMR 02 MALTA	Mr. Anthony Busuttil Phone: 00356 2225 1422 Fax: 00356 2165 1250 e-mail: anthony.b.busuttil@gov.mt

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	VID Rīgas muitas reģionālās iestādes muitas pārvaldes	Citadeles ielā 1, Rīgā, LV-1010 Latvia	
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HUNGARY	not applicable		
BULGARIA	National Customs Agency Transit of goods Department	47, G.S.Rakovski str. 1040 Sofia Republic of Bulgaria	Mr. Borislav Borissov Tel:+359 2 9859 4593 E-mail: Borislav.Borissov@customs.bg
ROMANIA	Autoritatea Națională a Vamilor	Str. Matei Millo, nr.13, sector 1, Bucuresti	Octavian Relu Botea – deputy director

			Phone/fax: +4021/ 3125875; E-mail: tavi@customs.ro
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Proof of Community status of motorised road vehicles

To determine the customs status of motorized road vehicles within the customs territory of the Community, 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 Community 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 Community but also, like all other Community goods, transfer of ownership (delivery / acquisition) and change of residence involving relocation of the vehicle without change of ownership.
3. Article 313 (1) of the IPC says 'Subject to the exceptions listed in paragraph 2, all goods transported between two points in the customs territory of the Community shall be deemed to be Community goods unless it is established that they do not have Community status. 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 Community goods because basic presumption of Article 313 (1) has been fulfilled. For registration purposes, such vehicles must be treated in exactly the same way as Community manufactured vehicles.
5. In such circumstances, the registration of new vehicles must not be dependent on proof of Community status of the 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, Community vehicles must be able to move within the customs territory of the Community under the same conditions as other Community 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 Community 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 Community status should be established in accordance with the provisions of Article 320(b) IPC.

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 Community status 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 Community status 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 Community status;

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 except the registration certificates issued for vehicles which are registered for “EXPORT” and as “VISITOR” which are still issued by hand and have different registration number plates from the rest of the vehicles.

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 reflective background, both with black characters and numbers.

In order to determine the Community status 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)

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” 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 Community status of these vehicles can be verified by consulting their documentation.

c) Vehicles registered temporarily as Visitor (V) and vehicles registered for export

Vehicles registered in Cyprus for visitors and vehicle registered for export do not have Community status. These vehicles have registration numbers as follows:

Explanation:

- a) Visitor NNNNVNN e.g. 1604V04 N denotes number
- b) Export ENNNNN e.g. E11234 L denotes letter

Table A

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

Note: For registration certificates filled by hand, only the information in number 1 is shown.

Czech Republic

1. Motorized road vehicles registered in the Czech Republic are considered to have Community status 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 Community status 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 Community status is verified by consulting their documentation.

Denmark: Motorized road vehicles registered in Denmark are considered to have Community status 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 Community 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**).

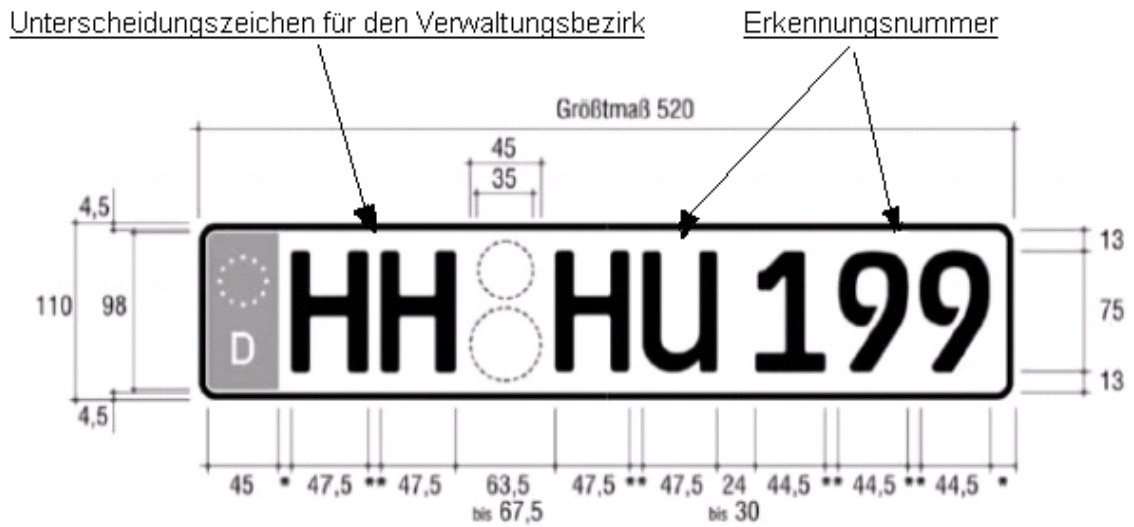
The proof of the Community specifications **is considered not to be valid** for vehicles, if they carry a registration license plate,

- 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.

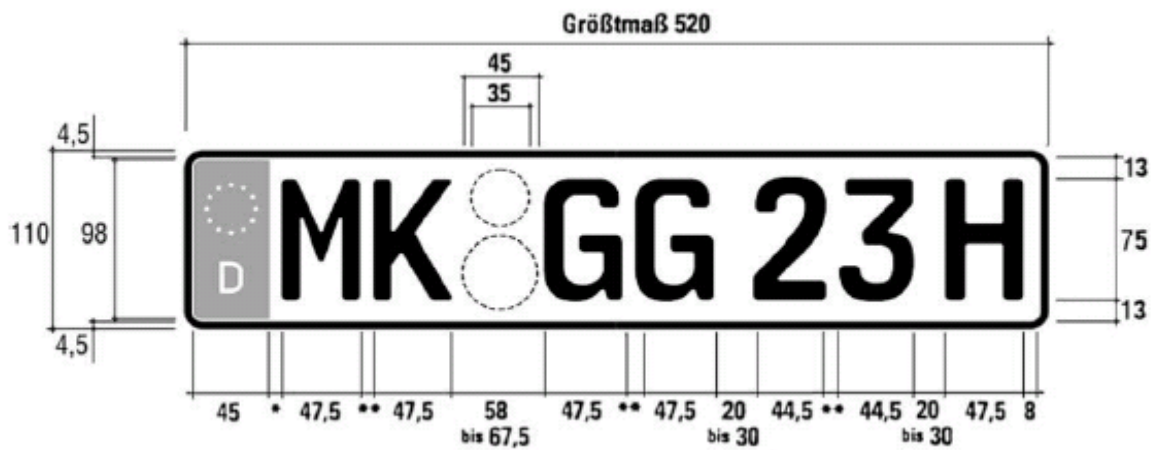
Example 1

Distinctive combination of letters for the administrative district

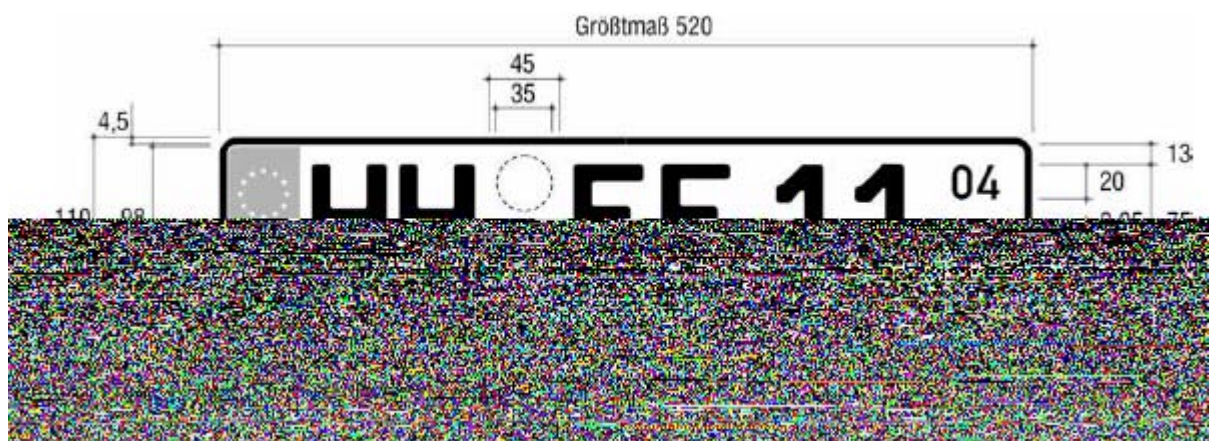
**number for
the
recognition**



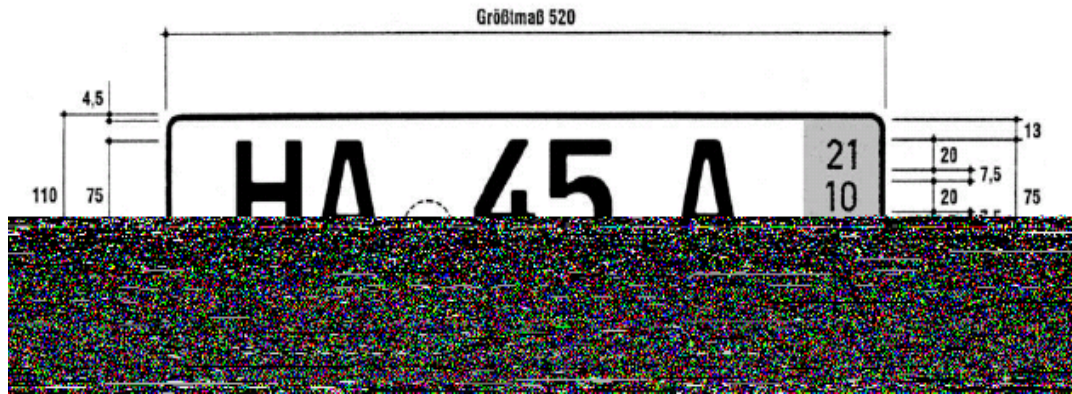
Example 2 ("Registration license plate for old timer" for the historical vehicles)



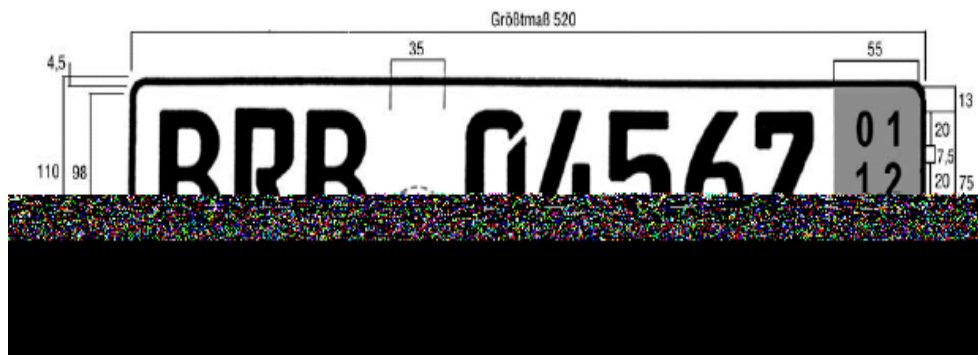
Example 3 ("Registration license plate for a season")



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 two letters and four digits (e.g. BA 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 Community status 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 Community Status.

2. Motorized road vehicles registered in Spain are not considered as having Community status 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 Community status 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 Community status 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 Community status unless:

1. they are registered in one of the following special series:
 - E E (Escursionisti Esteri)
 - C D (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 diproprietà 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 Community status 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 Community status 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 Community status. 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 Community status. Their status can be verified only by consulting relevant documentation.

Luxembourg: Motorized road vehicles registered in Luxembourg are considered to have Community status unless:

1. the registration card (carte grise) bears:
"DOUANE - ADMISSION TEMPORAIRE
Duties when sold"

Hungary:

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

- DT, CK, CD (Diplomatic status and the like)
- C, V (temporary stay))
- E (provisional)

Malta: Motorized vehicles registered in Malta are considered to have community status 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 community status if the registration plate consists of any of the following combinations.

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

Netherlands: Motorized road vehicles registered in the Netherlands are considered to have Community status 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 Community status if

- 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
- a Polish registration document has been issued on respect thereof.

Portugal:

1. Motorized road vehicles registered in Portugal are considered to have Community status 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 Community status. 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 **Community status**.

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 Community 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 Community status 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 Community status if their registration is in one of the following special series:

- rectangular white number plate bearing an inscription consisting of two letters and five digits (three numbers and a pair of letters) in black, separated by dash (e.g.: BA-858BL). The first pair of letters corresponds to territorial department. The second group of digits after dash may consist of five letters, or letters at the first four positions and number at the fifth position, or letters at the first three positions and numbers at fourth and fifth position.

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

- special rectangular white number plate with red digits in two lines. First line consists of two letters corresponding to territorial department and second line consists of letter "M" followed by three digits. After letter "M" may also be added another letter. Such plates are issued for new-made vehicles, new-bought vehicles or vehicles used for test purposes;
- special rectangular yellow number plate with black digits in two lines. First line consists of two letters corresponding to territorial department and second line consists of letter "V" followed by three digits. After letter "V" may also be added another letter. Such plates may be issued for vehicles

registered for export purposes. On the upper right corner is the field with the date of expiration;

- special rectangular yellow number plate with red digits in two lines. First line consists of two letters corresponding to territorial department and second line consists of letter “H” followed by three digits. After letter “H” may also be added another letter. Such plates may be issued for historical vehicles;
- special rectangular white number plate with blue digits in two lines. First line consists of two letters corresponding to territorial department and second line consists of letter “S” followed by three digits. After letter “S” may also be added another letter. Such plates may be issued for vehicles used for sport purposes;
- special rectangular white number plate with green digits in two lines. First line consists of letter “C” possibly followed by another letter and second line consists of five digits. Such plates may be issued for vehicles individually imported to the Slovak Republic that technical eligibility has not been approved, or for other vehicles.

2. However, motorised road vehicles which carry a rectangular blue plate, bearing the letters “EE” or “ZZ” followed by five numbers in yellow, belong to various diplomatic corps or foreign mission and may or may not have Community status. The Community status can be verified only by consulting their documentation.

Finland: Motorized road vehicles registered in Finland are considered to have Community status 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 Community status 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 Community status 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 Community status.

United Kingdom:

Motorized road vehicles registered in the UK are considered to have Community status 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 1st 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 1st 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 Community status, the vehicle shall nevertheless be admitted as Community goods on production of a T2L document or document having equivalent value as provided for in Article 320 of the IPC.

Proof of Community status of railroad wagons

In amplification of Article 321 IPC the relevant code numbers and ownership marks(initials) are:

COUNTRY	CODE NUMBER	OWNERSHIP MARK (INITIALS)
Belgium	88	B
Bulgaria	52	BDZ
Czech Republic	54	CD
Cyprus:	not applicable	
Denmark	86	DSB
Federal Republic of Germany	80	DB
Estonia	26	EVR
Greece	73	CH
Spain	71	RENFE
France	87	SNCF
Ireland	60	CIE
Italy	83	FS
Latvia	25	LDz
Lithuania	24	LG
Luxembourg	82	CFL
Hungary:	55	MÁV
	43	GYSEV
Malta:	not applicable	
Netherlands	84	NS
Austria	81	ÖBB
Poland	51	PKP

Portugal	94	CP
Romania	53	CFR
Slovenia	79	SŽ
Slovak Republic	56	ŽS
Finland	10	VR
Sweden	74	SJ
United Kingdom	70	BR (except where the wagon number is followed by the letter P)

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)
BELGIUM	Administration Centrale des douanes et accises Service Procédures douanières, direction 10	North Galaxy, Tour A (NGA 21) Boulevard du Roi Albert II 33, boîte 37 B-1030 Bruxelles	
DENMARK	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.	
FINLAND	Turun Tulli/meriliikenneluvat	PL 386 FI-20101 Turku	Mr Heimo Pönkä Tel: +358-20-4924245 Mobile : +358-40-3324245 Fax: +358-20-4924017 E-mail: Heimo.Ponka@tulli.fi
FRANCE	Direction générale des Douanes et Droits Indirects	23 bis, rue de l'Université F – 75007 PARIS	Mme Chasseriau Maud Tel : +33-1- 44744621 Fax: +33-1-4474 4940 E-mail : maud.chasseriau@douane.finances.gouv.fr

GERMANY	Hauptzollamt Kiel	Auguste-Viktoria Str. 6-8 DE-24103 Kiel	Mr Holger Krüger Tel : + 49-431-595-3604 Fax : + 49-341 595-3645 E-mail : Holger.Krueger@hzaki1.bfinv.de
GREECE	Ministry of Finance Directorate General Of Customs and Excise 19 th Division-1 st Department	K. Servias 10 101 84 Athens Greece	Tel :0030210/3248832 Fax :0030210/3225731 e-mail :d19diadi@otenet.gr
IRELAND	The Revenue Commissioners, CAP & Transit Procedures Branch,	Revenue Government Buildings Customs Unit 1 St. Conlons Road Nenagh Co. Tipperary	Mr. John Sherlock Tel.: 00353-67-63440 Fax: 00353-67-44126 e-mail: jsherloc@revenue.ie
ITALY	AGENZIA DELLE DOGANE Area gestione tributaria e rapporti con gli utenti. Ufficio regimi doganali e fiscali	Via Mario Carucci, 71 00143 Roma	Rosanna Lavuzza Phone: 0039 06 50246040 Fax: 0039 06 5001037 e mail: dogane.tributi.regimi@finanze.it Mr. Giancarmine Chiarello Phone: 0039 06 50245073
ITALY	AGENZIA DELLE DOGANE Area gestione tributaria e rapporti con gli utenti. Ufficio regimi doganali e fiscali	Via Mario Carucci, 71 00143 Roma	Rosanna Lavuzza Phone: 0039 06 50246040 Fax: 0039 06 5001037 e mail: dogane.tributi.regimi@finanze.it Mr. Giancarmine Chiarello Phone: 0039 06 50245073

LUXEMBOURG	-		
NETHERLANDS	Belastingdienst Douane Rotterdam	Kantoor Laan op Zuid Team 2 Klantcoördinatie Postbus 50966 NL – 3007 BJ Rotterdam	Tel. (0031) 10 290 4970 Fax: (0031) 10 290 4705
AUSTRIA	-		
PORTUGAL	Direcção- Geral das Alfândegas e dos Impostos Especiais sobre o Consumo Direcção de Serviços de Regulação Aduaneira	Rua da Alfândega, nº 5 -r/c 1149-006 LISBOA	Director telephone: 351 218813890 Fax: 351 218813984 E-mail: dsra@dgaiec.min-financas.pt
SPAIN	Agencia Estatal de Administración Tributaria Departamento de Gestión Aduanera e II. EE.	Avenida del Llano Castellano, 17 28071 - MADRID	Isabel Rodríguez Fernandez Nicolás Campo Hernández Lola Ginés Pérez Phone: ++ 34 91 728 98 58 Fax : ++ 34 91 358 47 21 e-mail : gesadu@aeat.es
SWEDEN	Tullverket Nedre Norrlandsregionen Företagsenheten	Box 796 S-851 22 Sundsvall	nedrenorrland@tullverket.se
//	Tullverket Mälardalsregionen Åke Perhult Kvalitetssäkrings- och tillståndssektionen	Box 27311 S-102 54 Stockholm	ake.perhult@tullverket.se

//	Tullverket Östersjöregionen Företagsenheten - IKS	Box 153 S-374 23 Karlshamn	ostersjo@tullverket.se
//	Tullverket Skåneregionen Företagsenheten Tullinformations- och kvalitetssäkringssektionen	Box 850 S-201 80 MALMÖ	skane@tullverket.se
//	Tullverket Västsvenska regionen Klareringssektion Göteborg Klar grp Gbg/ Anders Karp	S-404 85 Göteborg	vastsvenska@tullverket.se
UNITED KINGDOM	HM Revenue & Customs CCTO National Simplifications Team	Custom House Main Road Harwich Essex - CO12 3PG	Mr Patrick Parsons Tel: 00 44 1255 244894 Fax: 00 44 1255 244784 e-mail: ccto.general@hmrc.gsi.gov.uk
SLOVENIA	CARINSKA UPRAVA REPUBLIKE SLOVENIJE, GENERALNI CARINSKI URAD Sektor za carinske in davčne postopke	ŠMARTINSKA 55 SI - 1000 LJUBLJANA SLOVENIJA	<u>Ms. Branka Srsen</u> <u>Tel.: +386-1-4783878</u> <u>Fax: +386-1-4783904</u> <u>e-mail: Branka.Srsen@gov.si</u>
POLAND	Customs Chamber in Gdynia Izba Celna w Gdyni	Ul. Polska 8 81-339 Gdynia tel.+48.58.620.29.30	Fax: +48-58-621 0554 e-mail: dyrektor@gdy.mofnet.gov.pl
	Customs Chamber in Szczecin Izba Celna w Szczecinie	Ul. Energetyków 55 70-952 Szczecin tel. +48.91.462.34.71	Fax: +48-91-480 5801 e-mail: ic.szczecin@szc.mofnet.gov.pl

			sekretariat.ic-szczecin@szc.mofnet.gov.pl
SLOVAK REPUBLIK	-		
CZECH REPUBLIC	--		
MALTA	Ministry of Finance Customs Division Transit Branch	Custom House Valletta CMR 02 MALTA	Mr. Anthony Busuttil Phone: 00356 2225 1422 Fax: 00356 2165 1250 e-mail: anthony.b.busuttil@gov.mt
CYPRUS	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
LATVIA	VID Kurzemes reģionālās iestādes muitas pārvalde	Liepājas ielā 48, Kuldīga, LV-3300 Latvia	Ilvita Mantaja Phone: +371 3320416 Fax: + 371 3320416 E-mail: Ilvita.Mantaja@kreg.vid.gov.lv
	VID Rīgas muitas reģionālās iestādes muitas pārvaldes	Citadeles ielā 1, Rīgā, LV-1010 Latvia	Mr Ojārs Ūdris Fax: +371 7 047301 E-mail: Ojars.Udris@rm.vid.gov.lv
	VID Vidzemes reģionālās iestādes muitas pārvaldes	Beātes ielā 49, Valmierā, LV-4201 Latvia	Andris Liepiņš Phone: +371 4207768 Fax: + 371 4207805 E-mail: andris.liepins@vreg.vid.gov.lv
	VID Galvenā muitas pārvalde *	Kr. Valdemāra ielā 1 a Rīgā, LV-1841 Latvia	Ilona Kazaka Phone: +371 7357247 Fax: + 371 7357248 E-mail:

	* for representatives from other countries		Ilona.Kazaka@dep.vid.gov.lv
ESTONIA	Tax and Customs Board	Lõkke 5 15175 TALLINN Estonia	Vadim Iljušin T. +372 696 7892 F. +372 696 7733 vadim.iljusin@emta.ee
ESTONIA	Tax and Customs Board	Narva road 9j 15176 TALLINN Estonia	Vadim Iljušin +372 696 7892 vadim.iljusin@customs.ee
LITHUANIA	Muitinės departamentas Muitinės procedūrų skyrius Tranzito kontrolės poskyris	A. Jakšto g. 1/25 LT-01105 Vilnius	Mr Audrius Budrys Tel: +370 5 266 60 80 Fax: +370 5 266 60 14 E-mail: a.budrys@cust.lt
HUNGARY	-		
BULGARIA			
ROMANIA	Autoritatea Nationala a Vamilor Serviciul Tranzit – Biroul Centralizator	Str. Matei Millo, nr.13, Sector 1, Bucuresti.	

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 describes the guarantee waiver by law.

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 III.

1.1. Purpose of guarantee

Customs duties and other charges applicable to goods are temporarily suspended when these goods are released for common/Community 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 principal is required to furnish a guarantee.

Legal references

The legal bases for transit guarantees are :

- Article 10 Convention,
Articles 5 to 7, 12 to 15, 48 to 61 and Art. 118 of
Appendix I to this Convention,
- Annexes I, III, and IV to Appendix I, and,
- Annexes B1 to B7 of Appendix III.

- Articles 94, 95, 189 to 200 CCC, and,
- Articles 342, 345 to 348, 372 to 384 and 450c IPC,
and,
- Annexes 44c, 46b, 47a, 48 to 51, 51a, 51b and 54
IPC.

1.2. Forms of guarantee

Article 6(1) Appendix I, Convention The guarantee may be furnished as a cash deposit or by a guarantor. The guarantee shall be an individual guarantee covering a single transit operation or a comprehensive guarantee covering several operations. The individual guarantee by a guarantor may be in the form of vouchers that the guarantor issues to principals. The use of the comprehensive guarantee is a simplification of the standard rules on transit and is therefore subject to an authorisation.

Article 193 CCC

1.3. Guarantee waiver

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

- Article 7 Appendix I Convention*
- guarantee waiver by law:
 - for certain modes of transport
- Article 95 CCC*
- Article 342(3) and 446 IPC*
- for public authorities in Community transit (see paragraph 5.4)
- Article 189(4) CCC*

Articles 56, 57 and 58 Appendix I Convention - guarantee waiver by authorisation;

Article 94(4) CCC

Articles 379, 380, 380a and 381 IPC

- guarantee waiver by national decision;

Article 10(2)(a) Convention

- in common transit on the basis of bilateral or multilateral agreement of the Contracting Parties for operations involving only their territories,

Article 10(2)(b) Convention

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

Article 189(5) CCC

- in Community transit where the amount to be secured does not exceed 500 EUR according to a decision of the customs authorities of the Member State 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 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.

Article 12(2) and (3) 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 guarantee document. 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.

In Community transit, a guarantee is valid in all Member States and in the Principality of Andorra and the Republic of San Marino. Provided that the European Community or the Principality of Andorra or the Republic of San Marino have not been crossed out in the guarantee document and the principal 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 Community for a Community transit operation within the European Community and/or between the European Community and one of those States.

1.5. Table of guarantee

	Individual guarantee			Comprehensive guarantee
	Cash deposit	by guarantor	by voucher	
Coverage	single operation	single operation	single operation	several operations
Area	unrestricted validity	restriction possible	unrestricted validity	restriction possible
Goods of annex I appendix I Convention/ annex 44C IPC	no restriction possible	no restriction possible	restriction possible	restriction possible
Amount required as guarantee	100% of all customs duties and other charges	100% of all customs duties and other charges	100% of all customs duties and other charges	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-year extension possible)
Proof that guarantee has been furnished	Cash deposit issued by principal	Guarantee document in accordance with Annex B1 to Appendix III of the Convention/ Annex 49 IPC	Individual guarantee voucher TC 32	*) Comprehensive guarantee certificate TC 31 **) Guarantee waiver certificate TC 33

Note: where guarantee data is exchanged between the office of guarantee and the office of departure using information technology and computer networks, no comprehensive guarantee certificate TC 31 or guarantee waiver certificate TC33 is presented to the office of departure.

2. General provisions

2.1. Necessity for a guarantee

2.1.1. Introduction

*Article 5(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/Community transit. 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.

Article 94(1) CCC

2.1.2. Failures

*Article 24
Appendix I
Convention*

In cases where no information about a guarantee is given on the transit declaration or the required guarantee document is not presented at the office of departure, the declaration must not be accepted.

*Article 63 and 62
CCC*

*Article 29(1) 2nd
subparagraph
Appendix I
Convention*

In cases where the amount of guarantee turns out to be insufficient, the 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.

*Article 73(1) and
74(2) CCC*

The office of departure must also refuse the release where the documents presented prove that the guarantee has not been issued to the principal of the transit operation concerned.

2.2. Calculation of the amount of the guarantee

2.2.1. Introduction

*Article 5(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 94(1) CCC

2.2.2. Calculation

*Article 12 and
56(2)(b) 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 kinds of goods at import in general. 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.

*Article 345(1) and
379 IPC*

Article 341 IPC

*Article 3(1),
Appendix I;
Convention*

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 clearance for home use. Goods that are in free circulation in the Contracting Party are to be treated as goods being imported from a third country.

T2-procedure

*Article 3(d)
Appendix I
Convention*

This applies also when Community goods are placed under common transit. These goods are deemed to be non-Community goods for the purpose of the

calculation in order to ensure a possible payment of a customs debt in a Contracting Party other than the Community.

*Article 56(1) 2nd
subparagraph
Appendix I
Convention*

Article 379 IPC

The goods concerned are to be classified on the basis of the customs tariff. Where the goods are not listed in Annex I Appendix I of the Convention/Annex 44C IPC and a 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 7.000 EUR. This basic idea applies to both a comprehensive and an individual guarantee.

In the case of goods involving higher risk of fraud, listed in Annex I Appendix I of the Convention/Annex 44C IPC, the calculation is to be made on the basis of a classification of the goods.

When establishing the amount of an individual guarantee for goods for which a minimum rate is mentioned in Annex I Appendix I of the Convention/Annex 44C IPC and the minimum quantities are exceeded, the result of the calculation is to be compared to this minimum rate. If the result of the calculation is higher than the minimum rate, the amount of the guarantee is to be established on the basis of the calculation. If the calculation results in an amount that is less than the minimum rate, the amount of guarantee is to be established on the basis of the minimum rate.

Example:

A consignment of 3 tons of butter (HS heading 0405.10) is to be entered for the transit procedure in country X. The duties and other charges to the goods in that country would normally require a guarantee of 7.500 EUR. However, as column no. 5 of the annex provides that the guarantee for the product shall be a minimum of 2 600 EUR per ton, the guarantee shall be set at 7.800 EUR.

2.3. Guarantor

2.3.1. Introduction

*Article 3(j)
Appendix I
Convention*

The guarantor shall be a natural or legal third person. The guarantor and the principal must not be the same natural or legal person. An affiliated company must be a separate legal entity from the parent company

*Article 195 2nd
subparagraph CCC*

2.3.2. Establishment and approval

*Article 6(4)
Appendix I
Convention*

The guarantor shall be established in the Contracting Party where the guarantee is furnished and approved by the competent authorities.

*Article 195 2nd
subparagraph CCC*

As regards the Community, the guarantor need not be established in the Member State where the guarantee is furnished nor be approved by its customs authorities. Where a guarantor has been approved in another Member State, proof of that approval must be provided according to the provisions in force in the Member State

of the office of guarantee.

The guarantor shall be approved by the competent authorities 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.

*Article 6(4)
Appendix I,
Convention*

Article 342(2) IPC

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

The guarantor undertakes not to change his addresses for service without giving the office of guarantee advance warning. This office must also be informed of any changes regarding appointed agents.

2.3.3. Liability

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

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

2.3.4. Guarantee document in the case of revocation or cancellation

*Article 118
Appendix I
Convention*

When the guarantor's undertaking is revoked or cancelled, the office of guarantee shall retain the corresponding guarantee document 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 debt or the discharge of the procedure.

Article 450c-d IPC

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

3. Individual guarantee

3.1. Cash deposit

3.1.1. Introduction

*Articles 6(1) and
12(2) Appendix I
Convention*

A guarantee in the form of a cash deposit may be furnished at the 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 office of departure will be competent for the repayment. The office of departure should inform the principal of this at the time of lodging the cash deposit and ask him which means of repayment he prefers. If the principal decides on a money transfer, the office of departure shall note the details of the principal's bank account and inform the principal that he will bear the costs of the transfer.

3.2. Individual guarantee by guarantor

Where the office of guarantee is not the office of departure and has therefore kept a copy of the guarantee document, the office of departure is to inform the office of guarantee when it has returned the original to the principal.

3.3. Individual guarantee by means of vouchers (TC32)

3.3.1. Liability and approval

*Article 6(4), 2nd
subparagraph
Appendix I
Convention*

*Article 195 3rd
subparagraph CCC*

The guarantee document for the individual guarantee in the form of TC32 vouchers does not contain a maximum amount of liability. The office of guarantee should ensure that the guarantor has sufficient financial resources to pay any (customs) debt liable to be incurred. In particular, the office could consider limiting the number of TC32 vouchers issued by a given guarantor.

The TC32 voucher corresponds to the specimen in Appendix 3 Annex B3 Convention/Annex 54 IPC.

3.3.2. Notification

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

The list of authorised guarantors is given in the Annex 8.1.

In case of revocation or cancellation of the authorisation the country responsible for the 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

The guarantor may combine the voucher with a counterfoil and, if appropriate, with a receipt.

The absence of the principal's signature on the voucher does not affect the validity of the voucher.

The signature of the guarantor on the voucher need not be hand-written.

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.

The guarantor may exclude goods listed in Annex I Appendix I Convention/Annex 44C IPC (those

involving greater risk of fraud) from the scope of the
guarantee vouchers.

TRADE

If a guarantor wishes to exclude goods listed in Annex I Appendix I Convention/Annex 44C IPC from the scope of a TC 32 voucher, he must enter one of the following phrases diagonally across the voucher:

- BG Ограничена валидност
- CS Omezená platnost
- DA Begrænset gyldighed
- DE Beschränkte Geltung
- EE Piiratud kehtivus
- EL Περιορισμένη ισχύς
- ES Validez limitada
- FR Validité limitée
- IT Validità limitata
- LV Ierobežots derīgums
- LT Galiojimas apribotas
- HU Korlátozott érvényű
- MT Validità limitata
- NL Beperkte geldigheid
- PL Ograniczona ważność
- PT Validade limitada
- RO ValiditateValabilitate limitată
- SI Omejena veljavnost
- SK Obmedzená platnosť
- FI Voimassa rajoitetusti
- SV Begränsad giltighet

EN Limited validity

IS Takmarkað gildissvið

NO Begrenset gyldighet

4. Comprehensive guarantee and guarantee waiver

4.1. General provisions

4.1.1. Introduction

*Article 48(1)(a)
Appendix I
Convention* The use of a comprehensive guarantee or 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 by the competent authority.

*Article 372(1)(a)
IPC*

*Article 49 to 53
Appendix I
Convention*

*Article 373 to 376
IPC*

4.1.2. General conditions

The applicant must comply with the general conditions laid down in article 49(1) of Appendix I of the Convention/Article 373(1) IPC. Further details are in Part V, paragraph 2.1.

4.1.3. Calculation of the reference amount

The use of the comprehensive guarantee and 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 principal, the reference amount must be calculated with the utmost care.

The period of at least one week for which the reference amount is calculated should represent a typical example of the transit activities of the principal. It 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.

The office of guarantee shall establish the amount on the basis of the information, in particular the commercial documentation and records, provided by the applicant on goods that he has both carried in the past and intends to place under transit in the future.

The office of guarantee shall calculate the reference amount on the basis of the highest rates of duties and other charges applicable in the country of departure (see paragraph 2.2). In agreement with the applicant, the office of guarantee may assess the reference amount by rounding up the sums in order to cover the required amount.

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 office of guarantee for acceptance.

4.1.5. Guarantee certificate

The competent authorities shall issue the principal with a certificate. 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 principal (for example where the principal regularly presents transit declarations at several customs offices).

Any additional obligations or restrictions imposed when an authorisation was issued may be entered in the “special observations” box no. 8 of the certificate (see Annex B7 of Appendix III Convention and/or Annex 51b IPC). The following are examples of such entries:

- “Limited validity”

This entry means that the application was made for the carriage of goods not listed in Annex I Appendix I Convention/Annex 44C IPC (those involving greater risk of fraud). Note that when these goods do not exceed the relevant quantity they may be covered by a “Limited Validity” – guarantee.

NB: A TC 33 guarantee waiver certificate is not valid for goods involving greater risk of fraud. This certificate is never endorsed with the “limited validity” entry.

- “Valid at office of departure only (Name)”

4.1.6. Obligations of the principal

*Article 56(1) and
(4) Appendix I
Convention*

The principal is obliged not to exceed the reference amount that has been established. He shall take measures to comply with this obligation and to monitor the reference amount so that it is not exceeded.

*Article 379(1) and
(4) IPC*

*Article 53(2)
Appendix I
Convention*

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

Article 376(2) IPC

In this respect the competent authorities may require in particular, that the principal at least keeps records of each transit declaration he has presented 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 principal may assume that the operation has ended on the date when the goods must be presented at the 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 office of departure.

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

*Article 56(4) 2nd
subparagraph
Appendix I
Convention*

He shall inform the office of guarantee, and provide the office with an explanation. If the exceeding of the reference amount is due to special circumstances, no further measures shall be taken by the office in respect

*Article 379(4) 2nd
subparagraph IPC*

of the guarantee. If the exceeding is the result of a general change in circumstances, e.g. an increase in the volume of operations or a change in the goods to be transported, the office of guarantee shall adjust the reference amount. This will require a new guarantee undertaking, and for the competent authority to issue a new authorisation and guarantee certificate.

If the reference amount is not adjusted before the next placing of goods under transit and the reference amount is therefore exceeded, the principal shall furnish a guarantee to cover the full amount of the (customs) debt liable to be incurred with the transit declaration concerned in order to ensure the release of the goods for transit.

*Articles 54 and
56(4) Appendix I
Convention*

If the principal does not inform the office of guarantee that the reference amount is exceeded, the authorisation may be revoked.

Article 9(2) CCC

*Articles 377 and
379(4) IPC*

4.1.7. Annual review

*Article 56(3)
Appendix I
Convention*

In addition the office of guarantee shall review the reference amount annually. In particular, this review shall serve to decide whether the reference amount should be adjusted. The office shall take into account any relevant information received and the particulars presented by the principal according to the requirements in the authorisation.

Article 379(3) IPC

4.1.8 Revocation and cancellation of the authorisation

*Article 61,
Appendix I,
Convention*

In case of revocation or cancellation of the authorisation, certificates issued earlier may not be used to place goods under transit and shall be returned by the principal to the office of guarantee without delay.

Article 384 IPC

The country responsible for the 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 principal 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 for goods not listed in Annex I Appendix I Convention/Annex 44C IPC.

4.2.2. Criteria of reduction

*Articles 57 and 58
Appendix I
Convention*

The criteria that are to be applied depend on whether or not the goods are listed in Annex I Appendix I Convention/Annex 44C IPC.

*Article 380 and
381 IPC*

The criteria and their application are shown in the

following tables.

Goods not listed in Annex I Appendix I Convention/Annex 44C IPC ('normal goods')

Guarantee amount % Criteria	100%	50%	30%	Waiver
Sound finances	No additional conditions	+	+	+
Sufficient experience (years)		(1)*	(2)*	(3)*
Very close co-operation		-	+	+
Being in command of transport operations		-	-	+
Sufficient financial resources to cover obligations		-	-	+

* these periods are reduced by one year for applicants who use data-processing techniques for lodging transit declarations

Goods listed in Annex I Appendix I Convention/Annex 44C IPC ('goods involving higher risk of fraud')

Guarantee amount % Criteria	100%	50%	30%	Waiver
Sound finances	+	+	+	no waiver allowed
Sufficient experience (years)	(1)*	(2)*	(3)*	
Very close co-operation	+	+	+	
Being in command of transport operations	or +	+	+	
Sufficient financial resources to cover obligations	-	-	+	

* these periods are reduced by one year for applicants who use data-processing techniques for lodging transit declarations

In addition to the explanations of the criteria given in Annex III Appendix I Convention/Annex 46B IPC the following may be taken into consideration:

- The finances of the principal are sound where the competent authorities know that he has met his financial obligations in customs and tax matters on time and they have no information of an impending bankruptcy or financial problems;
- For the determination of a sufficient experience of the transit procedure, consideration may be given to the number of operations not ended correctly in relation to the total number of operations carried out, the method of monitoring the reference amount and the number of irregularities that did not lead to the incurrence of a (customs) debt;
- For the determination of a very close co-operation with the competent authorities, compliance with legal requirements or obligations imposed under an authorisation may not be taken into account;
- For the determination of whether the principal is in command of transport operations, it is to be taken into account whether he or his carriers are applying high standards of security. An appropriate ISO certificate or the use of tracking and tracing systems may demonstrate such a standard;
- For the determination of whether the principal has sufficient financial resources, he must provide evidence that he has available assets or a contractual promise of a credit agreement to cover the part of the reference amount not secured by the amount of guarantee. For this purpose, appropriate and current documents, e.g. the balance sheet, an

annual statement of accounts or an auditor's statement should be presented.

4.2.3. Application concerning both goods involving higher risk of fraud and other goods

Where the application concerns both goods listed in Annex I of Appendix I Convention/Annex 44C IPC in a quantity exceeding the corresponding minimum (shown in column 3 of the list) and goods not listed in this Annex, the principal shall decide whether such an application should be treated separately for the different types of goods or in a combined way.

If the principal decides on separate treatment, this will lead to separate calculations of reference amounts, separate application of criteria, separate guarantee documents and separate certificates. However, the competent authorities may accept a single undertaking by the guarantor provided that the particulars of the undertaking are amended in order to unambiguously assign a possible (customs) debt.

If the principal decides on a combined treatment of his application, this will lead to the calculation of a homogeneous reference amount and a homogeneous certificate. In order to ensure the full protection of the financial interests of the Contracting Parties, article 58 of Appendix I of the Convention/article 381 IPC shall apply i.e. the principal must comply with the criteria concerning the goods listed in Annex I Appendix I Convention/Annex 44C IPC.

5. Guarantee waiver by law

5.1. Carriage by air

Article 7(1)(a) The guarantee waiver for the carriage of goods by air, is
Appendix I
Convention not applicable to airfreight carried by road using the
simplification shown in Part V, paragraph 3.8.3.6.

Article 95(1)(a)
CCC

5.2. Carriage on the Rhine waterways

Article 7(1)(b) The list in annex 8.2 defines the Rhine waterways. The
Appendix I
Convention information was supplied by the customs
administrations of the countries concerned.

Article 95(1)(b)
CCC

5.3. Carriage by rail or large container

Article 7(1)(d) The guarantee waiver for goods carried by rail or large
and 48(1)(g)(i)
Appendix I container is only applicable where a simplified
Convention procedure is used.

Article 95(1)
CCC

Article 342(3)
and 372(1)(g)(i)
IPC

5.4. Public authorities and international organisations

Article 189(4) CCC In Community transit a guarantee waiver is granted to
public authorities without any authorisation, on
condition that the authorities have been set up on the

territory of the Community.

The same applies to international organisations that have been formed between States or governments of which at least one is a Member State.

In either case the waiver shall only be granted where the economic activities of those authorities or organisations do not compete with that of private undertakings established in the Community.

6. Specific national instructions (reserved)

7. Restricted part for customs use only

8. Annexes

- 8.1 List of guarantors authorised to issue TC32 individual guarantee vouchers

- 8.2 List of waterways

LIST OF GUARANTORS
AUTHORISED TO ISSUE TC 32 INDIVIDUAL GUARANTEE VOUCHERS
(as of 14 July 2004)

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

COUNTRY	GUARANTOR	DATE OF ACCEPTANCE	REMARKS
BELGIUM	-		
DENMARK	Danske Speditører BØRSEN DK – 1217 København K	22.04.2004	See footnote 1
GERMANY	-		
GREECE	Ομοσπονδία Φορτηγών Αυτοκινητιστών Ελλάδος Διεθνών Μεταφορών Πατησίων 351 111 41 Αθήνα. ΕΛΛΑΔΑ Greek Federation of International Road Transport Carriers (O.F.A.E) Patision 351 111 41 Athens GREECE	6.5.2004	extended liability declared for vouchers issued before 1 May 2004 for new Member States for date of acceptance 23.12.2002
SPAIN	ASTIC – Asociación del Transporte Internacional por Carretera C/ López de Hoyos, 322 – 2 ^a planta 28043 Madrid	1.7.2001	See footnote 1
FRANCE	-		
ITALY	-		
NETHERLANDS	-		
AUSTRIA	-		
PORTUGAL	-		
FINLAND	-		
SWEDEN	Sveriges Transportindustri- förbunds Service AB Ansgariegatan 10 Box 17114 S- 104 62 Stockholm	29.4.2004	Liability also for vouchers No K226001 - K231000 valid not later than 31.12.2004 and date of acceptance: 1.8.2001

UNITED KINGDOM	Road Haulage Association 35 Monument Hill Weybridge Surrey KT13 8RN	1.5.2004	See footnote 1
CZECH REPUBLIC	PST Ostrava, a.s. Nádražní 112/969 CZ-702 00 Ostrava-Moravská Ostrava	1 May 2004	
	MERKUR KEY, a.s. Nad Vývozem 4868 CZ-760 05 Zlín	1 May 2004	
CZECH REPUBLIC	CDZ, a.s. Přilucká 360 CZ-760 05 Zlín	1.5.2004	See footnote 1
	MERKUR KEY, a.s. Nad Vývozem 4868 CZ-760 05 Zlín	1.5.2004	See footnote 1
	PST Ostrava, a.s. Nádražní 112/969 CZ-702 00 Ostrava— Moravská Ostrava	1.5.2004	See footnote 1

HUNGARY	ROYAL SPED Inc. H-1151 Budapest Bogáncs u. 1-3	1.5.2006	See footnote 1
	EUROSPED International Transport Inc. H-1138 Budapest Szekszárdi u. 14	1.5.2006	See footnote 1
	IBUSZ Travel Agency Ltd. H-1058 Budapest Ferenciek tere 10	1.5.2006	See footnote 1
ICELAND	-		
NORWAY	Logistikk- og Transportindustriens Servicekontor AS Postboks 5489 Majorstuen N-0305 OSLO	1.5.2004	See footnote 1

POLAND	Bre Bank S.A. ul. Senatorska 18 00-950 Warszawa Poland	5.12.2001	extended liability declared for vouchers issued before 1 May 2004 for new Member States
	Bank Polska Kasa Opieki S.A. ul. Grzybowska 53/57 00-950 Warszawa Poland	31.1.2002	extended liability declared for vouchers issued before 1 May 2004 for new Member States
	Towarzystwo Ubezpieczeń I Reasekuracji Cigna Stu S.A. ul. Noakowskiego 22 00-668 Warszawa Poland	19.7.2002	extended liability declared for vouchers issued before 1 May 2004 for new Member States
SLOVAK REPUBLIC	-		
SWITZERLAND	-		
CYPRUS	-		
ESTONIA	-		
LATVIA	-		
LITHUANIA	Lithuanian National Road Carriers' Association LINAVA J. Basanavičiaus g. 45, LT-03109 Vilnius Lithuania	26.4.2004	
MALTA	-		
SLOVENIA	-		
BULGARIA			
ROMANIA	-		

1) No extended liability declared for vouchers issued before 1 May 2004 which concern transit operations that end after the date of accession.

List of waterways	
Belgium	<ul style="list-style-type: none"> a) Terneuzen canal b) The Scheldt down to Antwerp c) The canals linking Smeermaas or Petit-Lanaye and Liège d) The new Scheldt-Rhine canal from the port of Antwerp to Krammer in the Netherlands via the Eastern Scheldt, the Eendracht, the Slaakdam and the Prins Hendrikpolder e) Albert canal f) Willebroek canal
Germany	All the waterways linked with the Rhine
France	<ul style="list-style-type: none"> a) The Grand Canal d'Alsace b) The Moselle between Apach and Neuves-Maisons c) The levels of Marckolsheim, Rhinau, Gerstheim, Strasbourg and Gamsheim on the French bank of the Rhine between Kembs and Vogelgrun
Luxembourg	That part of the canalised Moselle between Apach-Schengen lock and Wasserbillig
Netherlands	<ul style="list-style-type: none"> 1. Rhine waterways in the strict sense of the term: <ul style="list-style-type: none"> a) Lobith-Amsterdam link: <ul style="list-style-type: none"> - Rhine, Waal, Amsterdam - Rhine canal b) Lobith-Rotterdam port area link: <ul style="list-style-type: none"> - Rhine, Waal, Merwede, Noord, Nieuwe Maas, Nieuwe Waterweg - Rhine, Lek, Nieuwe Maas, Nieuwe Waterweg c) Lobith-Dordrecht-Hansweert-Antwerp link:

	<p>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</p> <p>d) Lobith-Dordrecht-Hansweert-Ghent link: Rhine, Waal, Merwede, Dordtse Kil or Nieuwe Merwede, Hollands Diep, Volkerak, Krammer, Zijpe, Mastgat, Keeten, Oosterschelde (Eastern Scheldt), Zuid-Beveland canal, Westerschelde (Western Scheldt), Terneuzen canal</p> <p>e) Lobith-De Kempen-Smeermaas or St.Pieter link: all the waterways commonly used between these places and the junctions with the following waterways; Rhine, Waal, Juliana-kanaal, Dieze, Zuid-Willemsvaart, Wessems-Nederweert Canal.</p> <p>2. The following vessels are considered to be using the Rhine waterways:</p> <ul style="list-style-type: none"> - vessels coming from the Rhine heading for Antwerp or Ghent, or - vessels coming from Antwerp or Ghent and having to leave the Netherlands by the Rhine when they pass through the port of Rotterdam to tranship goods in transit covered by a Rhine manifest or to pick up goods which must leave the Netherlands via the Rhine waterways leading to Antwerp or Ghent via the Rhine. <p>3. In practice, the waterway in existence since 1975 which leads to Antwerp via the Kreekrak locks is also considered a Rhine waterway.</p>
Switzerland	The Rhine to Basel

PART IV Standard transit procedure NCTS (new computerised transit system)

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

Note: Part V describes the fall-back procedure in case the NCTS cannot be used.

Chapter 1 deals with the standard transit declaration procedure.

Chapter 2 deals with formalities at the office of departure.

Chapter 3 deals with formalities and incidents during transport.

Chapter 4 deals with formalities at the office of destination.

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

Note:

This text is not a substitution for guides or technical aids concerning the use of 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 declaration.

Paragraph 3 describes how to use the standard NCTS procedure from the loading of the goods through to the completion of the declaration.

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 1.

2. General theory and legislation

The legal sources are in :

- Articles 3, 16, 18, 19 - 21, Appendix I Convention ;
- Annex I Appendix I Convention;
- Appendix III Convention:

Title I, article, 4, 5; Title III, article 11, 12, 13

- Annex A7, Title I, II, III;
Annex A9, A10 and A11;
Annexes D1, D2, D3, D4 (points A, B and D), D5;
- Articles 4. CCC;
 - Articles 198 to 217, as appropriate, 219, 222, 224, 349-354 IPC
 - Annex 37, Title I, point A and Title III, IPC;
 - Annex 37a, IPC;
 - Annex 37c, IPC;
 - Annex 38, IPC;
 - Annex 44a IPC;
 - Annexes 45a and 45b, IPC.

2.1. Organisation of 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 OTS.

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'); and,
- Amongst the national customs administrations themselves and with the Commission ('common domain').

The main items and messages in a NCTS operation are:

- The transit declaration, which is presented in

electronic form (also where admitted in paper).
(message IE015)

- The movement reference number (MRN), which is a unique registration number, given by the system to the declaration and printed on the TAD and LoI to identify the movement.
- The Transit Accompanying Document TAD, which is printed out at the customs office of departure or at traders' premises once a transit declaration is released and accompanies the goods from departure to destination.
- The 'anticipated arrival record' (AAR) message IE001, sent by the office of departure to the declared office of destination mentioned in the declaration.
- The 'anticipated transit record' (ATR) message IE050, sent by the office of departure to the declared office(s) of transit to notify the anticipated border crossing of a consignment.
- The 'notification of crossing frontier' (NCF) message IE118, sent by the actual office of transit to the office of departure used on the passage of the consignment.
- The 'arrival advice' message IE006, sent by the actual office of destination to the office of departure when the goods have arrived.
- The 'destination control results' message IE018, sent by the actual office of destination to the office of departure (after the goods have been checked, where necessary).

Annex 8.1 contains a list of the messages, and codes for the information exchange in use.

2.2. Scope of NCTS

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

2.3. Access for operators to the NCTS

In general, the following possibilities may be offered to an 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.

3. The declaration procedure

This paragraph gives information about:

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

3.1. Loading

Loading

Single means of transport

For the purposes of the transit procedure, loading means putting goods on a single means of transport, to be dispatched from one office of departure to one office of destination, under a transit declaration³⁰.

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;
- containers loaded on a single means of transport.

Each transit declaration can only cover goods loaded on a single means of transport for carriage from one office of departure to one office of destination.

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 office of departure and destination.

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

³⁰ In case of individual parcels that are placed under the transit procedure, there is no direct relation between the parcel and the means of transport. In that case, any identification measures are applied to the parcel.

If goods are loaded on a single means of transport at more than one office of departure, a transit declaration must be initiated at each office of departure, to cover the goods loaded at that office.

Several transit documents

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

The same rules apply in case duplicates of transit declarations are issued.

3.2. Transit declaration (IE015)

3.2.1. Form and completion of the transit declaration

To complete a transit declaration IE015 all mandatory fields shall be completed. The mandatory data are: Declaration type (box 1), Total number of items (box 5), Total number of packages (box 6), Country of dispatch (box 15a), Country of destination (box 17a), Container yes/no (box 19), Description of goods, etc.(box 31), Item number (box 32), Total gross mass (box 35), Principal (box 50), Guarantee type, guarantee reference and access code (box 52) and Customs office of destination (box 53). Inland transport mode (box 26) is mandatory only for the Community.

Under certain circumstances there are conditional data elements which become mandatory. These conditional

data elements are Trader consignee (box 8), Identity at departure (box 18), Commodity code (box 33), Authorised location of goods (box 30), Previous administrative references (box 40), Customs office of transit (box 51) and Guarantee reference (box 52).

Furthermore, the following optional data elements may be required: Trader consignor (box 2), Type of transport Crossing border (box 25), Transport Mode at border (box 26), Inland mode of transport (box 26), Loading place (box 27), Sensitive goods code (box 31), Net Mass (box 38), Produced documents/Certificates (box 44), Special mentions (box 44) and Representative (box 50).

Where a control copy T5³¹ is attached, it shall be indicated in the declaration data (box 44) in 'produced documents' with the code 823. This allows the T5 reference number to be quoted.

For the purpose of NCTS, a number of additional codes are required as compared with the SAD. These are specified in annex D2, Appendix III, Convention/ annex 37c IPC. These additional codes are: Country codes, language codes, commodity codes, sensitive goods codes, package codes and the codes of the produced documents and certificates as well as special endorsements.

Transit declarations shall be drawn up in one of the

³¹ A control copy T5 is a document that is sometimes required for the movement of goods within the customs territory of the Community. The document is used to provide proof of use and/or destination of certain goods as prescribed by specific Community measures (e.g. for agricultural products). Details on control copy T5 are in articles 912a-912g IPC.

official languages of the Contracting Parties, which is acceptable to the competent authorities of the country of departure.

It is important that operators correctly complete the transit declaration IE015 in order to avoid the declaration being rejected by the NCTS.

If a transit declaration IE015 is rejected by the system, the reason of the rejection is notified to the trader who will be 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 system and will be printed on the TAD or the LoI.

A LoI will be produced 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.

The form of the LoI shall correspond to the specimen in Annex D4 Appendix III Convention/Annexes 45a and 45b IPC.

Where more than one item is declared, the following information is entered at the item level:

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); and, where necessary:
Summary declaration, previous document (box 40); and, where appropriate, additional information, documents produced etc (box 44).

The items numbering has to start at 1, has to be progressive and no number can be missing. (under discussion in KEL)

3.2.2. Mixed consignments

Mixed
consignment

Normally, consignments comprising of non-Community goods moving under the T1 transit procedure and Community goods moving under the T2/T2F transit procedure are covered by a single transit declaration, which will be 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-Community goods and a T2 or T2F transit declaration for Community goods).

Note: it is possible that Community goods which are not placed under transit (and moving within the Community 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 (for more information on mixed consignments see Part IV, chapter 2, paragraph 3.8.1).

TRADE

In cases of mixed consignments the symbol T- will be entered at the declaration level as a declaration type to cover the whole declaration. The actual status (T1, T2, T2F) of each goods item, will be entered in the system at item level.

3.2.3. Lodging of the transit declaration

The lodging of the transit declaration IE015 by a data-processing technique engages the responsibility of the principal with regard to:

- (a) the accuracy of the information given in the declaration;
- (b) the authenticity of the documents attached;
- and,
- (c) compliance with all the obligations relating to the placing of the goods in question under the Community/ Common transit procedure.

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

TRADE

The principal shall contact customs in order to establish the manner in which a

transit declaration submitted in electronic form is authenticated.

4. Specific situations

5. Exceptions (pro memoria)

6. Specific national instructions (*reserved*)

7. Restricted part for customs use only

8. Annexes

Chapter 2 – Formalities at the 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 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 :

- Articles 22 – 30 and 45 Appendix, I Convention ;
- Annex II to Appendix I, Convention;
- Articles 62, 63, 65, 68, 69, 72, 73 and 77 CCC ;
- Articles 202, 247, 355-358 and 369 IPC;
- Annex 46a IPC.

3. Description of the procedure at the office of departure

This paragraph gives information about:

- acceptance, registration and verification of the transit declaration (paragraph 3.1.);
- amendment of the transit declaration (paragraph 3.2.);
- cancellation of the transit declaration (paragraph 3.3.);
- control of the goods (paragraph 3.4)
- presentation of a guarantee (paragraph 3.5);
- itinerary and prescribed itinerary (paragraph 3.6);
- time limit (paragraph 3.7);
- means of identification (paragraph 3.8);
- release of the goods (paragraph 3.9).

3.1. Acceptance, registration and verification of the transit declaration

The office of departure accepts the transit declaration (IE015) on condition that:

- it contains all the necessary information;
- it is accompanied by all the necessary documents;
- the goods referred to in the declaration are presented to customs.

The system automatically validates the declaration. An incorrect or incomplete declaration is 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 system will generate a Movement Reference Number (MRN) (IE028).

The declaration then has status 'Accepted' and the 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 D2, Appendix III, Convention/ annex

37a IPC);

- in the attribute 'document reference' give the description and reference of the document.

National customs authorities may also allow traders 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 office of departure in order to have it processed by the customs computerised system.

CUSTOMS (Community only)

Where the goods are accompanied by a control copy T5, this shall be indicated in the declaration data in field produced documents/certificates (box 44).

3.2. Amendment of the transit declaration

The principal 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 principal submits amendments to the declaration data (IE013) and sends it to the office of departure which decides whether the amendment request is accepted (IE004) or rejected (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 particulars are incorrect or where they have already released the goods.

3.3. Cancellation of the transit declaration

A transit declaration can be cancelled by the office of departure (IE010) on the basis of the request by the principal (IE014) only before the goods are released for transit. The principal shall be informed consequently by the office of departure (IE009).

The transit declaration cannot be cancelled after the goods have been released except in exceptional cases (for example where a transit declaration is linked to a declaration that is invalidated on the basis of article 251 IPC)³².

In case of fallback it is important to ensure that any declaration, which has been entered to NCTS, but which has not been further processed due to the failure of the system, needs to be 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 fallback.

In some cases the customs authorities may require the presentation of a new declaration. In this case the previous declaration is cancelled and the new declaration is given a new MRN.

³² Please note that this applies only to the Community transit. In the framework of common transit this restriction does not exist.

For exceptional cancellations see point 7 of this chapter.

3.4. Verification of the transit declaration and control of the goods

After acceptance of the declaration customs may carry out the following checks on the basis of risk analysis or at random:

- an inspection of the goods, and if necessary, the removal of samples for analysis,
- a detailed examination of the goods.

The goods will be examined in the places designated and during the hours appointed for that purpose. However, customs may, at the principal's request and expense, carry out the examination of the goods at other places or at other times.

If the control detects minor discrepancies the office of departure notifies the principal. In order to solve these discrepancies, the office of departure will make minor modifications (in agreement with the principal) in the declaration data in order to allow the movement to be released for transit.

If the control detects a serious irregularity the office of departure informs the principal that the goods are not released (message 'No release for transit' (IE051)) and registers the unsatisfactory result.

Where the goods are released after the control, the code on the control result in the anticipated arrival record (IE

001) is 'A1-Satisfactory'. Where the goods are released without a physical control the code is 'A2-Considered satisfactory'.

3.5. Presentation of a guarantee

Guarantee cover In order to have the goods released for transit, a guarantee is required (except where this is exempted by law or by authorisation).

Further information on guarantees is in Part III.

CUSTOMS

The existence and validity of the guarantee (comprehensive guarantee, guarantee waiver, individual guarantee by a guarantor, individual guarantee in form of vouchers or individual guarantee with multiple usage) is checked by the means of GRN (Guarantee Reference Number) and the access code.

Before the release the office of departure shall ask the office of guarantee to check 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 principal;

Subsequently the office of departure shall ask the office of guarantee to check and register the guarantee usage.

The office of guarantee registers the usage and informs the office of departure.

For the fallback procedure see Part V.

3.6. Itinerary and prescribed itinerary

The general rule is that goods entered for the transit procedure must be carried to the office of destination along an economically justified route.

However, in the case of transportation of goods involving greater risk of fraud or when the customs authorities or the principal consider it necessary, a prescribed itinerary shall be specified. Details of at least the countries to be transited shall be entered in the system. Exemption from the requirement to follow a prescribed itinerary can be granted to the principal as a simplification subject to certain conditions (for further details see Part VI paragraph 3.4.).

CUSTOMS

The office of departure, taking into account any relevant details communicated by the principal, will specify a prescribed itinerary by entering in the declaration data the details of the countries to be transited (country codes will suffice).

Note 1: for the Community give the country codes of the member states concerned.

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

Change of
prescribed itinerary

The prescribed itinerary may be changed during the transit operation. Where there is a change in the itinerary, the carrier is obliged to make the necessary entries in box 56 of the TAD and to present them together with the consignment to the customs authorities

of the country in whose territory the means of transport is located. The competent authorities 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.

3.7. Time limit

The office of departure shall set a time limit within which the goods shall be presented at the office of destination.

The time limit prescribed by the office of departure is binding on the competent authorities of the countries transited during the transit operation and cannot be changed by them.

Exceeding the time limit

Where the time limit is exceeded in circumstances which are not the fault of the carrier or principal and which are explained to the satisfaction of the office of destination, it will be deemed that the prescribed time limit has been kept.

CUSTOMS

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

- the means of transport to be used;
- the itinerary;
- any transport or other legislation (for example: social or environmental legislation)

that affects the mode of transport);

- the details communicated by the principal, where appropriate.

The office of departure shall either enter, and/or endorse when in agreement with the time limit entered by the principal, 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 office of destination.

3.8. Means of identification

This paragraph is sub-divided as follows::

- introduction (paragraph 3.8.1.);
- methods of sealing (paragraph 3.8.2.);
- characteristics of seals (paragraph 3.8.3.);
- use of seals of a special type (paragraph 3.8.4.).

3.8.1. Introduction

Waiver

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. A LoI produced when the transit declaration covers more than one goods item has to be attached to the TAD, which has to have a reference to the LoI in box 31.

Goods involving greater risk

However, the office of departure can waive the requirement for sealing when the description of goods in the declaration data is sufficiently precise to ensure easy identification of the goods (e.g. by giving engine and chassis number where cars are transported under the transit procedure).

The description of goods should not normally be

regarded as a suitable means of identification and goods are therefore subject to mandatory sealing in the case of:

- goods involving greater risk and listed in annex I to Appendix I Convention/Annex 44c IPC. A copy can be found in Annex 8.3. of this chapter for information.
- agricultural products which, within the Community, give entitlement to payments (refunds, premiums, etc.).

CUSTOMS

The office of departure, having affixed the seals, shall enter the number in figures and the identification marks of the affixed seals in the declaration data.

Where seals are not required for identification the office of departure shall leave the data field empty. In this case the system automatically prints "- -" in box D of the TAD.

Mixed consignments

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.

If the identity of the consignment cannot be ensured by

sealing or other means of identification (description) the office of departure may refuse to allow the goods to be placed under the transit procedure.

Successive
unloading

Seals shall not be broken without the authorisation of the competent customs authorities.

Where a vehicle has been sealed at the office of departure and it carries goods to different offices of destination under cover of several TADs and where successive unloading takes place at several offices of destination situated in different countries, the customs authorities at the intermediate offices of destination where the seals are broken to unload parts of the load must affix new seals and indicate this in box F of the TAD (s).

The customs office(s) of destination shall indicate this/these new seal(s) mentioned on the TAD to the office of departure in its/their 'Destination Control results message(s)' (IE018) under 'New Seals Info' and 'New Seals ID'.

3.8.2. Methods of sealing

There are two methods of sealing:

- seal the space containing the goods;
- seal the individual package.

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

CUSTOMS

The office of departure will regard the means of transport as suitable for sealing where:

- seals can be simply and effectively affixed to them;
- they are so constructed that it is impossible to remove or introduce goods without leaving visible traces of tampering or without breaking the seals;
- they contain no concealed spaces where goods may be hidden;
- the spaces reserved for the load are readily accessible for inspection by the competent authorities. (*Article 28, Appendix I, Convention/ Article 72, CCC and article 357, paragraph 3, IPC*)

Note: Vehicles approved as suitable for sealing under other international Conventions (e.g. TIR Convention) are deemed to be suitable for sealing for transit purposes.

3.8.3 Characteristics of seals

All seals used as a means of identification have to comply with specified characteristics and technical specifications.

Characteristics of seals

Seals shall have the following characteristics:

- remain secure 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 identification mark.

Seals shall comply with the following technical specifications:

- 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.

3.8.4. Use of seals of a special type

Use of seals of a special type

For the principal to use seals of a special type an authorisation by the competent authorities is required.

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

Where these seals of a special type are used, the principal 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.

An authorised consignor whose authorisation stipulates that identification of the goods is achieved by sealing does not require a separate authorisation for the use of seals of a special type.

3.9. Release of goods

After completion of all formalities at the office of departure i.e.:

- presentation of the declaration data to the customs office of departure;
 - verification of declaration data and acceptance;
 - 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;
- the goods will be released for transit (IE029 + IE001).

CUSTOMS

Where the formalities have been completed the 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 the message 'anticipated arrival' (AAR) (IE001) and, where appropriate the message 'anticipated transit record' (ATR)(IE050); and
- prints the TAD (including the LoI, where appropriate).

3.9.1. Documentation at release

The office of departure shall provide the TAD with the MRN to the principal or the person who presented the goods at the customs office of departure. The TAD shall accompany the goods during the transit operation.

The printing of the TAD and the LoI (Annex D3, D4,

D5, D6 of Appendix III, Convention/Annex 45a and 45b IPC) shall follow the guidelines in Annex 8.1 to this chapter.

For the discharge of the procedure see Part VII.

4. Specific situations

List of Items

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 Community/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 conditions that:

- data concerning goods listed in Annex 44C IPC/Annex 1 of Appendix I of the Convention have to be entered as required,
- 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 Community/common transit.

5. Exceptions (*pro memoria*)

6. Specific national instructions (*reserved*)

7. Restricted part for customs use only

8. Annexes

8.1. Guidelines for the Printout of the Transit Accompanying Document (TAD) and the List of Items (Lol)

8.2. Printing Guidelines – Details

8.3 Goods of higher risk of fraud

**Guidelines for the Printout of the
Transit Accompanying Document (TAD)
and the List of Items (LoI)
(TAXUD/1305/2001 + 1227/2001 + 1287/2001)**

1. Layout of the TAD & LoI

Whilst the layout of the **TAD** is rigid, i.e. **each box** presents a **pre-defined area** (not expandable); the **boxes** of the **LoI** have to be considered as **vertically expandable**, in order to allow the printing of all the information stored in the system. When this case occurs, **each line** following the one containing one or more boxes which have been expanded, will therefore be **accordingly shifted** down.

2. TAD: Printing of the “bar code”

The readable **bar code** must be printed on the right of box 1, as shown in the following figure.

1 DECLARATION	
3 Forms	
5 Items	6 Total packages
Return copy has to be sent to the office:	



2a Printing of itinerary on the TAD

The prescribed itinerary for a transit movement, in coded form for the countries involved (with more specific description when used), shall be printed in box 44 of the transit accompanying document (TAD).

3. TAD: Printing of multiple information in the different boxes

3.1. Boxes 31, 40, 44

When one or more of the data groups “Containers”, “Packages”, “SGI-CODES”, “Previous Administrative Reference”, “Produced documents/certificates” and

“Special mentions” are used more than once and the **information cannot all be printed** in the relevant box of TAD because of the lack of space, the TAD should be used as a **cover document** (containing only the general information on the movement) and **all the information** related to the **goods item** should be printed on the **LoI**.

In these cases, the TAD will only contain, where relevant, the information in the following boxes:

MRN, 1/3rd subdivision, 2, 3, 5, 6, 8, 15, 17, 18, 31 (see below), 35 (total gross mass), 44 (only for prescribed itinerary-see point 2 a above), 50, 51, 52, 53, C, D.

Box 31 will only contain the term “**See List of Items**”.

3.2. Box 51

Only **up to 6** Transit Offices will be printed in this box.

The fonts mentioned under point below allow the printing of the attribute “CUSTOMS OFFICE of Transit” in the given length (an..35).

3.3. Box 52

3.3.1. Data group “Guarantee Reference”

This data group has to be printed as first line in box 52.

The fonts mentioned under point below allow the printing of **up to three** guarantee reference numbers.

When **Individual guarantee vouchers** are used, only the **first** and the **last serial numbers** of the vouchers should be printed. It is **important** to note that in this case the individual guarantee vouchers used have to be in sequence, without interruption of numbering.

3.3.2. Data groups “Validity Limitation EC” and “Validity Limitation non EC”

The data groups have to be printed (where necessary) as second line in box 52.

3.3.3. Data group “Guarantee”

The fonts mentioned under point below allow the printing of **up to three** guarantee types in the subdivision “code” of the box 52.

3.4. Box D

3.4.1. Data Group “Seals ID”

When more seals are used and each of them is identified with a serial number, only the **first** and the **last** numbers of the seals sequence should be printed. It is **important** to note that in this case the seals used have to be in sequence, without interruption of numbering.

3.4.2. Remark “Prescribed Itinerary”

This remark should be printed (where necessary) on the **first line** under the information “Time limit”.

4. Fonts to be used

4.1. TAD

The following fonts (available in MS Windows environment) should be used:

Font	Size	Style
Arial Narrow	7	Normal + Bold
Line Printer	7	Normal + Bold
Letter Gothic (PCL6)	7	Normal + Bold
Impact	7	Normal
Univers Condensed (PCL6)	7	Normal + Bold
Univers Condensed (PCL6)	8	Normal
Haettenschweiler	7	Normal
Haettenschweiler	8	Normal
Haettenschweiler	9	Normal
Clarendon Condensed (PCL6)	7	Normal + Bold
Clarendon (PCL6)	8	Normal + Bold

4.2. LoI

The **boxes** of the LoI are **vertically expandable**.

Even if in this case nothing prevents the use of other fonts, only the fonts mentioned in the previous point should be used.

4.3. Mentioned fonts not available

If the **above** mentioned **fonts** are **not available**, other fonts should be chosen, which allow the printing of the information related to a given attribute of the message IE29 in their integral length in the corresponding box of the AccDoc. The chosen fonts should also preferably contrast with the layout of the documents.

Printing Guidelines - Details

Box	on Lol	Description (Data groups & Attributes)	Iterations	Length	Print	Remarks
		E_DEC_DAT	1 x		Ø	
		TRANSIT OPERATION	1 x		Ø	
		TRADER Consignor (Box 2)	1 x		Ø	
		TRADER Consignee (Box 8)	1 x		Ø	
		GOODS ITEM	99999 x		Ø	
		TRADER Consignor (ex Box 2)	1 x		Ø	
		TRADER Consignee (ex Box 8)	1 x		Ø	
		CONTAINERS (Box 31)	99 x		Ø	
		PACKAGES (Box 31)	99 x		Ø	
		SGI-CODES (Box 31)	9 x		Ø	
		PREVIOUS ADMINISTRATIVE REFERENCES (Box 40)	9 x		Ø	
		PRODUCED DOCUMENTS/CERTIFICATES (Box 44)	99 x		Ø	
		SPECIAL MENTIONS (Box 44)	99 x		Ø	
		CUSTOMS OFFICE of Departure (Box C)	1 x		Ø	
		TRADER Principal (Box 50)	1 x		Ø	
		REPRESENTATIVE (Box 50)	1 x		Ø	
		CUSTOMS OFFICE of Transit (Box 51)	9 x		Ø	
		CUSTOMS OFFICE of Destination (Box 53)	1 x		Ø	
		TRADER Authorised Consignee (Box 53)	1 x		Ø	
		CONTROL RESULT (Box D)	1 x		Ø	
		SEALS INFO (Box D)	1 x		Ø	
		SEALS ID (Box D)	99 x		Ø	
		GUARANTEE	9 x		Ø	
		GUARANTEE REFERENCE	99 x		Ø	
		VALIDITY LIMITATION EC	1 x		Ø	
		VALIDITY LIMITATION NON EC	99 x		Ø	
		ADDED in IE29				
		TRANSIT OPERATION	1 x		Ø	
		OFFICE TO RETURN COPIES	1 x		Ø	
		CONTROL RESULT (Box D)	1 x		Ø	

00		Dialog language indicator at Departure	a2	∅	
00		NCTS Accompanying Document language code	a2	∅	
00		NCTS Return Copy	n1	∅	When Flag = "1" = PRINT also Return Copy ("B") (and, if any, the related copy of the Lol)
00		LRN	an..22	∅	
00		MRN	an18	as such	including RAR CONF
00	x	MRN	an18	as such	including RAR CONF
00		Reference Number [Office to return Copy]	an8	∅	Printed on AccDoc "A" AND Return Copy "B" (if "B" is also printed)
00		Customs Office Name	an..35	as such	
00		Street and number	an..35	as such	
00		Country	a2	as such	
00		Postcode	an..9	as such	
00		City	an..35	as such	
00		NAD_LNG	a2	∅	
01		Declaration type (box 1)	an..5	as such	
01	x	Declaration type (ex box 1)	an..5	as such	When NOT used = print "---"
02		TIN (box 2)	an..17	as such	When "TIN" is NOT used = NOT printed When ex box 2s are used = print "VARIOUS" When NOT used = print "---"
02		Name (box 2)	an..35	as such	
02		Street and number (box 2)	an..35	as such	
02		Country (box 2)	a2	as such	
02		Postcode (box 2)	an..9	as such	
02		City (box 2)	an..35	as such	

02		NAD_LNG	a2	∅	
02	x	TIN (ex box 2)	an..17	as such	When NOT used = print "---"
02	x	Name (ex box 2)	an..35	as such	
02	x	Street and number (ex box 2)	an..35	as such	
02	x	Country (ex box 2)	a2	as such	
02	x	Postcode (ex box 2)	an..9	as such	
02	x	City (ex box 2)	an..35	as such	
02	x	NAD_LNG	a2	∅	
03		Form [AccDoc]	n..5		
03		of [Total forms (AccDocLol)]	n..5		
03	x	Form [Lol]	n..5		If Box 4 at TRANSIT OPERATION's level is NOT used AND more than 1 GOODS ITEM = PRINT required (e.g. 1st Lol = 2/3, 2nd Lol = 3/3) When box 4 at TRANSIT OPERATION's level is used = NOT APPLICABLE
03	x	of [Total forms (AccDoc+Lol)]	n..5		
04		Number of loading lists (box 4)	n..5	as such	When NOT used = print "---"
05		Total number of items (box 5)	n..5	as such	
06		Total number of packages (box 6)	n..7	as such	When "TIN" is NOT used = NOT printed When ex box 8s are used = print " VARIOUS " When NOT used = print "---"
08		TIN (box 8)	an..17	as such	
08		Name (box 8)	an..35	as such	
08		Street and number (box 8)	an..35	as such	
08		Country (box 8)	a2	as such	

08		Postcode (box 8)	an..9	as such	
08		City (box 8)	an..35	as such	
08		NAD_LNG	a2	∅	
08	x	TIN (ex box 8)	an..17	as such	When NOT used = print "---"
08	x	Name (ex box 8)	an..35	as such	
08	x	Street and number (ex box 8)	an..35	as such	
08	x	Country (ex box 8)	a2	as such	
08	x	Postcode (ex box 8)	an..9	as such	
08	x	City (ex box 8)	an..35	as such	
08	x	NAD_LNG	a2	∅	
15		Country of dispatch (box 15a)	a2	as such	
15	x	Country of dispatch (ex box 15a)	a2	as such	
17		Destination country (box 17a)	a2	as such	When NOT used = NOT printed
17	x	Destination country (ex box 17a)	a2	as such	
18		Identity At Departure (box 18)	an..27	as such	When NOT used = NOT printed
18		Identity_At_Departure_LNG	a2	∅	
18		Nationality at Departure (box 18)	a2	as such	
19		Container (box 19)	n1	∅	
21		Nationality crossing border (box 21)	a2	∅	
21		Identity Crossing Border (box 21)	an..31	∅	
21		Identity_Crossing_Border_LNG	a2	∅	
21		Type of Transport Crossing Border (box 21)	n..2	∅	
25		Transport mode at border (box 25)	n..2	∅	
26		Inland transport mode (box 26)	n..2	∅	

27		Loading place (box 27)	an..17	Ø	
30		Agreed location code(box 30)	an..17	Ø	
30		Agreed location of goods (box 30)	an..35	Ø	
30		Agreed location of goods_LNG	a2	Ø	
30		Authorised location of goods (box 30)	an..17	Ø	
30		Customs sub place (box 30)	an..17	Ø	
31		Marks & numbers of Packages (Box 31)	an..42	as such	
31		Marks_&_numbers_of_Packages_LNG	a2	Ø	
31		Container numbers (Box 31)	an..11	as such	
31		Number of Packages (Box 31)	n..5	as such	
31		Kind of packages (Box 31)	a2	DE	
31		Number of Pieces (Box 31)	n..5	as such + Text	When used = print also "pieces"
31		Textual Description (box 31)	an..140	as such	When Lol are used: = print "See List of Items" When PLL are used (box 4): = print mention according r95, 3rd bullet (to be completed, where necessary)
31		Textual_Description_LNG	a2	Ø	
31		Sensitive goods code (Box 31)	n..2	Text + as such	When used = print also "Sensitive Goods code"
31		Sensitive Quantity (Box 31)	n..11,3	Text + as such	When used = print also "Sensitive quantity"
31	x	Marks & numbers of Packages (Box 31)	an..42	as such	When NOT used = NOT printed
31	x	Marks_&_numbers_of_Packages_LNG	a2	Ø	
31	x	Number of Packages (Box 31)	n..5	as such	When NOT used = NOT printed
31	x	Kind of packages (Box 31)	a2	DE	

31	x	Number of Pieces (Box 31)	n..5	as such	When used = print in box 31.2
31	x	Container numbers (Box 31)	an..11	as such	When NOT used = NOT printed
31	x	Textual Description (box 31)	an..140	as such	
31	x	Textual_Description_LNG	a2	∅	
31	x	Sensitive goods code (Box 31)	n..2	as such	When NOT used = NOT printed
31	x	Sensitive Quantity (Box 31)	n..11,3	as such	When NOT used = NOT printed
32		Item Number (Box 32)	n..5	as such	When Lol / Pll are used: print "..."
32	x	Item Number (Box 32)	n..5	as such	When Pll used: NOT APPLICABLE
33		Commodity code (Box 33)	n..8	as such	Print only the first 6 digits (HS6) When Lol is used OR Commodity code is NOT used = NOT printed
33	x	Commodity code (Box 33)	n..8	as such	Print only the first 6 digits (HS6) If Commodity code is NOT used = NOT printed
35		Total gross mass (box 35)	n..11,3	as such	To be printed [on AccDoc, box 35] only when PLL or Lol are used
35		Gross Mass (box 35)	n..11,3	as such	When NOT used = NOT printed
35	x	Gross Mass (box 35)	n..11,3	as such	When NOT used = NOT printed
38		Net Mass (box 38)	n..11,3	as such	When NOT used = NOT printed
38	x	Net Mass (box 38)	n..11,3	as such	When NOT used = NOT printed
40		Previous Document Type (Box 40)	an..6	as such	When NOT used = NOT printed
40		Previous Document Reference (Box 40)	an..20	as such	When NOT used = NOT printed
40		Previous_Document_Reference_LNG	a2	∅	
40		Complement of information(Box 40)	an..26	∅	

40		Complement_of_information_LNG	a2	∅	
40	x	Previous Document Type (Box 40)	an..6	as such	When NOT used = NOT printed
40	x	Previous Document Reference (Box 40)	an..20	as such	When NOT used = NOT printed
40	x	Previous_Document_Reference_LNG	a2	∅	
40	x	Complement of information(Box 40)	an..26	∅	
40	x	Complement_of_information_LNG	a2	∅	
44		Document Type (Box 44)	an..3	DE	According to Rule 79 (App. A3-a2) When NOT used = NOT printed
44		Document Reference (Box 44)	an..20	as such	
44		Document_Reference_LNG	a2	∅	
44		Complement of information(Box 44)	an..26	as such	When NOT used = NOT printed
44		Complement_of_information_LNG	a2	∅	
44		Additional information id (Box 44)	an..3	DE	i.e. "Export from...subject to duty" OR "Export from...subject to restrictions" OR "EXPORT" When NOT used = NOT printed
44		Export from EC (Box 44)	a1	Text	When Flag = "Y" = print "EU", inserted in (...) one of the first two additional informations mentioned above
44		Export from country (Box 44)	a2	as such	When used, one or more Country codes to be inserted in (...) one of the first two additional informations mentioned above
44		Text (Box 44)	an..70	as such	When NOT used = NOT printed
44		Text_LNG	a2	∅	

44	x	Document Type (Box 44)	an..3	DE	According to Rule 79 (App. A3-a2) When NOT used = NOT printed
44	x	Document Reference (Box 44)	an..20	as such	
44	x	Document_Reference_LNG	a2	∅	
44	x	Complement of information(Box 44)	an..26	as such	When NOT used = NOT printed
44	x	Complement_of_information_LNG	a2	∅	
44	x	Additional information id (Box 44)	an..3	DE	i.e. "Export from...subject to duty" OR "Export from...subject to restrictions" OR "EXPORT" When NOT used = NOT printed
44	x	Export from EC (Box 44)	a1	Text	When Flag = "Y" = print "EU", inserted in (...) one of the first two additional informations mentioned above
44	x	Export from country (Box 44)	a2	as such	When used, one or more Country codes to be inserted in (...) one of the first two additional informations mentioned above
44	x	Text (Box 44)	an..70	as such	When NOT used = NOT printed
44	x	Text_LNG	a2	∅	
50		TIN (Box 50) [TRADER Principal]	an..17	as such	When NOT used = NOT printed
50		Name (box 50)	an..35	Text	
50		Street and number (box 50)	an..35	Text	
50		Country (box 50)	a2	CO	
50		Postcode (box 50)	an..9	Text	
50		City (box 50)	an..35	Text	
50		NAD_LNG	a2	∅	
50		Declaration place (box 50)	an..35	∅	
50		Declaration_place_LNG	a2	∅	

50		Declaration date (box 50)	n8	∅	
50		Name (box 50) [Representative]	an..35	∅	
50		Representative Capacity (Box 50)	a..35	∅	
50		Representative_Capacity_LNG	a2	∅	
51		Reference Number (Box 51)	an8	DE	Including "Country code" (after description)
52		Guarantee Type (box 52)	n1	as such	
52		GRN (box 52)	an24	as such	
52		Other Guarantee Reference (box 52)	an..35	as such	
52		Access Code	an4	∅	
52		Not Valid For EC (box 52)	n1	Text	When Flag = "1" = print "EU" When Flag = "0" = NOT printed
52		Not Valid For Other Contracting Parties (box 52)	a2	as such	When NOT used = NOT printed
53		Reference Number (Box 53)	an8	DE	Including "Country code" (after description)
53		TIN Authorised Consignee (Box 53)	an..17	∅	
C		Nationality	---	∅	For NCTS purposes no more needed (already included in MRN)
C		Reference Number (Box C)	an8	DE	
C		Document Number	---	∅	For NCTS purposes no more needed (already included in MRN)
C		Acceptance Date	n8	as such	
C		Authorised Trader	an..35	Text	When Simplified Procedure: print the "Name" of the Authorised Trader
C		Authorisation Number	an..17	Text	Print the Number of the Authorisation for Simplified Procedure
C	x	Reference Number (Box C)	an8	as such	from box "C" on AccDoc

NOT APPLICABLE (= ∅) if certification (stamp) on AccDoc already contains the relevant information(s).

C	x	Acceptance Date	n8	as such	from box "C" on AccDoc
C		Issuing Date	n8	∅	
D		Control Result Code (box D)	an2	DE	
D		Seals Number (box D)	n..4	as such	When NOT used = print "---"
D		Seals Identity (box D)	an..20	as such	When more seals are used: print only the the first and the last identifier of each seals serie When NOT used = print "---"
D		Seals_Identity_LNG	a2	∅	
D		Date Limit (box D)	n8	as such	
D		Authorisation Id	an..17	∅	
D		Controlled By (Box D)	an..35	∅	
D		Controlled_By_LNG	a2	∅	
D		Control Date (Box D)	n8	∅	
D		Binding Itinerary (Box D)	an..140	Text	When used: print "BINDING ITINERARY" When NOT used = NOT printed
D		Binding_Itinerary_LNG (Box D)	a2	∅	

Acronyms:

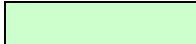
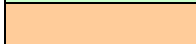
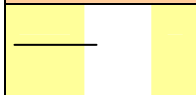
- **AccDoc:** Accompanying Document
- **Lol:** List of Items
- **PLL:** Paper Loading Lists

Column "Print": explanations

- "∅": information not printed
- "as such": print the information as stored in the system
- "CO": print the Country code

- "DE": print the description (name) relating to the code stored in the system
- "Text": print the "Text" as mentioned in the column "Remarks"

Column "Remarks": explanations

	:	GREEN shading = remarks relating to AccDoc
	:	ORANGE shading = remarks relating to LoI
	:	YELLOW shading = additional remark

General remarks:

Due to changes since the acceptance of the printing guidelines there are several points in Annex 8.1 and 8.2 that are no longer valid.

- The 'AccDoc' is called 'TAD' now,
- the use of the PLL is no longer permitted, and
- the 'copy B' is no longer used.

Goods involving higher risk of fraud

Annex 8.3.

1	2	3	4	5
HS Code	Description of the goods	Minimum quantities	Sensitive Goods Code ³³	Minimum rate of individual guarantee
ex 0102.90	Other live animals, of the bovine domestic species	4000 kg	1	1.500 €/t
0201.10	Meat of bovine animals, fresh or chilled	3000 kg		2.700 €/t
0201.20				2.900 €/t
0201.30				5.200 €/t
0202.10	Meat of bovine animals, frozen	3000 kg		2.700 €/t
0202.20				2.900 €/t
0202.30				3.900 €/t
0402.10	Milk and cream, concentrated or containing added sugar or other sweetening matter	2500 kg		1.600 €/t
0402.21				1.900 €/t
0402.29				2.500 €/t
0402.91				1.400 €/t
0402.99				1.600 €/t
0405.10	Butter and other fats and oils derived from milk	3000 kg		2.600 €/t
0405.90				2.800 €/t
ex 0803.00	Fresh bananas, excluding plantains	8000 kg	1	800 €/t
1701.11	Cane or beet sugar and chemically pure sucrose, in solid form	7000 kg		--
1701.12				--
1701.91				--
1701.99				--

³³ Where the provisions of Chapter VII of Title II (Compendium) apply and the HS Code is not enough to identify without ambiguity the goods listed in column 2, both the Sensitive Goods Code given in column 4 and the HS Code given in column 1 must be used.

2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	3 hl		2.500 €/hl pure alcohol
2208.20	Spirits, liquors and other spirituous beverages	5 hl	1	2.500 €/hl pure alcohol
2208.30				
2208.40				
2208.50				
2208.60				
2208.70				
ex 2208.90				
2402.20	Cigarettes containing tobacco		35.000 pieces	120 €/1000 pieces

Chapter 3 – Formalities and incidents during transport

1. Introduction

This chapter describes the formalities and incidents during transport.

Paragraph 2 gives the general theory and legislation.

Paragraph 3 describes the formalities in the case of incidents during transport and at the 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 31 – 33 and 45a Appendix I Convention ;
- Annex A7 Title II, point II, Appendix III, Convention
- Articles 13-14 CCC ;
- Articles 359, 360, 369a, 412 IPC;
- Annex 37, Title II, point B, IPC.

3. Formalities in the case of incidents during transport and at the office of transit

This paragraph gives information about:

- the formalities to be followed in the case of an incident occurring during transport (paragraph 3.1);
- the formalities at the office of transit (paragraph 3.2.).

3.1. Formalities in the case of incidents during transport

Incidents during transport

If incidents occur during the transportation of the goods the carrier must inform the nearest competent customs office immediately. Most frequently occurred Examples of what might be considered as incidents during transport are:

- the prescribed itinerary cannot be followed;
- the custom seals are accidentally broken ;
- transfer of the goods to another means of transport;
- as a consequence of imminent danger the immediate partial or total unloading of the means of transport.

Action taken by the competent authorities

In case of incidents during transport, the carrier shall without delay make the necessary entries in box no 56 of the TAD and present the consignment to the competent

Article 33.

authorities in the country where the incident has occurred. The competent authorities will decide whether the transit operation concerned may continue or not. If the operation may continue the relevant office will endorse the TAD in box 55 and box G, specifying the action taken.

If the seals have been broken outside of the carrier's control the competent authority will examine the goods and the vehicle. If it is decided to allow the transit operation to continue, a new means of identification shall be applied and the TAD shall be endorsed accordingly.

Transfer of goods Transferring of goods to another means of transport can only be done subject to the permission of the competent authorities at the place where the transfer is to be made. In that case the carrier shall complete box no 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 no 56 of the TAD.

In all cases above, the information concerning the incident including the information on new seals, is registered in the NCTS system at the office of transit or at the office of destination (and is indicated accordingly by endorsing the box of field F of the TAD).

Total or partial unloading

Where in the event of imminent danger, the immediate partial or total unloading of the means of transport is required, the carrier shall inform the competent authorities without delay and makes the necessary entries in box no 56 of the TAD. Customs shall endorse box G

of the TAD. However, where only the tractor is changed during the journey (without the goods being handled or transhipped), the registration number and nationality of the new tractor shall be entered in box no 56 of the TAD. In this case the endorsement of the competent authority is not necessary but the information is to be registered in the system later by either the office of transit or by the office of destination.

Incident or
accident

The competent customs authority shall be informed immediately in the event of any other incident or accident affecting the ability of the principal or the carrier to comply with his obligations.

Split consignment

Any splitting of a consignment must take place under customs control and the transit procedure must be terminated. A new transit declaration must be completed for each part of the consignment.

3.2. Formalities at the office of transit

This paragraph gives information about:

- the office of transit (paragraph 3.2.1);
- formalities at the 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 office of transit

The 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 Community transit.

	Common transit	Community transit
Point of entry	- into a Contracting Party	- into the customs territory of the Community when the goods have crossed the territory of a third country in the course of a transit operation,
Point of exit	- from a Contracting Party when the consignment is leaving the customs territory of that Contracting Party in the course of a transit operation via a frontier between that Contracting Party and a third country.	- from the customs territory of the Community when a consignment is leaving that territory in the course of a transit operation via a frontier between a Member State and a third country other than an EFTA country.

To facilitate the movement of Community goods between the different parts of the customs territory of the Community when they have to cross the territory of a third country, other than an EFTA 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 Community, reserved for the control of Community goods moving under the cover of a customs document issued in another Member State.

The control of such goods shall be limited to

examination of the proof of the Community status of the 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 office of transit

The TAD is presented, together with the goods, to each office of transit. The office(s) of transit may inspect the goods where considered necessary.

CUSTOMS

The office of transit:

- registers the MRN;
- registers the border crossing; and,
- sends the message 'notification of crossing frontier' (IE118) to the office of departure.

CUSTOMS

Where the goods are subject to an export restriction the TAD bears one of the following mentions:

- in Common transit:

DG0 ('Export from one EFTA country subject to restriction') or,
DG1 ('Export from one EFTA country subject to duties')

- in Community transit:

DG0 ('Export from EC subject to restriction') or,
DG1 ('Export from EC subject to duties').

If the goods and TAD are presented to an office of transit other than the declared office of transit and the MRN entered by the actual office of transit relates to a movement for which that office does not hold the relevant 'Anticipated Transit Record' (ATR), the NCTS will automatically request the ATR from the office of departure.

NCTS at the office of departure will automatically respond and, upon receipt of the ATR, the NCTS at the Office of Transit will be updated and the movement record will be available in the 'ATR Created' state, ready for processing by customs.

The new Office of Transit that was not indicated in the declaration will ask for the information needed with the 'ATR request' (IE114). The 'anticipated transit record response' (IE115) is sent from the OoDest to the new OoTra including the information of the 'anticipated transit record' (IE50).

The declared office(s) of transit not passed will automatically be advised when the movement has ended at the office of destination.

If the data of the movement concerned cannot be delivered due to different reasons the IE115 with the 'ATR rejection reason code' and where indicated with the rejection reason (mandatory for code 4) the Office of Transit shall take the appropriate measures.

For restrictions see point 7 of this chapter.

3.2.3. Change of the office of transit

Goods may be transported via an office of transit other than the declared one in the TAD. In this case the actual office of transit, which has not received the 'anticipated transit record' message (IE050) shall request the

declaration data from the office of departure with the message 'anticipated transit record request' (IE114).

CUSTOMS

Where a different office of transit is used, the actual office of transit shall request the declaration information from the office of departure by asking for an 'ATR request' (IE114). The office of departure sends in automatically the message 'anticipated transit record response' (IE115) information including all relevant data to the actual office of transit.

The actual office of transit then registers the border crossing and sends the NCF 'notification of crossing frontier' (IE118) to the office of departure.

For restrictions see point 7 of this chapter.

3.2.4. Action in the event of major irregularities

Major irregularities Where an 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 office of destination

Chapter 4 describes the formalities at the office of destination.

Paragraph 2 gives the general theory and legislation.

Paragraph 3 describes the formalities at the 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 movement the goods together with the TAD shall be presented to customs at the office of destination. This is the ending of the transit movement. The "arrival advice" message IE006 is sent to the office of departure without delay.

The office of destination shall check the goods on the basis of information retrieved from the system, complemented with the TAD where relevant, shall record the results in the system and send the 'destination control results' message (IE018) to the office of departure.

If no irregularities have taken place, the transit procedure shall be discharged by the office of departure: chapter 5.

In the event of an irregularity further measures shall be necessary.

The legal sources are in :

- Articles 34-37, 46 and 47 Convention;
- Annex D4 point C, Appendix III, Convention;
- Articles 361-364, 370 and 371 IPC.

3. The formalities at the office of destination

This paragraph gives information about the:

- presentation of the goods together with the documents at the 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 office of destination is not the same as the discharge of the transit procedure. It is the office of departure, on the basis of information supplied by the office of destination, which decides whether the transit procedure can be discharged. (see chapter 5)

3.1. The ending of the transit procedure

The transit procedure shall end and the obligations of the principal shall be met when the goods placed under the procedure, the necessary documents and the required data are produced at the office of destination, in accordance with the provisions governing the procedure.

In practice the end of the procedure means the presentation of the goods and the TAD to the 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

Obligations of other persons

simplified³⁴. Both actions are the responsibility and the main obligation of the principal.

When the procedure ends the transit operation and the principal's 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 principal could not be questioned subsequent to the end of the procedure, but only insofar as it relates to the previous transit operation.

Time limit

In addition to the principal, 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 office of destination within the time limit and with due observance of the measures of identification.

The goods together with the TAD shall be presented at the office of destination. This shall be done 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 office of departure. The time limit is shown in box D of the TAD.

The time limit set by the office of departure is binding on

³⁴ 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 and pipeline simplifications (for further information see : Part V).

the competent authorities of the countries whose territory is entered during a transit procedure. The competent authorities, including customs at the office of destination, shall not alter it. For further details see chapter 2, paragraph 3.7.

The office of destination uses the MRN to retrieve the data from the system forwarded by the 'AAR' (IE001).

The 'arrival advice' (IE006) is sent to the office of departure when the customs officer at the destination has registered the MRN in the system to inform the office of departure that the consignment has arrived.

System unavailable Where goods have been released for transit in NCTS at departure but the system at destination is unavailable upon arrival of goods, the office of destination shall end the procedure on the basis on a TAD and to carry the necessary entries into the system when it is available again in order to discharge the movement.

3.2. Control of the end of the procedure

Checks After presentation of the goods and the TAD the 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 'Anticipated arrival record' (IE001) received from the office of departure.

The office of destination shall send the 'control results'

message (IE018) to the office of departure.

The message shall also contain any information introduced on the TAD during transport (for example: transshipment, new seals or incidents during transport).

The office of destination shall retain the TAD.

CUSTOMS

After the arrival of the movement the office of destination shall register the arrival and enter the following information in the system:

1. MRN (the registration number);
2. the date of arrival ;
3. in case of events en route (incidents, transshipment) all necessary information retrieved from the TAD (if not already recorded by a previous customs office).

Before sending the control result to the office of departure the office of destination shall enter the appropriate control result in the system:

1. Where the office of destination decides not to control, the code A2 'considered satisfactory' shall be entered.

In this case the office of destination must send the control results message (IE018) the same day the goods are presented at the office of destination or at the latest on the working day following the day of presentation.

2. Where the 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 entered in the system.

In this case the office of destination must send the control results message (IE018) the same day the goods are presented at the office of destination or at the latest on the working day following the day of presentation, or in exceptional cases within six calendar days following the day of presentation.



CUSTOMS (Community only)

A control copy T5³⁵ issued by the office of departure is referred to and presented with the TAD. In case of non-presentation of a referred copy T5, the office of destination reports this information in the control results message with the code B1 'not satisfactory'.

4. Specific situations

This paragraph gives information about specific situations in the transit procedure at the 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 office of destination (paragraph 4.3);
- irregularities (paragraph 4.4);
- change of office of destination (paragraph 4.5).

4.1. Issuing a receipt

Upon request by the person presenting the TAD and the goods at the office of destination, customs shall issue a receipt (TC11). The receipt cannot however be used as alternative proof of the ending of the procedure.

³⁵ A control copy T5 is a document that is sometimes required for the movement of goods within the customs territory of the Community. The document is used to provide proof of use and/or destination of certain goods as prescribed by specific Community measures (e.g. for agricultural products). Details on control copy T5 are in articles 912a-912g IPC.

Functions of the receipt

The receipt has two important functions. Firstly it informs the principal that the carrier delivered the transit documents to the office of destination. Secondly, the receipt plays an important role in the event of an enquiry being generated where the office of departure has not received information of the arrived consignment (IE006). In such cases the principal will be able to produce the receipt to the office of departure indicating to which office the transit documents were presented. This makes the enquiry procedure much more efficient.

Form of receipt

The form of the receipt must conform to the specimen TC11 in Appendix III, Annex A 13 Convention/Annex 47 IPC.

Filling in the receipt

The person requesting the receipt shall complete the receipt before handing it to a customs officer at the office of destination, for endorsement.

TRADE

The person requesting a receipt at the office of destination will complete the form TC 11 in legible handwriting by entering:

- the name and country of the office of destination;
- the status of the consignment as specified in the related TAD;
- the MRN;
- the date;
- the name of the customs office of departure.

In addition, the receipt may contain other information relating to the consignment. The principal may for instance want to show the address to which the carrier of

the goods will return the receipt after endorsement by customs. The office of destination is not required to return the receipt by post; however this can be done, if necessary. Normally the principal will request the carrier to return the receipt to him.

- The return address may be entered on the back of the receipt, where the form of the receipt conforms to the specimen in Annex A 13, Appendix III, Convention/Annex 47 IPC.

CUSTOMS

The 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.

Note: Issue of the receipt 'subject to reservations' is prohibited.

(Article 35, Appendix 1, Convention - Article 362 IPC)

4.2. Issuing alternative proof

The principal may request customs to provide him with alternative proof that the transit procedure has ended correctly. This may be done at the time that the transit declaration and goods are presented at the office of destination.

Note: Detailed information on the acceptance of alternative proof by the office of departure is in chapter

5, paragraph 3.4.2.

TRADE

To obtain alternative proof as foreseen in article 34(3) Appendix I, Convention/ article 361(3) IPC, i.e. a copy of a TAD and LoI, where appropriate may be presented to the office of destination for certification.

The copy, which may be a photocopy, must be:

- marked with the word ‘copy’,
- carry the phrase ‘Alternative proof’,
- and contain the MRN and the details of the transit declaration.

Annex 8.3. contains the endorsement ‘alternative proof’ in all language versions.

CUSTOMS

The above-mentioned documents, carrying the MRN, must be endorsed by customs at the office of destination. This may include a certification applied by a computer system but it must be clear to the customs of the country of departure that the certification is an original.

The 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 documents.

The person presenting the alternative proof with the goods and the TAD is deemed to be the representative of the principal. The 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 office of destination

Generally, goods and the relevant transit documents must be presented:

- at the office of destination, and,
- during the appointed days and hours of opening.

However, the office of destination can authorise the presentation of the goods and transit documents outside the appointed days and hours and at a place other than the office of destination.

In line with national regulations the costs involved shall be borne by the trade.

4.4. Irregularities

4.4.1. Irregularities concerning seals

Usually goods are under seal while being transported under the transit procedure. At the office of destination customs shall check whether the seals are still intact. If the seals have been tampered with customs at the office of destination shall indicate this information in the control results message (IE018) that it sends to the office of departure.

CUSTOMS

The office of destination shall check the condition of the seals and record the results in the system. If the seals are in poor condition, or if there is evidence that they have been tampered with, customs may examine the goods and will enter the facts in the system.

4.4.2. Other irregularities

The office of destination shall identify in the system the irregularity that it has found in order to inform the office of departure. The office of departure shall judge by the facts presented and determine the appropriate measures to take.

At the office of destination a difference may be found between the goods declared in the system and the goods actually presented at the office of destination.

CUSTOMS

The *office of destination* shall:

- register the MRN and
- indicate any irregularities in the 'destination control results' message IE018

4.4.3. Enquiry into the irregularity

Where the office of destination decides not to release the goods because it has found an irregularity and has asked the office of departure to investigate, it shall send the IE018 with the remark 'waiting for discrepancies

resolution'. The transit operation holds the status 'waiting for resolution'.

While the operation is 'waiting for resolution' the office of departure carries out the investigation into the irregularity, in particular by examining any documents produced by the principal and by comparing them with the data of the declaration.

Once the issue is resolved, the office of departure informs the office of destination by sending the message 'notification resolution of differences' (IE020). The goods shall then be released and the operation will be finally discharged when the office of departure writes it off.

If the office of destination decides to make enquiries into the irregularity:

CUSTOMS

The office of *destination* shall:

- register the MRN;
- indicate that enquiry action is underway at destination in the IE018;
- send the IE018 to the office of departure
- send the results of enquiries to the office of departure within three months.

For further details on the enquiry procedure see: chapter 7.

If the office of destination decides to secure the dept in consequence of the irregularity, the endorsement 'charges collected' shall be entered in the IE018.

Note: The endorsement 'charges collected' does not necessarily mean that the charges were actually levied

or paid. Customs at the office of destination could therefore have accepted a declaration for any customs approved treatment or use.

CUSTOMS

The office of destination shall:

- register the MRN;
- enter the code A5 'Charges collected' in the control results message IE018;
- send the IE018 to the office of departure.

4.5 Change of office of destination

A transit operation may end at an office other than the one declared in the transit declaration. That office shall then become the office of destination.

As the system will show that the actual office of destination has not received an 'anticipated arrival record' for the MRN presented, it shall send a message 'anticipated arrival record request' (IE002).

Where the office of departure finds the operation via the MRN it shall send the message 'anticipated arrival record response' (IE003). The office of destination accepts the change of office and sends the 'arrival advice' (IE006) message to the office of departure.

For restrictions see point 7 of this chapter.

Where the office of departure does not find the operation via the MRN it shall include in the 'anticipated

arrival record response' the motives (coded 1 to 4) why the 'anticipated arrival record' cannot be sent. NCTS rejects the arrival and notifies the trader at destination with the 'anticipated arrival record rejected notification' message (IE021). The reasons for rejection can be:

1. the movement has already arrived at another office of destination;
2. the movement was cancelled by the 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 office of destination is in the same Contracting Party/Member State as the one entered in the transit declaration:

CUSTOMS

The office of destination shall:

- register the MRN;
- request information regarding the declaration from the office of departure on the basis of the MRN;
- send the 'arrival advice' message (IE006) to the office of departure;
- check the time limit, the state of any seals (if affixed) and the itinerary (if prescribed);
- decide on the level of check required;
- having obtained a positive result from the check, register the control result in the system;
- send the IE018 to the office of departure.

The office of departure shall

- after receiving the 'arrival advice' (IE006), inform the declared office of

destination and the declared (but not used) office(s) of transit with the message 'forwarded arrival advice' (IE024) that the transit operation has ended.

2. The new office of destination is in a different Contracting Party/Member State than the one entered in the transit declaration:

CUSTOMS

The office of destination shall:

- register the MRN;
- request information regarding the declaration from the office of departure on the basis of the MRN;
- send the 'arrival advice' (IE006) to the office of departure;
- 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, register the control result in the system;
- send the IE018 to the office of departure.

The office of departure shall:

- after receiving the 'arrival advice' (IE006), inform the declared office of destination and the declared (but not used) office(s) of transit with the IE024 about the fact that the transit operation has ended.

3. The new 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 one EFTA country subject to restriction')

or

- DG1 ('Export from one EFTA country subject to duties')

- in Community transit:

- DG0 ('Export from EC subject to restriction')

or

- DG1 ('Export from EC subject to duties')

CUSTOMS

The office of destination shall:

- register the MRN;
- request information regarding the declaration from the office of departure on the basis of the MRN;
- keep the goods under customs control and decide whether to:
 - allow their removal to the Contracting Party having jurisdiction over the office of departure; or,
 - disallow their removal until a specific written authorisation authorising their release has been received from the office of departure.

5. Presentation 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 principal:

- receipt issued by the police (in respect of an accident, theft, ...);
- receipt issued by health service (in respect of

medical attendance, ...);

- receipt from the vehicle breakdown service (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 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)

8.2 Country codes

8.3. Package codes

8.1. Structured messages and data content (ex FTSS)

IE001. AAR C_AAR_SND
IE002. AAR request C_AAR_REQ
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
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
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. NCF C_NCF_NOT
IE119. DEPARTURE control DOCUMENT on paper E_DEP_PAP
IE120. DESTINATION control DOCUMENT on paper E_DES_PAP
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 used

8.2.1. Country Codes used for community transit – see Regulation (EEC) No 2454/93, Annex 37c, Point 1 and Annex 38, Title II, box 2: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CONSLEG:1993R2454:20090701:en:PDF>.

8.2.2. Country codes used for common transit

(ISO 3166-1-alpha-2code)

See Convention on Common Transit, Appendix III, Annex A2 -

http://ec.europa.eu/taxation_customs/resources/documents/customs/procedural_aspects/transit/common_community/convention_en.pdf.

8.3. Package codes

(UNECE Recommendation n° 21/Rev. 4 of May 2002): see Regulation (EEC) No. 2454/93, Annex 38, Title II, Box 31 (<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CONSLEG:1993R2454:20090701:EN:PDF>)

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 Community and Andorra (paragraph [2](#));
- the Community and San Marino (paragraph [3](#));
- the Community and its non-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 Letters¹. 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 Committee², 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 Committee³.

2.2. Formalities

2.2.1 Goods falling within chapters 1 to 24 HS

¹ 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.

² 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.

³ 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.

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 SAD is therefore presented, with in box no 1 the abbreviation EX for export and IM for import.

Examples¹:

a) Export of Community goods with destination Andorra

- agricultural products with an export refund

Presentation of an export declaration EX1 (at the customs office in the Member State of export) accompanied by a control copy T5. Copy no 3 of the SAD and the T5 must be presented to and stamped by the customs office of exit from the Community (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). Copy no 3 of the SAD must be presented to and stamped by the customs office of exit from the Community (French or Spanish office).

- excise goods for which an AAD has been established which accompanies the goods to the border

Presentation of an export declaration EX1 at the customs office in the Member State of export which stamps without delay Copy no 3 of the SAD. The AAD

¹ The examples are given for transport by road.

is presented to and stamped by the customs office of exit from the Community (French or Spanish office).

- agricultural products with export refund and subject to excise duty for which an AAD has been established which accompanies the goods to the border

Presentation of an export declaration EX1 (at the customs office in the Member State of export) accompanied by a control copy T5. The Copy no 3 of the SAD is presented to and stamped without delay by the customs office of the Member State of export. The T5 and the AAD must be presented to and stamped by the customs office of exit from the Community (French or Spanish office).

b) Import into the Community customs territory of agricultural goods coming from Andorra

At the Community office of entry, the goods are placed under a customs procedure such as release for free circulation or placement of the goods under the T1 transit procedure to the office of destination in the Community.

It should be noted that goods originating in Andorra, as defined by the customs union agreement, are exempt from Community 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 Community territory with destination

Andorra

Establishing a T1 transit declaration at the Community point of entry (for example in the United Kingdom) in order to forward third country goods to Andorra.

The T1 transit declaration is presented to the Community office of exit which retains Copy No 4 and returns Copy no 5 to the office of departure.

d) Transit between two points in the Community via Andorra

The Community transit procedure does not cover the passage through Andorra for which a separate (Andorran) procedure will be required.

The Community transit procedure will be 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 Community transit procedure is ended at the point of exit from the Community, 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.

Customs formalities need to be completed in trade between the Member States of the Community and Andorra in a manner analogous to the situation that existed before the establishment, in 1993, of the internal market. Thus, a SAD 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 Community transit procedure (T2) (T2F), as in example a., or (T2L);
- goods not in free circulation move under the external Community transit procedure (T1), see example b.;
- specific case of products referred to in regulation 3448/93¹ move under the external Community transit procedure (T1), see example c.

The guarantee provided for under the Community transit procedure must be valid for both the Community and Andorra. In the guarantee documents and certificates the words 'Principality of Andorra' must not be deleted.

Examples:

a) Dispatch of free circulation goods (other than those covered by Regulation 3448/93) from the Community to

¹ 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.

Andorra and vice versa

- the dispatch formalities are completed at an office situated in a Member State/Andorra : establishment of a EX1 and a T2;

or

- the dispatch formalities are completed at the EC/Andorra border: the goods circulate freely to the border where a EX1 is established provided either a T2L is presented or a document with an equivalent effect that proves the Community status of goods.

It should be noted, however, that the frontier customs office which serves as the office of exit may refuse to place the goods under the transit procedure if that procedure is to end at the neighbouring frontier customs office.

b) Dispatch of goods not in free circulation (other than those covered by Regulation 3448/93) from the Community to Andorra and vice versa

Goods that are not in free circulation are transported under cover of a T1 declaration to the office of destination in Andorra or the Community.

c) Specific case of goods referred to in Regulation 3448/93

The procedures described above apply subject to the following:

- Processed agricultural Community goods dispatched from the Community to Andorra and benefiting from an

export refund

Establishment of an export EX1 and a T1 transit declaration.

Where a control copy T5 is used, this document is handed over to the Community customs office of exit.

- Processed agricultural products in free circulation in Andorra and dispatched to the Community

These products move under the external Community transit regime (T1).

As the Community customs services are required to charge the variable component, the T1 declaration is to be endorsed with the phrase, underlined in red: '*Charge agricultural component only – EEC-Andorra Agreement*'.

Other transit regimes

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 EC	Goods coming from Andorra
With export refund	SAD 'EX1' ¹ + T5	
Without export refund	SAD 'EX1' or T1 ²	
Excise goods	SAD 'EX1' ³ + AAD	
Excise goods with export refund	SAD 'EX1' + T5 + AAD	
All goods		SAD 'IM4' ⁴ (+ 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 EC	Goods coming from Andorra
Goods in free circulation	EX1 + T2 (T2F) (at the internal office) or T2L (T2LF) + EX1 (at the border)	EX1 + T2 (T2F) (at the internal office) or T2L (T2LF) + EX1 (at the border)
Goods not in free circulation	T1	T1 (transit) or SAD 'IM4' (release for free circulation)

Agricultural products mentioned in regulation 3448/93		
	Goods coming from the EC	Goods coming from Andorra
With export refund	EX1 + T1 (and, where appropriate T5)	
In free circulation		T1 + phrase 'Charge agricultural component only – EEC-Andorra Agreement'.

¹ Copy No 3 SAD is stamped by the customs office of exit of the Community.

² Situation of transit of non-Community goods through Community territory.

³ Copy No 3 SAD is stamped by the customs office of the country of exportation.

⁴ The release for free circulation is carried out by the customs office of entry into the Community.

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 union¹. The agreement was replaced by the Agreement on cooperation and customs union² 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 Committee³ determined the provisions concerning the movement of goods between the Community and San Marino. The decision applied as from 1 April 1993 and was amended by Decision no. 1/2002⁴ which took effect on 23 March 2002.

¹ 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.

² 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.

³ 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.

⁴ 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.

3.2 Formalities

Decision No 4/92, as amended, co-ordinates the methods of administrative co-operation between San Marino and the EC in applying the rules of the Community transit procedure.

The following rules apply to the movement of goods falling within the scope of the EC-San Marino customs union (chapters 1-97 CCT with the exception of 'ECSC products'):

1. Goods moving from designated Community offices in Italy to San Marino

Goods moving under a T1 procedure with destination San Marino shall be released for free circulation at one of the designated Community customs offices in Italy¹.

At a designated customs office, a T2-SM or T2L-SM² document is issued to cover their onward movement to San Marino. The San Marino competent authorities shall stamp the Copy No 5 of the T2-SM or, as appropriate, a copy of the T2L-SM document and return it to the office of departure in Italy (i.e. one of the designated Community customs offices as listed in footnote 21).

2. Goods moving from the Community³ to San Marino

¹ The customs offices are listed in decision 2/2000, O.J. L 21, 23.1.2001. They are: Forlì, Genova, Livorno, Ravenna, Rimini, Roma II, Orio Al Serio, Milano II, Trieste and Bologna.

² 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.

³ Exchanges between Italy and San Marino are carried out under a fiscal (VAT) regime.

Proof that the goods are in free circulation within the Community must be submitted to the competent authorities of San Marino. This proof may take the form of a document T2 (T2F) duly stamped by the office of departure in the Community, or the original T2L (T2LF) or a document having equivalent effect (in particular the accompanying administrative document referred to in Regulation (EEC) No 2719/92).

3. Goods moving from San Marino to the Community (except Italy¹):

Goods moving from San Marino to the Community shall be covered by a T2 (T2F) document issued by the competent authorities of San Marino (with as destination a customs office situated in the Community) either a T2L (T2LF) document or a document having equivalent effect. The document shall be presented to the Community office of import in order to prove that the goods are in free circulation in San Marino.

Where the goods which are to be forwarded to the Community were previously brought into San Marino under the cover of a T2F, T2LF or a document having equivalent effect (in particular the administrative accompanying document (AAD) referred to in Regulation (EEC) No 2719/92) 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 guarantee documents and certificates the words 'Republic of San Marino' must not be deleted.

¹ Idem.

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 Community.

4. Other transit regimes

The common transit procedure is not applicable to trade with San Marino.

San Marino is not a Contracting Party to the TIR convention.

4. Non-fiscal territories

This paragraph gives information on:

- background and legal basis (4.1);
- internal Community transit procedure (4.2);
- customs status documents (4.3).

4.1. Background and legislation

Article 3 CCC

*Directive
2006/112/EC*

The following territories (known as the non-fiscal territories), although part of the customs territory of the Community, are not included in the fiscal territory of the Community:

The Channel Islands;

The Canary Islands;

The following French Overseas Departments:

Guadeloupe, Martinique, Guiana and Réunion;

Mount Athos;

The Åland Islands.

The provisions of Directive 2006/112/EC do not apply in the non-fiscal territories.

In order to ensure that fiscal charges (VAT and Excise duties) are controlled and accounted for, the intra Community movement of Community goods moving to from or between the non-fiscal territories shall be covered by the internal Community transit procedure, where applicable, or customs status documents.

4.2 Internal Community transit procedure

The internal Community transit procedure for

movements covered by article 340c IPC is known as the T2F procedure and will apply as follows:

- Transit declaration on the SAD:

Enter the symbol T2F in box No.1 of the SAD

- Airline or shipping company (authorised regular shipping) manifest used as the transit declaration (Level 1 simplification):

Enter the symbol T2F on the relevant manifest.

- Airline or shipping company (authorised regular shipping) manifest used as the transit declaration (Level 2 simplification):

Enter the symbol TF in respect of the Community goods in question.

4.3. Customs status documents

Where the use of the T2F transit procedure is not mandatory (for example: on a non-regular shipping service) and status documents are used to prove the Community status of goods moving to, from, or between the non-fiscal territories, the following will apply:

- SAD or commercial documents used as status document:

Enter the symbol T2LF in box No.1 of the SAD or on the commercial documents.

- Shipping company's (non-regular service) manifest

used as status document:

Enter the symbol F in respect of the Community goods in question.

The 'F' shall be considered a "special endorsement" within the meaning of Article 9(4) of the Convention.

See Part II for further information on Community status.

5. Exceptions (pro memoria)

6. Specific national instructions (*reserved*)

7. Restricted part for customs use only

8. Annexes (pro memoria)

PART V Fallback procedure

Chapter 1 – Introduction

The fallback procedure described in this part governs situations where either the customs' system or traders' system are unavailable.

The use of the fallback procedure is subject to a number of **important general rules**:

- Transit operations in NCTS and in fallback procedure should be regarded clearly as different procedures. This means that all movements that have been initiated and successfully released in NCTS shall also be ended in NCTS, and all movements started under the fallback procedure shall be ended according to the provisions governing the use of a SAD.
- Where the decision to revert to the fallback procedure is taken, it is important to ensure that any declaration, which has been entered to NCTS, but which has not been further processed due to the failure of the system, is cancelled.

1. Transit declaration in case of fallback

One of the following documents can be used as a transit declaration:

1. A Single Administrative Document (SAD),
2. A SAD printed out on a plain paper by the trader's system as foreseen in the Article 205 IPC/Appendix 3, Annex A7 Convention, or
3. The Transit Accompanying Document (TAD) where the trader's needs are considered as justified by the competent authorities. In this case, the TAD shall not carry a barcode or a Movement Reference Number (MRN).

The option 1 is the preferred one in case of a fallback procedure.

2. Fallback procedure stamp

The paper declaration used in a fallback situation must be recognisable by all parties involved in the transit operation in order to avoid problems at the office(s) of transit and at the office of destination.

To this end, the fallback procedure shall be indicated on the copies of the transit declaration with a stamp (dimensions: 26 x 59 mm, red ink) in box A of the SAD or in place of the MRN and the barcode on the TAD.

The document shall be stamped either by the 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 fallback stamp in the different languages.

3. Unavailability of the customs' system

The exact conditions under which the competent authority reverts to the fallback procedure shall be the responsibility of each national administration. These conditions should, however, be fixed in advance and be communicated/made available to the operators.

4. Unavailability of a trader's system

The following cases are covered by this paragraph:

- the principals' system is unavailable,
- the network between principals and customs is unavailable.

Any recourse to the fallback procedure must be previously approved by the customs authorities. In order to obtain this approval, any principal 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 the fallback procedure.

When the customs authorities are satisfied about the alleged unavailability, they shall communicate their approval to use the fallback procedure to the principal. In addition, they may request proof or proceed for controls. However, customs authorities shall refuse their agreement in cases of systematic announcements of unavailability by a given principal.

In case an authorised consignor makes more than 2 % of his yearly declarations under the fallback procedure caused by his system's unavailability or network

deficiencies, the authorisation shall be revised in order to evaluate if the conditions for the latter are still met.

5. Procedures

5.1. Departure - standard procedure

In the standard procedure a principal shall complete a paper transit declaration and present it with the goods at the office of departure.

Details are in Part V, chapters 2 and 3.

Note that the operation must be ended and discharged on the basis of the paper declaration. .

CUSTOMS

Where the decision to revert to the fallback procedure is taken, it is important to ensure that any declaration, which has been entered to 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 fallback

5.2. Departure - authorised consignor

The approval by the customs authorities to revert to the

fallback procedure can be given by way of a reference number or in another way.

In this simplified procedure the principal shall complete a paper transit declaration in three copies.

Details are in part VI, paragraph 3.5.3.2.

When the system is up and running again, the principal shall announce this to the customs authorities, and, if relevant, communicate details of the documents used.

5.3. Destination - standard procedure

Where goods have been released for transit in NCTS at departure but the system at destination is unavailable upon arrival of goods, the office of destination shall end the procedure on the basis of the TAD and shall make the necessary entries in the system when it is available again in order to allow the office of departure to discharge the movement.

Provided that no irregularity has been found, the office of destination shall furnish the principal or the carrier with alternative proof that the procedure has ended. Details are in chapter 6 Paragraph 4.2.

5.4. Destination - authorised consignee

In case of unavailability of the customs' system at destination an authorised consignee follows the procedures for the authorised consignee as laid down in part VI of the Transit Manual.

6. Specific national instructions (*reserved*)

7. Restricted part for customs use only

8. Annexes

8.1 Fallback procedure stamp

8.1 Fallback procedure stamp

- BG:** **NCTS ΑΒΑΡΙΑΙΝΑ ΠΡΟЦΕΔУΡΑ**
НЯМА НАЛИЧНИ ДАННИ В СИСТЕМАТА
 ЗАΠΟΧΗΑΤΑ ΗΑ _____
 (Дата/час)
- CS:** **NCTS HAVARIJNÍ POSTUP**
DATA NEJSOU V SYSTÉMU
 ZAHÁJEN DNE _____
 (Datum/hodina)
- DA:** **NCTS NØDPROCEDURE**
INGEN DATA TILGÆNGELIGE I SYSTEMET
 PÅBEGYNDT DEN _____
 (Dato/klokkeslæt)
- DE:** **NCTS NOTFALLVERFAHREN**
KEINE DATEN IM SYSTEM VERFÜGBAR
 Begonnen am _____
 (Datum/Uhrzeit)
- 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
INDÍTVÁ _____
(Dátum/óra)
- IS:
- IT: **PROCEDURA DI RISERVA DEL NCTS**
DATI NON DISPONIBILI NEL SISTEMA
AVVIATA IL _____
(Data/ora)
- LV: **DTKS ALTERNATĪVĀ PROCEDŪRA**
DATI SISTĒMĀ NAV PIEEJAMI
UZSĀKTS _____
(Datums/stunda)
- LT: **NCTS ATSARGINĖ PROCEDŪRA**
SISTEMOJE DUOMENŲ NĖRA
PRADĖTA _____
(data/valanda)
- MT: **PROCĊDURA TA' RIŻERVA NCTS**
L-EBDA DEJTA DISPONIBBLI FIS-SISTEMA
MIBDIJA FI _____
(Data/ħin)
- NL: **NOODPROCEDURE NCTS**

GEGEVENS NIET BESCHIKBAAR IN HET SYSTEEM

*BEGONNEN OP _____
(Datum/uur)*

NO:

PL:

PROCEDURA AWARYJNA NCTS
DANE NIE SĄ DOSTĘPNE W SYSTEMIE
OTWARTO W DNIU _____
(data/godzina)

PT:

PROCEDIMENTO DE EMERGÊNCIA 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)

SI:

ALTERNATIVNI POSTOPEK NCTS

PODATKI V SISTEMU NISO NA VOLJO

ZAČETO DNE _____
(Datum/ura)

SK:

NCTS HAVARIJNÝ STAV

V SYSTÉME NIE SÚ K DISPOZÍCII ŽIADNE ÚDAJE

SPUSTENÝ _____
(dátum/hodina)

SV:

RESERVROUTIN NÄR NCTS INTE FUNGERAR

INGA DATA TILLGÄNGLIGA I SYSTEMET

INLEDD DEN _____
(Datum/klockslag)

Chapter 2 – General instructions related to the SAD

Part V concerns the fallback procedure based on the use of the Single Administrative Document (SAD) as the transit declaration. It is divided into six chapters.

Chapter 3 deals with the standard transit declaration procedure.

Chapter 4 deals with formalities at the office of departure.

Chapter 5 deals with incidents during transport.

Chapter 6 deals with formalities at the 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**”. In the following chapters the expression ‘transit declaration’ is used in the first meaning, the prescribed form being the SAD.

*Article 3 (b), (c)
Appendix I
Convention*

Article 4 CCC

Chapter 3 The Standard Transit Declaration

1. Introduction

Introduction

This chapter describes the fallback procedure based on the use of the SAD as the 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 transit declaration is the customs declaration for placing or allowing goods to be placed under the transit procedure.

Legal sources

The legal sources for the standard transit declaration procedure using the SAD are:

- Article 12 of the SAD Convention;
- Article 5, Annex II of the SAD Convention;
- Articles 3, 16, 17, 19 - 21, Appendix I Convention;
- Appendix III Convention:
 - Title I, article 2, 3, 4, 5;
 - Annex A7, Title I, II and III;
 - Annex A 9, A 10 and A11;
- Articles 4, 198 to 217, as appropriate, 219 CCC;
- Articles 208 (2) and 209(1) IPC;
- Articles 349-354 IPC;
- Annex 37, Title I, point A and Title III, IPC;
- Annex 38, 44a and 45 IPC.

3. The declaration procedure

This paragraph gives information about:

- the loading of goods (paragraph 3.1.);
- the transit declaration (paragraph 3.2);
- the form and completion of the transit declaration (paragraph 3.2.1.);
- SAD BIS forms (paragraph 3.2.2.);
- loading lists, form, completion and use (paragraph 3.2.3.);

- mixed consignments (paragraph 3.2.4.);
- signing the transit declaration (paragraph 3.2.5.)

3.1. Loading

Loading

For the purposes of the transit procedure, loading means putting goods on a single means of transport, to be despatched from one office of departure to one office of destination, under a transit declaration¹.

Single means of transport

*Article 16
Appendix I
Convention*

Article 349 IPC

The following is regarded as constituting a single means of transport on condition that the goods carried are to be despatched 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;
- containers loaded on a single means of transport.

Each transit declaration can only cover goods loaded on a single means of transport for carriage from one office of departure to one office of destination.

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 travelling between the same office of departure and destination.

¹ In case of individual parcels that are placed under the transit procedure, there is no direct relation between the parcel and the means of transport. In that case, any identification measures are applied to the parcel.

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

If goods are loaded on a single means of transport at more than one office of departure, a transit declaration must be initiated at each office of departure, to cover the goods loaded at that office.

3.2. Transit declaration

3.2.1. Form and completion of the transit declaration

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. These 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 these SAD BIS forms and loading lists is given in paragraphs [3.2.2](#) and [3.2.3](#) respectively.

Copies for transit declaration	<p>For the transit declaration three copies of the SAD are to be used: viz. copies nos. 1, 4 and 5.</p> <ul style="list-style-type: none"> • copy no 1 is retained by the office of departure after the declaration is registered; • copy no 4 accompanies the goods to the office of destination and is retained there; • copy no 5 accompanies the goods to the office of destination which returns it to the country of departure after the end of the transit procedure.
4 page set SAD	<p>Where a 4-page copy set is being used for the transit declaration, two sets shall be used: copies no 1 and no 4 of one set and copy no. 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 no 1 is being used.</p>
<p>Technical requirement</p> <p><i>Appendix III, Title I, article 3 Convention,</i></p> <p><i>Article 215 IPC</i></p>	<p>The SAD forms used as the transit declaration shall fulfil the following technical requirements, except where the declaration is made by computer.</p>
Paper	<p>A SAD which is used as a transit declaration shall be printed on paper that is:</p> <ul style="list-style-type: none"> • self-copying; • suitable to writing purposes • at least 40 g/m² 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.

Colour coding

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 nos. 1, 2, 3 and 5 shall have a continuous margin of red, green, yellow and blue respectively;

the right hand edge of copies nos. 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 nos. 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.

Computerised declaration

Annex A7, Title I, point A, Appendix III, Convention

Article 205 IPC Annex 37, Title I,

The general rule is that transit declarations will be drawn up on the SAD either in written form, by hand, by using a typewriter, or printed out by a computerised declaration processing system. However, printing of the SAD by means of official or private sector data

point A, IPC

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 No. 2 will be in the small box in the top left hand corner of box no. 2.

Forms may also be completed legibly by hand, in ink and in block letters.

Completion of a SAD

To complete a transit declaration all mandatory boxes of the copies of the SAD shall be completed while others are optional. Instructions on the completion of a SAD are in annexes 37 and 38 IPC.

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.

Further information on the self-copying process is in annexes 35 and 36 IPC.

Language

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 office of departure/destination (or office of transit) it is important that operators correctly complete the SAD.

The 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 office of departure is applied to the declaration.

Boxes for transit
Maximum list

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 annex 37 IPC.

CUSTOMS

Boxes on the SAD marked with capital letters B, C, D(/J), E(/J), F, G and I are to be completed by Customs. However, the left part of box I can also be used for entries made by the authorised consignee.

Errors in the completion of a SAD
Article 25, Appendix I, Convention
Article 65, CCC

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.

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.

3.2.2. SAD-BIS forms

*Article 17,
Appendix I,
Convention
Article 208 IPC*

The SAD may be supplemented where necessary by one or more continuation sheets known as SAD-BIS forms.

Use of SAD –
BIS forms

SAD-BIS forms can be used in the following circumstances:

1. Where the transit declaration relates to more than one item; or,
2. Where a consignment contains both T1, T2 and T2F goods; 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.

Completion of
SAD – BIS forms

SAD-BIS forms are a part of the transit declaration and have to fulfil the same technical requirements.

*Title III, Annex
A7, Appendix III,
Convention*

They must be completed in accordance with the instructions for completion of the SAD form, but:

Annex 37, IPC

- in the case of mixed consignments (where the symbol ‘T’ appears in the third subdivision of box no. 1 of the SAD), the symbol “T1bis”, “T2bis” or “T2Fbis”, as appropriate, will be entered in the third subdivision of box no.1 “Declaration” of the SAD-BIS form.
- the use of box no. 2 ”Consignor/Exporter” and box no.8 “Consignee”(box no.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 SAD-BIS forms and loading lists cannot be used.

3.2.3. Loading lists, form and completion.

Loading lists as the descriptive part of the SAD

Loading lists may be used as the descriptive part of the SAD. They must comply with the specimen in Annex A 10 Appendix III Convention and Annex 45 IPC, unless an authorisation to use a loading list of a special type is held. For more information on the loading list of a special type see Part V.

The use of loading lists shall not affect obligations concerning the dispatch / export procedure or any procedure in the participating country of destination or concerning the forms used for such formalities.

Only the front of the forms may be used as a loading list.

Technical requirements

*Annex A11,
Appendix III,
Convention*

Annex 44a IPC

The paper used for the loading lists shall be dressed for writing purposes and weigh at least 40gm², 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 symbol “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 form 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 produced.
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 etc” ; and

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 symbol (T1, T2, T2F) of the attached loading lists.

CUSTOMS

The 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 office of departure or by hand. If entered by hand, the stamp of the office of departure must accompany the number. The signature of the customs officer is however optional.

Where two or more loading lists accompany a single SAD, each must bear a serial number allocated by the principal. The total number of accompanying loading lists will be shown in Box 4 “loading lists” of the SAD.

Note: A combination of loading lists and SAD-BIS forms cannot be used.

3.2.4. Mixed consignments

Mixed
consignment

*Article 19-20,
Appendix I,
Convention*

In the case of consignments comprising of non-Community goods moving under the T1 transit procedure and Community goods moving under the T2/T2F transit procedure covered by a single transit

declaration, the SAD will have either separate SAD-BIS forms (see 3.2.2.) or loading lists (see 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 SADs may be made out (for example: a T1 SAD for non-Community goods and a T2 or T2F SAD for Community goods).

Note: it is possible that Community goods which are not placed under transit (and moving within the Community 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 (for more information on mixed consignments see Part IV, chapter 2, paragraph 3.8.1).

TRADE

In cases of mixed consignments the symbol T will be inserted in the right hand subdivision of Box 1 of the SAD. The blank space after the symbol T should be struck through. This indicates that SAD-BIS forms bearing the symbols "T1bis", "T2bis", "T2Fbis" as appropriate, or loading lists, bearing the symbols "T1", "T2", "T2F" as appropriate must be attached.

Where 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 etc”.

In addition a reference to the number of SAD-BIS forms bearing the symbols T1bis, T2bis or T2Fbis will be 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 symbol (T1, T2 or T2F) of the different loading lists shall be entered in:

box 31 “Packages and description of goods”.

3.2.5. Signing of the transit declaration

*Article 21,
Appendix I
Convention.*

*Article 199,
paragraph 1 IPC*

By signing the declaration the principal takes responsibility for the accuracy of the information given in the declaration, the authenticity of the documents attached and compliance with all the obligations relating to the placing of the goods in question under the transit

procedure.

TRADE

The principal himself or his authorised signatory shall sign the transit declaration in box 50 of the SAD.

Replacement of
hand-written
signature

*Article 4, Appendix
III, Convention.*

*Article 4b and
article 199,
paragraph 2 IPC*

Replacement of the hand-written signature by an electronic signature may be authorised if the formalities are completed using public or private computer systems. The competent authorities may grant this facility to traders who meet certain technical and administrative conditions, which will be laid down in the authorisation. In such cases an electronic signature will replace the hand-written signature and will have the same legal effect as a hand-written signature.

Waiver of signature

Authorised consignors may be authorised not to sign the transit declaration, subject to the provision of a written undertaking acknowledging that they will act as principal for all transit operations carried out under cover of transit declarations bearing their special stamp.

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 packaging

The following rules should apply to goods with packaging:

a) Non-Community goods with packaging not having Community status

A single T1 declaration is to be completed for the goods and their packaging.

b) Non-Community goods with packaging having Community status

In all cases a single T1 declaration is to be completed for the goods and their packaging.

Article 340c(3) IPC

c) Community goods referred to in Article 340c(3) IPC with packaging not having Community status

A single T1 declaration is to be completed for the goods and their packaging.

However, when such products instead of being exported from the customs territory as specified are released for free circulation, Community treatment 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 CCT duty applicable to the packaging.

(d) Community goods with packaging not having Community status

1) Exported from the customs territory

- Exported to a third country, other than EFTA

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 Community

treatment. This document must bear one of the following endorsements:

BG	Общностни стоки
CS	zboží Společenství
DA	fælleskabsvarer
DE	Gemeinschaftswaren
EE	Ühenduse kaup
EL	κοινοτικά εμπορεύματα
ES	mercancías comunitarias
FR	merchandises communautaires
IT	merci comunitarie
LV	Kopienas preces
LT	Bendrijos prekės
HU	közösségi áruk
MT	Merkanzija Komunitarja
NL	communautaire goederen
PL	towary wspólnotowe
PT	mercadorias comunitárias
RO	Mărfuri comunitare
SI	skupnostno blago
SK	Tovar Spoločenstva
FI	yhteisötavaroita
SV	gemenskapsvaror
EN	Community goods

- Exported to an EFTA country

A single T1 declaration is to be completed for the goods and their packaging. This must bear the endorsements "Community goods" as shown above and "T1 packaging" as shown below.

2) Consigned to another Member State in the case referred to in Article 163 (1) of the Code

A single T2 declaration is to be completed for the goods and their packaging after payment of the customs duty applicable to the packaging.

Where the person concerned does not wish to pay customs duty on the packaging, the T2 declaration must bear one of the following endorsements:

BG	T1 колетѝ
CS	obal T1
DA	T1 emballager
DE	T1-UmschlieÙungen
EE	T1-pakend
EL	Συσκευασία T1
ES	envases T1
FR	emballages T1
IT	imballaggi T1
LV	T1 iepakojums
LT	T1 pakuotė
HU	T1 göngyölegek
MT	Ippakkjar T1
NL	T1-verpakkingsmiddelen
PL	opakowania T1

PT embalagens T1

RO Ambalaje T1

SI pakiranje T1

SK Obal T1

FI T1-pakkaus

SV T1-förpackning

EN T1 packaging

3) Consigned to another Member State in cases other than those referred to in (2) above.

No Community 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 contents. 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 Společenství

DA	fælleskabsemballager
DE	gemeinschaftliche Umschließungen
EE	Ühenduse pakend
EL	Κοινοτική συσκευασία
ES	envases comunitarios
FR	emballages communautaires
IT	imballaggi comunitari
LV	Kopienas iepakojums
LT	Bendrijos pakuotė
HU	közösségi göngyölegek
MT	Ippakkjar Komunitarju
NL	communautaire verpakkingsmiddelen
PL	opakowania wspólnotowe
PT	embalagens comunitárias
RO	Ambalaje comunitare
SI	skupnostno pakiranje
SK	Obal Spoločenstva
FI	yhteisöpakkaus
SV	gemenskapsförpackning
EN	Community packaging

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 transiidid 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 neišforminta tranzito procedūra
- HU nem továbbítási eljárás alá tartozó áruk
- MT Merkanzija mhux koperta bi proċedura ta' transitu
- NL geen douanevervoer
- PL towary nie przewożone 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

4.2 Goods in passenger-accompanied baggage

Article 323 IPC

Administrations are required to apply the provisions of Article 323 of the IPC (establishing the Community status) in case of goods in passenger-accompanied baggage not intended for commercial use.

However, on entry into the customs territory of the Community, passengers coming from third countries may place the goods under the Community transit procedure.

4.3 Transport of Community goods to, from, or via an EFTA country

When goods are carried into or through the territory of one or more EFTA 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 Community across the territory of one or more EFTA countries, or from the Community into the territory of an EFTA country, it is advisable to place them under the Community/common transit procedure at the competent office where the principal is established, or where the goods are loaded for carriage under the Community/common transit procedure, or at the latest before the joint Community /EFTA frontier zone in order to avoid delays at the border crossings. Similarly, it is advisable to end movements under the Community/common transit procedure outside the

Community /EFTA frontier zone wherever possible.

b) The competent authorities of the Member States and of the EFTA 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 Community /EFTA borders.

Transit through the territory of an EFTA country
Art. 163 CCC/Art. 2 Convention

Transit through the territory of an EFTA country

The movement of Community goods from one point in the Community to another via an EFTA country may take place under the T2 or T1 transit procedure (see Part I, paragraph 4.1.2.1.).

Movement of Community goods to an EFTA country

Movement of Community goods to an EFTA country

Community goods which are consigned from a Member State to an EFTA country may move under the T2 or T1 transit procedure (see Part I, paragraph 4.1.2.1.).

Export of Community goods to an EFTA country
793b IPC

Where the goods are exported to an EFTA country under the transit procedure, the transit declarations must be endorsed "Export" in red on all copies of the transit documents.

793a(6) IPC

Where the goods are exported without a transit procedure e.g. by air or sea the endorsement "Export" in red on the transport document is not mandatory.

When Community goods are transported under the rail simplified procedure from a railway station in the customs territory of the Community to a destination

railway station in an EFTA country, it is a matter of exportation. However if the goods are to be re-consigned from the EFTA country to a part of the customs territory of the Community, the operation should not be regarded as an exportation if the operator proves that it is a matter of an intra-Community delivery. This proof can be provided in particular by the production of an invoice bearing the VAT registration numbers of the consignor and consignee as laid down in Directive 2006/112/EC, or by the production of the Excise Administrative Accompanying Document as laid down in Directive 2008/118/EC.

Re-consignment of Community goods from an EFTA country

Re-consignment of
Community goods
from an EFTA
country
*Article 9
Convention*

a) Community goods which have been brought into the territory of an EFTA country under the T2 procedure may be re-consigned under that procedure provided that:

- i) there is no change in their identity or state,
- ii) they have not been placed, in that EFTA country, under a customs procedure other than transit or warehousing* and
- iii) the T2 or T2L document issued by an EFTA country bears a reference to the previous document issued by a Member State and all special endorsements appearing thereon.

* only goods warehoused for less than five years (or goods falling within Chapters 1-24 of the Harmonised System and warehoused for less than six months) may be re-consigned under the T2 procedure.

b) However, in the case of export by air or sea without a

transit procedure (see above), the EFTA countries cannot issue a T2 as there was no previous transit declaration. Consequently, re-consignment must be effected under the cover of a T1. On re-entry into the Community the consignment must be treated as an importation of third country goods.

Action on re-entry of re-consigned goods into the Community

Action on re-entry of re-consigned goods into the Community

i) When Community goods are reconsigned from an EFTA country to a destination in the Community, they are transported under the cover of a T2 declaration or an equivalent document (e.g. consignment note CIM-T2).

ii) In order to determine, in the Member State of destination, whether it is a supply - intra-Community acquisition which has been interrupted in an EFTA country or a re-importation following a definitive or temporary exportation from the Community, the following rules must be observed :

1. The goods and the T2 declaration or equivalent document must be presented to the customs office of destination in order to complete the transit operation.

2. It is the responsibility of this office to decide if the goods can be released immediately or must be placed under a customs procedure.

3. The goods shall be released immediately in the case where the T2 declaration or equivalent document does not bear a reference to a previous export from the Community.

In cases of doubt the 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 excise accompanying document in accordance with the provisions of Directive 2008/118/EC as amended), or by a posteriori control of the document.

4. The goods must be assigned to a customs approved treatment or use with all the consequences which follow (payment of import VAT and internal taxes where necessary) :

- when there are notations on the T2 declaration or equivalent document that it is an operation following an exportation from the Community (the notation "export" as provided for in Article 793 (6) of IPC and repeated in accordance with the provisions of Article 9 (4) of the Convention on common transit, or
- when the consignee or his representative cannot prove to the satisfaction of the service that it is an intra Community delivery.

4.4 Duplicates

In the event of the theft, loss or destruction of a transit declaration, a T2L document or a control copy T5, a duplicate may be issued.

The duplicate may be issued:

- on the request of a customs authority;
- on the request of an interested party after investigation by the customs office concerned.

The duplicate must bear in bold letters the word

"DUPLICATE", the stamp of the customs office which issued the duplicate and the signature of the competent official.

5. Exceptions (*pro memoria*)

6. Specific national instructions (*reserved*)

7. Restricted part for customs use only

8. Annexes

8.1. Explanatory note on completing the boxes of the SAD

8.2. Self-copying process of the transit declaration forms and the supplementary forms

8.3. Self-copying process of the 4-copy transit declaration and the supplementary forms

Explanatory note on completing the boxes of the SAD.

Boxes for economic operators

I. Formalities in the country of departure

Box 1: Declaration

Only the third subdivision of this box shall be completed. The following symbols, as appropriate, will be inserted. in the third subdivision of this box:

T1 : to cover the movement of non-Community goods within the Community and to/from the Community and the EFTA countries, as well as between the EFTA countries themselves. T1 is also used to cover the movement of Community goods in certain circumstances.

T2 : for the transportation of Community goods where required;

T2F : for Community goods consigned to/from/between the non-fiscal territories of the Community;

T- : for the transportation of mixed consignments of T1 and T2 goods. In this case, the goods will be specified in separate SAD-BIS forms or loading lists for each status category of goods. The blank space after the symbol T should be struck through to prevent the insertion of any additional digits or numbers.

Note: where the symbols T1, T2, T2F, T1bis, T2bis, T2Fbis, as appropriate, have been omitted the goods shall be deemed to have been placed under the T1 procedure.

Box 2: Consignor/Exporter

Completion of this box is optional for the Contracting Parties.

The full name and the address of the consignor/exporter concerned shall be entered.

The Contracting Parties may add to the explanatory note the requirement to include a reference to the identification number allocated by the competent authorities for tax, statistical or other purposes.

Where consignments are grouped, the word “Various” in the appropriate language, may be entered in this box and the list of consignors may be attached to the declaration.

Box 3: Forms

Enter the serial number of the set and the total number of sets of and continuation sheets used. For example, if there is one SAD and two SAD-BIS forms, 1/3 shall be entered on the SAD, 2/3 on the first SAD-BIS form and 3/3 on the second SAD_BIS form.

If the declaration only refers to one item (i.e. when only one ‘goods description’ box has to be completed) nothing is entered in box 3, but the figure “1” is entered in box 5.

If two sets of four copies are used instead of one set of eight copies, the two sets are considered to constitute one set for the purpose of establishing the number of forms.

Box 4: Number of loading lists

The total number of loading lists or descriptive commercial lists attached, if any, will be entered.

Box 5: Items

The total number of items declared on the SAD will be entered here. The number of items corresponds to the number of boxes 31 to be completed.

Box 6: Total packages

Completion of this box is optional for the Contracting Parties.

The total number of packages (pallets, cartons, coils, etc.) making up the consignments in question shall be entered here.

Box 8: Consignee

The full name and address of the person(s) or company(s) to whom the goods are to be delivered (consignee) shall be entered here. Where consignments are grouped, the word 'various', in the appropriate language, may be entered in this box and the list of consignees may be attached to the SAD.

The Contracting Parties may allow this box to be left blank if the consignee is established outside the territory of the Contracting Parties (i.e. Community/EFTA country).

The identification number need not be shown at this stage.

Box 15: Country of dispatch/export

The name of the country from which goods are to be dispatched/exported shall be entered.

Box 17: Country of destination

The name of the country of destination shall be entered.

Box 18: Identity and nationality of means of transport at departure

The details as follows shall be entered:

- in the first subdivision, the means of identification, for example the registration number(s) or name of the means of transport (lorry, ship, railway wagon, aircraft) on which the goods are directly loaded on presentation at the office of departure;
- in the second subdivision, the nationality of the means of transport, using the codes laid down for that purpose.

If the means of transport is made up of several means of transport, the nationality of the means of transport, which provides propulsion, shall be entered.

For example, where a tractor and a trailer with different registration numbers are used, enter the registration numbers of both tractor and trailer, and the nationality of the tractor.

LORRIES

the vehicle's registration number shall be entered

CONTAINERS

the container's number shall not be entered in this box, but in box 31. Details of the vessel or vehicle which is transporting the container shall be entered in box 18.

SHIP

the name of the ship shall be entered

AIRCRAFT

the aircraft's registration letters shall be entered

RAIL

The railway carriage's number shall be entered. Details of the nationality shall not be entered.

For demountable bodies on railway carriages the demountable body's number shall be entered in box 31, as a demountable body is considered to be a container.

FIXED TRANSPORT INSTALLATIONS

Details of the registration number or nationality shall not be entered.

In other cases, declaration of the nationality is optional for Contracting Parties.

Box 19: Container (Ctr)

This box is optional for the Contracting Parties.

Enter one of the following codes to give the presumed situation at the border of the Contracting Party in whose territory the office of departure is located, as known at the time the goods are placed under the transit procedure.

The applicable codes are:

“0”-where the goods are not carried in a container;

“1” - where the goods are carried in a container.

Box 21: Identity and nationality of the active means of transport crossing the border

Entering the means of identification (e.g. registration number or name) is optional for the Contracting Parties.

The nationality of the active means of transport is obligatory.

However, where goods are carried by rail or moved by fixed installation, do not enter for the registration number or nationality.

Enter the appropriate code for the type (lorry, ship, railway wagon, aircraft, etc.) and the means of identification (e.g. registration number or name) of the active means of transport (i.e. the means of transport providing propulsion) which it is presumed will propel the consignment across the external border of the Contracting Party where the office of departure is located. Then enter the code for the nationality of the means of transport, as known at the time the goods were placed under the transit procedure.

Where combined transport or several means of transport are used, the active means of transport is the unit which provides propulsion for the whole combination. For example in the case of a lorry on a sea-going vessel the active means of transport is the ship; and where a combination of a tractor and a trailer is used, the active means of transport is the tractor.

Box 25: Mode of transport at the border

This box is optional for the Contracting Parties.

Using the following codes enter the mode of the active means of transport on which the goods will leave the territory of the Contracting Party in which the office of departure is located.

The applicable codes are:

A: 1-figure code (obligatory);

B: 2-figure code (second digit optional for the Contracting Parties)

A	B	STANDING FOR
1	10	Maritime transport
	12	Railway wagon on sea-going vessel

	16	Powered road vehicle on sea-going vessel
	17	Trailer or semi-trailer on sea-going vessel
	18	Inland waterway vessel on sea-going vessel
2	20	Rail transport
	23	Road vehicle on rail-wagon
3	30	Road transport
4	40	Air transport
5	50	Postal consignments
7	70	Fixed transport installation
8	80	Inland waterway transport
9	90	Own propulsion

Box 26: Mode of transport inland

This box is optional for EU Member States in respect of Community transit.

Using the appropriate Community codes (as given for box 25), enter the mode of transport upon departure.

Box 27: Place of loading

This box is optional for the Contracting Parties.

Enter, using the appropriate code where available, the place where the goods are to be loaded onto the active means of transport on which they are to cross the border of the Contracting Party in whose territory the office of departure is located, as known at the time the goods are placed under the transit procedure.

Box 31: Packages and description of goods, marks and numbers, container No(s), number and kind

The marks, numbers, number and kind of packages shall be entered, or, in the case of unpackaged goods, the number of such goods covered by the declaration or the word 'bulk' shall be entered.

In all cases the normal trade description shall be entered but this description must include all the details needed to allow identification of the goods.

If completion of box 33 is mandatory, the description of the goods shall be sufficiently precise to enable the correct classification of the goods.

Box 31 shall also contain the particulars required under any specific rules (e.g. excise duties) which might apply.

If containers are used, their identification marks shall be entered.

Box 32: Item number

Enter the number of the item in question in relation to the total number of articles declared in the forms and SAD-BIS forms used, as described in the note to box 5.

If the declaration covers one item only, this box need not be completed as the figure '1' should already have been entered in box 5.

Box 33: Commodity code

This box must be completed where:

- the same person makes a transit declaration at the same time as, or following, a customs declaration which includes a commodity code; or
- a transit declaration covers goods mentioned in the 'list of goods involving greater risk of fraud' (Annex I to Appendix I Convention procedure/ Annex 44 of IPC).
- in the Community, where required by Community legislation.

Enter the HS code for the goods, made up of at least six digits. However, where Community legislation so provides, the Combined Nomenclature heading shall be used

In T2 and T2F transit declarations made in an EFTA country this box need not be completed unless the preceding transit declaration includes a commodity code. If it does, give the code entered in the corresponding declaration.

In all other cases the use of this box is optional.

Box 35: Gross mass

Enter the gross mass, in kilograms, of the goods described in the corresponding box 31. The 'gross mass' means the total weight of the goods including all packing but excluding containers and other transport equipment.

As a general rule, where the gross mass exceeds 1 kilogram and includes a fraction of a unit (kilogram), the figure entered in this box may be rounded as follows:

Fraction from 0.001 to 0.499: rounded down to the nearest kilogram

Fraction from 0.500 to 0.999: rounded up to the nearest kilogram.

If the declaration covers several kinds of goods it is sufficient to enter the total weight in the first box 35, leaving box 35 of supplementary sheets, blank.

Box 38: Net mass

This box is optional for the Contracting Parties. However, in the case of Community transit, this information should be given where Community rules require it.

The net mass, in kilograms, of the goods described in the corresponding box 31 is entered here. The 'net mass' means the weight of the goods themselves excluding any form of packing.

Box 40: Summary declaration/previous document

Give the reference for the previous customs destination or corresponding customs documents.

In cases where more than one reference has to be entered, the word 'Various' may be entered in this box and a list of the references concerned may accompany the transit declaration.

Box 44: Additional information, documents produced, certificates and authorisations

This box shall contain information necessary in respect of special regulations that might apply in the country of dispatch/export together with the reference numbers of the documents produced in support of the declaration (e.g. the serial number of the T5

control copy, the export licence or permit number, the data required under veterinary and phytosanitary regulations, the bill of lading number, etc.).

In the case of goods involving greater risk of fraud, or where the customs authorities or the principal consider it necessary, an itinerary shall be prescribed. Details of at least the countries to be transited shall be entered. Where an exemption from the requirement of a prescribed itinerary has been authorised, the endorsement 'Prescribed itinerary waived' shall be entered.

The sub - division ' "Additional information code" (AI) shall not be completed.

Box 50: Principal and authorised representative, place, date and signature

The principal's name (full name of the person or company) and full address shall be entered as well as the identification number, if any, allocated by the competent authorities. If appropriate, the full name (person or company) of the authorised representative who signs on behalf of the principal shall be entered.

Subject to any specific provisions on the use of computerised systems, the original of the handwritten signature of the person concerned must appear on the SAD copy no.1, which is to be kept at the office of departure. If this is a legal person, the signatory shall add after his signature his full name and the capacity in which he is signing.

Box 51: Intended offices of transit (and countries)

The intended offices of entry into each Contracting Party whose territory is to be transited in the course of carriage shall be entered. Where the operation involves transiting territory other than that of the Contracting Parties, the office of exit by which the means of transport will leave the territory of the Contracting Parties shall be entered.

Offices of transit are listed in the 'List of offices competent for transit operations' (http://europa.eu.int/comm/taxation_customs/dds/en/csrdhome.htm).

After the name of the office the code for the country concerned shall be entered.

The applicable codes are:

Belgium	BE
Bulgaria	BG
The Czech Republic	CZ
Denmark	DK
Germany	DE

Estonia	EE
Greece	GR
Spain	ES
France	FR
Ireland	IE
Italy	IT
Cyprus	CY
Latvia	LV
Lithuania	LT
Hungary	HU
Luxembourg	LU
Malta	MT
Netherlands	NL
Austria	AT
Poland	PL
Portugal	PT
Romania	RO
Slovenia	SI
Slovakia	SK
Finland	FI
Sweden	SE
United Kingdom	GB
Iceland	IS
Norway	NO
Switzerland	CH

Box 52: Guarantee

Enter the appropriate code for the type of guarantee being used in the sub division marked “CODE” as specified in the table below.

Enter the appropriate information as specified in the table below under ‘other entries’, where required.

If the comprehensive guarantee, a guarantee waiver or individual guarantee is not valid for all the Contracting Parties, add ‘not valid for’ followed by the code of the relevant Contracting Party or Parties (see the appropriate codes of box 51).

Situation	Code	Other entries
For guarantee waiver (Article 57 of Appendix I)	0	- guarantee waiver certificate number

For comprehensive guarantee	1	-	comprehensive guarantee certificate number
For individual guarantee by a guarantor	2	-	office of guarantee reference for the guarantee undertaking office of guarantee
For individual guarantee in cash	3	-	
For individual guarantee in the form of vouchers	4	-	individual guarantee voucher number
For guarantee waiver (Article 7 of Appendix I)	6		
For guarantee waiver by agreement (Article 10(2)(a) of the Convention)	A		
For guarantee waiver for the journey between the office of departure and the office of transit (Article 10(2)(b) of the Convention)	7		
For individual guarantee of the type under point 3 of Annex IV to Appendix I	9	-	reference for the guarantee undertaking office of guarantee

Box 53: Office of destination (and country)

The name of the customs office at which the goods shall be presented in order to end the transit operation shall be entered (office of destination). The offices of destination are shown in the ‘list of customs offices competent to deal with transit operations’. The website address is:

http://europa.eu.int/comm/taxation_customs/dds/en/csrdhome.htm.

After the name of the office of destination, enter the code of the country concerned. (use the appropriate code from the list shown in box 51).

II. Formalities en route

Box 55: Transshipment

The carrier must complete the first three lines of this box when goods are transhipped from one means of transport to another or from one container to another in the course of the operation in question.

Carriers are reminded that goods can be transhipped only under an authorisation of the competent authorities of the country in whose territory the transshipment is to be made.

Where those authorities consider that the transit operation concerned may continue in the normal way they shall, once they have taken any steps that may be necessary, endorse copies 4 and 5 of the SAD.

Box 56: Other incidents during carriage

Box to be completed in accordance with current obligations regarding transit.

In addition, where goods have been loaded on a semi-trailer and the tractor is changed during the journey (without the goods being handled or transhipped), enter in this box the registration number and nationality of the new tractor. Here, endorsement by the competent authorities is not necessary.

Copies of the SAD and the supplementary forms to be used together with the SAD on which the particulars entered in the top copy must appear by a self-copying process

(counting copy no 1)

Box No	Copies	Box No	Copies
--------	--------	--------	--------

I. BOXES FOR THE ECONOMIC OPERATORS

1	1 to 8 except the middle subdivision	32	1 to 8
	1 to 3	33	first subdivision on the left
2	1 to 5 ⁽¹⁾		1 to 8 remaining subdivision
3	1 to 8		1 to 3
4	1 to 8	35	1 to 8
5	1 to 8	38	1 to 8
6	1 to 8	40	1 to 5 ⁽¹⁾
8	1 to 5 ⁽¹⁾	44	1 to 5 ⁽¹⁾
15	1 to 8	50	1 to 8
17	1 to 8	51	1 to 8
18	1 to 5 ⁽¹⁾	52	1 to 8
19	1 to 5 ⁽¹⁾	53	1 to 8
21	1 to 5 ⁽¹⁾	54	1 to 4
25	1 to 5 ⁽¹⁾	55	-
27	1 to 5 ⁽¹⁾	56	-
31	1 to 8		

II. BOXES FOR THE ADMINISTRATION

C	1 to 8 ⁽²⁾	G	-
D/J	1 to 4	H	-
E/J	-	I	-

¹ Under no circumstances may users be required to complete these boxes on copy 5 for the purposes of transit.

² The country of departure may choose whether these particulars must appear on the copies specified.

Copies of the alternative SAD and the supplementary forms to be used together with the alternative SAD on which the particulars entered in the top copy must appear by a self-copying process

(counting copy no 1)

Box No	Copies	Box No	Copies
--------	--------	--------	--------

I. BOXES FOR THE ECONOMIC OPERATORS

1	1 to 4 except the middle subdivision	32	1 to 4
	1 to 3	33	first subdivision on the left
2	1 to 4		1 to 4 remaining subdivision
3	1 to 4		1 to 3
4	1 to 4	35	1 to 4
5	1 to 4	38	1 to 4
6	1 to 4	40	1 to 4
8	1 to 4	44	1 to 4
15	1 to 4	50	1 to 4
17	1 to 4	51	1 to 4
18	1 to 4	52	1 to 4
19	1 to 4	53	1 to 4
21	1 to 4	54	1 to 4
25	1 to 4	55	-
27	1 to 4	56	-
31	1 to 4		

II. BOXES FOR THE ADMINISTRATION

C	1 to 4	G	-
D/J	1 to 4	H	-
E/J	-	I	-
F	-		

Chapter 4 Formalities at office of departure

1. Introduction

This chapter deals with the formalities and procedures at the office of departure.

Paragraph [2](#) gives the general theory concerning the formalities at the office of departure as well as general information about the legal sources.

Paragraph [3](#) describes the procedure at office of departure. It deals with matters concerning presentation acceptance, verification and registration of the transit declaration, amendment of the transit declaration and presentation of the guarantee. It also gives information concerning the itinerary, time limit, sealing, and release of the goods.

Paragraph [4](#) deals with specific situations concerning formalities at the office of departure.

Paragraph [5](#) deals with exceptions.

Paragraph [6](#) is reserved for specific national instructions.

Paragraph [7](#) is reserved the use of customs administrations only.

Paragraph [8](#) contains the annexes to chapter 2.

2. General theory and legislation

The transit procedure starts at the office of departure by the presentation of the SAD together with the goods.

The legal sources for procedures described in this chapter are:

- Articles 22 - 29 of the Appendix I of the Convention;
- Annex II to Appendix I of the Convention;
- Articles 62, 63, 65, 68 - 73 CCC;
- Articles 202, 247, 355-357 IPC;
- Annex 46a IPC

3. Description of the procedure at office of departure

This paragraph gives information about:

- presentation of the SAD (paragraph 3.1);
- presentation of a guarantee (paragraph 3.2);
- acceptance, registration and endorsement of the SAD (paragraph 3.3);
- amendment of the SAD (paragraph 3.4);
- verification (paragraph 3.5);
- itinerary and prescribed itinerary (paragraph 3.6);
- time limit (paragraph 3.7);
- sealing (paragraph 3.8);
- release of the goods (paragraph 3.9).

3.1. Presentation of the SAD

*Article 22 and 24,
Annex I Convention*

*Article 62, 63,
CCC and article
202, IPC*

The SAD and all accompanying documents shall be presented together with the goods at the office of departure during the days and hours appointed for opening. However, at the request and expense of the principal, they may be presented at other times or at other places approved by the office of departure.

List of customs
offices

The 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.

TRADE

The following documents shall be presented at the office of departure:

- copies nos. 1, 4 and 5 of the SAD properly completed. Where SAD-BIS forms or loading lists are used, these must be attached to the SAD;
- a guarantee (where required: see Part III);
- a transport document. The office of departure may waive the requirement to present this document if it is kept at its disposal;
- if the transit procedure succeeds another customs regime, the office of departure may require the presentation of documents relating to that regime.
- other documents, if required.

CUSTOMS

The office of departure shall:

- check that copies nos.1, 4 and 5 of the SAD are properly completed and where SAD-BIS forms or loading lists are used that they are attached to the SAD;
- check the validity of the guarantee;
- check the transport and other accompanying documents;
- check the documents relating to the previous customs regime, if appropriate;
- check export licences or other similar documents, if appropriate.

3.2. Presentation of a guarantee

Guarantee cover	To start a transit movement a guarantee is required
<i>Article 5 Appendix I Convention</i>	(except where this is exempted by law or by authorisation).
<i>Article 94 CCC</i>	Further information on guarantees is in Part III.

CUSTOMS

The office of departure shall check that:

- the guarantee details shown in box 52 of the SAD 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 principal named in box 50 of the SAD;
- 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 certificates);
- the signature on the declaration in box 50 of the SAD 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 first copy of the TC 32 guarantee voucher is retained and attached to copy no 1 of the SAD (or a copy of the TAD).

In case of an individual guarantee in the form of an undertaking, the undertaking is retained and attached to copy no 1 of the SAD (or an additional copy of the TAD).

In the case of a comprehensive guarantee, the (original) guarantee certificate (TC 31 or TC 33) is returned to the trader.

3.3. Acceptance and registration of the transit declaration

*Article 24,
Appendix I
Convention*

The office of departure accepts the transit declaration on condition that:

Article 62, 63 CCC

- it contains all the necessary information;
- it is accompanied by all the necessary documents;
- the goods referred to in the declaration are presented to customs.

An apparently incorrect (or incomplete) SAD shall not be accepted.

The office of departure shall register the transit declaration by putting a registration number in box C „Office of departure” of the SAD and by inserting in box D(/J) of the SAD “Control by office of departure” the details of inspections carried out, seals affixed and time limit allowed, adding his signature and an imprint

of the stamp of the office of departure.

The registration system of declarations used in fallback situations must be different from the NCTS system.

3.4. Amendment of the transit declaration

*Article 25,
Appendix I
Convention*

The principal may request permission to amend the transit declaration even after customs have accepted it.

Article 65 CCC

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 person making them. 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. Verification of the transit declaration

*Article 27,
Appendix I
Convention*

After acceptance of the declaration customs may carry out the following checks on the basis of risk analysis or at random:

*Article 68, 69(1)
CCC*

- a documentary check of the declaration and any documents accompanying it,
- an inspection of the goods, and if necessary, removal of samples for analysis,
- a detailed examination of the goods.

Place of inspection The goods will be examined in the places designated and during the hours appointed for that purpose. However, customs may, at the principal's request and expense, carry out the examination of the goods at other places or at other times.

3.6. Itinerary and prescribed itinerary

*Article 23,
Appendix I
Convention*

The general rule is that goods entered for the transit procedure must be carried to the office of destination along an economically justified route.

Article 355 IPC

However, in the case of transportation of goods involving greater risk of fraud or when the customs authorities or the principal consider it necessary, a prescribed itinerary shall be specified. Details of at least the countries to be transited shall be entered in box no. 44 of the SAD. Exemption from the requirement to follow a prescribed itinerary can be granted to the principal as a simplification subject to certain conditions (for further details see Part VI paragraph 3.4.).

CUSTOMS

The office of departure, taking into account any relevant details communicated by the principal, will specify a prescribed itinerary by:

- entering in box no. 44 of the SAD, the words ‘prescribed itinerary’ followed by the details of the countries to be transited (country codes will suffice).

Note 1: for the Community give the country codes of the member states concerned.

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

Change of
prescribed itinerary

*Article 33,
Appendix I
Convention*

*Article 360 IPC
Annex 37d IPC*

The prescribed itinerary may be changed during the transit operation. Where there is a change in the itinerary, the carrier is obliged to make the necessary entries in box 56 of copies No 4 and No 5 of the SAD and to present them together with the consignment to the customs authorities of the country in whose territory the means of transport is located. The competent authorities will consider whether the transit operation may continue, take any steps that may be necessary and endorse copies no 4 and no 5 of the SAD document 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](#).

3.7. Time limit

*Article 26,
Appendix I
Convention*

Article 356 IPC

The office of departure shall set a time limit within which the goods shall be presented at the office of destination.

The time limit prescribed by the office of departure is binding on the competent authorities of the countries transited during the transit operation and cannot be changed by them.

Exceeding the time limit Where the time limit is exceeded in circumstances which are not the fault of the carrier or principal and which are explained to the satisfaction of the office of destination, it will be deemed that the prescribed time limit has been kept.

CUSTOMS

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

- the means of transport to be used;
- the itinerary;
- any transport or other legislation (for example: social or environmental legislation that affects the mode of transport);
- the details communicated by the principal, where appropriate.

The office of departure shall either enter, and/or endorse when in agreement with the time limit entered by the principal, the time limit in box D(/J) of the SAD (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 office of destination.

3.8. Means of identification

This paragraph is sub-divided as follows::

- introduction (paragraph 3.8.1.);
- methods of sealing (paragraph 3.8.2.);
- characteristics of seals (paragraph 3.8.3.);
- use of seals of a special type (paragraph 3.8.4.).

3.8.1. Introduction

Ensuring the identification of goods transported under the transit procedure is very important. As a general

*Article 11(2)
Convention*

*Article 28
Appendix I*

Convention rule, identification of these goods is ensured by sealing.
Article 72 CCC
,Article 357 IPC,
Annex 37d IPC Any documents which are used for the identification of the goods should be attached to the SAD and stamped in such a way as to ensure that substitution is not possible.

However, the office of departure can waive the requirement for sealing when the description of goods is sufficiently precise to ensure easy identification of the goods (e.g. by giving engine and chassis number where cars are transported under the transit procedure). This description is to be entered in box no. 31 of the SAD.

Waiver

The description of goods should not normally be regarded as a suitable means of identification in the case of:

Goods involving greater risk

- goods involving greater risk and listed in annex I to Appendix I Convention/Annex 44c IPC;
- agricultural products which, within the Community, give entitlement to payments (refunds, premiums, etc.).

CUSTOMS

The office of departure, having affixed the seals, shall enter opposite the heading 'seals affixed' in box D(/J) of the SAD, the number in figures and the identification marks of the affixed seals.

Where seals are not required for identification the office of departure shall enter the phrase "WAIVER - 99201" in box D(/J) of the SAD opposite the heading "seals affixed".

Annex 8.1 contains the endorsement 'waiver' in all language versions.

Mixed consignments

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 28(2)
Appendix I
Convention*

If the identity of the consignment cannot be ensured by sealing or other means of identification (description) the office of departure may refuse to allow the goods to be placed under the transit procedure.

*Article 72, CCC
and article 357(1)
IPC*

*Article 28(6)
Appendix I,
Convention*

Seals shall not be broken without the authorisation of the competent customs authorities.

Article 72, CCC

Successive unloading

When a vehicle or container has been sealed at the office of departure and successive unloading takes place at several offices of destination situated in different countries, the customs authorities at the intermediate offices of destination where the seals are broken to unload parts of the load must affix new seals and indicate this in box F of copies nos. 4 and 5 of the SAD.

3.8.2. Methods of sealing

*Article 11(2)
Convention*

There are two methods of sealing:

*Article 28(3)
Appendix I
Convention*

- seal the space containing the goods;
- seal the individual package.

Article 72, CCC
and Article 357(2)
IPC

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

CUSTOMS

The office of departure will regard the means of transport as suitable for sealing where:

- seals can be simply and effectively affixed to them;
- they are so constructed that it is impossible to remove or introduce goods without leaving visible traces of tampering or without breaking the seals;
- they contain no concealed spaces where goods may be hidden;
- the spaces reserved for the load are readily accessible for inspection by the competent authorities. (*Article 28, Appendix I, Convention/ Article 72, CCC and article 357, paragraph 3, IPC*)

Note: Vehicles approved as suitable for sealing under other international Conventions (e.g. TIR Convention) are deemed to be suitable for sealing for transit purposes.

3.8.3. Characteristics of seals

All seals used as a means of identification have to comply with specified characteristics and technical specifications.

Characteristics of
seals

*Annex II, Appendix
I Convention*

*Article 357(2) IPC
Annex 46A IPC*

Seals shall have the following characteristics:

- remain secure 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 individual identification mark.

Seals shall comply with the following technical specifications:

- 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.

3.8.4. Use of seals of a special type

Use of seals of a special type

Article 48(1c) and Article 63, Appendix I Convention

Article 372 and Article 386, IPC Annex 37d

For the principal to use seals of a special type an authorisation by the competent authorities is required.

Use of seals of a special type is a simplification subject to certain conditions (for further details see Part IV, paragraph 3.2.2.).

Where these seals of a special type are used, the principal enters the make, type and number of the seals affixed opposite the heading “seals affixed” in box D(/J) of the SAD. The seals must be affixed before release of the goods.

An authorised consignor whose authorisation stipulates that identification of the goods is achieved by sealing

does not require a separate authorisation for the use of seals of a special type.

3.9. Release of goods

After completion of all formalities at the office of departure i.e.:

- proper completion of the appropriate copies of the SAD;
- furnishing of the guarantee, where required (see Part III);
- setting of the time limit;
- setting of a prescribed itinerary, where required;
- acceptance and registration of the declaration;
- verification of the declaration; and
- identification of the consignment;

Article 29 Appendix I, Convention

Article 249 IPC Annex 37d IPC

the goods will be released and the date of release entered in box D(/J) of the copies of the SAD.

CUSTOMS

Where the formalities have been completed the office of departure:

- shall enter the word “SATISFACTORY” in box D(/J) of copy 1 of the SAD document.
- 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 fallback stamp (dimensions: 26 x 59 mm, red ink) on the copies of the transit declaration in box A of the SAD.

Annex 8.2 contains the endorsement ‘satisfactory’ in all language versions.

Annex 8.1 of chapter 1 contains the 'fallback stamp' in all language versions.

TRADE – Important notice

Inform customs that a declaration was submitted to NCTS but that, before the goods were released, the fallback procedure was initiated.

CUSTOMS - Important notice

The office of departure must cancel any declaration which has been entered in NCTS, but which has not been further processed due to the failure of the system.

Copies 1,4 and 5 of the SAD

*Article 29,
Appendix I
Convention*

Article 359(1) IPC

Copy No 1 of the SAD is retained by the office of departure. The goods placed under the transit procedure are carried to the office of destination under cover of copies No 4 and No 5 of the SAD.

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. Endorsement 'waiver'

**8.2. Endorsement 'satisfactory' see chapter 6,
annex 8.1**

Endorsement ‘waiver’

BG	Освободено
CS	Osvobození
DA	Fritaget
DE	Befreiung
EE	Loobumine
EL	Απαλλαγή
ES	Dispensa
FR	Dispense
IT	Dispensa
LV	Derīgs bez zīmoga
LT	Leista neplombuoti
HU	Mentesség
MT	Tneħħija
NL	Vrijstelling
PL	Zwolnienie
PT	Dispensa
RO	Dispensă
SI	Opustitev
SK	Oslobodenie
FI	Vapautettu
SV	Befrielse
EN	Waiver
IS	Undanþegið
NO	Fritak

Chapter 5 – Formalities and incidents during transport

1. Introduction

This chapter describes the formalities and incidents during transport for movements under the fallback procedure.

Paragraph 2 gives the general theory and legislation.

Paragraph 3 describes the formalities in the case of incidents during transport and at the 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 31 – 33 and 45a Appendix I Convention ;
- Annex A7 Title II, point II, Appendix III, Convention
- Articles 13-14 CCC ;
- Articles 359, 360, 369a, 412 IPC;
- Annex 37, Title II, point B, IPC.

3. Formalities in the case of incidents during transport and at the office of transit

This paragraph gives information about:

- the formalities to be followed in the case of an incident occurring during transport (paragraph 3.1);
- the formalities at the office of transit (paragraph 3.2.).

3.1. Formalities in the case of incidents during transport

Incidents during transport

If incidents occur during the transportation of the goods that are under the fallback procedure the carrier must inform the nearest competent customs office immediately. Most frequently occurred examples of what might be considered as incidents during transport are:

- the prescribed itinerary cannot be followed;
- the custom seals are accidentally broken ;
- transfer of the goods to another means of transport;
- as a consequence of imminent danger the immediate partial or total unloading of the means of transport.

Action taken by the competent authorities

In case of incidents during transport, the carrier shall without delay make the necessary entries in box no 56 of

*Article 33 Appenix
I to the Convention.*

the SAD, the SAD printout or the TAD and present the consignment to the competent authorities in the country where the incident has occurred. The competent authorities will decide whether the transit operation concerned may continue or not. If the operation may continue the relevant office will endorse the SAD, the SAD printout or the TAD in box 55 and box G, specifying the action taken.

If the seals have been broken outside of the carrier's control the competent authority will examine the goods and the vehicle. If it is decided to allow the transit operation to continue, a new means of identification shall be applied and the SAD, the SAD printout or the TAD shall be endorsed accordingly.

Transfer of goods

Transferring of goods to another means of transport can only be done subject to the permission of the competent authorities at the place where the transfer is to be made. In that case the carrier shall complete box no 55 'Transshipment', of the SAD, the SAD printout 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, the SAD printout 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 no 56 of the SAD, the SAD printout or the TAD.

Total or partial
unloading

In all cases above, the information concerning the incident including the information on new seals, is indicated accordingly by endorsing the box of field F of the SAD, the SAD printout or the TAD by the competent authority.

Where in the event of imminent danger, the immediate partial or total unloading of the means of transport is required, the carrier shall inform the competent authorities without delay and makes the necessary entries in box no 56 of the SAD, the SAD printout or the TAD. Customs shall endorse box G of the SAD, the SAD printout or the TAD. However, where only the tractor is changed during the journey (without the goods being handled or transhipped), the registration number and nationality of the new tractor shall be entered in box no 56 of the SAD, the SAD printout or the TAD. In this case the endorsement of the competent authority is not necessary.

Incident or
accident

The competent customs authority shall be informed immediately in the event of any other incident or accident affecting the ability of the principal or the carrier to comply with his obligations.

Split consignment

Any splitting of a consignment must take place under customs control and the transit procedure must be terminated. A new transit declaration must be completed for each part of the consignment.

3.2. Formalities at the office of transit

This paragraph gives information about:

- the office of transit (paragraph 3.2.1);
- formalities at the 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 office of transit

The 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 Community transit.

	Common transit	Community transit
Point of entry	- into a Contracting Party	- into the customs territory of the Community when the goods have crossed the territory of a third country in the course of a transit operation,
Point of exit	- from a Contracting Party when the consignment is leaving the customs territory of that Contracting Party in the course of a transit operation via a frontier between that Contracting Party and a third country.	- from the customs territory of the Community when a consignment is leaving that territory in the course of a transit operation via a frontier between a Member State and a third country other than an EFTA country.

To facilitate the movement of Community goods between the different parts of the customs territory of the Community when they have to cross the territory of a third country, other than an EFTA 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 Community, reserved for the control of Community goods moving under the cover of a customs document issued in another Member State.

The control of such goods shall be limited to examination of the proof of the Community status of the 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 office of transit

The SAD, the SAD printout or the TAD is presented, together with the goods, to each office of transit. The office(s) of transit may inspect the goods where considered necessary.

CUSTOMS

The office of transit:

- checks the fallback procedure stamp on the SAD, the SAD printout or the TAD,
- checks the stamp of the OoDep or in case of simplified procedure the stamp of the authorised consignor on the SAD, the SAD printout or the TAD,
- performs the necessary actions, and
- stamps the SAD, the SAD printout or the TAD with the customs office stamp. .

For restrictions see point 7 of this chapter.

3.2.3. Action in the event of major irregularities

Major irregularities Where an 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 office of destination

Chapter 6 describes the formalities at the office of destination.

Paragraph 2 gives the general theory and legislation.

Paragraph 3 describes the formalities at the 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 movement the goods together with the SAD, the SAD printout or the TAD shall be presented to customs at the office of destination. This is the ending of the transit movement.

The office of destination shall check the goods on the basis of the information on the SAD, the SAD printout or the TAD, shall record the results on the SAD, the SAD printout or the TAD and send the document back to the office of departure.

If no irregularities have taken place, the transit procedure shall be discharged by the 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 34-37, 46 and 47 Convention;
- Annex D4 point C, Appendix III, Convention;
- Articles 361-364, 370 and 371 IPC.

3. The formalities at the office of destination

This paragraph gives information about the:

- ending of the transit procedure (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 office of destination is not the same as the discharge of the transit procedure. It is the office of departure, on the basis of information supplied by the office of destination, which decides whether the transit procedure can be discharged.

3.1. The ending of the transit procedure

The transit procedure shall end and the obligations of the principal shall be met when the goods placed under the procedure, and the necessary documents are produced at the office of destination, in accordance with the provisions governing the procedure.

In practice the end of the procedure means the presentation of the goods and the SAD, the SAD printout or the TAD to the 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 simplified¹. Both actions

Obligations of

¹ 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

other persons

are the responsibility and the main obligation of the principal.

When the procedure ends the transit operation and the principal's 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 principal could not be questioned subsequent to the end of the procedure, but only insofar as it relates to the previous transit operation.

Time limit

In addition to the principal, 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 office of destination within the time limit and with due observance of the measures of identification.

The goods together with the SAD, the SAD printout or the TAD shall be presented at the office of destination. This shall be done 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 office of departure. The time limit is shown in box D of the SAD, the SAD printout or the TAD.

The time limit set by the office of departure is binding on

having come to an end within the framework of procedures such as those concerning the authorised consignee and air, sea and pipeline simplifications (for further information see : Part V).

the competent authorities of the countries whose territory is entered during a transit procedure. The competent authorities, including customs at the office of destination, shall not alter it. For further details see Part IV, chapter 2, paragraph 3.7.

3.2. Control of the end of the procedure

Checks

After presentation of the goods and the SAD, the SAD printout or the TAD the 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, the SAD printout or the TAD presented to the office of destination.

The office of destination shall indicate the control results on the SAD, the SAD printout or the TAD and send that form to the office of departure.

This control result shall also contain any information introduced on the SAD, the SAD printout or the TAD during transport (for example: transshipment, new seals or incidents during transport).

CUSTOMS

After the arrival of the movement the office of destination shall perform the following actions:

1. check the fallback procedure stamp on the SAD, the SAD printout or the TAD,
2. check the stamp of the OoDep or in case of simplified procedure the stamp of the authorised consignor on the SAD, the SAD printout or the TAD,
3. perform the necessary actions ,and
4. stamps the SAD, the SAD printout or the TAD with the customs office stamp

Before sending the SAD, the SAD printout or the TAD to the office of departure the office of destination shall indicate the appropriate control result on the SAD, the SAD printout or the TAD:

1. Where the office of destination decides not to control, the code A2 'considered satisfactory' shall be indicated.

2. Where the 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 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 office of destination (paragraph 4.3);
- irregularities (paragraph 4.4);
- change of office of destination (paragraph 4.5).

4.1. Issuing a receipt

Upon request by the person presenting the SAD, the SAD printout or the TAD and the goods at the office of destination, customs shall issue a receipt (TC11). The receipt cannot however be used as alternative proof of the ending of the procedure.

Functions of the receipt

The receipt has two important functions. Firstly it informs the principal that the carrier delivered the transit documents to the office of destination. Secondly, the receipt plays an important role in the event of an enquiry started where the office of departure has not received information of the arrived consignment. In such cases the principal will be able to produce the receipt to the office of departure indicating to which office the transit documents were presented. This makes the enquiry procedure much more efficient.

Form of receipt

The form of the receipt must conform to the specimen TC11 in Appendix III, Annex A 13 Convention/Annex 47 IPC.

Filling in the receipt

The person requesting the receipt shall complete the receipt before handing it to a customs officer at the office of destination, for endorsement.

TRADE

The person requesting a receipt at the office of destination will complete the form TC 11 in legible handwriting by entering:

- the name and country of the office of destination;
- the status of the consignment as specified in the related SAD, the SAD printout or the TAD;
- the date;
- the name of the customs office of departure.

In addition, the receipt may contain other information relating to the consignment. The principal may for instance want to show the address to which the carrier of the goods will return the receipt after endorsement by customs. The office of destination is not required to return the receipt by post; however this can be done, if necessary. Normally the principal will request the carrier to return the receipt to him.

- The return address may be entered on the back of the receipt, where the form of the receipt conforms to the specimen in Annex A 13, Appendix III, Convention/Annex 47 IPC.

CUSTOMS

The 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.

Note: Issue of the receipt 'subject to reservations' is prohibited.

(Article 35, Appendix I, Convention - Article 362 IPC)

4.2. Issuing alternative proof

The principal may request customs to provide him with alternative proof that the transit procedure has ended correctly. This may be done at the time that the transit declaration and goods are presented at the office of destination.

TRADE

To obtain alternative proof as foreseen in article 34(3) Appendix I, Convention/ Article 361(4) IPC, i.e. a copy of a TAD and LoI, where appropriate may be presented to the office of destination for certification.

The copy, which may be a photocopy, must be:

- marked with the word 'copy',
- carry the phrase 'Alternative proof',
- and contain an identification number and the details of the transit declaration.

CUSTOMS

The above-mentioned documents, carrying an identification number, must be endorsed by customs at the office of destination. This may include a certification applied by a

computer system but it must be clear to the customs of the country of departure that the certification is an original.

The 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 documents.

The person presenting the alternative proof with the goods and the SAD, the SAD printout or the TAD is deemed to be the representative of the principal. The office of destination shall hand over the endorsed copy of the SAD, the SAD printout or 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 office of destination

Generally, goods and the relevant transit documents must be presented:

- at the office of destination, and,
- during the appointed days and hours of opening.

However, the office of destination can authorise the presentation of the goods and transit documents outside the appointed days and hours and at a place other than the office of destination.

In line with national regulations the costs involved shall be borne by the trade.

4.4. Irregularities

4.4.1. Irregularities concerning seals

Usually goods are under seal while being transported under the transit procedure. At the office of destination customs shall check whether the seals are still intact. If the seals have been tampered with customs at the office of destination shall indicate this information on the SAD, the SAD printout or the TAD and send it to the office of departure.

CUSTOMS

The office of destination shall check the condition of the seals and indicate the results on the SAD, the SAD printout or the TAD. If the seals are in poor condition, or if there is evidence that they have been tampered with, customs may examine the goods and will indicate the results on the SAD, the SAD printout or the TAD..

4.4.2. Other irregularities

The office of destination shall indicate the irregularity that it has found on the SAD, the SAD printout or the TAD in order to inform the office of departure and take the appropriate measures.

At the office of destination a difference may be found between the goods declared on the paper and the goods actually presented at the office of destination.

CUSTOMS

The *office of destination* shall:

- indicate any irregularities on the SAD, the SAD printout or the TAD

4.5. Change of office of destination

A transit operation may end at an office other than the one declared in the transit declaration. That office shall then become the office of destination.

Where there is a change of office of destination, the principal has not fulfilled all his obligations when he produces the goods at the last office of transit which was

the office of destination originally intended. He is responsible for the correct performance of the operation as far as the new office of destination.

Three situations can be distinguished:

1. The new office of destination is in the same Contracting Party/Member State as the one entered in the transit declaration:

CUSTOMS

The office of destination shall:

- register the transit declaration;
- check whether the information on copy no 4 of the SAD corresponds with the information on copy no 5 of the SAD;
- 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 no 5 of the SAD after word “remarks” the following: ”SATISFACTORY”;
- return copy no 5 of the SAD to the country of departure through the normal channels.

Annex 8.1. of this chapter contains the standard endorsement ‘satisfactory’ in all language versions.

2. The new office of destination is in a different Contracting Party/Member State than the one entered in the transit declaration:

CUSTOMS

The office of destination shall:

- register the transit declaration;
- check box 52 of the SAD to ensure that the guarantee is valid in the country concerned;
- check whether the information on copy no 4 of the SAD corresponds with the information on copy no 5 of the SAD;
- 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 no 5 of the SAD, after the word “remarks” the following statement: ”DIFFERENCES: OFFICE WHERE GOODS WERE PRESENTED.....(NAME AND COUNTRY)”;
- return copy no 5 of the SAD to the country of departure through the normal channels.

Annex 8.9. contains the statement ‘differences: ...’ in all language versions.

3. The new office of destination is in a different Member state or Contracting Party from the one entered in the SAD 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 office of destination shall:

- register the transit declaration;
- check box 52 of the SAD to ensure that the guarantee is valid for the country concerned;
- check whether the information on copy no 4 of the SAD corresponds with the information on copy no 5 of the SAD;
- 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 no 5 of the SAD, 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 no 5 of the SAD;
- keep the goods under customs control and decide whether to:
 - - allow their removal to the Contracting Party having jurisdiction over the office of departure; or,
 - - disallow their removal until a specific written authorisation authorising their release has been received from the office of departure.

(Article 34, paragraphs 4 and 5, Appendix I, Convention – Article 361 IPC).

5. Presentation 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 principal:

- receipt issued by the police (in respect of an

accident, theft, ...);

- receipt issued by health service (in respect of medical attendance, ...);
- receipt from the vehicle breakdown service (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 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

- 4.1 standard endorsement 'satisfactory'**
- 4.2 phrase 'copy T5 presented'**
- 4.3 phrase 'alternative proof'**
- 4.4 list of central offices for the return of copies
No 5**
- 4.5 phrase 'difference'**
- 4.6 phrase 'discrepancy'**
- 4.7 phrase 'enquiries being made'**
- 4.8 phrase 'charges collected'**
- 4.9 phrase 'differences: office where goods were
presented (name and country)'**
- 4.10 phrase 'exit from subject to restrictions
or charges under regulation/directive/decision
no.....'**

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
IT:	conforme
LV:	atbilst
LT:	atitinka
HU:	rendben
MT:	
NL:	conform
PL:	zgodnie
PT:	conforme
RO:	conform
SI:	ustrezno
SK:	súhlasí
FI:	tyydyttävä
SV:	konform
EN:	satisfactory
IS:	fullnægjandi
NO:	konform

The endorsement is entered in the left-hand subdivision of box I of the SAD.

Control copy T5 presented

BG представен формуляр T5

CS list T5 předložený

DA eksemplar T5 modtaget

DE Exemplar T5 vorgelegt

EE T5-dokument esitatud

EL προσκομισθεν αντιτυπο T5

ES presentado ejemplar T5

FR exemplaire T5 présenté

IT presentato l'esemplare T5

LV T5 formulārs uzrādīts

LT T5 egzempliorius pateiktas

HU

MT

NL eksemplaar T5 overgelegd

PL karta T5 przedstawiona

PT apresentado o exemplar T5

RO exemplarul T5 prezentat

SI kontrolni izvod T5 predložen

SK výtlačok T5 predložený

FI valvontakappale T5 esitetty

SV Kontroll exemplar T5 uppvisat

EN copy T5 presented

Standard endorsement '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
MT	Prova alternattiva
NL	Alternatief bewijs
PL	Alternatywny dowód
PT	Prova alternativa
RO	Probă Dovada alternativă
SI	Alternativno dokazilo
SK	Alternatívny dôkaz
FI	Vaihtoehtoinen todiste
SV	Alternativt bevis
EN	Alternative proof
IS	Önnur sönnun
NO	Alternativt bevis

Annex 8.4

List of central offices for the return of copies no. 5 of the SAD

Belgium

Bureau centralisateur des douanes	Centralisatiekantoor der douane
Quai Fernand Demets 9	Fernand Demets kaai, 9
B-1070 BRUXELLES	B-1070 BRUSSEL

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

MAKSU ja TOLLIAMET (TAX and CUSTOMS BOARD)
Põhja Maksu- ja Tollikeskus (Northern Tax and Customs Centre)
Transiidi Keskasutus (Transit Central Office)
Sadama tn. 21
10111 Tallinn
Eesti (Estonia)

Greece

Διεύθυνση Τελωνείων Αττικής
Γραφείο Διαμετακόμισης
Πλ. Αγ. Νικολάου
185 10 Πειραιάς
ΕΛΛΑΣ – GRECE

DIEFTHINSI TELONION ATTIKIS
CENTRAL TRANSIT OFFICE
ST. NICKOLAS SQ.
185 10 PIRAEUS
GREECE

Spain

Dependencia Provincial de Aduanas e II.EE. de Madrid
Oficina Centralizadora de Tránsitos
C/. Guzmán el Bueno, 139
E – 28071 MADRID

Dependencia Provincial de Aduanas e II.EE. de La Junquera
Oficina Centralizadora de Tránsitos
Carretera Nacional II, s/n
E – 17071 LA JUNQUERA

Dependencia Provincial de Aduanas e II.EE. de Las Palmas de Gran Canaria
Oficina Centralizadora de Tránsitos
Explanada Tomás Quevedo, s/n
E – 35071 LAS PALMAS DE GRAN CANARIA

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 Regionale per l'Abruzzo, il Molise e le Marche
Via Palestro, n 19
60122 ANCONA
tel. 071 227521
fax 071 207514

Direzione Circostrizionale dell'Agenzia delle Dogane di Aosta
Autoporto Valle D'Aosta, n 33/a
11020 POLLEIN (AO)
tel. 0165 32344
fax 0165 40169

Direzione Circostrizionale dell'Agenzia delle Dogana di Bari
Corso De Tullio, n. 3
70122 BARI
tel. 080 5211733
fax 080 5217904

Direzione Circostrizionale dell'Agenzia delle Dogane di Bergamo
Via Pietro Rovelli, n. 21/A
24125 BERGAMO
tel. 035 233000
fax 035 270490

Direzione Circostrizionale dell'Agenzia delle Dogane di Brescia
Via Perotti, n. 9
25125 BRESCIA
tel. 030 2685511
fax 030 2685229

Direzione Circostrizionale dell'Agenzia delle Dogane di Brindisi
Viale Regina Margherita, n. 3
72100 – BRINDISI
tel. 0831 521020
fax 0831 523914

Direzione Regionale per l'Emilia Romagna
Via Montebello, n. 2/2
40122 BOLOGNA
tel. 051 6088811
fax 051 242924

Direzione Regionale per il Trentino Alto Adige
Via Galileo Galilei, n. 4/b
39100 BOLZANO
tel. 0471 563000

fax 0471 563243

Direzione Circostrizionale dell'Agenzia delle Dogane di Cagliari
Via Riva di Ponente S.n.c.
09123 CAGLIARI
tel. 070 66343
fax 070 605101

Direzione Circostrizionale dell'Agenzia delle Dogane di Catania
Viale Dusmet, N; 17
95121 CATANIA
tel. 095 7349311
fax 095 531842

Direzione Circostrizionale dell'Agenzia delle Dogane di Chiasso
Via Motta, n. 5
6830 CHIASSO (Sizzera)
tel. 031 540680
fax 031 540621

Direzione Circostrizionale dell'Agenzia delle Dogane di Como
Via Regina Teodolinda, n. 2
22100 COMO
tel. 031 264291
fax 240317

Direzione Circostrizionale dell'Agenzia delle Dogane di Domodossola
Scalo Domo II
28851 BEURA CARDEZZA (VB)
tel. 0324 236065
fax 0324 236088

Direzione Circostrizionale dell'Agenzia delle Dogane di Firenze
Via Valfonda, n. 25
50123 FIRENZE
tel. 055 272081
fax 055 289420

Direzione Circostrizionale dell'Agenzia delle Dogane di Genova
Via R. Rubattino 1
16100 GENOVA
tel. 010 2462361/2/3 – 010 2758220
fax 010 261150

Direzione Circostrizionale dell'Agenzia delle Dogane di Gorizia
Via Trieste, n. 301
34120 GORIZIA
tel. 0481 527411
fax 0481 22071

Direzione Circostrizionale dell'Agenzia delle Dogane di Imperia
Calata Sandro Anselmi, n. 1
18100 IMPERIA
tel. 0183 650047
fax 0183 652367

Direzione Circostrizionale dell'Agenzia delle Dogane di La Spezia
Viale Italia, n. 6
19100 LA SPEZIA
tel. 0187 770523 – 0817 770515
fax 0187 21056

Direzione Circostrizionale dell'Agenzia delle Dogane di Livorno
Piazza dell'Arsenale, n. 10
57123 LIVORNO
tel. 0586 836511
fax 0586 881001

Direzione Circostrizionale dell'Agenzia delle Dogane di Messina
Via 1° Settembre, n. 38
98100 MESSINA
tel. 090 774881 – 090 774882
fax 090 674343

Direzione Circostrizionale dell'Agenzia delle Dogane di Milano I
Via Valtellina 1
20159 MILANO
tel. 02 60501 – 02 6950212
fax 02 6880089

Direzione Circostrizionale dell'Agenzia delle Dogane di Milano II
20090 AEROPORTO DI LINATE
tel. 02 70200510
fax 02 7388477

Direzione Circostrizionale dell'Agenzia delle Dogane di Monfalcone
Via Terme Romane, n. 5
34074 MONFALCONE (GO)
tel. 0481 410387
fax 0481 411815

Direzione Circostrizionale dell'Agenzia delle Dogane di Napoli
Via Alcide De Gasperi, n. 20
80133 NAPOLI
tel. 081 2527111
fax 081 552823

Direzione Circostrizionale dell'Agenzia delle Dogane di Novara
Via Gniffetti, n. 11/a
28100 NOVARA

tel. 0321 34251
fax 0321 32419

Direzione Circostrizionale dell'Agenzia delle Dogane di Padova
Corso Stati Uniti, n. 16
35020 CAMIN – PADOVA
tel. 049 8702626 – 049 8702794
fax 049 8702683

Direzione Circostrizionale dell'Agenzia delle Dogane di Palermo
Via Francesco Crispi, n. 143
90133 PALERMO
tel. 091 583271 – 091 588271 – 091 588371 – 091 588571
fax 091 326173

Direzione Circostrizionale dell'Agenzia delle Dogane di Perugia
Via Venanzio Gabriotti, n. 1
06100 S. ANDREA DELLE FRATTE (PG)
tel. 075 5287040
fax 075 5280757

Direzione Circostrizionale dell'Agenzia delle Dogane di Pisa
Via delle Darsena, n. 1a
56121 PISA
tel. 050 24170 – 050 502527
fax 050 48577

Direzione Circostrizionale dell'Agenzia delle Dogane di Porto Torres
Via Azzuni, 1
07046 PORTO TORRES
tel. 079 509436
fax 079 509299

Direzione Circostrizionale dell'Agenzia delle Dogane di Reggio Calabria
Via Porto Banchina Margottini
89100 REGGIO CALABRIA
tel. 0965 21403
fax 0965 20395

Direzione Circostrizionale dell'Agenzia delle Dogane di Roma I
Via Scalo di San Lorenzo, n. 10
00185 ROMA
tel. 06 448871
fax 06 4958327

Direzione Circostrizionale dell'Agenzia delle Dogane di Roma II
Aeroporto civile L. da Vinci
00050 FIUMICINO
tel. 06 65632749
fax 06 65632752

Direzione Circostrizionale dell'Agenzia delle Dogane di Salerno
Via Molo Manfredi, n. 44
84100 SALERNO
tel. 089 2571411
fax 089 225257

Direzione Circostrizionale dell'Agenzia delle Dogane di Savona
Piazza Rebagliati, n. 5
17100 SAVONA
tel. 019 821001 – 019 821007
fax 019 813104

Direzione Circostrizionale dell'Agenzia delle Dogane di Siracusa
Via Riva della Darsena, n. 8
96100 SIRACUSA
tel. 0931 65655 – 0931 65907
fax 0931 60351

Direzione Circostrizionale dell'Agenzia delle Dogane di Taranto
Via Cristoforo Colombo – Porto Mercantile
74100 TARANTO
tel. 0994 714646
fax 0994 716535

Direzione Circostrizionale dell'Agenzia delle Dogane di Torino
Interporto di Torino – Prima strada, n. 3
10043 ORBASSANO (TO)
tel. 011 3975583
fax 011 3975589

Direzione Circostrizionale dell'Agenzia delle Dogane di Trapani
Via Ammiraglio Staiti, n. 9
91100 TRAPANI
tel. 0923 21050
fax 0923 22409

Direzione Circostrizionale dell'Agenzia delle Dogane di Trieste
Corso Cavour, n. 6
34135 TRIESTE
tel. 040 6723111
fax 040 6723304

Direzione Circostrizionale dell'Agenzia delle Dogane di Udine
Piazza Agricoltura, n. 16
33100 UDINE
tel. 0432 245311
fax 0432 245338

Direzione Circostrizionale dell'Agenzia delle Dogane di Varese

Via Dalmazia, n. 56
21100 VARESE
tel. 0332 331336
fax 0332 331491

Direzione Circostrizionale dell'Agenzia delle Dogane di Venezia
Via Dorsoduro, n. 10
30123 VENEZIA
tel. 041 5200589 – 041 5222173
fax 041 520717

Direzione Circostrizionale dell'Agenzia delle Dogane di Verona Via
Sommacampagna 26/A
37137 VERONA
tel. 045 954222 – 045 954524
fax 045 953227

Latvia

State Revenue Service
Republic of Latvia
National Customs Board
1a Kr. Valdemara St., Riga,
LV-1841, Latvia,

Lithuania:

Muitinės departamentas
Muitinės procedūrų skyrius
Tranzito kontrolės poskyris
A. Jakšto g. 1/25
LT-01105 Vilnius
LIETUVA–LITHUANIA

Luxembourg

Bureau Centralisateur
Documents T – Centre Douanier
BP 1122
L - 1011 LUXEMBOURG

Hungary

17. sz. Vámhivatal
H - 1591 Budapest,
Hungária Pf.: 310

Malta

Central Transit Office
Custom House
Valletta CMR 02
MALTA

Netherlands

Belastingdienst / Douane
Centraal verzendadres: Postbus 4501
NL. 6401 JA HEERLEN

Poland

Źba Celna w Łodzi
Centralne Biuro Wspólnego Tranzytu
Ul. Karolewska 41
90-560 Łódź

Portugal

Direcção-Geral das Alfândegas e dos Impostos Especiais sobre o Consumo
Direcção de Serviços de Regulação Aduaneira
Divisão de Circulação de Mercadorias
Serviço centralizador do Regime de Trânsito
Rua da Alfândega, n° 5
PT - 1194 LISBOA CODEX

Romania

Autoritatea Nationala a Vamilor
Serviciul Tranzit Vamal – Biroul Centralizator
Str. Matei Millo, nr.13,

Sector 1, Bucuresti

ROMANIA

Slovenia

CENTRALNA TRANZITNA PISARNA

Mednarodni prehod 2b, Vrtojba

SI-5290 ŠEMPETER PRI GORICI

SLOVENIJA

Slovakia

Colné riaditeľ'stvo SR

Colný odbor

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

The endorsement where the office of destination has found differences:

In box I following the word 'Remarks':

BG:	Разлики:	Излишък/в повече.... Недостиг/липси Описание на стоките. тарифно класиране
CS:	Odlíšnosti:	přebytečné množství chybějící množství název zboží sazební zařazení
DA:	Uoverensstemmelser:	overtallig : manko : varebeskrivelse : tarifering :
DE:	Unstimmigkeiten:	Mehrmenge : Fehlmenge : Art der Waren : Tarifstelle :
EE:	Erinevused:	ülejääk : puudujääk : kauba kirjeldus : tariifne klassifitseerimine :
EL:	Διαφορεζ:	Πλεονασμα :

Ελλειμμα :.....

Φυση των εμπορευματων :.....

Δασμολογικη καταταξη :

ES: Diferencias: sobra :

falta :

clase de mercancia :

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:

NL: Verschillen: teveel :
tekort :
soort goederen :
tariefpostonderverdeling :

PL: Niezgodności: nadwyżki
braki
opis towarów ...
klasyfikacja taryfowa

PT: Diferenças: para mais :
para menos :
natureza das mercadorias :
clasificação pantal :

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

FI: Eroavuudet: ylilukuinen tavara :
puuttuu :
tavaralaji :
tariffointi :

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:....
tariffing :.....

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/ Community transit legislation, or
- in the case of the Community, when a control copy T5 is used.

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 or TR transfer note).

The excesses and shortages noted should also indicate the net, gross or other appropriate unit of quantity.

The endorsement in case the office of destination has found discrepancies concerning the information on Copy No 4 and No 5 of the transit declaration reads in all language versions as follows:

BG

CS

DA Uoverensstemmelse: Feld

DE Unstimmigkeit: Feld

EE Erinevus: kohti

EL

ES Diferencia: casilla

FR Irrégularité: case

IT Discrepanza: casella

LV

LT

HU

MT

NL Verschil: vak

PL

PT Discrepância :

RO

SI

SK

FI Eroavuus: kohta

SV Avvikelse : fält

EN Discrepancy: box

**The additional endorsement where enquiries are
being made**

BG ИЗДИРВАНЕ СЕ ИЗВЪРШВА

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 PĀRBAUDE TIEK VEIKTA

LT ATLIEKAMI TYRIMAI

HU VIZSGÁLAT FOLYAMATBAN

MT

NL ONDERZOEK GAANDE

PL WSZCZĘTO POSZUKIWANIA

PT INQUERITO EM CURSO

RO CERCETARE ÎN CURS

SI POIZVEDBE POTEKAJO

SK: ŠETRENIE ZAČATÉ

FI TUTKINTA ALOITETTU

SV UNDERSÖKNING INLEDD

EN ENQUIRIES BEING MADE

IS Í ATHUGUN

NO UNDERSØKELSE IVERKSATT

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
F: IMPOSITIONS PERCUES
IT DAZI E TRIBUTI RISCOSSI
LV MAKSĀJUMI IEKASĒTI
LT MOKESČIAI IŠIEŠKOTI
HU VÁMTEHERKISZABÁS T_RTÉNT
MT
NL HEFFINGEN GEIND
PL POBRANO OPŁATY
PT IMPOSICOES COBRADAS
RO TAXE ÎNCASATE
SI DAJATVE POBRANE
SK VYBRATÉ CLO
FI MAKSUT VELOITETTU
SV AVGIFTER DEBITERADE
EN CHARGES COLLECTED
IS GJÖLD INNHEIMT
NO BELØP OPPKREVET

Statement '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)
- MT Differenzi: ufficcju fejn l-oġġetti kienu pprezentati (isem u pajjiż)
- NL Verschillen: kantoor waar de goederen zijn aangebracht (naam en land)
- PL Niezgodności: urząd w którym przedstawiono towar(nazwa i kraj)
- PT Diferenças: mercadorias apresentadas na 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)
- 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)

Statement 'Exit from subject to restrictions or charges under regulation/directive/decision no.....'

- BG Излизането от 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 Ühenduse territooriumilt 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
- MT Ҳруѓ mill-sugѓett għall-restrizzjonijiet jew hłasijiet taħt Regola/Direttiva/Deċiżjoni Nru....
- NL Bij uitgang uit de zijn de beperkingen of heffingen van Verordening/Richtlijn/Besluit nr. ... van toepassing.
- PL Wyprowadzenie z..... podlega ograniczeniom lub opłatom zgodnie z rozporządzeniem/dyrektywą/decyzją nr ...

- PT Saída da sujeita a restrições ou a imposições pelo(a) Regulamento/Directiva/Decisão n.º ...
- RO Ieșire din ... supusă restricțiilor sau impozitelor prin Regulamentul/Directiva/Decizia Nr ...
- SI Iznos iz zavezan omejitvam ali obveznim dajatvam na podlagi uredbe/direktive/odločbe št ...
- SK Výstup z..... podlieha obmedzeniam alebo platbám podľa nariadenia/smernice/rozhodnutia č
- FI vientiin sovelletaan asetuksen/direktiivin/päätöksen N:o ... mukaisia rajoituksia tai maksuja
- SV Utförsel från underkastad restriktioner eller avgifter i enlighet med förordning/direktiv/beslut nr ...
- EN Exit from subject to restrictions or charges under Regulation/Directive/Decision No ...
- IS Útflutningur fráháð takmörkunum eða gjöldum samkvæmt reglugerð/fyrirmælum/ákvörðun nr.
- NO Utförsel fra underlagt restriksjoner eller avgifter i henhold til forordning/direktiv/vedtak nr. ...

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.

Exceptions are covered in paragraph 5.

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 VI.

2. General theory and legislation

The legal sources are in:

- Articles 48-113 Appendix I of the Convention;
- Article 94 CCC;
- Articles 372-450 IPC.

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 trader 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 a trader 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 or amendment of an authorisation (paragraph 2.3).

2.1. General conditions for simplifications

There are general conditions that apply to all simplifications¹ as well as additional conditions that may apply to each specific type of simplification.

Additional conditions are outlined separately under the heading of each specific simplification (see: paragraph 3).

*Article 49
Appendix I
Convention*

To be eligible for an authorisation to use a simplification, the following general conditions shall be fulfilled:

Article 373 IPC

- The applicant shall be established in a Contracting Party.

Article 4(2) CCC

If the applicant is a natural person, he shall normally be resident in one of the Contracting Parties.

If the applicant is a legal person or an association of persons, it shall have a registered office, central headquarters or a permanent business establishment in one of the Contracting Parties.

- The applicant shall regularly use the transit procedure.

Where the application is made for the simplification ‘authorised consignee’, the applicant must regularly receive goods that have been placed under the transit procedure.

¹ The simplified procedures ‘rail’, ‘large container’ and ‘pipeline’ will require an authorisation as from a date and subject to conditions that are not yet determined.

In cases of a first application for authorisation, the competent authority should normally accept that the applicant regularly uses the common/Community transit arrangements unless the competent authority is provided with information that the applicant cannot meet his obligations. Where it becomes necessary to determine the number of operations that justify regular use, the competent authority is to take into consideration the administrative efforts necessary for the authorisation and the annual review in proportion to the consequences for the applicant.

The condition is also fulfilled when the customs authorities know that the applicant can meet the obligations under the arrangements.

- The applicant shall not have committed any serious or repeated offences against customs or tax legislation.

Furthermore, the competent authorities shall only grant authorisations if they are able to supervise the procedure and carry out the necessary controls without an administrative effort disproportionate to the requirements of the person concerned.

To this end, the person concerned shall keep records which enable the customs authorities to carry out effective controls in relation to the simplification concerned.

2.2. Authorisation procedure

Each simplification is subject to authorisation. Authorisation shall be applied for in writing. The application shall be signed and dated. The applicant shall provide the competent authorities with all the facts necessary for consideration of the application.

A standard questionnaire may be used.

The application shall be lodged with the competent authorities of the country in which the applicant is established.

Article 375(2) IPC

The procedures for the issue of authorisations or the rejection of applications shall be in accordance with the general provisions of the country's national administrative legislation as well as in accordance with the common transit/Community transit provisions. In the Community a time-limit of three months at most from the date on which the application is lodged shall apply.

TRADE

To obtain an authorisation:

1. Submit a signed and dated application 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;

– information on how often the transit procedure is used and any other information which enables the competent authorities to decide to what extent the obligations can be fulfilled;

3. Advise on how records of your business activities are kept.

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

*Article 53(2)
Appendix I,
Convention*

Before the authorisation is granted the competent authorities shall assess whether the general conditions are met as well as the conditions that are specific to the simplification that is subject of the application.

Article 376(2) IPC

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

The authorisation shall be valid from the date of issue.

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

Decisions rejecting applications shall be in writing and shall state the reasons for rejection.

CUSTOMS

The competent office shall:

- provide the applicant with a signed and dated original of the authorisation, together with one or more copies;
- retain the application and all supporting documents;
- retain a copy of the authorisation issued.

TRADE

The authorisation shall be presented to customs whenever the office of departure so requires in the case of the following simplifications:

- use of seals of a special type;
- exemption from the requirement to use a prescribed itinerary;
- application of simplified procedures air;
- application of simplified procedures sea.

CUSTOMS

If an application is rejected, the competent office shall:

- retain a copy of the application and of the notification of rejection;
- retain all supporting documents.

These records should be kept for at least three years from the end of the calendar year in which the application was rejected (or longer, in accordance with national law).

Article 55(2) Appendix I, Convention – Article 378(2) IPC

2.3. Revocation and amendment of the authorisation

The authorisation shall be revoked at the request of the holder.

*Article 54,
Appendix I,
Convention*

Articles 6-10 CCC

Article 377 IPC

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 conditions laid down.

This shall occur in particular where:

- the authorisation was granted on the basis of false or incomplete information which was or should have been known to the holder;
- one or more of the conditions laid down 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;
- the holder has committed serious or repeated offences against customs or tax legislation.

Notification and date of revocation or amendment

The competent authorities shall inform the holder in writing of their reasons for amendment or revocation of an authorisation and of the date from which it takes effect.

CUSTOMS

If an authorisation is revoked, the competent office shall:

- retain a copy of the authorisation and of the notification of revocation;
- retain all supporting documents.

These records should be kept for at least three years from the end of the calendar year in which the authorisation was revoked (or longer, in accordance with national law).

Article 55(2) Appendix I, Convention – Article 378(2) IPC

3. Description of simplifications

- Article 48 appendix I, Convention*
- Article 372 IPC*
- This paragraph describes the following simplifications:
- the comprehensive guarantee and guarantee waiver (paragraph 3.1);
 - use of special loading lists (paragraph 3.2);
 - use of seals of a special type (paragraph 3.3);
 - exemption from the requirement to use a prescribed itinerary (paragraph 3.4);
 - authorised consignor (paragraph 3.5);
 - authorised consignee (paragraph 3.6);
 - goods carried by rail or large container (paragraph 3.7);
 - simplified procedures for goods carried by air (paragraph 3.8);
 - simplified procedures for goods carried by sea (Community transit only) (paragraph 3.9);
 - simplified procedures for goods moving by pipeline (paragraph 3.10)
 - simplified procedures based on article 6 Convention/ article 97(2) CCC (paragraph 3.11).

Geographical validity of authorised simplifications	
ALL COUNTRIES :	<ul style="list-style-type: none"> - comprehensive guarantee* - reduced comprehensive guarantee* - guarantee waiver* - special loading list <p>*except countries excluded by the guarantor. Validity in Andorra and/or San Marino only possible for Community transit.</p>
ALL COUNTRIES provided that the transit operation starts in the country where the authorisation was issued :	<ul style="list-style-type: none"> - use of special seals - waiver of prescribed itinerary - authorised consignor
COUNTRY WHERE THE AUTHORISATION WAS ISSUED :	<ul style="list-style-type: none"> - authorised consignee
COUNTRY/COUNTRIES concerned :	<ul style="list-style-type: none"> - simplified procedures <ul style="list-style-type: none"> • transport by rail • transport by large container • transport by air • transport by sea (Community only) • transport by pipeline - simplified procedures based on article 6 Convention/ article 97(2) CCC

3.1. Comprehensive guarantee and guarantee waiver

*Articles 56 to 61
Appendix I
Convention*

Where required, the principal shall provide a guarantee in order to place goods under the transit procedure.

*Articles 379 to 384,
IPC*

The standard transit guarantee is an individual guarantee covering one single transit movement.

However, a trader can be authorised, subject to certain conditions, 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 special loading lists

*Article 62,
Appendix I and
Annex A11,
Appendix III
Convention*

The competent authorities may authorise principals to use special loading lists, which do not comply with all the standard requirements of loading lists.

*Annex 37d point 23
and Annex 44a IPC*

For this simplification to be granted the loading lists shall meet the following criteria:

1. They shall be produced by firms which use an integrated electronic or automatic data-processing system to keep their records;
2. They shall be designed and completed in such a way that they can be used without difficulty by the competent authorities;
3. They shall meet a number of additional criteria, as set out in annex 8.1.

The authorisation procedure shall be in accordance with paragraph 2.2.

For revocation or amendment of the authorisation see paragraph 2.3.

3.3. Use of seals of a special type

*Article 63
Appendix I,
Convention*

The competent authorities may authorise principals to use special types of seals on their means of transport or packages.

Article 386 IPC

*Annex II, Appendix
I Convention*

The special types of seals shall comply with the characteristics of seals described in paragraph 3.8.4. of chapter 2, Part IV.

Annex 46A IPC

An authorised consignor whose authorisation stipulates that identification of the goods is achieved by sealing does not require a separate authorisation for the use of seals of a special type.

The authorisation procedure shall be in accordance with paragraph 2.2.

For revocation or amendment of the authorisation see paragraph 2.3.

CUSTOMS

The authorisation shall specify the characteristics of the seals.

TRADE

The principal shall enter:

- the make;
- the type;
- the number

of the affixed seals in Box D of the SAD, “Control by office of departure”, opposite

the heading “seals affixed”.

The seals shall be affixed no later than on release of the goods.

3.4. Exemption regarding prescribed itinerary

Article 64,
Appendix I
Convention

Article 387, IPC

The competent authorities may exempt principals from the requirement to follow a prescribed itinerary where the principal can ensure that the customs authorities are able to ascertain the location of the consignments concerned at all times.

The principal will have to specify in his application the way in which he will be able to track his consignments (for example by using a GPS-system, Tracking and Tracing, other means of data communication, etc.).

If the applicant is a holder of an authorisation to use a reduced comprehensive guarantee he is eligible for the authorisation if he demonstrates that he is in command of transport operations. The principal can demonstrate this *inter alia* by:

- a) carrying out the transport operation himself and applying high standards of security, or
- b) using a carrier with whom he has had long-standing contractual relations and who provides a service which meets high standards of security, or
- c) using an intermediary contractually bound to a carrier who provides a service which meets high standards of security.

The authorisation procedure shall be in accordance with paragraph 2.2.

For revocation or amendment of the authorisation see paragraph 2.3.

CUSTOMS

The authorisation shall at least stipulate that the holder shall take the necessary measures to ensure that the customs authorities are able to ascertain the location of the consignments concerned at all times.

TRADE

The principal shall enter the following in Box 44 of the SAD: « Prescribed itinerary waived »

3.5. Authorised consignor

This paragraph is subdivided as follows:

- introduction (paragraph 3.5.1);
- authorisation (paragraph 3.5.2);
- procedures (paragraph 3.5.3).

3.5.1. Introduction

Definition An authorised consignor is a person authorised by the competent authorities to carry out transit operations without presenting the goods and the corresponding transit declarations at the office of departure.

*Article 65,
Appendix I
Convention*

Article 398 IPC

The authorised consignor is entitled to carry out the following formalities:

- issue transit declarations;
- seal the means of transport or packages;
- ship the goods without customs interference.

The authorised consignor shall be the principal.

3.5.2. Authorisation

*Article 66,
Appendix I
Convention*

The authorisation procedure shall be in accordance with paragraph 2.2 unless otherwise provided hereunder.

Article 399 IPC

To obtain the status of authorised consignor, a trader shall fulfil the general conditions (see paragraph 2.1) and in addition must hold an authorisation to use a

comprehensive guarantee or a guarantee waiver (see part III, paragraph 4).

To enable the competent authority to make an initial assessment, the application shall indicate as far as possible:

- the estimated number of consignments per week;
- the type of the goods in question;
- the type of transport to be used;
- the point(s) of departure.

The competent authority can demand the applicant to provide all additional details or supporting documents necessary for processing the application.

*Article 71
Appendix I
Convention*

Annex 37d IPC

The administration of the holder 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 revocation or amendment of the authorisation see paragraph 2.3.

CUSTOMS

The authorisation shall specify the following:

1. the office(s) of departure responsible for forthcoming transit operations;

2. how and when, the authorised consignor is to inform the office of departure of forthcoming transit operations in order that it may carry out any necessary controls before the departure of the goods;
3. the identification measures to be taken in which case the competent authorities may prescribe that the means of transport or the packages shall bear special seals, approved by the competent authorities;
4. the categories or movements of goods which are excluded from the authorisation.

3.5.3. Procedures

3.5.3.1. NCTS

The authorised consignor follows the same procedure as the described one in Part IV, chapter 1, point 3 except for the following simplifications:

- he does not have to present the goods to the office of Departure,
- after the expiry of the set timer he can dispose of the goods

Following obligations he has to meet:

- the goods have to be under his control at his premises at the moment he launches the declaration,
- he has to indicate the number and quantity of the by him affixed seals in box D, and
- in case of a control he has to assure that the goods will be at the customs disposal

Where simplified procedures are used the trader shall fulfil all the obligations and conditions agreed on in his authorisation.

3.5.3.2. Fallback procedure - Authentication of the transit declaration (SAD)

In case of problems with the system the authorised consignor has to contact the competent authority and ask for permission to use the fallback procedure.

After the permission has been given the authorised consignor can use the SAD, the SAD printout or the TAD, he indicates in box D the number and quantity of the affixed seal(s), and his authorisation stamp. The red fallback stamp has also to be clearly placed on this paper document, which will accompany the good to its destination.

Where the decision to revert to the fallback procedure is taken, it is important to ensure that any declaration, which has been entered to NCTS, but which has not been further processed due to the failure of the system, **needs to be cancelled.**

*Article 67
Appendix I
Convention*

Article 400 IPC

Under the simplification authorised consignor there are two methods for the authentication of the SAD: 1. either pre-authentication by customs or, 2. authentication by the authorised consignor. The authorisation shall determine which method the authorised consignor shall use.

1. Customs may pre-authenticate copies of the SAD by placing in box C a print of the stamp of the office of departure, a signature and the name of the customs officer.

The authorised consignor shall later enter in box C the date on which the goods are consigned and shall allocate a number to the SAD in accordance with the rules laid down in the authorisation.

The pre-authenticated SADs are numbered consecutively in advance and shall be registered by the customs office.

Any SAD-bis forms or loading lists that accompany pre-authenticated SADs must also be pre-authenticated.

2. The authorised consignor uses a special metal stamp and places a print of this stamp in box C of the SAD (specimen stamp shown in annex 8.3).

*Annex C1,
Appendix III
Convention*

Annex 62 IPC

The stamp is placed on copies 1, 4 and 5 SAD, as well as on all copies of the SAD-bis forms or loading lists.

The number of the SAD 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. Traders wishing to use the pre-printed method shall use a printing firm approved by the customs authorities of the country where the authorised consignor is established.

The customs authorities may authorise authorised consignors to complete SADs using a data-processing technique. In such cases the imprint of the special stamp

printed by the computer may differ slightly, in particular with regard to its dimensions, from that shown in annex 8.3

Note: a special metal stamp is used by the Italian and French customs authorities. Impressions of these stamps are reproduced in annex 8.4.

*Article 68
Appendix I
Convention*

Authorised consignors shall take all necessary measures to ensure the safekeeping of the special stamp or of the pre-authenticated or pre-printed SADs in order to avoid their misuse, loss or theft and shall present them to the customs authorities when required.

Article 401 IPC

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 office of departure or of the special stamp.

*Article 70
Appendix I
Convention*

Where SADs bearing the special stamp are made out by an integrated electronic or automatic data-processing system, the competent authority may authorise the authorised consignor not to sign them.

*Annex 37d points
26-29 IPC*

Authorised consignors who obtain this authorisation shall enter in box 50 of the SAD the words “Signature waived”.

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 principal for all transit operations carried out

under cover of SADs bearing the special stamp.

3.5.3.2.1. Identification measures

The authorisation shall stipulate which identification measures shall be taken and whether these are to be applied by the authorised consignor or the office of departure.

If the authorised consignor must seal the means of transport or packages the seals to be used shall be approved by customs.

*Annex II, Appendix
I Convention*

Annex 46A IPC

The special types of seals shall comply with the characteristics of seals described in paragraph 3.8.2 of chapter 2, Part IV.

Customs may waive the requirement to use seals where the authorised consignor provides a goods description sufficiently precise to permit easy identification of the quantity and nature of the goods.

Where seals are not required the authorised consignor shall enter the word 'Waiver' in box D of the SAD after the words 'seals affixed'.

The authorisation shall stipulate the circumstances under which seals shall be used and under which other identification measures shall be used.

3.5.3.2.2. Departure of the goods

*Article 71
Appendix I
Convention*

The authorised consignor shall complete the SAD not later than at the time of consignment of the goods.

Article 402 IPC

The authorised consignor shall inform customs, as indicated 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 relayed 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, including the HS code, if required,
- the numbers of the licences and/or other necessary certificates, if appropriate.

In general, the hours during which the authorised consignor may consign goods shall coincide with the normal opening hours of the local customs office.

However, taking account of the individual activities of certain companies, the competent authorities may include in the authorisation the provision that goods may be consigned outside of the opening hours of the relevant office.

In addition, the customs administrations 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 office of departure.

Without prejudice to the right of the customs authorities to authorise consignors to give advance warning of transit operations to the customs authorities by the use of the telephone, fax, e-mail and other information technology the use of modern data transfer techniques should be encouraged.

*Article 69
Appendix I
Convention*

Article 402 IPC

Where the customs authorities do not check a consignment before its departure, the authorised consignor shall, not later than on consignment of the goods, enter:

- in box 44 of copy No 1 of the SAD details of the prescribed itinerary (only when required for goods involving greater risk of fraud, or when considered necessary by the customs authorities or the principal);
 - in box 50 of copy No 1 of the SAD the words 'signature waived', where applicable; and,
 - in box D of copy No 1 of the SAD,
 1. the time limit within which the goods must be presented at the office of destination (a date must be mentioned and not the number of days); and,
 2. the details of the seals used (or the word 'waiver', where applicable);
 3. the words "authorised consignor"; and,
 4. a stamp indicating the use of the fallback procedure.
- Part V, Chapter 1, annex 8.1 contains the fallback stamp in the different languages.

Where the customs authorities of the office of departure

check a consignment, they shall record the fact in box D of the SAD.

Copies No 4 and 5 of the SAD shall be given to the carrier. The authorised consignor shall retain copy No 1.

*Article 69
Appendix I
Convention*

Article 402(3) IPC

Following departure of the goods, the authorised consignor shall send copy No 1 of the SAD to the office of departure without delay and within the time limit specified in the authorisation.

CUSTOMS

The office of departure shall

- retain copy No 1 of the SAD;
- check the consecutive numbering of the SADs (pre-authenticated SADs that are not used shall be returned to customs).

3.6. Authorised consignee

This paragraph is subdivided as follows:

- introduction (paragraph 3.6.1);
- authorisation (paragraph 3.6.2);
- procedures (paragraph 3.6.3).

3.6.1. Introduction

The general rule is that goods placed under the transit procedure together with the corresponding transit declarations shall be presented at the office of destination.

However authorisation as an authorised consignee allows the holder to receive the goods at his premises, or at any other specified place, without presenting them and copies No 4 and No 5 of the SAD at the office of destination.

3.6.2. Authorisation

The authorisation procedure shall be in accordance with paragraph 2.2 unless otherwise provided hereunder.

To obtain the status of authorised consignee, a trader shall fulfil the general conditions (see paragraph 2.1).

The authorisation as an authorised consignee can only be granted if the trader, 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:

- the estimated number of consignments received per week;
- the type of the goods in question;
- the type of transport used;
- the point(s) of arrival.

The administration of the holder 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 holder's administration so as to enable customs to control the goods movement. Of particular importance is information on the volume and type of the consignments and the volume of the goods and their customs status.

For revocation or amendment of the authorisation see paragraph 2.3.

CUSTOMS

The authorisation shall specify the following:

1. the office(s) of destination responsible for the supervision of the authorised consignee;
2. how and by when, the authorised consignee is to inform the office of destination of the arrival of the goods in order that the office may carry out any necessary controls;
3. if the consignee is authorised to remove the seals affixed, if any;
4. the categories or movements of goods which are excluded from the authorisation;
5. whether any action by the office of destination is required before the authorised consignee may dispose of the goods received.

3.6.3. Procedures

3.6.3.1. NCTS

The authorised consignee follows the same procedure as the described one in Part IV, chapter 4, point 3 except for the following obligations he has to meet (proceeding sequence):

- The goods have not to be presented at the office of destination,
- after arrival of the goods at his premises he has to send the arrival advice (IE007) to the office of destination indicating every manipulation or loss of seals,
- he has to wait for the expiry of the timer and the reception of the unloading permission (IE043) and give the customs the possibility to check the complete cargo before unloading the goods,
- he has to control and unload the goods,
- and sends the unloading remarks (IE044) to the office of destination.

3.6.3.2. Fallback procedure

In case of fallback procedure the authorised consignee has to inform the competent authority by means they have agreed on about the arrival of a movement under fallback procedure. After the unloading permission given by the office of destination he can unload the goods at his premises.

He has to indicate the actual state of the seal(s), the control result code, and his authorisation stamp on the

SAD, the SAD printout or the TAD and deliver the paper to the office of destination as soon as possible, no later than the following working day.

3.6.3.2.1. Receipt

*Article 72 (2) and
(3) Appendix I
Convention*

*Article 406(2) and
(3, Annex 37d) IPC*

The authorised consignee shall, at the request of the carrier, issue a receipt for each consignment that is presented at his premises or at the place specified in the authorisation. The goods shall be presented to him with seals intact within the prescribed time limit together with copies No.4 and 5 of the SAD. The receipt shall take the form of :

- the specimen TC11 in appendix III, annex A13 Convention/annex 47 IPC; or,
- the tear off portion on the back of copy No 5 SAD

The person who requests the receipt shall complete it before presenting it to the authorised consignee.

3.6.3.2.2. Arrival of the goods

The authorised consignee shall inform the 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 relayed to the office of destination should contain the following:

- details 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 the HS code, if required,
- 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 local customs office.

However, taking account of the individual activities of certain companies, 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 under a simplified procedure.

In addition, the customs administrations 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 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 office of destination.

Note: in all instances where excess quantities, deficits, substitutions or other irregularities such as broken seals are discovered, the office of destination shall be informed immediately.

If the customs authorities decide to examine the goods, they shall not be unloaded/removed by the authorised

consignee. If customs do not wish to examine the goods, the authorised consignee shall be given permission to unload/remove them.

Without prejudice to the right of the customs authorities to authorise consignees to give advance warning of the arrival of the goods by use of the telephone, fax, e-mail and other information technology, the use of modern data transfer techniques should be encouraged.

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 No 4 and No 5 of the SAD and, if applicable, in the arrivals register
1. the date of arrival; and,
 2. the condition of any seals affixed.

Note: the second subdivision of box I is reserved for the entries of the office of destination.

Copies 4 and 5 of the SAD shall be forwarded without delay by the authorised consignee to the office of destination.

CUSTOMS

Regarding:

- the recording, control or annotation of the SAD,
- the return of copy 5 to the office of departure,
- the treatment of irregularities ; possible checks etc.,

the provisions of part IV apply *mutatis mutandis*.

3.7. Goods carried by rail or by large container

(Reserved)

3.8. Goods carried by air

This paragraph is subdivided as follows:

- introduction (paragraph 3.8.1.)
- level 1 simplified procedure (paragraph 3.8.2)
- level 2 simplified procedure (paragraph 3.8.3)
- particular cases (paragraph 3.8.4)

3.8.1. Introduction

*Articles 111 and
112, Appendix I
Convention*

*Articles 444 and
445 IPC*

When goods are carried by air, the transit procedure *shall* be used where Community transit rules apply but it is *optional* where common transit rules apply.

No guarantee is required for carriage by air. It is assumed that air transport is safe and that, apart from hijacking or accident, the conditions of carriage will be fulfilled from departure to arrival.

Simplified procedures (level 1 and 2) are available to airlines which fulfil the conditions set out in paragraphs 3.8.2 or 3.8.3 respectively (in addition to the general conditions). The simplification involves the use of the goods manifest, in either paper (level 1) or electronic (level 2) form, as the transit declaration.

The airline operating the air simplified procedures will become the principal and may carry out transit formalities using the goods manifest as the transit declaration.

Airlines wishing to use the goods manifest as a transit document shall inform the airports of the Community and/or EFTA countries concerned in advance.

A list of Community and EFTA countries' airports is found in annex 8.5.

Conceptually, the goods manifest used as a customs 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 SAD transit declaration (i.e. the standard transit procedure).

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

3.8.2. Level 1 simplified procedure

*Article 111
Appendix I,
Convention*

Article 444 IPC

Under the level 1 simplified procedure an airline is authorised to use the (paper) goods manifest as a transit declaration.

The goods manifest used shall correspond in substance to the specimen in Appendix 3 of Annex 9 to the Convention on International Civil Aviation.

Characteristic for this simplification 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 be 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 T2F (or T2*) transit procedure.

*) this may apply in common transit.

3.8.2.1. Authorisation level 1 simplified procedure

The authorisation procedure shall be in accordance with paragraph 2.2 unless otherwise provided hereunder.

The application shall be lodged with the competent authorities of the country in which the airline is established.

For revocation or amendment of the authorisation see paragraph 2.3.

Whenever the airline wishes to change one or more airports it will submit a new application to the competent authorities of the country in which the airline is established.

TRADE

The airline 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

Level 1 simplified procedure.

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 simplification, including the requirement to use separate goods manifests for the T1, T2 * and T2F procedure.

* this may apply in common transit.

TRADE

The airline is required to send an authenticated copy of the authorisation to the customs authority of each named airport.

The authorisation granting the level 1 simplification shall be presented whenever required by the office of departure.

3.8.2.2. Use of level 1 simplified procedure

The goods manifest shall contain the following information:

- the customs status of goods, T1, T2 ^{*)} or T2F, as appropriate;
- the signature of an authorised representative of the airline as well as the date;
- 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 symbol 'T2' may apply to manifests drawn up under the common transit procedure.

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, 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 office of destination may require the production of the goods manifests (or air waybills) for all the goods unloaded.

Note for the Community: Community goods not subjected to the internal Community transit procedure (T2, T2F) shall be entitled to free onward movement to their Community destination provided there is no reasonable suspicion or doubt as to the status of the goods on arrival at the airport of destination.

Community goods that have been declared for exportation and which are not moving under the transit procedure are identified in accordance with article 793(5) IPC (generally, by means of the endorsement 'Export' in red on the transport document).

CUSTOMS at the airport of destination

Retain one copy of each manifest presented.

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 operation is done on the 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 symbol T1, T2 or T2F;
- the name (which may be abbreviated) of the airline 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 office of destination endorses a copy of the list of manifests, prepared by the airline, and sends it to the office of departure.

The airline may, with the agreement of the office of destination, be authorised to transmit the monthly list of manifests to the office of departure.

The office of departure shall ensure that it has received the lists required by the level 1 simplified procedure.

In the event of irregularities being found in connection with the information on the manifests appearing on the list, the office of destination shall inform the office of departure and the authority which granted the authorisation, referring in particular to the air waybills for the goods in question.

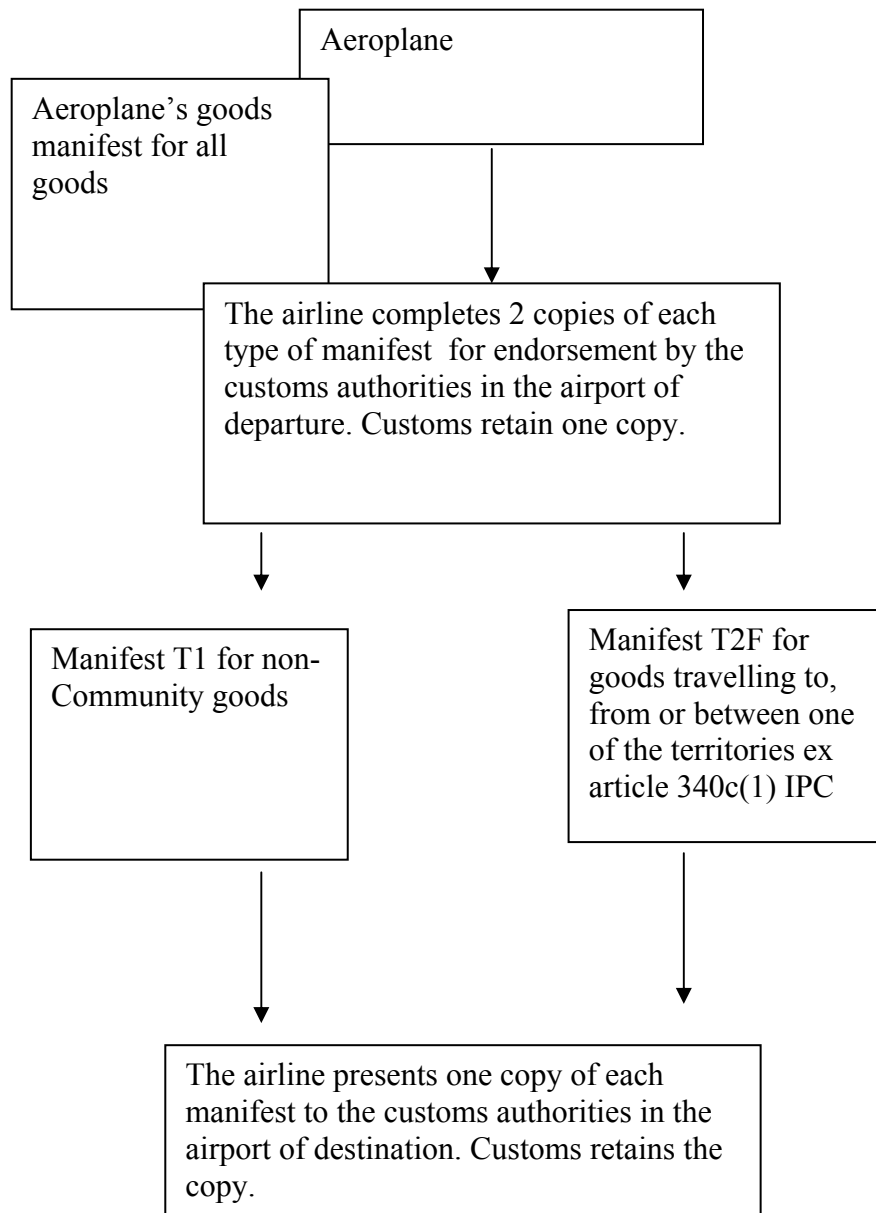
3.8.2.3. Level 1 – particular cases

The air waybills for goods already moving under a

transit procedure (Community/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 office of departure) being used. The holder of that transit procedure is the principal.

The schematic diagram below illustrates the air level 1 simplified procedure.

Simplified procedure – level 1



3.8.3. Level 2 simplified procedure

*Article 112
Appendix I,
Convention*

Under the level 2 simplified procedure an airline is authorised to use a single (electronic) goods manifest as a transit declaration to cover goods placed under several transit procedures.

Article 445 IPC

The level 2 simplification may be granted to airlines that operate a significant number of flights between Member States and/or EFTA countries and that use electronic data interchange (EDI) systems to transmit information between the airports of departure and destination.

3.8.3.1. Authorisation level 2 simplified procedure

The authorisation procedure shall be in accordance with paragraph 2.2 unless otherwise provided hereunder.

The application shall be lodged with the competent authorities of the country in which the airline is established or has a regional office.

TRADE

The airline 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 Community and/or the EFTA countries of each airport named in the application, requesting their agreement. A copy of the application shall accompany the notification.

At the same time they shall request the airline 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 in question whether the conditions for use of the level 2 simplified 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's administration, and who is the representative of the airline, 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 level 2 simplified procedure. 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) it shall indicate the grounds and corresponding legal provisions of the offence(s) 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 office of departure shall issue an authorisation to the airline in accordance with the specimen in annex 8.6. 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 granting the level 2 simplification shall be presented whenever required by the office of departure.

For revocation or amendment of the authorisation see paragraph 2.3.

Whenever the airline wishes to change one or more airports it will submit a new application to the competent authorities of the country in which the airline is established.

CUSTOMS

Level 2 simplified procedure content of the authorisation (in accordance with the specimen in annex 8.6):

- the names of the airports of departure and destination involved in the procedure;
- conditions of approval for the use of a single computerised manifest as a transit declaration.

3.8.3.2. Use of the level 2 simplified procedure

The goods manifest is the document made out by an airline 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:

- against the relevant item in the manifest the appropriate symbol 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 symbols T1, T2, TF, TD, C, F and X are used to indicate the relevant items on the manifest as follows:

Symbol	Common transit	Community 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	--
TF	Goods placed under the internal T2 transit procedure	Goods placed under the internal Community transit procedure travelling to, from or between the territories provided for in article 340c(1) IPC
TD	Goods already placed under a transit procedure*	Goods already placed under a transit procedure, or carried under the inward processing, customs warehouse or temporary admission procedure*
C (equivalent to	Community goods not placed under a transit procedure	Community goods not placed under a transit procedure

T2L)		whose status may be demonstrated
F (equivalent to T2LF)	Community goods not placed under a transit procedure	--
X	Community goods which are to be exported and which are not placed under a transit procedure	Community goods which are to be exported and which are not placed under a transit procedure

* In such cases, the airline shall also enter the letters 'TD' in the corresponding air waybill as well as a reference for the procedure used, the reference number and date of the transit declaration or transfer document and the name of the issuing office. Note that not the airline but the principal who signed the appropriate transit declaration at departure is responsible for the transit procedure.

Note for the Community: In order to facilitate the maximum free and unhindered movement of Community goods, the status indicator 'C' on the manifest shall entitle the goods to free onward movement to their Community destination 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 Community status 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 shall keep a record of the status of all consignments in its commercial records for three years plus the period since the beginning of the current year. These records can be kept on paper, microfiche or computer.

The manifest at the airport of departure, which is

transmitted using data exchange technology, becomes the manifest at the airport of destination.

The airline 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 consignments 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 authorities at the airport of departure shall carry out post audits in the data exchange system based on risk analysis.

The customs authorities 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 authorities at the airport of departure for verification. Verification shall be carried out by the use of the document TC21A (see annex 8.7 of part IV, chapter 5).

The airline is responsible for identifying and notifying the customs authorities of all discrepancies or irregularities discovered at the airport of destination, in

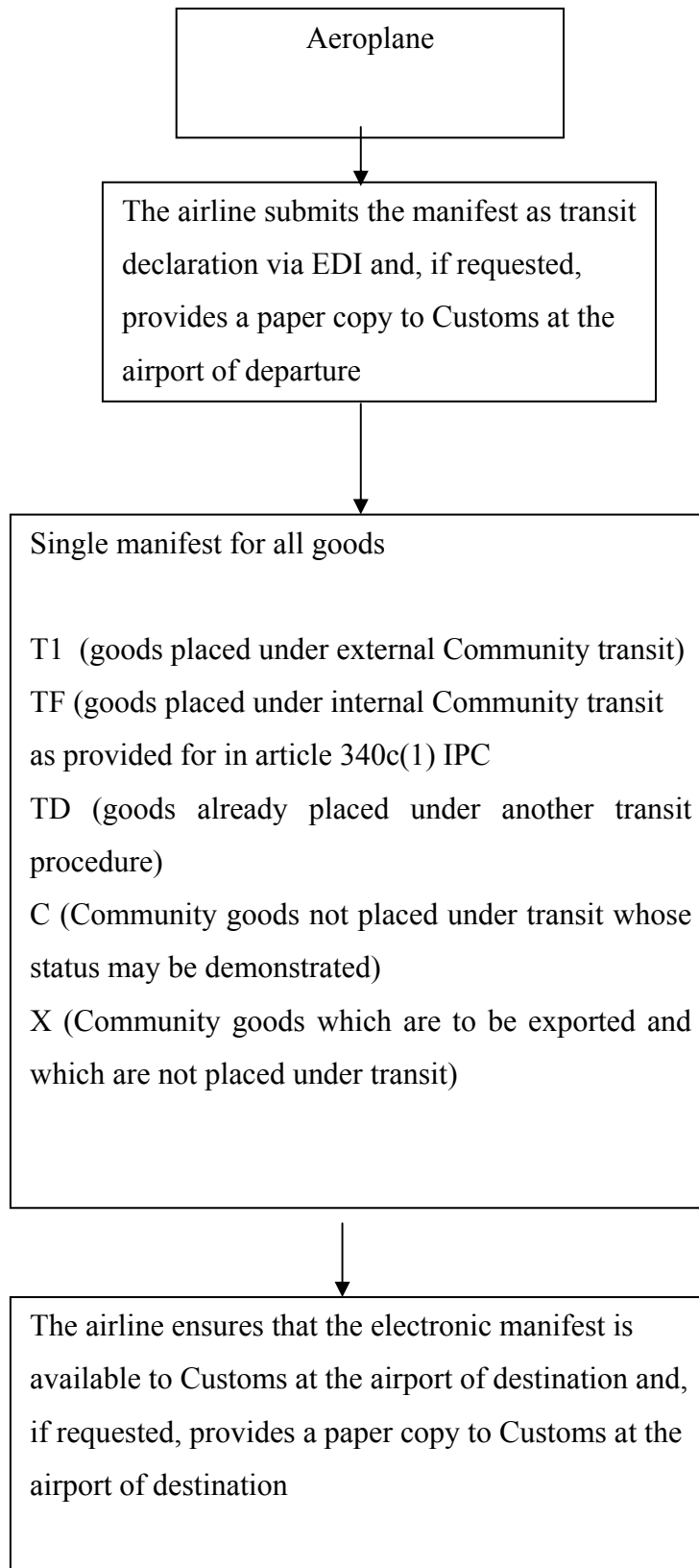
particular as a result of checks carried out by the airline or on the basis of the outturn report (surplus or deficit), referring in particular to the air waybills for the goods in question.

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 data-processing systems of airlines using the simplified procedure.

The schematic diagram below illustrates the air level 2 simplified procedure.

Simplified procedure – level 2 (Community transit example)



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 (EFTA 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 EFTA airlines 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 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----->EFTA-----	MS(Reloading)

provided that:

it is clear that once the coding has been established by the airline concerned at the airport of departure (loading), it cannot be changed by another airline,

- 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.

3.8.4. Particular cases (level 1 / level 2)

3.8.4.1. Groupage ("consolidations")

There are two types of air groupage:

1. Groupage carried out by the airline:

In this case the airline 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. 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 level 1 and level 2 simplified procedures, an airline 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 can accept consolidations for dispatch under the simplified procedures level 1 or level 2 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 (TF), TD, C, F, X.

The symbols T1, T2, T2F (TF), TD, C, F or X are used to indicate the relevant items on the consolidation manifest as follows:

Symbol	Common transit	Community 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 TF	Goods placed under the internal T2 transit procedure	Goods placed under the internal Community transit procedure travelling to, from or between territories provided for in article 340c(1) IPC
TD	Goods already placed under another transit procedure*	Goods already placed under another transit procedure, or carried under the inward processing, customs warehouse or temporary admission procedure*
C	Community goods not placed	Community goods not placed

(equivalent to T2L)	under a transit procedure	under a transit procedure whose status may be demonstrated
F (equivalent to T2LF)	Community goods not placed under a transit procedure	--
X	Community goods which are to be exported and which are not placed under a transit procedure	Community 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. Community 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 office of departure of the transit declaration.

Where the airline uses the simplified procedure level 1, 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").

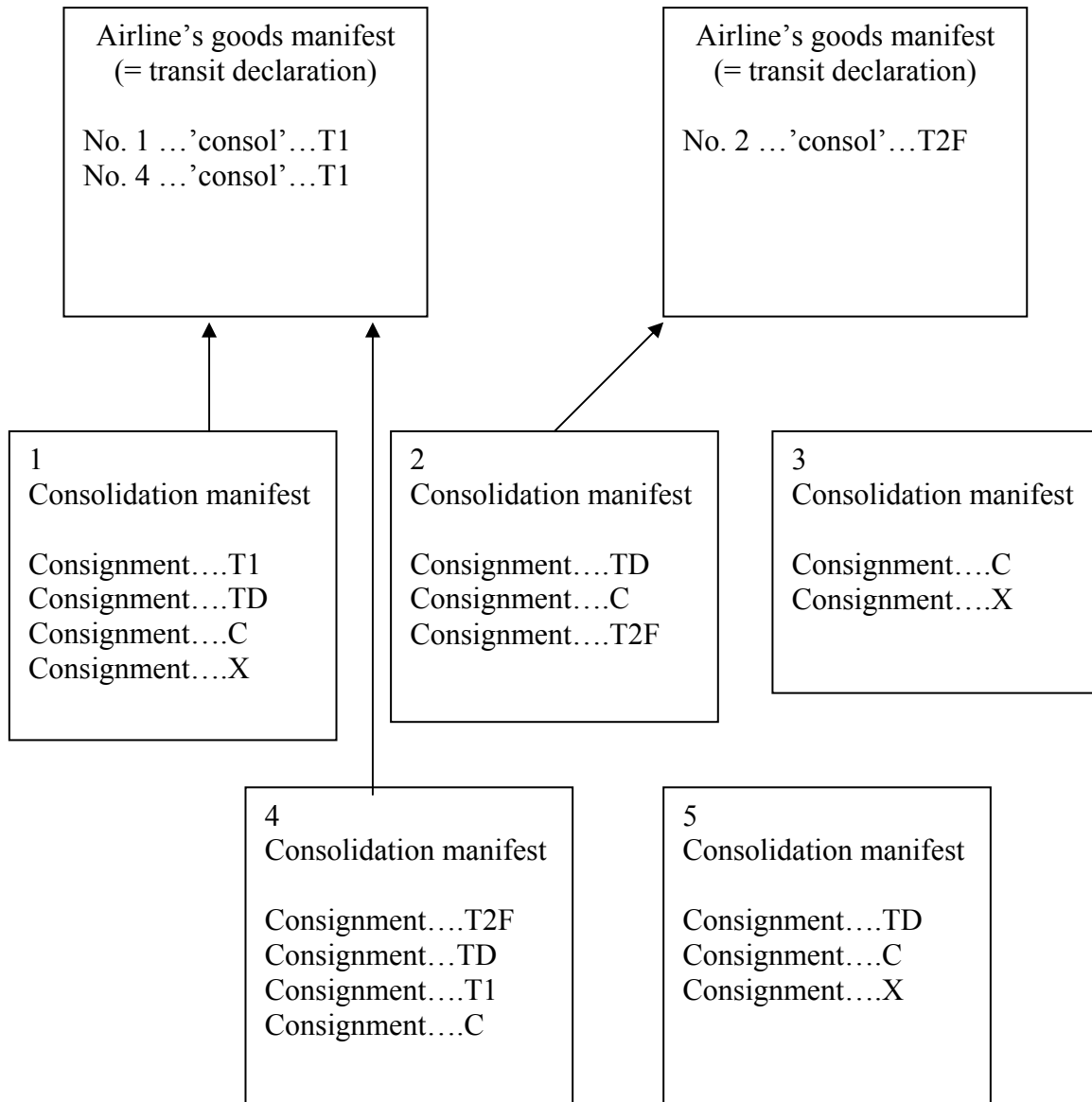
Example:

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 data exchange manifests under simplified procedure level 2, the code "Consolidation" or an accepted abbreviation is sufficient.

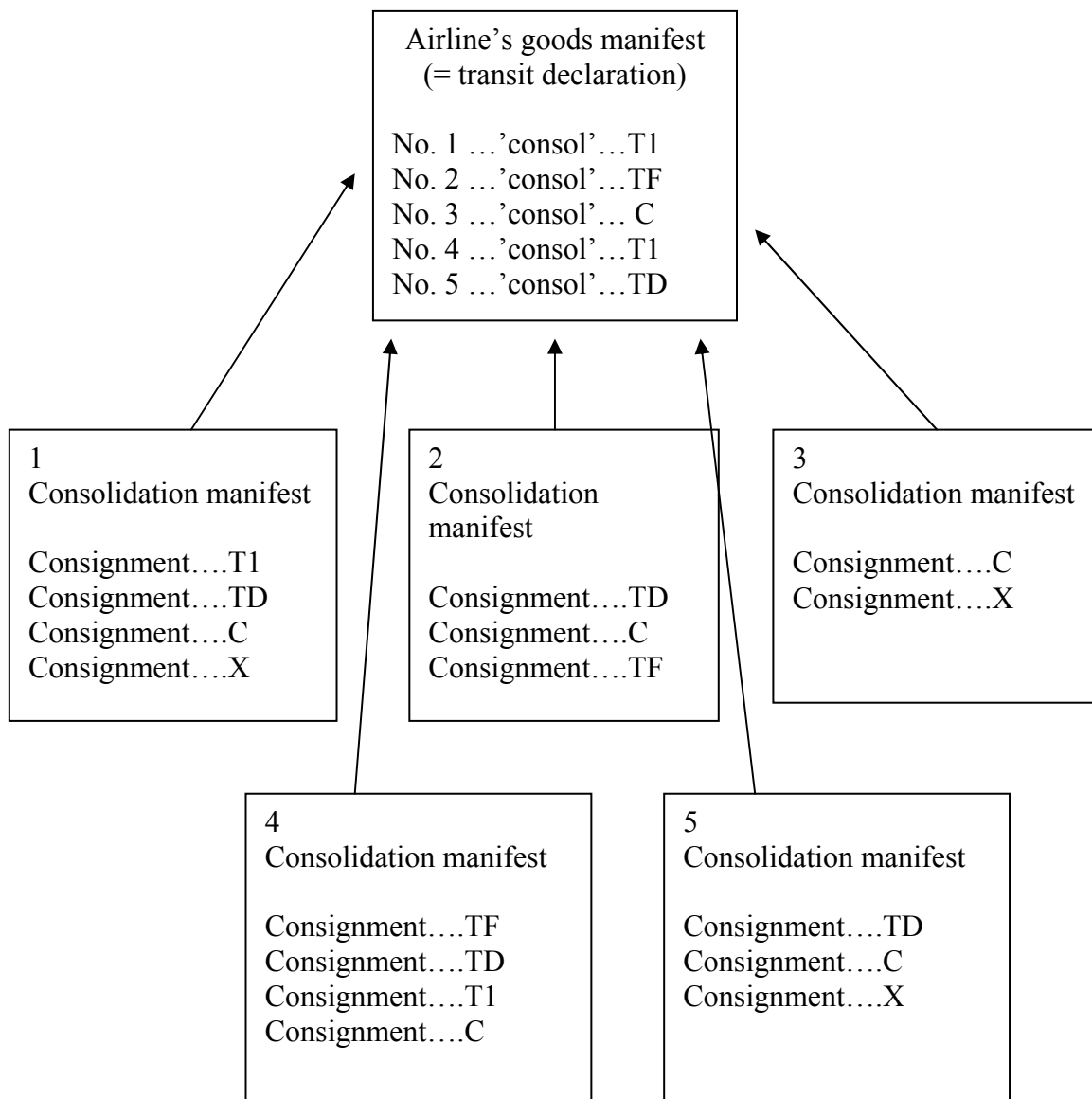
The following are examples of groupage under level 1 and level 2 simplified procedures.

Level 1 simplified procedure



Note : manifests nos. 3 and 5 do not concern transit procedures (no. 3) or transit procedures for which this principal is the declarant (no. 5).

Level 2 simplified procedure



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” (level 2 simplified procedure), the airline acts as the principal for the goods placed under transit and is therefore fully responsible for the movement in the event of irregularities. The relationship between the airline and the Consolidator is a matter of a private commercial contractual arrangement.

Flowchart

A flowchart for air groupage is reproduced in annex 8.7.

3.8.4.2. Transport by express carriers

Where the express company is itself acting as an airline, it may request authorisation for level 1 and 2 simplified procedures, described in paragraphs 3.8.2 and 3.8.3.

The request for level 2 simplified procedure shall be made as far as possible in the country in which the express company's hub is located.

For the transport of Community 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 the simplified transit procedures for airlines.

If the express company acts as an airline and is authorised to use the level 1 simplified procedure, it

shall establish separate manifests for the goods where necessary according to their customs status.

If the express company acts as an airline and is authorised to use the level 2 simplified procedure, 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.

Where the express company does not act as an airline and contracts the carriage to another airline, 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 3.8.4.1.

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 323 IPC.

3.9. Goods carried by ship.

This paragraph is subdivided as follows:

- introduction (paragraph 3.9.1)
- level 1 simplified procedures (paragraph 3.9.2)
- level 2 simplified procedures (paragraph 3.9.3)
- particular cases (paragraph 3.9.4)

3.9.1. Introduction

Use of the Community transit procedure, where appropriate, is obligatory for carriage by sea on an authorised regular service (see Part II for further details on authorised regular shipping services).

The standard transit procedure using the SAD (copies 1, 4, 5) and the provision of a guarantee are then required.

Simplified transit procedures (level 1 and level 2) are available to shipping companies operating an authorised regular service which fulfil the conditions set out in paragraphs 3.9.2 or 3.9.3 (in addition to the general conditions of paragraph 2.1). The simplification involves the use of the good's manifest as the transit declaration, either separate per category of goods (level 1) or for all categories of goods placed under transit (level 2).

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 principal for the movements concerned, shall be bound by the transit regulations, and shall use the manifest as the transit document.

Article 446 IPC

When the shipping company uses the simplified procedure it need not furnish a guarantee.

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

3.9.2. Level 1 simplified procedure

Article 447 IPC

Under the level 1 simplified procedure a shipping company is authorised to use the good's manifest as a transit declaration.

Characteristic for this simplification is that where a transport operation involves both goods placed under the external Community transit procedure (T1) and goods placed under the internal Community 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.

3.9.2.1. Authorisation level 1 simplified procedure

The authorisation procedure shall be in accordance with paragraph 2.2 unless otherwise provided hereunder.

A shipping company wishing to use the level 1

simplified procedures shall request authorisation from the competent authorities in the country where the shipping company is established.

The customs authorities shall issue an authorisation in accordance with the specimen in annex 8.8.

For 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 new application to the competent authorities of the country in which the shipping company is established.

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 8.8.):

- the form of the manifest,
- the names of the ports of departure and destination involved in the procedure.
- the conditions for use of the simplification, 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 level 1 simplification shall be presented whenever required by the office of departure.

3.9.2.2. Use of the level 1 simplified procedure

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 office of destination may require the production of the goods manifest (or bills of lading) for all the goods unloaded.

Community goods not subject to the internal Community transit procedure (T2F) shall be entitled to free onward movement to their Community destination provided there is no reasonable suspicion or doubt as to the status of the goods on arrival at the port of destination.

The Community goods declared for exportation that are not moving under the transit procedure are identified in accordance with article 793(5) IPC (generally, by means of the endorsement 'Export' in red on the transport document).

CUSTOMS at the port of destination

Retain one copy of each manifest presented.

The office of destination does not need to return copies of the manifest to the 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 symbol 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 office of destination endorses a copy of the list of manifests, prepared by the shipping company, and sends it to the office of departure.

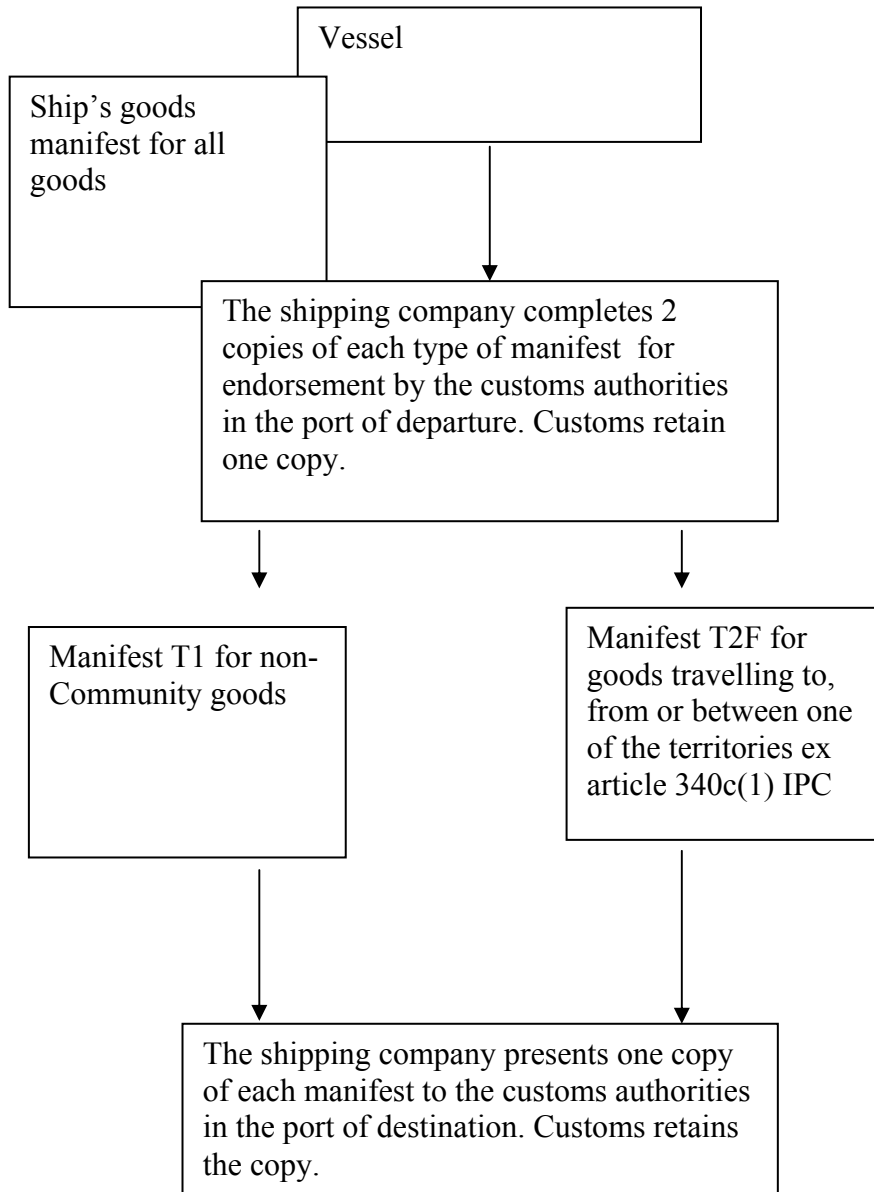
The authorisation may also provide for the shipping companies themselves to transmit the list to the office of departure.

The office of departure shall ensure that it has received the lists required by the level 1 simplified procedure.

In the event of irregularities being found in connection with the information on the manifests appearing on the list, the office of destination shall inform the 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 sea level 1 simplified procedure.

Simplified procedure – level 1



3.9.2.3. Examples

Example 1

Dunkirk/Rotterdam on an authorised regular service

- Normal transit procedure: guarantee compulsory

The Community transit procedure is compulsory for non-Community goods. A T1 transit declaration (copies 1, 4 and 5 of the SAD) is issued and a guarantee is furnished.

For Community goods subject to excise duty a specific accompanying document is used (AAD).

Note: Community goods are in free circulation therefore Community transit procedure is not required. The goods are listed on the commercial goods manifest.

- Simplified transit procedure level 1: no guarantee required

The Community transit procedure is compulsory for non-Community goods. A (separate) manifest bearing the symbol “T1” is made out to serve as the transit declaration.

For Community goods subject to excise duty a specific accompanying document is used (AAD).

Note: Community goods are in free circulation therefore

Community transit procedure is not required. The goods are listed on the commercial goods manifest.

Example 2

Le Havre/Fort de France on an authorised regular service

- Normal transit procedure: guarantee compulsory

Community transit is compulsory for:

- non-Community goods: a T1 transit declaration (copies 1, 4 and 5 of the SAD) is issued and a guarantee is furnished.
- certain Community goods (ex article 340c IPC): a T2F transit declaration (copies 1, 4 and 5 of the SAD) is issued and a guarantee is furnished.

- Simplified transit procedure level 1: no guarantee required

Community transit is compulsory for:

- non-Community goods: a (separate) manifest bearing the symbol “T1” is made out to serve as the transit declaration for the non-Community goods.
- certain Community goods (including goods subject to excise duties): a (separate) manifest bearing the symbol “T2F” is made out to serve as the transit declaration for the Community goods.

3.9.3. Level 2 simplified procedure

Article 448IPC Under the level 2 simplified procedure a shipping company is authorised to use a single goods manifest (on paper or in electronic form) as a transit declaration to cover goods placed under several transit procedures.

International shipping companies which are established or has a regional office in the Community and which operate a significant number of regular voyages between member states may be authorised to use the level 2 simplified procedure.

3.9.3.1. Authorisation level 2 simplified procedure

The authorisation procedure shall be in accordance with paragraph 2.2 unless otherwise provided hereunder.

The application shall be lodged with the customs authorities of the Member State in which the shipping company is established or has a regional office.

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 of the Community, 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 the level 2 simplified 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 level 2 simplified procedure. 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) 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 level 2 simplified procedure. The simplification will apply to both outward and inward voyages.

The authorisation shall be valid in the Member States concerned and shall apply only to Community transit operations between the ports to which it refers.

The authorisation granting the level 2 simplification shall be presented whenever required by the office of departure.

Where the shipping company wishes to use an electronic manifest, the authorisation procedure of the level 2

simplified procedure for transport by air (see paragraph 3.8.3.) shall apply *mutatis mutandis*.

For 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 new application to the competent authorities of the country in which the shipping company is established.

CUSTOMS

Content of the authorisation (in accordance with annex 8.8):

- the names of the ports of departure and destination involved in the procedure
- conditions for the use of a single manifest (in paper or electronic form) as the transit declaration.

3.9.3.2. Use of the level 2 simplified procedure

The shipping company shall enter the following information on the manifest:

- against the relevant item in the manifest the appropriate symbol T1, TF, 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 symbols T1, TF, TD, C or X are used to indicate the relevant items on the manifest as follows:

Symbol	
T1	Goods placed under the external T1 Community transit procedure
TF	Goods placed under the internal Community transit procedure travelling to, from or between the territories provided for in article 340c(1) IPC
TD	Goods already placed under another transit procedure, or carried under the inward processing, customs warehouse or temporary admission procedure*
C (equivalent to T2L)	Community goods not placed under a transit procedure whose status may be demonstrated
X	Community 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 letters '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 or transfer document and the name of the issuing office. Note that not the shipping company but the principal who signed the appropriate transit declaration at departure is responsible for the transit procedure.

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 at the port of departure.

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 the manifest, or,

Request a print of the electronic manifest if not already supplied.

The Community transit procedure is deemed to be concluded 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 Community goods, the status indicator 'C' on the manifest shall entitle the goods to free onward movement to their Community destination 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 Community status 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, microfiche or computer.

The shipping company is responsible for identifying and notifying the customs authorities of all 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 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 8.7 of part IV, chapter 5).

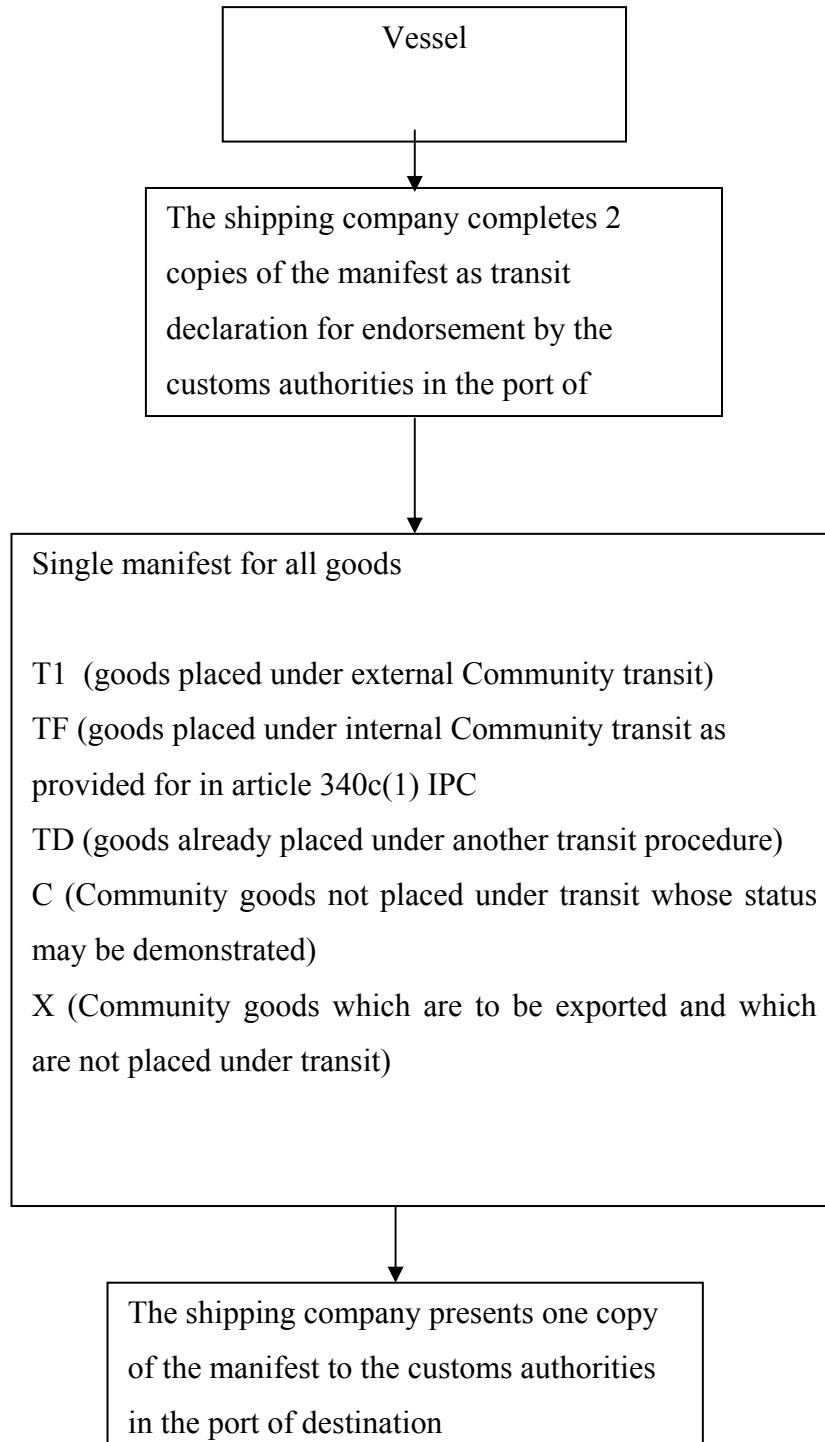
The customs authorities at the port of departure shall carry out post-audit checks based on risk analysis.

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 8.7 of part IV, chapter 5).

The customs authorities shall have permanent access to the information contained in the commercial records of shipping companies using the simplified procedure.

The schematic diagram below illustrates the sea level 2 simplified procedure.

Simplified procedure – level 2



3.9.3.3. Examples

Example 1

Dunkirk/Rotterdam on an authorised regular service

- Normal transit procedure: guarantee compulsory

The Community transit procedure is compulsory for non-Community goods. A T1 transit declaration (copies 1, 4 and 5 of the SAD) is issued and a guarantee is furnished.

For Community goods subject to excise duty a specific accompanying document is used (AAD).

Note: Community goods are in free circulation therefore Community transit procedure is not required. The goods are listed on the commercial goods manifest.

- Simplified transit procedure level 2: 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 Community goods subject to excise duty a specific accompanying document is used (AAD).

Example 2

Le Havre/Fort de France on an authorised regular

service

- Normal transit procedure: guarantee compulsory

Community transit is compulsory for:

- non-Community goods: a transit declaration (copies 1, 4 and 5 of the SAD) is issued and a guarantee is furnished.
- certain Community goods (ex article 340c IPC): a T2F (copies 1, 4 and 5 of the SAD) is issued and a guarantee is furnished.

- Simplified transit procedure level 2: 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 3.9.3.2.

Example 3

Dunkirk/Lisbon on an authorised regular service

- Normal transit procedure: guarantee compulsory

The Community transit procedure is compulsory for non-Community goods. A T1 transit declaration (copies 1, 4 and 5 of the SAD) is issued and a guarantee is furnished.

A T5 control copy is used for Community goods for export with restitution. In that case the T5 must be presented to the customs authorities in the port of exit of the Community. In this example the port of exit is Lisbon.

Note: Community goods are in free circulation therefore Community transit procedure is not required. The goods are listed on the commercial goods manifest.

- Simplified transit procedure level 2: 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 Community goods for export with restitution.

The T5 must be presented to the customs authorities in the port of exit of the Community. In this example the port of exit is Lisbon.

3.9.4. Particular cases (level 1 / level 2)

3.9.4.1. 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 the level 1 and level 2 simplified procedures, 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 level 1 and 2 simplified 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 447(4) IPC (see paragraph 3.9.2.2.);
- 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 (TF), TD, C, X.

The symbols T1, T2F (TF), TD, C or X are used to indicate the relevant items on the groupage manifest as follows:

Symbol	
T1	Goods placed under the T1 external Community transit procedure
T2F TF	Goods placed under the internal Community transit procedure travelling to, from or between the territories provided for in article 340c(1) IPC
TD	Goods already placed under another transit procedure, or carried under the inward processing, customs warehouse or temporary admission procedure*
C (equivalent to T2L)	Community goods not placed under a transit procedure whose status may be demonstrated
X	Community 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. Community 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 office of departure of the transit document.

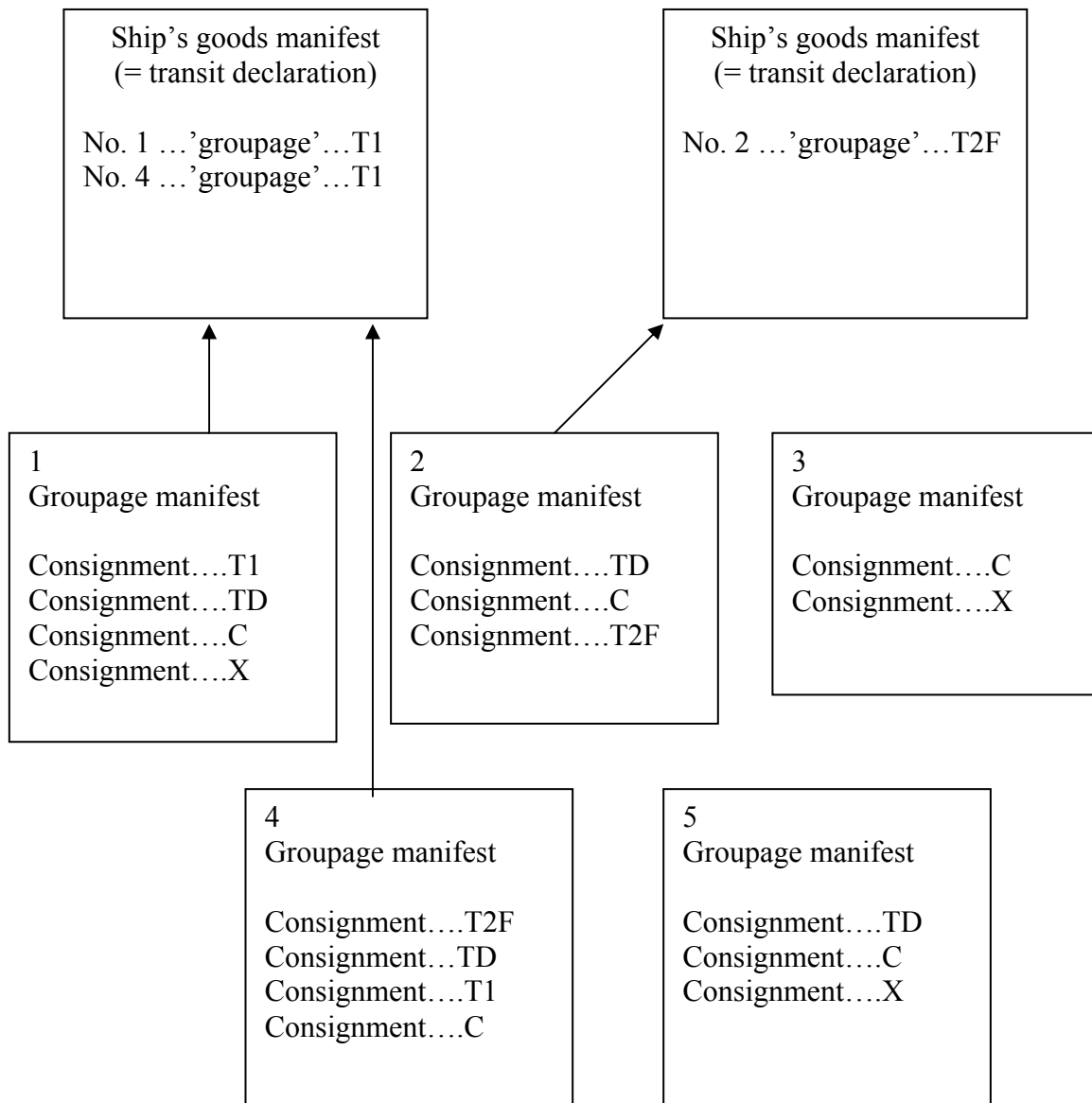
Where the shipping company uses the level 1 simplified procedure, it shall include the groupage consignment,

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 level 2 simplified procedure, the code "groupage" shall be used.

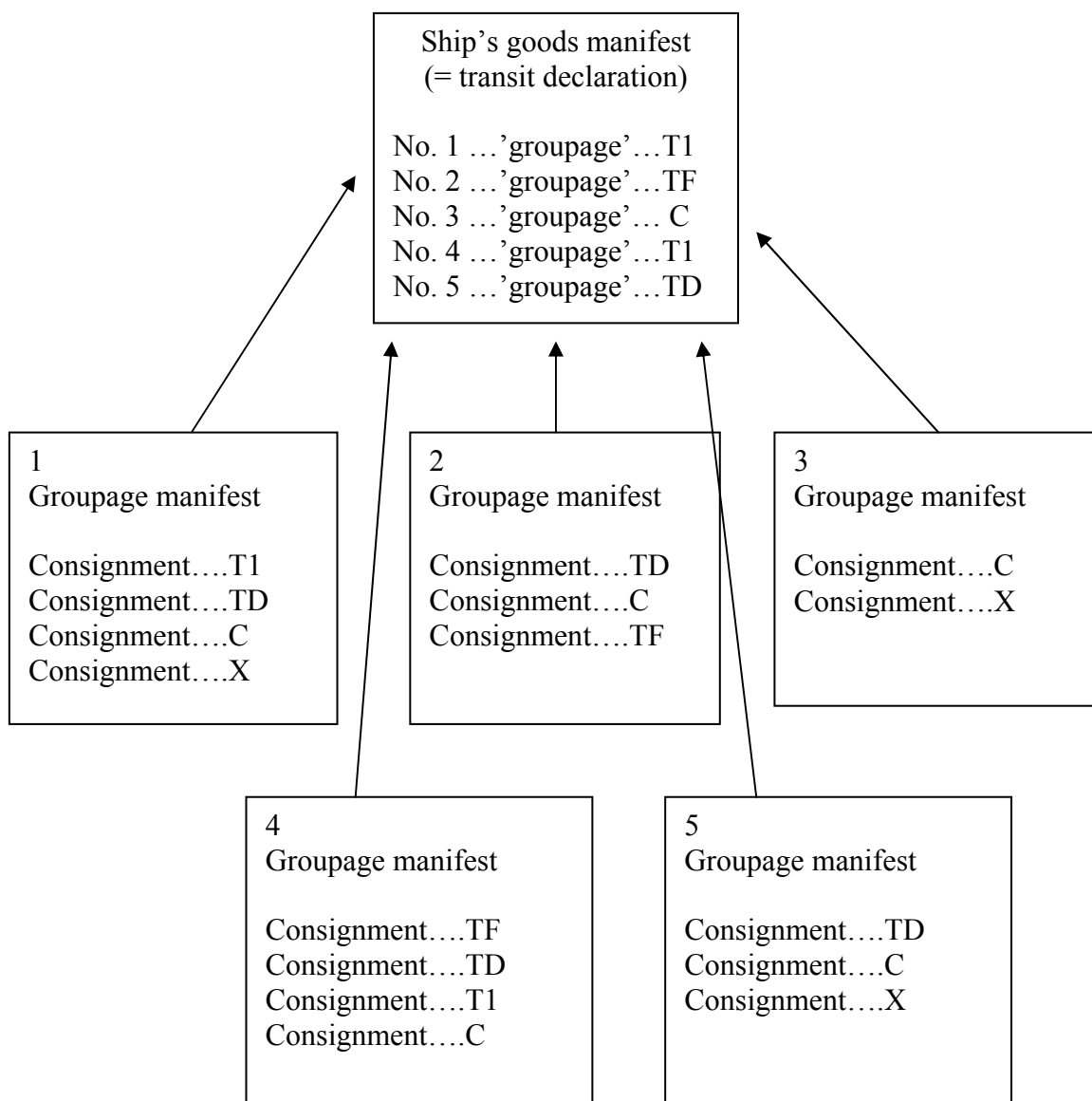
The following are examples of groupage under level 1 and level 2 simplified procedures.

Level 1 simplified procedure



Note : manifests nos. 3 and 5 do not concern transit procedures (no. 3) or transit procedures for which this principal is the declarant (no. 5).

Level 2 simplified procedure



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” (level 2 simplified procedure), the shipping company acts as the principal 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.

Flowchart

A flow chart for sea groupage is reproduced in annex 8.9

3.9.4.2 Movement of goods by sea on vessels providing services other than a regular shipping service

Articles 447 and 448 IPC simplified procedures are not available for goods carried on vessels providing a service other than a regular shipping service if a carrier opts to use the Community transit procedure.

The following non-exhaustive examples apply solely to goods carried on vessels providing services other than a regular shipping service, under the Community transit procedure or otherwise as the case may be.

- **Non-Community goods**

- Movement starting before the Community port of shipment and terminating at the Community 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 Community transit procedure should only be used for the part of the movement undertaken by road.

- Movement starting at the Community port of shipment and continuing beyond the Community 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 Community port of shipment and continuing beyond the Community 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.

- **Community goods**

- Exports of agricultural products in respect of which application is made for refunds

An example would be agricultural products exported from Orleans to a destination in a third country. The export formalities are completed at the Orleans office where a T5

control copy is made out. The office at Le Havre endorses the T5 control copy with the date when the goods left the Community and the goods are loaded onto a vessel in Le Havre, which carries them to Antwerp. There they are loaded onto another vessel bound for the third country.

- Export of Community goods to an overseas department outside the tax territory of the Community

Example: Rotterdam to Martinique

The goods must be declared for export at Rotterdam and a T2LF made out.

Article 843 IPC

- Intra-Community movement of Community goods subject to export tax.

Example: Rotterdam to Stockholm

A T5 control copy must be produced for Community goods subject to tax on export which are consigned between two points in the customs territory of the Community (specific guarantee).

3.10. Transport by pipeline (*pro memoria*)

3.11. Simplified procedures based on article 6 Convention/ article 97(2) CCC

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 8.10.

The authorisation procedure shall be in accordance with paragraph 2.2.

For 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 Additional criteria - special loading list**
- 8.2 Specimen (application for) authorisation as authorised consignee**
- 8.3 Special metal stamp**
- 8.4 Derogations - special stamp (FR, IT)**
- 8.5 List of airports and controlling customs offices**
- 8.6 Specimen authorisation air – level 2**
- 8.7 Air groupage flowchart**
- 8.8 Specimen authorisation sea – levels 1 and 2**
- 8.9 Sea groupage flowchart**
- 8.10 Communication simplified procedures**

Additional criteria – special loading lists

(Article 62 Appendix 1 Convention - Article 385 IPC)

Principals may be authorised to use loading lists which do not comply with all the requirements of Appendix 3 Convention and/or Annexes 44a and 45 IPC.

Authorisation to use such loading lists is subject to the following conditions :

- The loading lists are produced by a firm which uses an integrated electronic or automatic data processing system to keep its records, and
- are designed and completed in such a way that they can be used without difficulty by the customs authorities, and that they
- include for each item the information required by Appendix 3 Convention and/or Annex 44a IPC.

A firm which uses an integrated electronic or automatic data-processing system to keep its records and which is authorised for the above simplification may additionally be authorised to use such loading lists for transit operations involving only one type of goods, if required due to the type of computer programme used by the firm (to draw up its transit declarations)

A firm may also be authorised to use descriptive lists drawn up for despatch /export formalities as loading lists even where such lists are produced by a firm which does not use an integrated electronic or data-processing system to keep its records. Such descriptive lists must :

- be designed and completed in such a way that they can be used without difficulty by the customs authorities, and
- include for each item the information required by Appendix 3 Convention and/or Annex 44a IPC.

Model application form for authorisation as an authorised consignee

Applicant :

1. Name and first name (or business name) and VAT number :
2. Address of the office (a separate questionnaire shall be filled out for each office where the applicant wishes to benefit from these facilities) :
3. Telephone number and name of contact person :
4. Fax number, e-mail, etc. of the office :
5. Activities (for example : manufacturer of

Goods :

6. Nature of goods (detailed statement); indicate, if possible, the commodity code of goods :
7. Are goods involved listed in annex I appendix I Convention/annex 44C IPC ?
Yes/No
8. Are the goods subject to import licence or transshipment regulations ?
9. Are the goods subject to other measures of prohibition, restriction or control (health, phytopathological measures, etc.) ?

Means of transport:

10. Type of transport used (for example : lorry, truck, barge) :
11. Indicate where the goods concerned by this simplification (authorised consignee) are received:
12. Are the applicant's facilities connected to the rail network ? Yes or No

If yes, which railway station do you use ?:

13. Does the office have an unloading platform for transport by channels and rivers (barges):

Number of consignments :

14. Average number of consignments per [week] [month] for which the authorisation as an authorised consignee will be used:

15. Hours during which the formalities for goods arriving under customs control will be carried out :

If no regular schedule can be established, give approximate data :

Information of customs :

16. Which customs office(s) of destination do you wish to use as an authorised consignee ?

17. Give a description of the administration and the administrative organisation of your company regarding the reception of goods subject to this application on the basis of which custom can control the use of this simplification.

18. State means of notification to Customs : (by telephone, fax, e-mail or any other means of communication).

Done at....., on.....
(place) (date)

Signature

MODEL

Authorisation as an authorised consignee

HOLDER:

Registration number:

Madam,
Sir,

Subject: Community/common transit: authorised consignee.
Authorisation

Ref. : your application of

I have the pleasure to inform you, that in accordance with Regulation (EEC) 2454/93 of the Commission of 2 July 1993, as amended, on the implementing provisions as well as the simplification measures of the Community transit procedure in general, and in particular on the basis of its articles 406 to 409 on the one hand, and on the basis of Articles 72 to 74 of Appendix I of the Convention on a common transit procedure of 20 May 1987 on the other hand, that your company is approved to benefit from the simplification of the Community/common transit formalities to be completed at the office of destination.

- 1) **This authorisation exempts you from the physical presentation of the goods at the office of destination.**
- 2) **Authorised site(s):**
- 3) **Relevant customs offices:**
- 4) **Permitted movements**

- a) routing, indistinctly by railway, river or road, of third country goods (T1) from a customs office (or authorised consignor) of the Community or EFTA country,
- b) carriage, by these same modes of transport, of Community goods (T2) (T2F) from these same customs offices (or authorised consignor).

5) Permitted schedules

Normal opening hours of the competent office :
(Monday to Friday)

Extensions:

Saturday
Sunday
Public holidays
During the night
Other

If necessary, arrivals of goods expected outside the normal opening hours of the competent office shall be announced one day in advance before..... hours.

6) Goods

The authorisation is valid for the following goods:

- chapter or tariff headings :

If necessary, goods excluded:

7) Information to the competent office on expected consignments

Method of information:

- telephone :
- fax :
- e-mail :
- other means of information :

Frequency of information:

- a) When you receive consignments according to a regular schedule (fixed days and hours), and you communicate this schedule to the competent office, you shall be exempted from supplying individual information for each consignment;
- b) If there is no regular schedule, the arrival or the awaited arrival of consignments shall be notified to the competent office at least [...] before the moment the unloading can start. Where urgent consignments arrive or

consignments are expected to arrive outside the permitted schedules (see chapter 5), contact should be made with the responsible person in the competent office in order to agree arrangements for notifying the arrival;

- c) With regard to goods subject to individual control measures within the framework of the European agricultural policy, information shall reach the competent office at least [.....] before the moment the unloading can start;
- d) Any delay in the arrival of the goods *shall be notified*;
- e) In addition to the moment of the start of the unloading, information shall e.a. indicate:
 - the place where goods are brought to on the firm's premises,
 - the customs destination of goods (release for free circulation/consumption, inward processing, warehousing, etc.)
 - the type of transit document (T1, T2 or T2F),
 - the type (code) of goods and quantity,
 - the numbers of the EC licences, certificates used, where appropriate.
 - the condition of any affixed seals
- f) In all instances where excess quantities, deficits, substitutions or other irregularities such as broken seals are discovered, this information shall be notified immediately.

8) Arrival register

As an authorised consignee you shall keep an arrival register, the model and the form of which are decided by mutual agreement with the responsible person in the competent office.

In principle, the following information shall be recorded :

- date and hour on which the competent office is informed,
- date and hour of the start of unloading the means of transport,
- identity of the means of transport,
- the type, the number, the date and the office of departure of the transit document, the number of the EC licences and/or certificates used, where appropriate.

These annotations shall be made immediately, as these data become known.

As regards the registration of each consignment, the register shall include a box reserved for customs.

Before the register is put to use, its pages shall be numbered continuously. The first and last page shall carry the signature of the responsible person in the competent office as well as an imprint of the official stamp of this office.

9) Receipt

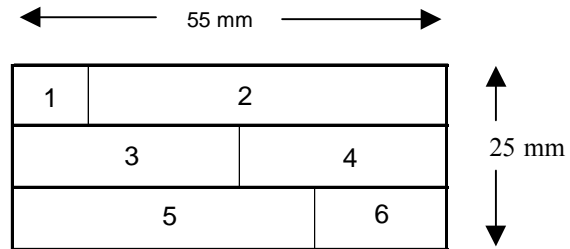
For each consignment arrived intact and within the deadline foreseen, you shall, on request of the carrier, issue a receipt by which you declare that the transit documents as well as the goods were delivered to you.

To this end you may use, if so you wish, (model) receipt TC11 or the detachable receipt (to be adapted) appearing on the back of copy 5 of the SAD.

10) Submission of the copies of the transit declaration

Copies of the transit declaration *whether* with the involvement of agents or not, shall be submitted by the authorised consignee to the competent office at the latest [.....].

It is understood that the transit declaration referring to goods involving higher risk of fraud and/or having circulated under the prior information system procedure shall be submitted *without delay*.

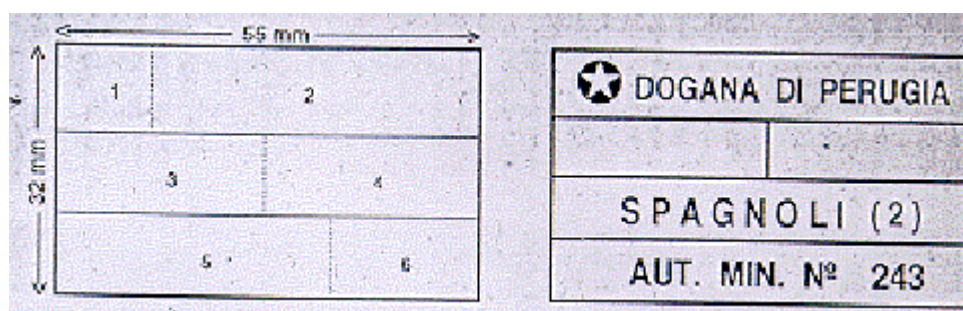
Special stamp

1. Coat of arms or any other signs or letters characterising the country
2. Office of departure
3. Declaration number
4. Date
5. Authorised consignor
6. Authorisation

Derogations special stamp (France, Italy)

Authorised consignors shall use the special metal stamp approved by the customs authorities in accordance with Article 400(1)(b) IPC/Article 67(1)(b) Appendix I of the Convention the specimen of which appears in Annex 62 IPC (Annex XV to Appendix II of the Convention).

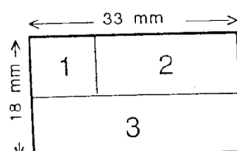
a) Italian authorised consignors may use the special stamps, specimens of which are illustrated below :



[Example]

b) French authorised consignors who use the special stamp, the specimen of which is reproduced below, may continue to use this special stamp until 31 December 2003.

Authorised consignors who continue to use this specimen special stamp shall enter in the box, reserved for use by the office of departure, on the front of the transit forms the name of the office of departure, the number of the document and the date.



[Example]

1. Country's coat of arms
2. Authorisation
3. Authorised consignor

LIST OF AIRPORTS AND CONTROLLING CUSTOMS OFFICES

Country (A)	Name of Airport (B)	Name and address of the competent office (C)
Belgium	1. Antwerpen (Deurne)	Kantoor der douane Vliegveld 2100 DEURNE
	2. Brussel (Zaventem) Bruxelles Aéroport	Kantoor der douane Luchthaven - Gebouw 706 1931 BRUCARGO
	3. Charleroi (Goselles)	Bureau de douane Entrepot Avenue des Etats-Unis 6041 GOSSELIES
	4. Luik (Grâce-Hollogne) Liège	Bureau de douane Entrepot Rue de Namur 2 4000 LIEGE
	5. Oostende	Kantoor der douane en accijnzen Entrepot Slijkensesteenweg 3 8400 OOSTENDE

Bulgaria	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

Cyprus	1. Larnaca Internation Airport	Larnaca Airport Customs office 7130, Larnaca
	2. Paphos International Airport	Paphos Airport Customs office 8320, Paphos

Czech Republic	1. Brno - Tuřany	Celní úřad BRNO-II (0162) Pobočka CÚ Tuřany – letiště (0141) CZ - 627 00 Brno – Tuřany
	2. Ostrava - Mořnov	Celní úřad NOVÝ JIČÍN (0463) Pobočka CÚ Mořnov – letiště (1441) CZ - 742 51 Mořnov

	3. Praha - Ruzyně	Celní úřad RUZYNEĚ - LETIŠTĚ PRAHA (1941) Aviatická 12/1048 CZ - 160 08 Praha 6
	4. Pardubice	Celní úřad PARDUBICE (0663) Pardubice – letiště (0641) Fáblovka 404 CZ – 533 52 Pardubice
	5. Karlovy Vary	Celní úřad KARLOVY VARY (0861) Celní pobočka Karlovy Vary – letiště (0841) CZ - 360 01 Karlovy Vary

Estonia	1. Tallinna Lennujaam	Tallinna Tolliinspektor Lennujaama Tollipunkt Kesk- Sõjamäe 10A 11415 Tallinn, Eesti
	2. Kuressaare Lennujaam	Edela Tolliinspektor Kuressaare Tollipunkt Tallinna mnt. 19 93811, Kuressaare, Eesti
	3. Tartu Lennujaam	Tartu Tolliinspektor Tartu Tollipunkt, Tähe tn. 106 51613, Tartu, Eesti
	4. Pärnu Lennujaam	Edela Tolliinspektor Pärnu Tollipunkt, Raba 33 80041, Pärnu, Eesti
	5. Kärdla Lennujaam	Edela Tolliinspektor Kärdla Tollipunkt Kõrgessaare mnt. 45 92412, Kärdla, Eesti

Denmark	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 Snorresgade 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

Germany	1. Augsburg	Zollamt Göggingen Abfertigungsstelle Flughafen Augsburg Flughafenstrasse 86169Augsburg
	2. Berlin-Schönefeld	Zollamt Berlin-Flughafen Schönefeld Flughafen Berlin-Schönefeld 12521 Berlin
	3. Berlin-Tegel	Zollamt Berlin-Flughafen Tegel Flughafen Tegel 13405 Berlin
	4. Bremen	Zollamt Flughafen Hanna-Kunath-Strasse 12 28199 Bremen
	5. Paderborn/Lippstadt	Zollamt Flughafen Paderborn Flughafenstr. 33 33142 Büren/Ahden
	6. Dresden	Zollamt Dresden-Flughafen Wilhelmine-Reichard Ring 3 Gebäude 211 01109 Dresden
	7. Düsseldorf	Zollamt Düsseldorf-Flughafen Flughafen 40474 Düsseldorf

	8. Dortmund	Zollamt Dortmund Flughafen Flughafenring 1 44319 Dortmund
	9. Erfurt	Zollamt Am Flughafen Flughafenstr. 4 99092 Erfurt
	10 Frankfurt(Main)	Hauptzollamt Frankfurt am Main-Flughafen Hahnstrasse 68-70 60528 Frankfurt am Main
	11. Friedrichshafen	Zollamt Friedrichshafen Abfertigungsstelle Flughafen Am Flughafen 64 88046 Friedrichshafen
	12. Hahn	Zollamt Hahn-Flughafen Gebäude 850 55483 Hahn Flughafen
	13. Hamburg	Zollamt Hamburg-Flughafen Flughafenstrasse 1-3 22335 Hamburg
	14. Hannover	Zollamt Hannover-Flughafen Postfach 42 01 27 30661 Hannover
	15. Karlsruhe	Hauptzollamt Karlsruhe Abfertigungsstelle Baden Airport Gebäude B 402 77836 Rheinmünster
	16. Köln/Bonn	Zollamt Flughafen Köln/Bonn Postfach 98 02 50 51147 Köln
	17. Leipzig/Halle	Zollamt-Flughafen Leipzig Hans-Witwer-Strasse 6 04435 Schkeuditz
	18. Mönchengladbach	Zollamt Mönchengladbach Abfertigungsstelle Flughafen Flughafenstrasse 95 Flugplatz/Terminal 41066 Mönchengladbach
	19. München	Zollamt München-Flughafen Frachtgebäude Modul B, 5. OG 85356 München
	20. Münster-Osnabrück	Zollamt Münster-Flughafen Hüttruper Heide 79-81 48268 Greven
	21. Nürnberg	Zollamt Nürnberg-Flughafen Flughafenstrasse 86 90411 Nürnberg
	22. Rostock/Laage	Zollamt Laage Frachthofstrasse 2 18299 Laage
	23. Saarbrücken	Zollamt Saarbrücken-Flughafen Flughafen 66131 Saarbrücken

	24. Stuttgart	Zollamt Stuttgart-Flughafen Luftfrachtgebäude 605/6 70629 Stuttgart
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Greece	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.Kapodistriasis” (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

Spain	1. Altet	Aduana de Alicante Carretera 332 Alicante a Castellon km. 10 03071 Alicante
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	2. Almeria	Aduana de Almeria Carretera de mijar 04071 Almeria
	3. Asturias	Aduana de Aviles Avenida conde de guadalhorce 17 33400 Aviles
	4. Barcelona	Aduana de Barcelona Aeropuerto de Barcelona 08820 Prat de Llobregat (Barcelona)
	5. Fuerteventura	Aduana de Fuerteventura Oficina de aduanas en el aeropuerto 35671 Fuerteventura
	6. Granada	Aduana de Granada Aeropuerto de Granada 18329 Granada
	7. Ibiza	Aduana de Ibiza Avenida bartolome rosello 17 07871 Ibiza
	8. Imarcoain	Aduana de Imarcoain (Dependencia regional de aduanas e de Navarra) Recinto Aduanero 31119 Imarcoain (Navarra)

	9. Jerez De La Front	Aduana de Jerez de la frontera-Aeropuerto Aduana de Jerez de la frontera (Delegaci3n de hacienda) Plaza de las marinas s/n 11071 Jerez de la Frontera
	10. Coruña	Aduana de la Coruña Alvedro s/n 15180 La Coruña
	11. Lanzarote	Aduana de Lanzarote Aeropuerto de Lanzarote 35571 Lanzarote
	12. Las Palmas	Aduana de Las Palmas Aeropuerto de Gran Canaria Terminal de carga 35200 Las Palmas de Gran Canaria
	13. Barajas	Aduana de Madrid Terminal de Carga 28002 Madrid
	14. Mahon	Aduana de Mahon Anden de Poniente s/n 07701 Mahon
	15. Malaga	Aduana de Malaga Aeropuerto de Malaga 29071 Malaga
	16. Murcia	Aduana de Murcia Aeropuerto de San Javier 30071 Murcia
	17. Mallorca	Aduana de Palma de Mallorca Aeropuerto 07012 Palma de Mallorca
	18. San Sebastian	Aduana de San Sebastian c/Gadabari s/n 20071 San Sebastian
	19. Santander	Aduana de Santander Parayas-Maliaño 39071 Santandar
	20. Santiago de Compostela	Aduana de Santiago de Compostela Aeropuerto 15820 Labacolla (La Coruña)
	21. Sevilla	Aduana de Sevilla Aeropuerto 41071 Sevilla
	22. Sondica	Aduana de Sondica Aeropuerto de Sondica 48016 Sondica (Vizcaya)
	23. Tarragona	Aduana de Tarragona Aeropuerto de Reus 43271 Reus (Tarragona)
	24. Reina Sofia	Aduana de Tenerife Aeropuerto sur Reina Sofia Granadilla de Abora- Aeropuerto Reina Sofia 35071 Tenerife Sur

	25. Los Rodeos	Aduana de Tenerife Aeropuerto Norte Los Rodeos 35071 Tenerife Norte
	26. Valencia	Aduana de Valencia Aduana del Aeropuerto de Valencia 46940 Valencia
	27. Vigo	Aduana de Vigo Aeropuerto de Peinador 36271 Vigo (Pontevedra)
	28. Vitoria	Aduana de Vitoria Aeropuerto 011996 Forondia-Vitoria (Alava)
	29. Zaragoza	Aduana de Zaragoza Garrapinillos 50080 Zaragoza

France	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
	Biarritz 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 Douillard 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-Carpiquet *	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 voivre 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 Luzard, 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 lizzard, 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 de l'hôtel**	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 Verpillieux, 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 verpilloux, 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 Community territory;
- customs formalities relating to local border traffic.

Ireland	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

Italy	1. Aeroporto di Alghero	Circoscrizione doganale di Porto Torres Via Azu-i, 2 - C.A.P. 07046 Tel. 079/5-0014 - Fax 079/514809
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	2. Aeroporto di Faconara Marittima	Circoscrizione doganali di Ancona Lungomare L. Vambitel-i, 5 - C.A.P. 60121 Tel. 071/2-0814 - 071/200118 Fax 071/200814
	3. Aeroporto di Bari Palese	Circoscrizione doganale di Bari Corso De Tull-o, 3 - C.A.P. 70122 Tel. 080/52-1733 --3753 - Fax 080/5217904
	4. Aeroporto di Bergamo Orio al Serio	Circoscrizione doganale di Bergamo Via Rovelli, 21 C.A.P. 24100 Tel. 035/2-3000 - Fax 035/270490
	5. Aeroporto di Bologna (Borgo Panigale)	Circoscrizione doganale di Bologna Via Indipenden-a, 1 - C.A.P. 40010 Tel. 051/66-0255 - Fax 051/6650414
	6. Aeroporto di Brindisi Casale	Circoscrizione doganale di Brindisi Viale Regina Margheri-a, 3 - C.A.P. 72100 Tel. 0831/5-4307 - Fax 0831/523914
	7. Aeroporto di Cagliari Elmas	Circoscrizione doganale di Cagliari Via Riva di Po-ente - C.A.P. 09123 Tel. 070/6-0749 - Fax 070/663043
	8. Aeroporto di Catania Fontana Rossa	Circoscrizione doganale di Catania Viale Africa- 172 - C.A.P. 95131 Tel. 095/5-1842 - 763 Fax 095/531842
	9. Aeroporto di Firenze	Circoscrizione doganale di Firenze Via Valfond-, 25 - C.A.P. 50123 Tel. 055/2-4316 - Fax 055/289420
	10. Aeroporto di Forlì L.Ridolfi	Circoscrizione doganale di Ravenna'Via D'Alagio- 1/3 - C.A.P. 48100 Tel. 0544/4-2720 - Fax 0544/421213
	11. Aeroporto di Genova C. Colombo	Circoscrizione doganale di Genova Via R. Rubatti-o, 1 - C.A.P. 16126 Tel. 010/24-23-1 -2 -3 Fax 010/261150
	12. Aeroporto di Lamezia Terme	Circoscrizione doganale di Reggio Calabria Via Porto Banchina Margo-tini - C.A.P. 89100 Tel. 0965/-1403 - Fax 0965/22395
	13. Aeroporto di Milano Linate	Circoscrizione doganale di Milano II c/o Aeroporto di L-nate - C.A.P. 20090 Tel. 02/702-0470 -510 Fax 02/7388477
	14. Aeroporte di Milano Malpensa	Circoscrizione doganale di Milano II c/o Aeroporto Mal-ensa - C.A.P. 21019 Tel. 02/400-9734 - 854 Fax 02/400988

15. Aeroporto di Napoli Capodichino	Circoscrizione doganale di Napoli Via Alcide De Gasperi-, 20 - C.A.P. 80100 Tel. 081/55-5004 - Fax 081/5528234
16. Aeroporto di Olbia Costa Smeralda	Circoscrizione doganale di Porto Torres Via Azo-i, 2 - C.A.P. 07046 Tel. 079/510014 - Fax 079/514809
17. Aeroporto di Palermo Punta Raisi	Circoscrizione doganale di Palermo Via Francesco Crispi- 143 - C.A.P. 90133 Tel. 091/5-8371 - Fax 091/588371
18. Aeroporto di Perugia S. Egidio	Circoscrizione doganale di Roma I Via Scalo San Lorenz-, 10 - C.A.P. 00185 Tel. 06/4-0555 - Fax 06/4958327
19. Aeroporto Liberi di Pescara	Circoscrizione doganale di Pescara Via Andrea Dori-, 10 - C.A.P. 65100 Tel. 085/-4152 - Fax 085/64161
20. Aeroporto di Pisa S. Giusto	Circoscrizione doganale di Pisa Via della Darsena, 1a C.A.P. 56121 Tel. 050/502527 Fax 050/48577
21. Aeroporto di Reggio Calabria (dello Stretto)	Circoscrizione doganale di Reggio Calabria Via Porto Banchina Margo-tini - C.A.P. 89100 Tel. 0965/-1403 - Fax 0965/22395
22. Aeroporto di Rimini Miramare	Circoscrizione doganale di Ravenna'Via D'Alagi- 1/3 - C.A.P. 48100 Tel. 0544/4-2720 - Fax 421213
23. Aeroporto di Roma Ciampino	Circoscrizione doganale di Roma II c/o Aeroporto L. Da -inci - Fium-cino - C.A.P. 00050 Tel. 06/650-1555 - Fax 06/65632752
24. Aeroporto di Roma Fiumicino	Circoscrizione doganale di Roma II c/o Aeroporto L. Da -inci - Fium-cino - C.A.P. 00050 Tel. 06/650-1555 - Fax 06/65632752
25. Aeroporto di Ronchi dei Legionari	Circoscrizione doganale di Monfalcone Via Terme Rom-ne 5 - C.A.P. 34074 Tel. 0481/41038--056 - Fax 0481/411815
26. Aeroporto di Torino (Caselle)	Circoscrizione doganale di Torino Inteporto T-rino - C.A.P. 10043 Tel. 011/39-5583 - 261 - Fax 011/3975589
27. Aeroporto di Venezia Tessera	Circoscrizione doganale di Venezia Dorso-Duro - Salute, 10, -C.A.P. 30123 Tel. 041/521-06-4 - Fax 041/5206719
28. Aeroporto di Verona Villafranca	Circoscrizione doganale di Verona Via Somma Campagna- 26a - C.A.P. 37137 Tel. 045/86-1678 - Fax 045/953227

Latvia	1. Rīgas lidosta Riga Airport (International)	Lidostas MKP 0240 Rīgas raj., Mārupes pag., lidosta "Rīga", LV-1053 Latvia
	2. Ventspils 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
Lithuania	1. Vilnius Airport	Vilniaus oro uosto postas Rodūnės kelias 2 LT-02188 Vilnius
	2. Kaunas Airport	Kauno oro uosto postas Karmėlava LT-54085 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
Luxembourg	1. Luxembourg (Findel)	Bureau des Douanes et Accises Luxembourg-Aeroport B.P. 61 L-6905 Niederanven
Hungary	1. Budapest - Ferihegy I	Ferihegyi Közforgalmú Repülőtér 1. számú Repülőtéri Vám- és Pénzügyőri Hivatal H - 1675 Budapest Pf. 40
	2. Budapest - Ferihegy II	Ferihegyi Közforgalmú Repülőtér 2. számú Repülőtéri Vám- és Pénzügyőri Hivatal H - 1675 Budapest Pf. 40
	3. Sármellék	Sármellék Repülőtér Vám- és Pénzügyőri Hivatal Zalaegerszeg H- 8391 Sármellék Pf. 4.
Malta	Malta International Airport	Customs Office Airfreight Section Luqa MALTA
Netherlands	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

Austria	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

Poland	1. Gdańsk-Rębiechowo	Oddział Celny "Port Lotniczy" ul. Słowackiego 200 80-298 Gdańsk-Rębiechowo
	2. Katowice-Pyrzowice	Oddział Celny "Port Lotniczy" Pyrzowice 41-960 Ożarówice
	3. Kraków-Balice	Oddział Celny "Port Lotniczy" Balice 32-083 Balice k/Krakowa
	4. Poznań-Ławica	Posterunek Celny "Port Lotniczy" Ławica ul. Bukowska 285 60-198 Poznań
	5. Szczecin-Goleniów	Stałe Miejsce Odpraw Celnych w Porcie Lotniczym Szczecin – Goleniów Goleniów
	6. Warszawa- Okęcie	Urząd Celny Port Lotniczy w Warszawie ul. Żwirki i Wigury 1 00-906 Warszawa
	7. Wrocław-Starachowice	Oddział Celny "Port Lotniczy" Ul. Skarżyńskiego 36 50-351 Wrocław
	8. Rzeszów-Jasionka	Miejsce Odpraw Celnych w Porcie Lotniczym Rzeszów-Jasionka

Portugal	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 Heroísmo Patio da Alfândega 9700 ANGRO DO HEROISMO

Romania	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

Finland	1. Helsinki-Vantaa	Helsingin lentotulli PL 11 FI-01531 VANTAA
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	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	Kajaanin tulli PL 119 FI-87400 KAJAANI
	7. Kemi/Tornio	Kemin tulli PL 49 FI-94101 KEMI
	8. Kittilä	Muonion tulli FI-99300 MUONIO
	9. Kruunupyö	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

Slovenia	1. Ljubljana (Brnik)	Carinski urad Ljubljana Izpostava Letališče Brnik SI - 4210 Brnik
	2. Maribor	Carinski urad Maribor Izpostava letališče Maribor SI - 2212 Orehova vas - Slivnica

Sweden	1. Borlänge	Tullverket Box 850 S-201 80 MALMÖ
	2. Göteborg/Landvetter	Tullverket Göteborg S-404 85 GÖTEBORG
	3. Göteborg/Säve	Tullverket Göteborg S-404 85 GÖTEBORG
	4. Halmstad	Tullverket Göteborg S-404 85 GÖTEBORG
	5. Jönköping	Tullverket Box 850 S-201 80 MALMÖ
	6. Kalmar	Tullverket Box 850 S-201 80 MALMÖ
	7. Karlstad	Tullverket Göteborg S-404 85 GÖTEBORG
	8. Kiruna	Tullverket Box 850 S-201 80 MALMÖ
	9. Kristianstad	Tullverket Box 850 S-201 80 MALMÖ
	10. Linköping	Tullverket Box 850 S-201 80 MALMÖ
	11. Luleå	Tullverket Box 850 S-201 80 MALMÖ
	12. Malmö/Sturup	Tullverket Box 850 S-201 80 MALMÖ
	13. Norrköping	Tullverket Box 850 S-201 80 MALMÖ
	14. Ronneby	Tullverket Box 850 S-201 80 MALMÖ
	15. Stockholm/Arlanda	Tullverket Box 27 311 S-102 54 STOCKHOLM
	16. Stockholm/Bromma	Tullverket Box 27 311

		S-102 54 STOCKHOLM
	17. Sundsvall	Tullverket Box 850 S-201 80 MALMÖ
	18. Umeå	Tullverket Box 850 S-201 80 MALMÖ
	19. Visby	Tullverket Box 850 S-201 80 MALMÖ
	20. Västerås	Tullverket Box 27 311 S-102 54 STOCKHOLM
	21. Växjö	Tullverket Box 850 S-201 80 MALMÖ
	22. Örebro	Tullverket Box 27 311 S-102 54 STOCKHOLM
	23. Östersund	Tullverket Box 850 S-201 80 MALMÖ

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	X	444

		Glasgow Airport C/O Falcon House 70 Inchinnan Rd Paisley PA3 2RE		
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	N	214

		Newcastle Airport Woolsington Newcastle upon Tyne NE13 8BU		
-	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	none	219

		Tees Dock Teesport Middlesborough Cleveland TS6 7SA		
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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
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Iceland	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

Norway	1. Alta	Alta tollsted P.b. 1075 N-9503 ALTA
	2. Bergen/Flesland	Bergen regiontollsted P.b. 1893-1895 Nordnes N-5817 BERGEN
	3. Bodø	Bodø tollsted N-8039 BODØ
	4. Harstad/Evenes	Harstad tollsted P.b. 316 N-9483 HARSTAD
	5. Haugesund/Karmøy	Haugesund tollsted P.b. 608 N-5501 HAUGESUND

	6. Kirkenes/Høybukthoen	Kirkenes tollsted P.b. 110 N-9915 KIRKENES
	7. Kristiansand/Kjevik	Kristiansand regiontollsted P.b. 247 N-4663 KRISTIANSAND
	8. Narvik/Framnes	Narvik tollsted P.b. 213 N-8501 NARVIK
	9. Oslo/Gardermoen	Oslo regiontollsted P.b.8122 Dep. N-0032 OSLO
	10. Røros	Trondheim regiontollsted N-7495 TRONDHEIM
	11. Stavanger/Sola	Stavanger tollsted P.b. 177 N-4001 STAVANGER
	12. Torp	Sandefjord tollsted P.b. 122 N-3201 SANDEFJORD
	13. Tromsø	Tromsø regiontollsted P.b.2133 N-9267 TROMSØ
	14. Trondheim/Værnes	Trondheim regiontollsted N-7495 TRONDHEIM
	15. Ålesund	Ålesund tollsted P.b.333 N-6001 ÅLESUND

Slovakia	1. Bratislava	Pobočka colného úradu Bratislava - letisko M.R. Štefánika Ivánka pri Dunaji SK-832 02 BRATISLAVA
	2. Košice	Pobočka colného úradu Košice - letisko SK-041 75 KOŠICE
	3. Poprad	Pobočka colného úradu Letisko Poprad - Tatry Karpatská 13 SK-058 01 POPRAD
	4. Sliač	Colná stanica Sliač - letisko SK-962 31 SLIAČ
	5. Piešťany	Pobočka colného úradu Piešťany Partizánska 2 SK-921 01 PIEŠŤANY

Switzerland	1. Bâle-Mulhouse	Zollamt Basel-Mülhausen Flughafen Postfach 251 CH-4030 BASEL
	2. Berne-Belp	Zollamt Bern Murtenstrasse 85 CH-3008 Bern
	3. Genève-Cointrin	Bureau de douane de Genève Aeroport C.P. 314 CH-1215 GENEVE AEROPORT 15
	4. Lugano-Agno	Ufficio doganale Ponte Tresa CH-6988 PONTE TRESA
	5. Zürich-Kloten	Zollamt Zürich-Flughafen CH-8058 ZÜRICH FLUGHAFEN

Authorisation of airlines to use the simplified procedure level 2.

On completion of the procedure, the airline shall be authorised by the competent authorities of a country by the issue of a letter in the following terms:

Subject of the authorisation

- (1) The airline
-

is hereby authorised, subject to revocation at any time, to apply the simplified Community/common transit procedure in accordance with Article 445 IPC (Article 112 of Appendix I Convention) (hereinafter referred to as "simplified transit procedure").

Scope

- (2) The simplified transit procedure shall cover the carriage of all goods which the airline transports by air between the following airports (and countries):

The Community transit procedure is compulsory in accordance with and under the terms of Article 340e(1) IPC.

Documentation required for consignments:

- (3) Where the Community/common 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 Community/common transit declaration, provided it contains the information required under Article 444(4) IPC (Article 111 (4) of Appendix I Convention).

Procedure at the airport of loading (office of departure)

- (4) The airline shall record the status (T1, T2 *, TF, 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 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 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 356 IPC (Article 26 Appendix I Convention), the time limit for presentation of the goods at the 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 transporting the consignments shown on the manifest shall be the principal for these transport operations.

The airline shall, on request, present a print of the data exchange 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 (office of destination) :

- (5) The manifest at the airport of loading, which is transmitted by data exchange technology, shall become the manifest at the airport of unloading.

The simplified transit procedure shall be deemed to have ended once the data exchange manifest is made available to the competent authorities at the airport of unloading and the consignments listed on the manifest have been presented to them.

A print of the data exchange 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 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 shall be obliged to give the local customs office at the international customs airports adequate advance notice of its intention to apply the simplified transit procedure.

The airline 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 in the countries of departure and destination.

The authorisation shall enter into force on

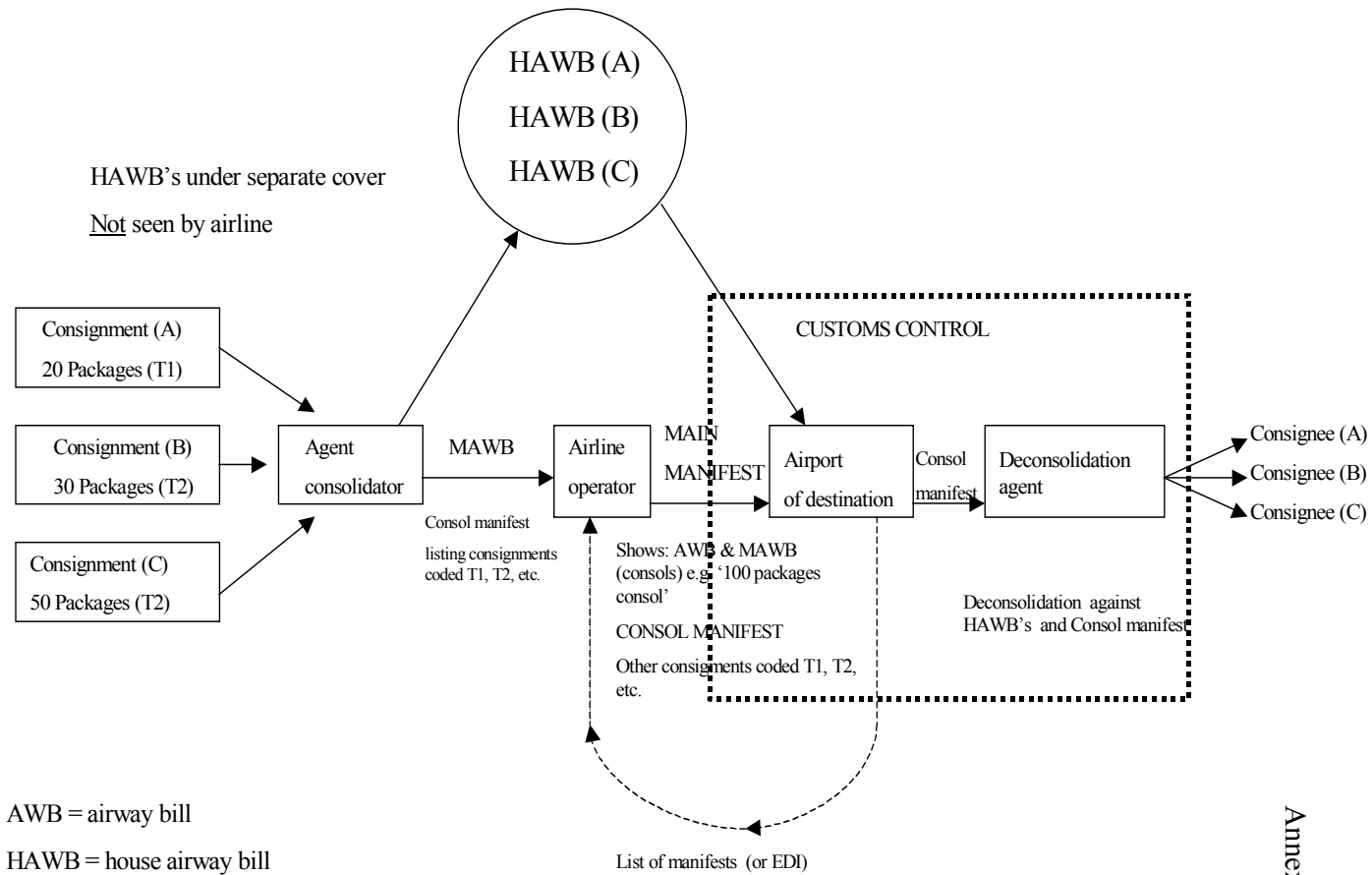
In the event of blatant or repeated breach of the provisions governing the simplified transit procedure or the requirements for granting the authorisation, the authorisation shall be suspended or revoked.

For the competent authority

Date

Signature

Consolidations - Flow chart



AWB = airway bill
 HAWB = house airway bill
 MAWB = master airway bill

Annex 8.7

Procedure at the port of loading (office of departure)

4. The manifests shall be presented in duplicate and shall be noted with the appropriate symbol (T1, T2F) in bold letters on the first page and then dated and signed by the shipping company identifying them as Community transit declarations. Those manifests shall then be treated as equivalent to a Community transit declaration.

Where the transport operation relates at the same time to goods which must move under the external Community transit procedure (T1) and to goods which must move under the internal Community 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 Community transit manifest appropriate to the highest status recorded on the groupage manifest, e.g. if the groupage comprises T1, T2F, TD and Community goods it must be declared on the T1 manifest.

Unless the shipping company is an authorised consignor within the meaning of Article 398 IPC, the manifest shall be presented to the competent authorities for authentication prior to departure of the vessel.

In accordance with Article 356 IPC, the time limit for presentation of the goods at the office of destination shall be [...].

The shipping company transporting the consignments shown on the manifest shall be the principal for these transport operations.

Procedure at the port of unloading (office of destination)

5. The manifests and the goods to which they relate shall be presented to the competent authorities at the port of destination for Customs control purposes. Additionally, the competent authorities may require seeing all Bills of Lading covering any goods discharged by that vessel at the port.

Once a month, after authenticating the list in question, the customs authorities at each port of destination shall transmit to the customs authorities at each port of departure a list drawn up by the shipping companies or their representatives, of the manifests which were presented to them during the previous month.

The list must include the reference number of the manifest, the symbol identifying the manifest as a transit declaration, the name of the shipping company which carried the goods, the name of the vessel and the date of the maritime transport operation.

That list shall be established in duplicate and in accordance with the following format:

LIST OF TRANSIT PROCEDURES FOR MONTH			
Port of departure:		Port of destination:	
Reference number of manifest used as transit declaration	Date of manifest used as transit document	Name of the vessel	For Customs purposes

The last page of the list is to read:

"The (shipping company) herewith certifies that this list contains all manifests for goods transported by sea from (port of departure) to (port of destination)."

Both copies of each list have to be signed by the representative of the shipping company and sent to the Customs office of destination not later than on the fifteenth day of the month following the month of the transit procedures.

Irregularities/Discrepancies

6. The customs at the port of destination shall notify competent authorities at the port of departure, as well as the authority which granted the authorisation, of any irregularities or discrepancies, referring in particular to the Bills of Lading of the goods concerned.

Responsibilities of the shipping company

7. The shipping company shall:
 - keep suitable records enabling the customs authorities to verify operations at departure and destination;
 - make all relevant records available to the customs authorities; and
 - undertake to assist in resolving all discrepancies and irregularities.

Final provisions

8. This authorisation shall be without prejudice to formalities vis-à-vis departure and arrival incumbent on the shipping company in the countries of departure and destination.

The authorisation shall enter into force on.....

In the event of blatant or repeated breach of the provisions governing the simplified transit procedure or the requirements for granting the authorisation, the authorisation shall be suspended or revoked.

For the competent authority

Date

Signature

ANNEX

PORTS OF DEPARTURE

**ADDRESS OF COMPETENT
CUSTOMS OFFICE**

PORTS OF DESTINATION

**ADDRESS OF COMPETENT
CUSTOMS OFFICE**

Specimen authorisation – sea

Level 2

Specimen of the authorisation under the provision of Article 448 IPC

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 448 IPC, hereinafter referred to as "simplified transit procedure".

Scope

2. The simplified transit procedure shall cover the carriage of all goods which the shipping company transports by sea between ports in the Member States of the Community set out in the Annex attached.

Documentation required for consignments

3. Where a Community transit procedure is compulsory under the terms of Article 340e(2) IPC the manifest (specimen attached) is treated as equivalent to a Community transit declaration, provided it contains the details listed in Article 447(4) IPC.

Procedure at the port of loading (office of departure)

4. The shipping company shall record the status (T1, TF, 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, e.g. a transit declaration (Single Administrative Document), TIR carnet, ATA carnet or a NATO form 302, the shipping company shall insert the code TD (standing for Transit Document) on the manifest. In such cases, the type, number, date and 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 356 IPC, the time limit for presentation of the goods at the office of destination shall be [...].

The shipping company transporting the consignments shown on the manifest shall be the principal for the consignments it placed under transit (not including the consignments indicated by the code TD).

Procedures at the port of unloading (office of destination)

5. The Community 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.

ANNEX

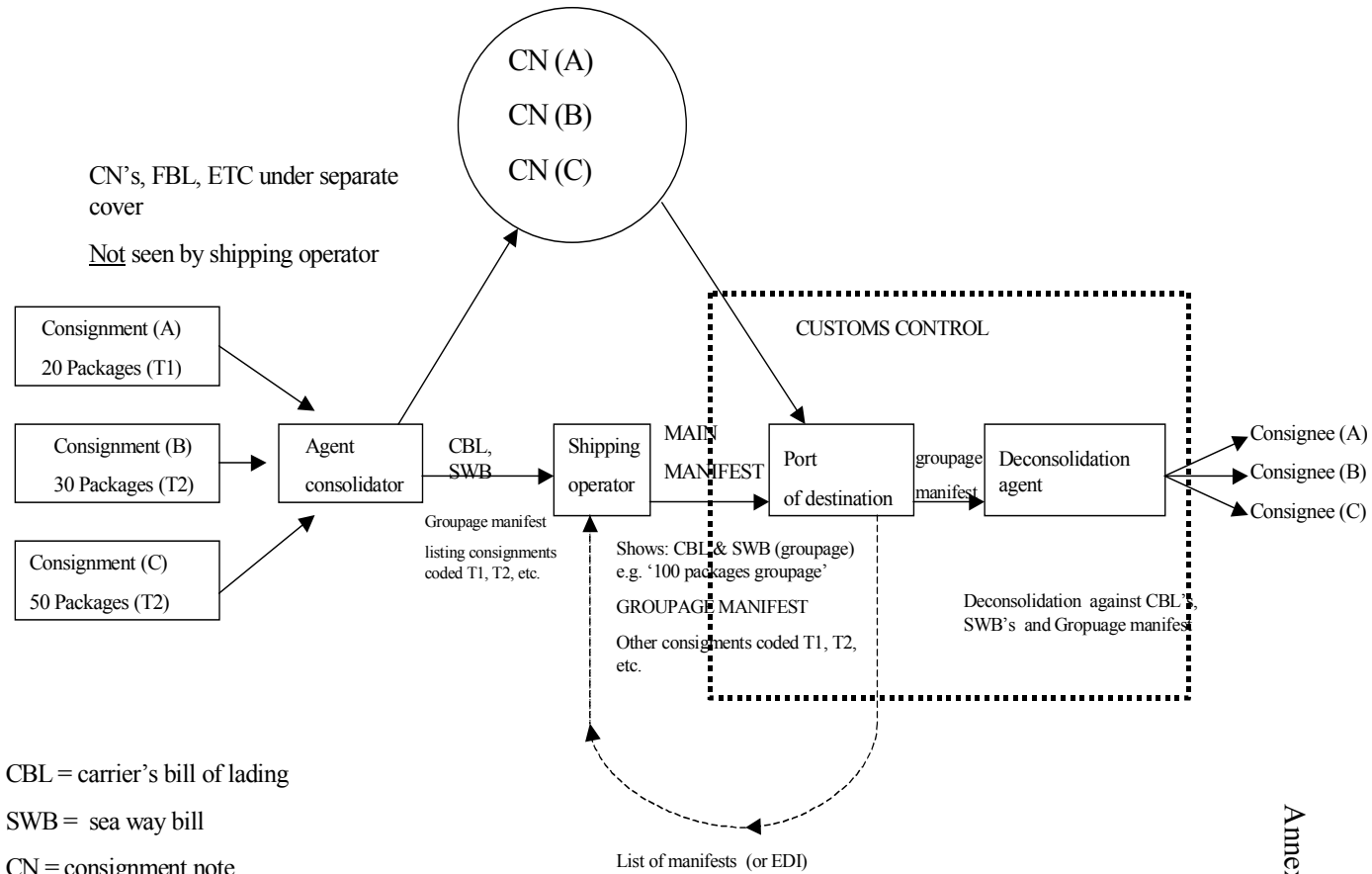
PORTS OF DEPARTURE

ADDRESS OF COMPETENT
CUSTOMS OFFICE

PORTS OF DESTINATION

ADDRESS OF COMPETENT
CUSTOMS OFFICE

Groupage - Flow chart



CBL = carrier's bill of lading
 SWB = sea way bill
 CN = consignment note
 FBL = forwarder's bill of lading

COMMON TRANSIT – COMMUNITY TRANSIT TAXUD/0925/2000 - EN

<p align="center">- COMMUNICATION FORM -</p> <p>- Article 6 Convention on a common transit procedure</p> <p>- Article 97 (3) Community Customs Code</p>	<p align="center">SIMPLIFIED PROCEDURES</p>
<p>TO</p> <p><u>EUROPEAN COMMISSION</u> Directorate General Taxation and Customs Union Unit “Customs Procedures” B-1049 BRUSSELS – BELGIUM</p>	<p><u>Legal basis:</u></p> <p>CCT Article 6 (bi/multilateral) <input type="checkbox"/></p> <p>CCC Article 97 (2) a (bi/multilateral) <input type="checkbox"/></p> <p>CCC Article 97 (2) b (national) <input type="checkbox"/></p>
<p>FROM</p> <p><u>Country authorising the simplified procedure:</u></p>	<p><u>Extent of the procedure:</u></p> <ul style="list-style-type: none"> • Individual simplification <input type="checkbox"/> <p><u>Name of the holder/Reference of the authorisation:</u></p> <p><i>Enclosure:</i> copy of the authorisation</p>
<p><u>Other countries concerned:</u> <i>(if bi/multilateral agreement)</i></p>	<ul style="list-style-type: none"> • General simplification <input type="checkbox"/> <p><u>Name of the procedure/Reference of the legal text:</u></p> <p><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)</p> <p>N° ./.../...</p>	<p><u>Date and signature:</u></p> <p><u>Stamp:</u></p>
--	--

(* In that case the transmission of each individual authorisation is not requested

Part VII Discharge of the transit operation, the enquiry procedure

In this part the discharge of a transit operation and the enquiry procedure are described.

Chapter 1 contains the general theory and legislation regarding the discharge of the transit operation and the enquiry procedure.

Chapter 2 deals with the discharge of the transit operation and the status request.

Chapter 3 deals with the enquiry procedure.

Chapter 4 deals with the fallback procedure.

Chapter 5 deals with post-clearance verification procedures.

Chapter 6 is reserved for specific national instructions.

Chapter 7 is reserved for the use of customs.

Chapter 8 contains the annexes.

Note:

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 Community Transit Regulations or the Common Transit Convention.
- **"transit operation"**: a movement of goods transported under the transit system from the office of departure to the office of destination.
- **"fallback procedure"**: situations where either the customs' computerised system or the traders' computerised system is unavailable at the moment of starting the movement (nothing is in the system).
- **"simplified procedures"**: simplified transit procedures specific to certain modes of transport.

1. Introduction, legislation, and general theory

1.1. Introduction

This chapter describes the legal background and gives a general overview.

Paragraph 2 describes the legal background of the discharge, and the enquiry procedure.

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:

- Article 40-43 Annex I, Appendix I, Chapter VI Convention
- Article 92 Code
- Articles 365-366 IPC

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 the enquiry procedure.

1.2.2.1. Ending and discharge of the transit operation

*Article 40
Appendix I
Convention;*

The legal sources make a distinction between the end and the discharge of the Community and Common transit operation.

Article 92 Code

Ending of the transit operation means that the goods together with the documents have been presented to customs at the office of destination or to an authorised consignee.

Discharge of the transit operation means that the transit operation has been ended correctly on the basis of a comparison of the data available at the office of destination and that available at the 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 fallback procedure).

The discharge of the operation is dependent on evidence that it has ended.

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 end of the procedure or, failing this, to determine in accordance with the provisions concerning debt and recovery

*Article 41
Appendix I
Convention;*

Article 365 IPC

- 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 debt, if appropriate,

and also to impose penalties, where appropriate.

1.2.2.2. Enquiry procedure for checking the end of the procedure

In the case of the standard transit procedure, before starting an enquiry procedure, a status request should be issued (See paragraph 2.5.). If it is then necessary to initiate the enquiry procedure the competent authority at country of departure shall decide either to start the enquiry procedure by sending first:

*Article 41 (4)
Appendix I
Convention;*

Article 365 (4) IPC

- a 'Request on non-arrived Movement' (IE140) to the principal (or an equivalent letter to the principal if the system does not contain the message) or
- an 'Enquiry Request' (IE142) to the declared office of destination.

The competent authority of country of departure may

start the enquiry procedure directly with the declared office of destination where there is sufficient information in box 8 to identify and specify the recipient/consignee.

The declaration data available should provide the competent authority at the declared 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 principals about the benefits of a correct completion of box 8 with valid and complete consignee information and specific address details. In this way the principal can avoid receiving an unnecessary 'Request on non-arrived Movement' (IE140) message (or an equivalent letter) .

The principal would only be contacted if there is no proof of the end of the procedure at the office of departure after 'Status Request' (IE904) and 'Status Response' (IE905) messages might have been exchanged (for further details see paragraph 2.5) and 'Enquiry Request' (IE142) to the declared 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.

« sufficient information »

TRADE

Correct completion of box 8 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 movement 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 office of departure or the office of destination; no reply is needed (not coupled messages) in order to continue the procedure.

The message IE144 is used by the office of departure; the 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 the form TC20A 'Sending of information / Documents related to NCTS movements'⁵⁶.

⁵⁶ Model shown in Annex 8.4.

2. Discharge of the transit operation and status request

2.1. Introduction

This paragraph gives information about the discharge of the transit operation and the status request:

Paragraph 2 deals with the discharge conditions.

Paragraph 3 deals with the effects of discharge.

Paragraph 4 deals with the form of discharge.

2.2. Discharge conditions

*Article 40 (2)
Appendix I
Convention*

The transit procedure is discharged provided it has ended as outlined in Part IV chapter 4.

Article 92(2) Code

The authority competent to discharge the procedure is the country of departure.

Discharge can take various forms depending on the type of procedure used⁵⁷.

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.

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

⁵⁷ It may be a comparison based on electronic messages ("Anticipated Arrival Record" v/ "Control Results" under the computerised system) or matching of documents (TAD, copy 1 v/ copy 5 plus loading lists under the procedure based on the SAD, air or shipping manifests v/ monthly list of the office of destination, under a simplified procedure - level 1) .

pursue the principal 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 procedures have been detected at a later stage.

2.4. Form of discharge

Discharge of the procedure will usually be implicit, not involving any formal information given to the principal and/or the guarantor by the competent authorities.

The principal and the guarantor can regard the operation as discharged in the absence of a contrary notification.

Note:

Each Member State/Contracting Party can inform the principal either with the 'Write-off Notification' (IE045) about the discharge or by sending a letter. Either way it has to be borne in mind that this message or the letter is considered to be informative and does not have a legal value.

The competent authority shall contact the principal, the guarantor and other competent authorities if there is no proof (or if there is doubt) that the transit procedure has ended and the office of departure is therefore unable to discharge the procedure (see 1.2.2.1. and 3.2).

*Simplified
procedures
to certain modes
of transport*

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, will be 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 office of destination but whose termination messages have been lost in the system due to technical reasons could be avoided.

The 'Status Request' (IE904) should be sent

- to the declared office of destination after expiry of the time limit for presentation of the goods to the office of destination if no 'Arrival Advice' message IE006 was received,
- to the actual office of destination 6 days after having received the 'Arrival Advice' message IE006.

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 '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 procedure at the office of departure.

In the case of technical problems these problems shall be investigated and be 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 office of destination together with the form TC20A⁵⁸).

Without a proof of the end of the procedure the 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.

⁵⁸ Model shown in Annex 8.4.

3. Enquiry procedure

3.1. Introduction

This paragraph gives information about the enquiry procedure:

Paragraph 2 deals with the enquiry procedure started with the principal,

Paragraph 3 deals with the alternative proof, and

Paragraph 4 deals with the enquiry procedure with the office of destination.

*Article 41
Appendix I,
Convention*

Article 365 IPC

The enquiry procedure aims mainly to obtain evidence of proof of the end of the procedure, with a view to discharging the transit procedure.

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 debt is incurred,
- identify the debtor(s) and
- determine the competent authorities for recovering the debt.

The enquiry procedure is based on administrative co-operation between the competent authorities taking into account any information provided by the principal.

Its proper functioning implies:

- fully completed 'Enquiry Request' (IE142) according to technical rules and conditions,
- a correct handling of the ATR 'Anticipated Transit

- Record' (IE050) by the office(s) of transit,
- a correct handling of the NCF 'Notification Crossing Frontier' (IE118) by the office(s) of transit,
 - a correct handling of a submitted message 'Arrival Advice' (IE006) by the 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.

3.2. Enquiry starting with the principal

This paragraph gives information about the circumstances under which the competent authority may request information from the principal in the absence of proof of the ending of the transit operation.

3.2.1. Objectives of the request for information

*Article 41
Appendix I
Convention;*

The request for information is intended to involve the principal in providing proof that the procedure has ended.

Article 365 IPC

3.2.2. General procedure for the information request to the principal

*Article 41
Appendix I,
Convention;*

The principal must be informed when

Article 365 IPC

- the time limit for presentation of the goods at the office of destination has expired (no 'Arrival Advice' (IE006) has been received from the country of destination), and

- no 'Notification Crossing Frontier' (IE118) has been registered, and
- the 'Status Request' (IE904) and the 'Status Response' (IE905) messages were issued and the status of the movement was the same/equivalent in both customs offices, and
- the information in box 8 is considered not sufficient to initiate the enquiry procedure with the declared office of destination,
or
 - at the latest 28 days after sending the 'Enquiry Request' (IE142) message if there is no answer or a negative answer with the 'Enquiry Response' (IE143) message using code 1 or 2 (see 3.4.4) from the requested office of destination. See also 3.4.5.

By a decision of the national administration

- the external messages 'Request on non-arrived Movement' (IE140) to the principal and the 'Information About non-arrived Movement' (IE141) as a response by the principal, or,
- a model letter in Annex 8.2.
may be used

*Article 41 (5)
Appendix I,
Convention;*

Article 365 (5) IPC

In each case the competent authorities at the country of departure shall give the principal the opportunity to provide relevant information within 28 days.

*Article 41 (6)
Appendix I
Convention;*

Article 365 (6) IPC

If the information provided by the principal 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 launch the 'Enquiry Request' (IE142) to the customs office involved or continues the enquiry procedure with the office of destination to which the IE142 was already sent by using the message 'Enquiry & Recovery Information (IE144) to inform the office of destination that there is additional information available.

*Article 116
Appendix I,
Convention;
Article 450a IPC*

Note: If the information in box 8 is considered not sufficient and the principal:

- 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 office of destination;

the recovery 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 principal is required to provide information within 28 days with:

- the 'Information About non-arrived Movement' (IE141) message; or
- a reply to the letter in Annex 8.2.

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 principal shall be informed:

*Article 111
Appendix I
Convention*

- where, within the framework of the simplified procedures for air/sea – level 1 :

*Articles 444 or 447
(7) IPC*

- 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 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);

*Article 112
Appendix I
Convention*

- where, within the framework of the simplified procedures for air/sea - level 2 :

*Articles 445 or 448
IPC*

- an audit of the manifests and/or records held by the airline 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;

*Article 113
Appendix I
Convention*

- where, within the framework of the simplified procedure for pipelines an audit of the records held by the owner of the pipeline reveals that goods have not arrived at the premises or distribution network of the recipient or have not been accounted for by the recipient.

Article 450 IPC

Model of the letter The model of the letter given in Annex 8.2 is used for

this purpose.

Use of this model is not mandatory but the model shows the minimum data required.

Where the principal 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 principal himself (the airline or shipping company, railway or transport company or pipeline owner) in accordance with his obligations under the simplified procedure specific to the certain mode of transport concerned.

When the principal 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 42
Appendix I
Convention ;*

Article 366 IPC

If there is no administrative proof of the end of the procedure, the principal shall be asked to present a proof (e.g. a document with equivalent value as alternative proof) within the 28 days time limit.

The legislation stipulates three 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 or can be regarded as having ended. Any other document is not acceptable as the alternative proof.

1. Document certified by the customs authorities of the Member State or a common transit country of destination (Contracting Party) identifying the goods and establishing that they have been presented at the office of destination or to an authorised consignee.
2. Customs document issued in a third country entering the goods for a customs-approved treatment or use.
3. Document issued in a third country, endorsed by the customs authorities of this country and certifying that the goods are considered to be in free circulation in the third country concerned.

*Article 42 (2)
Appendix I
Convention;*

Article 366 IPC

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 principal.

3.3.1. Alternative proof that the goods have been presented to an office of destination or an authorised consignee

*Article 42 (1)
Appendix I
Convention*

Article 366 (1) IPC

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 transit declaration reference number (when the TAD with MRN is used), identifying the goods in question and establishing that they have been presented to the 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
- an additional copy or a photocopy of copy no 5 of the SAD or TAD in case of fallback or
- a copy of the declaration or the document entering the goods for another customs-approved treatment or use following their presentation to the office of destination or to an authorised consignee, or,

- a certified document from the office of destination, based on the documents (e.g. copy 4 of the SAD or 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 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 fallback, it takes precedence over the alternative proof.

*Article 37 (4)
Annex I
Convention* The office of destination shall endorse the TAD used as an alternative proof when the goods are presented.

Article 361 (4) IPC

TRADE

As an alternative proof that the goods have been presented to the office of destination the following documents may be used by the principal:

- a copy of the TAD (with MRN); or
- a copy of the transit declaration (in fallback procedure the SAD or TAD); or
- a copy of the declaration entering the goods for another customs-approved treatment or use; or
- a document from the 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 identification number.

Article 366 IPC 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 operation.

In any event, the alternative proof must be made subject to post-clearance verification using the form TC21 "Request for verification"⁵⁹ (see paragraph 5) if the

⁵⁹ Model shown in Annex 8.5.

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 entered for a customs-approved treatment or use in a third country

Article 42 (2)
Appendix I
Convention

In the absence of any proof of the presentation of the goods to an office of destination, the competent authorities can consider the procedure as having ended if a document or a certified copy of a document entering the goods in question for a customs-approved treatment or use in a third country is presented.

Article 366 (2) IPC

Article 42 (2a)
Appendix I
Convention

Such an alternative proof can be a customs document or printed data entering the goods in question for a customs-approved treatment or use (e.g. a customs declaration 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/Community.

Article 366 (2a)
IPC

Article 42 (2b)
Appendix I
Convention

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

Article 366 (2b)
IPC

Contracting Parties/Community.

TRADE

As an alternative proof that the goods in question were entered for a customs-approved treatment or use in a third country the following documents may be used by the principal:

- a customs document or printed data entering the goods for another customs-approved treatment or use; 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 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 principal after starting the enquiry procedure with the 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 'Enquiry Request' (IE142) is to be launched by the competent authorities of the country of departure:

Article 41 (1) third subparagraph and Article 41 (6) Appendix I Convention

Article 365 (1) third subparagraph and Article 365 (6) IPC

- when the 'Arrival Advice' (IE006) message has not been received within the time limit set for the presentation of the goods at destination and the content of box 8 is considered sufficient, or,
- when the 'Control Results' (IE018) message has not been received within six days after having received the 'Arrival Advice' (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 debt, or,

- information received from the principal is not considered sufficient to discharge the procedure, but it is considered sufficient enough to continue the enquiry procedure.

3.4.2. Sending an 'Enquiry Request' (IE142) message

*Article 41 (2)
Appendix I
Convention*

Article 365 (2) IPC

The competent authority of the country of departure shall send an 'Enquiry Request' (IE142) to the competent authority of the country of destination. The 'Enquiry Request' shall be sent:

- to the declared customs office of destination where the content of box 8 is considered sufficient, or,
- to the actual customs office of destination which sent the 'Arrival Advice' (IE006), or,
- to the involved customs office of destination where the information provided by the principal is considered sufficient to continue the enquiry procedure (see 3.2.2. and 3.4.4.4.).

To facilitate the work of the customs officers the contact person at departure should be indicated.

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 (IE140 or IE142 sent) until the collection of the debt (IE152 sent). These information exchange messages will not close an open 'Enquiry Request' (IE142) or an open 'Request on non-arrived Movement' (IE140).

However, if the information shown by the competent authority of the country of departure in the NCTS data or in the 'Enquiry Request' (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 '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 'Enquiry & Recovery Information' (IE144) message 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, telefax, etc) if possible but it shall be clearly identified by using the MRN.

Note:

The competent authority at country of departure may also send 'Enquiry Recovery Information' (IE144) or form TC20A 'Sending of information / Documents related to

NCTS movements' with additional information (on paper) without having received an 'Enquiry & Recovery Information Request' (IE145).

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 "Enquiry Request" (IE142) a 'Cancel Enquiry Notification' (IE059) is to be sent to the requested 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

Article 37(2)
Appendix I
Convention
Article 361(2) IPC

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 arrival advice and control results messages 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 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:

- The goods in question have actually been presented in time to the office of destination or to the authorised consignee, but
 - the proof of the end of the procedure (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 ('Arrival Notification' (IE007) and/or 'Unloading Remarks' (IE044) have not been sent to the 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 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.

*Article 39
Appendix I
Convention*

Article 363 IPC

Note:

The sending of the IE006 and IE018 or the IE018 is only allowed when the transit operation has ended 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 office of destination) or an acceptance of the late presentation in accordance with the legal provisions.

- The transit operation in question has not been presented at an office of destination but the goods have been presented at an office of transit:

*Article 116 (1c)
Convention*

The competent authority of the country of destination carrying out the search of its records establishes no presentation at the office of destination but has issued a 'Notification Crossing Frontier' message IE118 (NCF) by its own country.

Then the competent authority of the country of destination shall send

- an 'Enquiry Response' message IE143 with response code "4" – Request for Recovery at destination, to take over the responsibility for recovery procedure.

- The goods in question 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 office of destination the competent authority of the country of destination shall send the '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 office of destination has not ended the transit operation in question in the system 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

*Article 4 (2)
Appendix I
Convention*

Article 92 (2) Code

- the competent authority sends to the competent authority of the country of departure the messages IE006 and IE018 after having proved presentation in fact, or
- the competent authority shall send 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/Community.

3.4.4.3. Time limit for responding in case the enquiry procedure has initially started with the office of destination

*Article 41(5)
Appendix I
Convention*

Article 365(5) IPC

The competent authority of the country of destination shall answer without delay, but at the latest within 28 days of receiving the enquiry request with either requesting additional information (using the 'Enquiry & Recovery Information Request' (IE145) message), or, using the 'Enquiry Response' (IE143) message (see paragraph 3.4.4.5. for response codes).

3.4.4.4. *Time limit for responding in case the enquiry procedure has started with the principal and continues with the office of destination*

Article 41(6)
Appendix I
Convention

In the case enquiry has started with the principal 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 60 days of receiving the enquiry request with either requesting additional information (using the 'Enquiry & Recovery Information Request' (IE145) message), or, using the 'Enquiry Response' (IE143) message (see paragraph 3.4.4.5. for response codes).

3.4.4.5. *Response codes to the enquiry request*

The competent authority at country of destination shall use one of the following response codes in the 'Enquiry Response' (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 office of destination or proceed with the request to the principal.

Code "2" -assumed duplication

- The goods have been presented at the declared office of destination and those authorities assume that there have

been two 'Declaration Data' (IE015) messages for the same goods.

Code "3" -return copy returned on (date)

- The goods have been presented at the declared office of destination, but that office has been unable to end the procedure using 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 office of destination but it has discovered them later in its own country (e.g. unlawful removal from the procedure) and wants to take over the responsibility for recovery (Request for recovery at destination in case of delivery to a recipient or based on a 'Notification Crossing Frontier' (IE118)).

3.4.5. Request to the principal after starting enquiry with the office of destination

*Article 41 (4)
Appendix I
Convention*

Article 365 (4) IPC

Where the enquiry procedure has started with the 'Enquiry Request' (IE142) message to the office of destination and there is no answer or a negative answer with the 'Enquiry Response' (IE143) message the competent authority of the country of departure shall contact the principal to provide the information needed to discharge the procedure (for further details see 3.2).

*Article 116
Appendix I,*

If the principal at this phase of the enquiry procedure:

*Convention;
Article 450a IPC*

- does not provide any information within the 28 days,
- or,
- the provided information is considered insufficient to continue the enquiry procedure;

*Article 116 (1)
Appendix I
Convention*

the competent authority of the country of departure shall determine which further steps shall be taken to discharge the procedure. 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 (see Note in paragraph 3.2.2. in distinction to this time limit).

*Article 215 (1)
Code
Article 450a IPC*

3.4.6. Consequences of the enquiry procedure's results

On the basis of the responses received, including any information received from the principal, 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 41 (7) and
118 (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 principal and the guarantor if they have been involved in the process.

*Articles 365 (7)
and 450c (3) IPC*

The competent authority shall inform the guarantor in accordance with article 118 (5) of Appendix I of the Convention/article 450c (3) IPC.

In addition, the competent authority may need to inform other competent authorities currently involved in the enquiry procedure and in particular the office of

guarantee.

Where the competent authority at the country of departure is not able to discharge the transit procedure but there is

- an 'Arrival Advice' (IE006) in the system data,
- a 'Notification Crossing Frontier' (IE118) in the system data or
- proof given by the principal of presentation or delivery of the goods in another Member State or Contracting Party,

the competent authority of departure will transfer the responsibility to the country considered competent for the recovery procedure without delay with a 'Recovery Request' (IE150).

If the 'Arrival Advice' (IE006) exists the requested authority has to send the 'Control Results' (IE018). If there is a 'Notification Crossing Frontier' (IE118) or proof given by the principal 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 '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 116 (1)
Appendix I
Convention

Article 215 (1)
Code
Article 450a IPC

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 (unlawful 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. Fallback procedure

This paragraph is applied only in cases where the transit operation has started by using the fallback 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 fallback 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 fallback:

- a Single Administrative Document (SAD),
- an SAD printed out on plain paper by the trader's system as foreseen in Article 205 IPC/Appendix 3, Annex A7 Convention, or
- the Transit Accompanying Document (TAD) where the trader's need to use it is considered as justified by the competent authorities in the country of departure. In this case, the TAD shall not carry a barcode or a Movement Reference Number (MRN).

4.1.1. Introduction

In the event of absence of proof of the end of the transit procedure or as soon as the competent authorities are informed of or suspect that the procedure has not come to an end:

- the principal is contacted to furnish proof using the model letter in Annex 8.2. that the procedure has ended at the end of the one-month period after expiry of the time limit for presentation of the goods at the office of destination, and;
- the enquiry procedure to the declared 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 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 debt is incurred, to identify the debtor(s) and to determine the competent authorities for recovering the debt.

This procedure is based on administrative co-operation between the competent authorities and takes account of any information provided by the principal (see mutatis mutandis 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 offices of destination ,
- the office of destination sending back the return copy without delay and at most within eight calendar days
- a correct handling of the transit advice note(s) (TC10) by the 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 principal

*Annex V,
paragraph 20
Convention*

The competent authorities of the country of departure must inform the principal and ask him to furnish proof that the procedure has ended when a copy No 5 or TAD is not returned within one month of the time limit for presentation of the goods at the office of destination.

*Annex 37d,
paragraph 19 IPC*

*Article 41 (5)
Appendix I
Convention*

The principal shall be given the opportunity to provide information needed to discharge the procedure within 28 days.

Article 365 (5) IPC

4.1.3. Competent authority and time frame for launching the enquiry notice

*Annex V,
paragraph 21.1.
Convention*

The enquiry notice is launched immediately by the competent authorities of the country of departure:

*Annex 37d,
paragraph 20.1.
IPC*

- 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 office of destination if proof of the end of the procedure has not been received from the principal;
- 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 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 principal 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

TC20 model

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 principal, 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 transit declaration, loading lists, air or shipping manifest, etc.).

The TC20 shall only be sent when the response of the principal 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 no 4 and no 5 of the SAD; copies 4 or filed manifests, etc.) or *mutatis mutandis* the records of the authorised consignee. This search can sometimes lead to the discovery of the original proof of the end of the procedure (copy no 5 of the SAD, in particular) 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 office of destination.

Additional
information
request

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 office of destination or to the authorised consignee, but
 - the proof of the end of the procedure (for example the return of copy no 5 of the SAD or the return of the monthly list under the simplified air/sea procedure - level 1) 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.

Article 74(b)
Appendix I
Convention

- the proof of the end of the procedure has not been returned to the office of destination by an authorised consignee despite his obligation.

Article 408(1)(b) a
CCIP

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, 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, 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 in question have not been presented to the office of destination or delivered to an authorised consignee:

- there has been a change in the office of destination: in that case, it is the actual 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 office of destination has been able to identify the actual office of destination it shall forward the TC20 to them showing details of the actual 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 office of destination has been unable to identify the actual office of destination the duly annotated TC20 is forwarded by the declared office of destination to the last intended office of transit showing details in box IV. However, in the absence of an 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 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-approved treatment or use which was subsequently applied to them, 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 office of transit as shown on the transit declaration. In the absence of an 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 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 office of transit to the enquiry notice

The last intended 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 office of transit and a transit advice note has been found.

In that case, the 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 office of transit.

In that case, the last intended office of transit shall return the TC20 completed with this information to the previous intended office of transit as shown on the transit declaration or, if no other intended office of transit, to the competent authority of the country of departure.

Each 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 office of transit as shown on the transit declaration or, if no other intended 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 office of transit sends the TC20 to the previous intended 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 office of transit also informs the competent authority of the country of departure if it receives the transit advice note from the actual office of transit, after having already sent the enquiry notice to the previous intended 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 principal, 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 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 116 (1)
Appendix I
Convention*

The competent authority of the country of departure shall determine its findings at the latest within seven months

*Article 215 (1) IPC
Article 450a IPC*

after expiry of the time limit for presentation of the goods at destination.

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 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 (unlawful 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.

*Articles 41(7) and
118(4) Appendix I
Convention*

On the other hand, when the transit operation can be properly discharged within the scope of an enquiry

*Articles 365(7) and
450c(3) IPC*

procedure, the competent authority of the country of departure shall immediately inform the principal and the guarantor who may have been involved in the enquiry

procedure. The competent authority shall inform the guarantor in accordance with article 118 (4) of Appendix I of the Convention/article 450c (3) IPC. In addition, the competent authority may need to inform other competent authorities that are currently involved in the enquiry procedure and in particular the 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 41
Appendix I
Convention*

*Articles 21
Appendix II
Convention,
Article 314a IPC*

A post-clearance verification is carried out to check the authenticity and accuracy of entries and stamps on the copies of the transit declaration and on other documents or data relating to the transit procedure and on documents used to prove the Community status of goods.

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 a verification is to be carried out. Where appropriate to meet the objectives of the

verification procedure and to facilitate the task, the competent authority may use means of technology.

The competent authorities addressed shall return the form to the requesting competent authorities within two months of the date of the form.

Where a document relating to goods involving higher risk of fraud (Annex I of Appendix I, Convention - Annex 44c IPC) is to be verified or where the use of a forged stamp is suspected, the TC21 shall be marked diagonally by a red band (by ball point, marker or in printed form). The competent authority to which the request is made shall return forms marked in this way no later than five working days after receipt.

A specimen of the TC21 is in Annex 8.5.

5.2. Documents subject to verification

5.2.1. Transit declarations (fallback 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.

This verification is to be carried out by means of form TC21 corresponding to the specimen in annex 8.5. The reason for the verification is to be given thereon.

In addition, each 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 by air or sea using the simplified procedure – level 2 as provided for in Article 112 of Appendix I of the Convention (Articles 445 and 448 IPC), 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/Community 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 10 000 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 of the Transit Manual).

6. Exceptions (pro memoria)

7. Specific national instructions (reserved)

8. Annexes

- 8.1. List of competent authorities**
- 8.2. Model of a letter of information to the principal**
- 8.3. Specimen of enquiry notice TC20 and explanatory notes**
- 8.4. Specimen of sending of information TC20A**
- 8.5. Specimen of post-clearance request TC21**
- 8.6. Specimen of post-clearance request TC21A**
- 8.7. Examples of situations in the enquiry procedure**

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 principal 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

1.	Letter of information	Office of departure
2.	Sender of enquiry notice	Office of departure
3.	Addressee of enquiry notice	enquiry notice: Office of destination
4.	Sender of request for post-clearance verification	Office of departure
5.	Addressee of request for post-clearance verification	Office of destination
6.	Addressee of TC20 (A) and all other documents relating to NCTS	Email: Fax:

BELGIUM

1.	Letter of information	Office of departure
2.	Sender of enquiry notice	Office of departure
3.	Addressee of enquiry notice	enquiry notice: Office of destination
4.	Sender of request for post-clearance verification	Office of departure
5.	Addressee of request for post-clearance verification	Office of destination
6.	Addressee of TC20 (A) and all other paper documents	Email: Fax:

BULGARIA

1.	Letter of information	Office of departure
2.	Sender of enquiry notice	Office of departure
3.	Addressee of enquiry notice	enquiry notice: Office of destination
4.	Sender of request for post-clearance verification	Office of departure
5.	Addressee of request for post-clearance verification	Office of destination
6.	Addressee of TC20 (A) and all other documents	Email: Fax:

CYPRUS

1.	Letter of information	Office of departure
2.	Sender of enquiry notice	Office of departure
3.	Addressee of enquiry notice	enquiry notice: Office of destination
4.	Sender of request for post-clearance verification	Office of departure

5.	Addressee of request for post-clearance verification	Office of destination
6.	Addressee of TC20 (A) and all other documents	Email: Fax:

CZECH REPUBLIC

1.	Letter of information	Office of departure
2.	Sender of enquiry notice and reminder letter	Office of departure
3.	Addressee of enquiry notice	enquiry notice : Office of destination
4.	Sender of request for post-clearance verification	Office of departure, Office of transit, Office of destination, Customs directorate (Celní ředitelství) General Directorate of Customs (Generální ředitelství cel)
5.	Addressee of request for post-clearance verification	Office of departure, Office of transit, Office of destination
6.	Addressee of TC20 (A) and all other documents relating to NCTS	The customs office concerned

DENMARK

1.	Letter of information	Office of departure
2.	Sender of enquiry notice	Office of departure
3.	Addressee of enquiry notice	enquiry notice: Office of destination
4.	Sender of request for post-clearance verification	Office of departure
5.	Addressee of request for post-clearance verification	Office of destination

6.	Addressee of TC20 (A) and all other documents	Email: Fax:
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ESTONIA		
1.	Letter of information	TAX and CUSTOMS BOARD Northern Tax and Customs Centre Transit Central Office Sadama Street 21 10111 Tallinn Estonia
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	Email: enquiries@emta.ee Fax: +372 676 2647

FINLAND		
1.	Letter of information	Tornio Tulli PL 47 FI-95401 Tornio
2.	Sender of enquiry notice	Tornio Tulli PL 47 FI-95401 Tornio
3.	Addressee of enquiry notice	Tornio Tulli PL 47 FI-95401 Tornio
4.	Sender of request for post-clearance verification	Tornio Tulli PL 47 FI-95401 Tornio
5.	Addressee of request for post-clearance verification	Tornio Tulli PL 47 FI-95401 Tornio
6.	Addressee of TC20 (A) and all other documents relating to NCTS	Tel. +358 20 492 8034 Email: Fax: +358 16 480 067

FRANCE

1.	Letter of information	Office of departure
2.	Sender of enquiry notice	Office of departure
3.	Addressee of enquiry notice	enquiry notice: Office of destination
4.	Sender of request for post-clearance verification	Office of departure Office of transit Office of destination
5.	Addressee of request for post-clearance verification	Office of departure Office of transit Office of destination
6.	Addressee of TC20 (A) and all other documents	Email: Fax:

GERMANY

1.	Letter of information Region (see Customs Office List) ¹ Nordrhein-Westfalen Region (see Customs Office List) ¹ Niedersachsen, Bremen, Sachsen-Anhalt Region (see Customs Office List) ¹ Hessen, Saarland, Rheinland-Pfalz Region (see Customs Office List) ¹ Schleswig-Holstein, Hamburg, Mecklenburg-Vorpommern	Hauptzollamt Aachen Freunder Weg 52068 Aachen Deutschland Hauptzollamt Braunschweig Hagenweg 4 37081 Göttingen Deutschland Hauptzollamt Gießen Lindenstraße 6c 36037 Fulda Deutschland Hauptzollamt Itzehoe Bismarckstraße 15 25412 Pinneberg Deutschland
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¹ http://europa.eu.int/comm/taxation_customs/dds/de/csrdhome.htm
¹ http://europa.eu.int/comm/taxation_customs/dds/de/csrdhome.htm
¹ http://europa.eu.int/comm/taxation_customs/dds/de/csrdhome.htm
¹ http://europa.eu.int/comm/taxation_customs/dds/de/csrdhome.htm

	<p>Region (see Customs Office List)¹ Sachsen, Thüringen</p> <p>Region (see Customs Office List)¹ Brandenburg, Berlin</p> <p>Region Bayern: DE007400 Augsburg DE007500 Landshut DE007600 München DE007700 Passau DE007750 Rosenheim (see Customs Office List)¹</p> <p>Region Bayern: DE008700 Hof DE008750 Nürnberg DE008800 Regensburg DE008850 Schweinfurt DE008900 Weiden (see Customs Office List)¹</p> <p>Region (see Customs Office List)¹ Baden-Württemberg</p>	<p>Hauptzollamt Pirna Rottwerndorfer Straße 45 i 01796 Pirna Deutschland</p> <p>Hauptzollamt Potsdam Tizianstraße 13 14467 Potsdam Deutschland</p> <p>Hauptzollamt Rosenheim Poststraße 4 83435 Bad Reichenhall Deutschland</p> <p>Hauptzollamt Schweinfurt Bamberger Straße 14 97631 Bad Königshofen Deutschland</p> <p>Hauptzollamt Heilbronn Fruchtschuppenweg 3 72760 Heilbronn Deutschland</p>
2.	Sender of enquiry notice	Hauptzollamt Braunschweig Zentralstelle Zollversand Postfach 1540 38335 Helmstedt Deutschland
3.	Addressee of enquiry notice	Hauptzollamt Braunschweig Zentralstelle Zollversand Postfach 1540 38335 Helmstedt Deutschland

¹ http://europa.eu.int/comm/taxation_customs/dds/de/csrdhome.htm

¹ http://europa.eu.int/comm/taxation_customs/dds/de/csrdhome.htm

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 Bundesfinanzdirektion Nord Rödingsmarkt 2 20459 Hamburg Deutschland E-Mail: Christina.Rosin@ofdhh.bfinv.de Fax:0049 - 40 - 42820-2547

GREECE

1.	Letter of information	Office of departure
2.	Sender of enquiry notice	Office of departure
3.	Addressee of enquiry notice	enquiry notice: Office of destination
4.	Sender of request for post-clearance verification	Office of departure
5.	Addressee of request for post-clearance verification	Office of destination
6.	Addressee of TC20 (A) and all other documents	Email: Fax;

HUNGARY

1.	Letter of information	Office of departure
2.	Sender of enquiry notice	Office of departure
3.	Addressee of enquiry notice	enquiry notice: Office of destination
4.	Sender of request for post-clearance verification	Office of departure

5.	Addressee of request for post-clearance verification	Office of destination
6.	Addressee of TC20 (A) and all other documents	17. sz. Vám –és Pénzügyőri Hivatal 1751 Budapest Pf.: 40 Hungária Email: vh107000@mail.vpop.hu Fax: +36 1 2764-121

ICELAND

1.	Letter of information	Office of departure
2.	Sender of enquiry notice	Office of departure
3.	Addressee of enquiry notice	enquiry notice: Office of destination
4.	Sender of request for post-clearance verification	Office of departure
5.	Addressee of request for post-clearance verification	Office of destination
6.	Addressee of TC20 (A) and all other documents relating to NCTS	Email: Fax:

IRELAND

1.	Letter of information	The Central Transit Office Office of the Revenue Commissioners, Customs Division, Government Buildings, St. Conlon's Road, Nenagh, Co. Tipperary Ireland
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2.	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
3.	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
4.	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
5.	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
6.	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

ITALY

1.	Letter of information	Office of departure
2.	Sender of enquiry notice	Office of departure
3.	Addressee of enquiry notice	enquiry notice: Office of destination remainder letter: Higher authority of destination (see Customs Office list)
4.	Sender of request for post-clearance verification	Office of departure Office of transit Office of destination
5.	Addressee of request for post-clearance verification	Office of destination Office of departure Office of transit
6.	Addressee of TC20 (A) and all other documents	Email: Fax:

LATVIA		
1.	Letter of information	Latvijas Republikas Valsts ieņēmumu dienests Galvenā muitas pārvalde 11.novembra krastmala 17, Rīga LV-1841, Latvia. phone +371 7047400, fax +371 7322440
2.	Sender of enquiry notice	See box 1
3.	Addressee of enquiry notice	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	Email: Fax:

LITHUANIA		
1.	Letter of information	<p>Territorial Customs House, to which the office of departure belongs:</p> <p>Vilniaus teritorinė muitinė Savanorių pr. 174 LT-01105 Vilnius LIETUVA-LITHUANIA</p> <p>Kauno teritorinė muitinė Jovarų g. 3 LT- 47500 Kaunas LIETUVA-LITHUANIA</p> <p>Klaipėdos teritorinė muitinė S. Neries g. 4 LT-92228 Klaipėda LIETUVA-LITHUANIA</p> <p>Šiaulių teritorinė muitinė Metalistų g. 4 LT-78500 Šiauliai LIETUVA-LITHUANIA</p> <p>Panevėžio teritorinė muitinė Ramygalos g. 151 LT-36220 Panevėžys LIETUVA-LITHUANIA</p>
2.	Sender of enquiry notice	<p>Muitinės departamentas Muitinės procedūrų skyrius Tranzito kontrolės poskyris A. Jakšto g. 1/25 LT-01105 Vilnius LIETUVA-LITHUANIA</p>
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	<p>Email:</p> <p>Fax:</p>

LUXEMBOURG

1.	Letter of information	Collection offices (see List of Collection offices ²)
2.	Sender of enquiry notice	Collection offices (see List of Collection offices ²)
3.	Addressee of enquiry notice	a) enquiry notice: Collection offices (see List of Collection offices ²) b) reminder letter: Direction des Douanes et Accises
4.	Sender of request for post-clearance verification	Collection offices (see List of Collection offices ²)
5.	Addressee of request for post-clearance verification	Collection offices (see List of Collection offices ²)
6.	Addressee of TC20 (A) and all other documents relating to NCTS	Email: Fax:

MALTA

1.	Letter of information	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:

² www.etat.lu/DO
² www.etat.lu/DO

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	Email: Fax:

NORWAY

1.	Letter of information	Office of departure
2.	Sender of enquiry notice	Office of departure
3.	Addressee of enquiry notice	enquiry notice: Office of destination
4.	Sender of request for post-clearance verification	Office of departure, Office of transit, Office of destination
5.	Addressee of request for post-clearance verification	Office of departure, Office of transit, Office of destination

6.	Addressee of TC20 (A) and all other documents relating to NCTS	Email: Fax:
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POLAND

1.	Letter of information	Customs office concerned
2.	Sender of enquiry notice	Izba Celna w Łodzi Centralne Biuro Tranzytu Ul. Karolewska 41 90-560 Łódź
3.	Addressee of enquiry notice	Izba Celna w Łodzi Centralne Biuro Tranzytu Ul. Karolewska 41 90-560 Łódź
4.	Sender of request for post-clearance verification	Izba Celna w Łodzi Centralne Biuro Tranzytu Ul. Karolewska 41 90-560 Łódź
5.	Addressee of request for post-clearance verification	Izba Celna w Łodzi Centralne Biuro Tranzytu Ul. Karolewska 41 90-560 Łódź
6.	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

1.	Letter of information	Office of departure
2.	Sender of enquiry notice	See chapter 4 – annex 8.4.
3.	Addressee of enquiry notice	See chapter 4 – annex 8.4.
4.	Sender of request for post-clearance verification	See chapter 4 – annex 8.4.
5.	Addressee of request for post-clearance verification	See chapter 4 – annex 8.4.

6.	Addressee of TC20 (A) and all other documents relating to NCTS	Email: Fax:
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ROMANIA

1.	Letter of information	Office of departure
2.	Sender of enquiry notice	Central Transit Office Str. Matei Millo nr. 13, sector 1 București
3.	Addressee of enquiry notice	Central Transit Office Str. Matei Millo nr. 13, sector 1 București
4.	Sender of request for post- clearance verification	Central Transit Office Str. Matei Millo nr. 13, sector 1 București
5.	Addressee of request for post- clearance verification	Central Transit Office Str. Matei Millo nr. 13, sector 1 București
6.	Addressee of TC20 (A) and all other documents	Central Transit Office Str. Matei Millo nr. 13, sector 1 București Email: Fax:

SLOVAK REPUBLIC

1.	Letter of information	Office of departure
2.	Sender of enquiry notice	Colné riaditeľstvo SR Colný odbor Mierová 23 SK-815 11 Bratislava
3.	Addressee of enquiry notice	enquiry notice: Colné riaditeľstvo SR Colný odbor Mierová 23 SK-815 11 Bratislava
4.	Sender of request for post-clearance verification	Colné riaditeľstvo SR Colný odbor Mierová 23 SK-815 11 Bratislava

5.	Addressee of request for post-clearance verification	Colné riaditeľstvo SR Colný odbor Mierová 23 SK-815 11 Bratislava
6.	Addressee of TC20 (A) and all other documents relating to NCTS	Colné riaditeľstvo SR Colný odbor Mierová 23 SK-815 11 Bratislava Email: tranzit@colnasprava.sk Fax: +421.2.4342.00.65:

SLOVENIA

1.	Letter of information	CENTRALNA TRANZITNA PISARNA Mednarodni prehod 2b, Vrtojba SI-5290 ŠEMPETER PRI GORICI SLOVENIJA
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	See box 1. Email: ctp.curs@gov.si Fax:

SPAIN

1.	Letter of information	Office of departure
2.	Sender of enquiry notice	Office of departure
3.	Addressee of enquiry notice	enquiry notice: Office of destination
4.	Sender of request for post-clearance verification	Office of departure
5.	Addressee of request for post-clearance verification	Office of destination

6.	Addressee of TC20 (A) and all other documents	Email: Fax:
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SWEDEN

1.	Letter of information	Tullverket Box 850 S-201 80 MALMÖ
2.	Sender of enquiry notice	Tullverket Box 850 S-201 80 MALMÖ
3.	Addressee of enquiry notice	Tullverket Box 850 S-201 80 MALMÖ
4.	Sender of request for post-clearance verification	The customs office concerned
5.	Addressee of request for post-clearance verification	The customs office concerned
6.	Addressee of TC20 (A) and all other documents relating to NCTS	Email: Fax:

SWITZERLAND

1.	Letter of information	Office of departure
2.	Sender of enquiry notice	Office of departure or the following Centralized Transit Offices - Biel - Schaffhausen - Chiasso-Ferrovia - Genève La-Praille
3.	Addressee of enquiry notice	enquiry notice: Office of destination

4.	Sender of request for post-clearance verification	Office of departure, office of transit or office of destination Central Offices of Investigation or Eidgenössische Oberzolldirektion = "Directorate General of Swiss Customs" Bern
5.	Addressee of request for post-clearance verification	Office of destination Office of departure
6.	Addressee of TC20 (A) and all other documents relating to NCTS	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: ncts.helpdesk@hmrc.gsi.gov.uk 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
3.	Addressee of enquiry notice	States of Jersey Customs and Immigration Service La Route du Port Elizabeth St Helier Jersey JE1 1JD CHANNEL ISLANDS
4.	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
5.	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

6.	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
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Model of a letter of information to the principal

*[Name of the competent authority of
the country of departure]*

*[Place and date]
[Name and address
of the principal]*

**Subject : Common/Community transit
Absence of proof of the end of the transit procedure**

Dear Sir/Madam,

You are the principal for the following Common/Community Transit declaration(s):

*[references and dates of the transit declaration(s)]
from the office of departure of [name of the office of departure]*

In accordance with [Article 41 (4) of Appendix I] [Annex V of Appendix I¹] to the Convention on a common transit procedure/[Article 365(4)] [Annex 37d¹] of Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code¹, 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 office of destination and/or the 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. ¹]

This is in accordance with [Article 116 (1)(c)] [Annex V¹] of Appendix I to the Convention on a common transit procedure/ [Article 450a] [Annex 37d¹] of

¹ To be used in case of fallback procedure.

Commission Regulation (EEC) No 2454/93 of July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 of October 1992 establishing the Community 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 office of destination or to the authorised consignee;
- a customs document issued in a third country entering the goods for a customs-approved treatment or use;
- a document issued in a third country, stamped by the customs authorities of this country and certifying that the goods are considered to be in free circulation in the third country concerned.

Any evidence furnished by you must comply with the provisions of Article 42 of Appendix I of the EC-EFTA Convention on a common transit procedure/Article 366 of Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code¹.

Under the terms of Articles 114 and 115 of Appendix I of the Convention/Articles 203 or 204 of the Community Customs Code¹, 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 116 of Appendix I of the Convention/Article 215 of the Community Customs Code¹.

Yours faithfully

TC20 - ENQUIRY NOTICE

I. TO BE COMPLETED BY THE COMPETENT AUTHORITY AT DEPARTURE		
A. Transit declaration	No	B. Office of destination (name and country)
Copy (...) attached.		
C. Competent authority at departure (name and address)	D. Intended offices of transit (name and country)	
	1.	
	2.	
	3.	
	4.	
E. Identity of means of transport:		
F. Consignee (name and full address)		
G. According to information provided by the principal, the consignment was:		
<input type="checkbox"/> 1. presented at your office on	<input type="checkbox"/> 2. delivered to the consignee on	
<input type="checkbox"/> 3. delivered to	on	
(name and address of person or firm)	D M Y	D M Y
H. A receipt for the document issued by your office on		
D M Y has been presented to me.		
I. The principal is unable to give any information about the whereabouts of the consignment.		
Place and date:	Signature:	Stamp:

II. TO BE COMPLETED BY THE COMPETENT AUTHORITY OF THE COUNTRY OF DESTINATION: REQUEST		
In order to carry out further inquiries, the office of departure is required to send or communicate:		
<input type="checkbox"/> 1. a precise description of the goods	<input type="checkbox"/> 2. a copy of the invoice	
<input type="checkbox"/> 3. a copy of the manifest, bill of lading or airway bill	<input type="checkbox"/> 4. the name of the person responsible for carrying out formalities at the office of destination	
<input type="checkbox"/> 5. the following documents or information (please specify):		
Place and date:	Signature:	Stamp:

III. TO BE COMPLETED BY THE OFFICE OF DEPARTURE: REPLY TO THE REQUEST		
<input type="checkbox"/> 1. The information, copies or documents are annexed	1 2 3 4 5	
<input type="checkbox"/> 2. The information, copies or documents referred to under	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> of your request is/are not available.	
Place and date:	Signature:	Stamp:

IV. TO BE COMPLETED BY THE COMPETENT AUTHORITY OF THE COUNTRY OF DESTINATION

- 1. The proof that the procedure has ended was returned on an endorsed copy of
D M A
 (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 office of destination (name and country)
 - (c) TC20 is transmitted to the last intended office of transit, as mentioned in box I. item D

Place and date:

Signature:

Stamp:

V. TO BE COMPLETED BY THE LAST INTENDED 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 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 office of transit.

Place and date:

Signature:

Stamp:

VI. TO BE COMPLETED BY THE PREVIOUS INTENDED 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 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 office of transit.

Place and date:

Signature:

Stamp:

VII. TO BE COMPLETED BY THE PREVIOUS INTENDED 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 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 office of transit.

Place and date:

Signature:

Stamp:

VIII. TO BE COMPLETED BY THE PREVIOUS INTENDED OFFICE OF TRANSIT

<input type="checkbox"/> 1. A transit advice note was lodged here on <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> D M Y
<input type="checkbox"/> 2. A transit advice note was sent to me by the actual office of transit(name) where it was lodged on <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> D M Y
<input type="checkbox"/> 3. A transit advice note was not lodged here. TC20 is transmitted to the previous intended office of transit. Place and date: _____ Signature: _____ Stamp: _____

TC20 – Enquiry notice – Explanatory notes

1. Information and replies shall be given by placing a cross in the box provided for this purpose.
2. The enquiry notice is used for any transit procedure, whether simplified or not, under which proof that the procedure has ended has to be furnished to the competent authority of the country of departure.
3. In box I item A, the competent authority making the request shall indicate the reference of the transit declaration (SAD or transport document used as a declaration) for which it has no proof that the procedure has ended. A copy of the declaration is to be attached.
4. In box I item E the means of transport used shall be identified, if this data was required on the declaration or, if not, whether it is known by the competent authority (notably through the principal).
5. In box I item F, the competent authority making the request shall indicate the consignee(s), whether authorised or not, as declared where such data was required on the declaration or, in other cases, the supposed consignee(s) who could have received the goods on the basis of the information the authority has in hand.
6. In box I item G-3 the actual consignees, as identified by the principal, must be stated.
7. In box II item 3, the addressed competent authority shall ask for the transmission of transport documents when they are not themselves the transit declaration (in the latter case they should be mentioned under I-A).
8. In box IV, the addressed competent authority shall inform the competent authority of the country of departure of the result of its enquiries that is not binding on this office.
9. In box IV item 1, the addressed competent authority shall tick box (a) if it returns an endorsed and stamped copy of copy 1, as received from the competent authority making the request. In other cases (copy of copy 4 or copy of any other document – monthly list air/sea level 1, for instance – proving the end of the procedure), it shall tick box (b).
If the addressed authority will transmit TC20 it shall tick the appropriate box under item 7 and enter the details, if necessary. It shall inform the competent authority of the country of departure through a copy of the enquiry notice.
Each office of transit shall proceed in the same way if it finds no transit advice notice.
10. A separate TC20 is to be used for each transit declaration.

Annex 8.5
TC21 – REQUEST FOR VERIFICATION

**I. AUTHORITY MAKING THE REQUEST
 ADDRESSED**

(name and full address)

II. COMPETENT AUTHORITY

(name and full address)

III. REQUEST FOR VERIFICATION sample check for the reason indicated under C or D
 Please verify

A. The authenticity of the stamp and the signature

- 1. In the box headed Control by office of destination (box I) on the return copy No.attached
- 2. in the box F and/or G on the return copy No.attached
- 3. in the box headed "Control of use and/or destination" (box J) on the control copy T5 No.attached
- 4. in the box headed "Office of departure" (box C) on copy 4 No.attached
- 5. in the box headed "Control by office of departure" (box D) on copy 4 No.....attached
- 6. in the box headed "Packages and description of goods" (box 31) on copy 4 No.....attached
- 7. in invoice No of / transport document No of (attached)

B. The accuracy of endorsement entered

- 1. In box(es)..... (1)
- 2. In the commercial document No..... of (attached)

C. The authenticity and accuracy of the alternative proof enclosed.

D. Verification is requested because

- | | |
|---|--|
| <input type="checkbox"/> 1. the stamp is missing | <input type="checkbox"/> 2. the signature is missing |
| <input type="checkbox"/> 3. the stamp is illegible | <input type="checkbox"/> 4. the box is incompletely filled in |
| <input type="checkbox"/> 5. deletions have been made without being
overwriting
initialled and authenticated | <input type="checkbox"/> 6. the form includes erasures and/or |
| <input type="checkbox"/> 7. the stamp is not recognised | <input type="checkbox"/> 8. the date concerning the use or
destination is missing |
| <input type="checkbox"/> 9. other reasons (to be specified) | |

Place....., Date.....

Signature..... (Stamp)

(1) Indicate the number of the boxes corresponding to the requested verification__

IV. RESULT OF VERIFICATION

- A. The stamp and signature are authentic
- B. The form was not presented to the competent authorities and
 - 1. the stamp appears to have been forged or falsified
 - 2. the stamp appears to have been applied irregularly
 - 3. the signature is not that of a responsible official of the competent authorities
- C. The endorsements are accurate
- D. The endorsements are not accurate: they should read as follows:
- E. Remarks:

<input type="checkbox"/> 1. the stamp has been applied legibly	<input type="checkbox"/> 2. the signature has been inserted
<input type="checkbox"/> 3. the box has been completed authenticated	<input type="checkbox"/> 4. the deletions have been initialled and
<input type="checkbox"/> 5. the erasures and/or overwriting were due to:	<input type="checkbox"/> 6. the stamp is authentic and can be accepted
<input type="checkbox"/> 7. the date has been inserted	<input type="checkbox"/> 8. the alternative proof meets requirements

9. other reasons (to be specified)

and can be accepted

Place....., Date.....

Signature.....(Stamp)___

- Notes:
1. A separate request should be made out for each form to be verified
 2. Information and reply are given by placing a cross in the boxes provided for the purpose
 3. The competent authority addressed should ensure that it is given priority treatment

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 except for the following items: (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.

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 situations⁶⁰ useful in the context of determining the authority competent to recover the debt:

a) Transit operation involving no office of transit (purely internal operation involving a contracting party to the Convention).

Such a situation may only involve a Community transit operation within the Community 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 offices of transit on exit from, then on entry to, a same contracting party (use of one or more third countries, other than EFTA countries).

In practice, only the Community could be involved in such a situation.

Example:

[Austria, Slovenia - Croatia/Bosnia/Serbia/FYROMacedonia - Greece]

The competent authority of the country of destination cannot provide any proof of presentation at the destination and

- I. A transit advice note has been presented on entry (reintroduction) to the contracting party in question (Greece in the example):

the consignment has been reintroduced into the contracting party in question, then has “disappeared” somewhere.

⁶⁰ This only involves examples of situations giving rise to presumptions rather than to definitive conclusions. Indeed, nothing makes it possible to guarantee with certainty that the consignment for which a transit advice note is presented contains the goods declared. Moreover, these examples cannot take account of transit advice notes that are possibly falsified or reflect situations in which a transporter “omitted” to submit a transit advice note and/or the office of transit “forgot” to demand it. However, such presumptions are the main basis for identifying the country where the goods are “removed” and determining the competent authority to recover the debt.

- II. A transit advice note has been submitted on exit from the contracting party in question (Austria in the example) but not on entry (reintroduction) into this same contracting party (Greece in the example):

the consignment has “disappeared” between the two offices of transit, in one of the third countries

- III. No transit advice note has been submitted, neither on exit from the contracting party in question (Austria in the example) nor on entry (reintroduction) into this same contracting party (Greece in the example):

the consignment has not left the contracting party in question and has “disappeared” between the office of departure and the first office of transit on exit.

c) Transit operation involving only offices of transit (on entry) at borders between the contracting parties.

Example:

[Poland - Czech Republic - Germany - Switzerland - France]

- I. A transit advice note has not been presented at the last office of transit (on entry into France) but has been submitted to the previous office of transit (on entry into Switzerland):

the consignment has arrived in Switzerland but has “disappeared” between the office of transit on entry into Switzerland and the office of destination in France; the same reasoning applies according to the office of transit identified as having been the last to receive a transit advice note.

- II. No transit advice note has been submitted.

the consignment has not left the contracting party of departure and has “disappeared” somewhere.

d) Transit operation involving offices of transit at borders between the contracting parties and with third countries

Example:

[Greece, Bulgaria, Romania –Ukraine – Slovakia – Poland]

This is a situation combining cases (b) and (c). The situations and solutions 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 Community transit procedure.

Articles 203, 204, 213 and 215 Code
Articles 341, 450a to 450d IPC 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 Community transit operations, identify the debtors and unequivocally identify which countries are responsible for recovering 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 Community purposes, the harmonised rules on customs debt are set out in the Community Customs Code.

1.1. Definitions

Article 3(1) Appendix I, Convention Debt For the purposes of the 'common transit' Convention, 'debt' means import or export duties and other charges due when goods are placed under the procedure.

Article 4(9) Code Customs debt For the purposes of the Community, 'customs debt' is defined as 'the obligation on a person to pay the amount of the import duties or export duties' the duties being set out in Article 20 of the Code. As the Community transit

rules also have the effect of suspending "other duties" (national charges) Article 341 IPC extends the scope of certain provisions of the Code to include "other duties" for the purposes of guarantees, customs debt and recovery.

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 Community transit, should be taken to mean all steps involved in collecting whatever sums are due.

1.2. Distinction between financial and penal provisions

*Article 116
Appendix I
Convention*

*Articles 203, 204
Code*

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, non-fulfilment of obligations or non-compliance with a condition.

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 another Contracting Party.

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 114 (1) (a) and (2) (a)
Appendix I
Convention

The debt shall be incurred through the unlawful removal from customs supervision or in the meaning of the Convention "from the common transit procedure".

Article 203 (1) (2)
Code

Where goods are unlawfully removed, a debt is incurred as soon as the goods are removed from the procedure.

Article 116
Appendix I
Convention

Article 215 Code

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 time 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 'Notification Crossing Frontier' (IE118) message at the last office of transit facilitates the task of determining at least the country where the unlawful removal has taken place.

2.1.1.2. Non-fulfilment of an obligation

Article 114 (2)(b)
Appendix I
Convention

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.

Article 204(1) (a)
and (2) Code

Article 114 (1)(b)
Appendix I
Convention

Article 204 (1)(b)
Code

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. Non-incurrence of the debt

Article 114(3)
Appendix I
Convention

Article 206(1)
Code

No debt shall be deemed to be incurred where the person concerned proves that a failure to fulfil the obligations is:

- due to the total destruction or irretrievable loss of those goods (i.e. they have become unusable);

- the result of their actual nature (e.g. normal evaporation), unforeseeable circumstances or force majeure or,
- the consequence of authorisation by the competent authorities⁶¹.

2.2. Failures of the procedure

2.2.1. Situations of unlawful removal

In principle, all situations where customs is 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")⁶²;
- proof of having presented the goods at the

⁶¹ Under Community law destruction is an approved customs treatment or use; see Article 182 Code.

⁶² In the Community, *Article 900 IPC* allows import duties to be repaid or remitted when non-Community 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.

office of destination has been falsified;

- the carrier presents the goods directly to a consignee who is not an authorised consignee;
- other goods have been substituted for all or part of the goods declared.

Article 865 IPC

2. Substitution of a transit operation/ customs status of the goods (e.g. by replacing the common/Community transit declaration 'T1' by a common/Community transit declaration 'T2' or by a proof Community status 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

Clearly, situations which belong under this heading do not exhibit the above features. An example of such a situation is a broken seal whilst the consignment is properly presented at the office of destination⁶³. 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 nor that no debt has been incurred (see paragraph 2.3).

⁶³ Another example for the Community transit procedure: Article 865 2nd sub-paragraph IPC provides that an error regarding the customs status of non-Community goods listed in an air manifest when using the level 2 simplified Community transit procedure (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.

2.3. Other failures to comply with the procedure

2.3.1. Situations of non-compliance that may give rise to a debt

Article 114(1) (b)
Appendix I
Convention

In the situation where no goods have been unlawfully removed, a debt is incurred through:

Article 204(1)
Code

- 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 26(2)
Appendix I
Convention

- failure to comply with the prescribed itinerary;

Article 355(2) IPC

Article 36
Appendix I
Convention

- broken seals, transfer of goods, unloading of the means of transport or other incidents during the transport operation and subsequent failure to make

the necessary entries to the document accompanying the goods and present them to the competent authorities of the Member State/Contracting Party 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 principal;
- 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 rules of 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 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 Contracting Party not covered by the guarantee) or because the reference amount for the comprehensive guarantee or the guarantee waiver has been exceeded⁶⁴;

- 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;

Article 8 Code

- Or for the Community also: after annulment of the authorisation in conformity with Article 8 of the Code;

*Article 49,
Appendix I,
Convention*

- 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).

Article 373 IPC

2.3.2. Failures to comply that do not give rise to a debt

*Article 114(1) 2nd
subparagraph
Appendix I
Convention*

Failures which have "no significant effect on the correct operation of the procedure" do not give rise to a debt.

⁶⁴ In this case the guarantee management system (GMS) checks the validity of the guarantee.

*Article 204(1)
Code*

These provisions leave it to each Contracting Party to identify situations where the derogation might apply and, therefore, to limit their scope.

2.3.2.1. General conditions governing derogation in situations giving rise to a debt

Where any of the obligations governing the use of the procedure have not been fulfilled or any of the conditions subject to which the goods may be placed under the transit procedure have not been met, no derogation may be considered unless the failure in question:

- does not constitute the slightest attempt at unlawful removal of the goods from the transit procedure;
- does not imply obvious negligence on the part of the person concerned;

Examples of obvious negligence are where given its professional experience, the nature of the obligation to be fulfilled, the conditions to be met and any other commitments (e.g. in connection with an authorisation to use a simplification) the party concerned has either not done all it could to prevent failure to comply or is regularly involved in such irregularities.

- 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).

2.3.2.2. Identification by the Contracting Parties of situations where the derogation applies

Even where the conditions for derogation are fulfilled, it is up to each Contracting Party to identify derogations to particular situations - although these have to be fixed in advance⁶⁵.

2.3.3. Debt incurred in a connection with the transit procedure

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

following a customs declaration by virtue of which a

⁶⁵ For the Community Article 859 IPC contains an exhaustive list of failures which - within the meaning of Article 204(1) of the Code and subject to compliance with the general conditions - are considered to have no significant effect on the correct operation of the procedure. If one of the requirements imposed by the use of the Community transit procedure is omitted but the goods are nevertheless presented intact at the office of destination and there has been no obvious negligence on the part of the trader, then there is no good reason why the customs authorities should continue to hold that a customs debt has arisen; the goods are still at the disposal of the customs authorities and can be assigned a customs-approved treatment or use, while the financial interests at stake are in no way at risk.

For goods placed under the Community transit procedure, in accordance with Article 859 IPC a derogation is permitted under the following conditions:

- the goods entered for the procedure were actually presented intact at the office of destination and;
- the office of destination has been able to ensure that the goods were assigned a customs-approved treatment or use or were placed in temporary storage at the end of the transit operation and;
- where the time limit set under Article 356 IPC has not been complied with and paragraph 2 of Article 361 does not apply, the goods have nevertheless been presented at the office of destination within a reasonable time.

Article 201 IPC

debt is payable when goods are imported or when a transit procedure is completed (e.g. 'release for free circulation'), or,

*Article 114
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 202 IPC

- (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 (e.g. recovery from the holder in the event of release for free circulation of goods not declared for transit). 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 115(2) Appendix I Convention (Article 204(3) of the Code):

- 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 principal according to article 8(1) of Appendix I to the Convention (Article 96(1) of the Code) but, equally, it may also be the carrier or the recipient of the goods (Article 8(2) of Appendix I to the Convention (Article 96(2) of the Code). 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 fulfil the obligations.

In these instances the debtor will be the principal who is the person required to meet the conditions for placing goods under a transit procedure, including a simplified procedure. However, if the act of placing the goods under the procedure

implied that a third party was required to comply with the conditions, that party would equally be deemed to be the debtor.

*Article 115(1)
Appendix I
Convention*

The person who removed the goods from the procedure (from customs supervision) is the debtor.

*Article 203(3)
Code*

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 use of the procedure is also the debtor. In common or Community transit that means in the first place the principal. He is unconditionally and entirely objectively liable for the debt. No element of deliberate action enters into the identification of the principal 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 Community 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 117(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 218(3)
Code

2.4.3. Different debtors and their joint and several liability

Article 115(3)
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 applicable⁶⁶.

Article 213 Code

Member States:

Article 222 (2)
Code
Article 876a (3)
IPC

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 debtor on the basis of Article 203(3) first to third indent, this

⁶⁶ For the Community, Article 222(2) of the Code provides that, "where the customs debt was incurred under Article 203 and there is more than one debtor", the cases and conditions in which the debtor's obligation to pay duty shall be suspended may also be provided for in accordance with the committee procedure (Article 876a (3) IPC). It is for the other Contracting Parties to decide whether to adopt similar provisions on debt arising in their own territory.

suspension is not applied in case of unlawful removal of the goods from customs supervision.

2.4.4. Notifying the debtor

*Article 117(2) (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 221 and
222 to 232 Code*

Generally this notification is sent when all is ready for recovery proceedings to begin⁶⁷.

2.4.5. Claims against the guarantor

2.4.5.1. Guarantor's liability and release

*Article 118(1)
Appendix I
Convention*

The joint and several liability of a guarantor for any debts incurred by his client, the principal, continues for as long as there remains a possibility of such debts still becoming due, to the extent that:

*Article 199(1)
Code*

- the principal 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

⁶⁷ In the case of EC customs debt, this is "as soon as the amount of duty has been entered in the accounts", i.e. as soon as the authority responsible for recovery has been identified (within time-limits foreseen in Article 450a IPC), the debtor(s) has/have been identified and the amount of the debt calculated.

maximum amount guaranteed by the guarantor⁶⁸;

- the guarantor has not been released from his obligations because the competent authority failed to send the notification within the prescribed period.

*Article 118(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 199 Code

*Article 450c (2)
IPC.*

2.4.5.2. Limitation of liability by the guarantor

*Paragraph 2, 3rd
subparagraph
guarantee
document
Annex B4
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 limits. The consequence is, however, that for operations starting within the month following the claim, guarantee coverage may be insufficient.

Annex 48 IPC

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.

⁶⁸ 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.

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.

However, the guarantor is again liable to pay the amount claimed up to 50.000 EUR, if a second claim for payment relates to a transit operation that commenced on or after 14 February. However, the guarantor may cancel his guarantee undertaking at any time and the cancellation shall become effective on the 16th day following the date on which the office of guarantee is notified.

*Article 19
Appendix I
Convention*

Article 348 IPC

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 118(2)
Appendix I
Convention*

*Article 450c (1)
IPC*

- by the competent authorities of the country of departure by using the '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

*Article 118(3)
Appendix I
Convention*

*Article 450c (1a)
IPC*

- 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 / Community transit operation in question.

The first notification⁶⁹ must state the number and acceptance date of the transit declaration, the name of the office of departure and principal 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 principal's name and the amount involved.

*Article 6(4)
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 342 (2) IPC

Where the Community 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 'Query on Guarantees' (IE034) is to be used in such cases and the reply given with the 'Response Query on Guarantees' (IE037)⁷⁰.

Where the 'Recovery Request' (IE150) has been sent by the office of departure it can include the information on

⁶⁹ This information is included in the external message 'Guarantor Notification' (IE023).

⁷⁰ Or, in the **fallback procedure** the TC30 letter requesting addresses (a model is shown in Annex 8.3) is to be used in such cases.

the guarantor and its service address in the country of the authority responsible for recovery.

*Article 118(3)
Appendix I
Convention*

Article 450c(3) IPC

Note:

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.

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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. Calculating 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 Party⁷¹

Example 1A:

T2 procedure combined with intra-Community delivery [Community - Switzerland - Community]⁷²
(Article 2(3) of the Convention)

- if the events which generate a debt occurred in the Community: no duties are due (because these are Community 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 [Community - Norway]

- if the events which generate a debt occurred in the Community: no duties are due (because these are Community 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).

⁷¹ Goods are considered to be in free circulation in a Contracting Party starting a common transit operation and when they arrive to another Contracting Party they are treated as T1 goods (i.e. Community goods moved under a T2 common transit procedure).

⁷² This is also a T2 internal Community transit procedure of the type referred to in Article 163(2)(a) of the Code and Article 340c(2) IPC.

Example 1C:

T1 procedure combined with export of goods subject to certain export measures⁷³ [Community - Switzerland] (Article 2(2) of the Convention)

Articles 251(2) and 796 IPC

- if the events which generate a debt occurred in the Community: no duties are due (because these are Community goods), other charges might be due depending on the rules on national taxes applicable to the goods. And the preceding export procedure and related measures must be invalidated;
- if a debt is incurred in Switzerland: the debt is recoverable in Switzerland (duties and other charges).

Situation 2:

Common transit operation involving goods from third countries or other Contracting Parties⁷⁴

- duties and other charges are due in the country where a debt was incurred.

Community and/or common transit

Articles 91(1) (a), 91(2)(a) and 93 Code

Situation 1:

T1 external Community transit operation involving non-Community goods

- duties (customs debt) and other charges are payable in the Member State where the debt is incurred or deemed to be incurred.

⁷³ This situation refers to Article 91(1)(b) of the Code and Article 340c(3) (a) and (b) IPC covering goods subject to certain export measures.

⁷⁴ For the Community: "non-Community goods" moved under the T1 common transit procedure (Articles 91(1)(a) and 93 Code).

	Situation 2:
<i>Article 165 Code</i>	T2 internal Community transit operation
<i>Articles 419(7) and 434(9) IPC</i>	This is a T2 internal Community transit operation between two points within the Community, via a third country other than an EFTA country. This type of operation maintains the Community status of goods without suspending any duties or other charges for the Community or its Member States.
	<ul style="list-style-type: none"> • no duties are due in the Community, however other charges might be due depending on the rules on national taxes applicable to the goods.
<i>Article 165 Code</i>	Situation 3:
<i>Article 340c (1) IPC</i>	T2F internal Community transit operation
	<ul style="list-style-type: none"> • 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 principal 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 116(2)
Appendix I
Convention*

*Article 215(3)
Code*

It is essential for the good management of the procedure and the financial consequences of such management to identify the authority responsible for recovery. The authority responsible is in the country where the debt was incurred or is deemed to have been incurred.

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 Community 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 principal, 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 116(1)
Appendix I
Convention*

In principle this depends on determining the place where the events giving rise to a debt actually occurred.

*1st indent Article
215(1) Code*

Depending on the event that gave rise to the debt, the place where the debt was incurred will therefore be where the goods were unlawfully removed from the procedure, where an obligation was not met or where one of the conditions for placing the goods under the procedure was not fulfilled.

*Article 116(1) (b)
Appendix I
Convention*

However, identification is not always possible. The law therefore allows the place where the debt was incurred to be assumed when the actual place cannot be determined. It may be assumed to be:

*Article 215(1) 2nd
indent Code*

*Article 116(1) (c)
Appendix I
Convention*

- the place where the competent authorities conclude that the goods were in a situation which gave rise to the debt; or

*Article 215(1) 3rd
indent Code*

- as a last resort, either in the country responsible for the last office of entry at which a '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 116(1) (b)
Appendix I
Convention*

This conclusion implies that the customs authorities have to know the whereabouts of the goods. Simply

*Article 215(1) 2nd
indent Code*

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 116(1) (c)
Appendix I
Convention*

The rule for the competent authority determining the place where a debt was incurred comes into play:

*Article 215(1) 3rd
indent Code*

- within the seven months of the time limit for arrival of the goods at the office of destination, or,
- one month from the expiry of the 28-day time limit given (of sending the IE140 or an equivalent letter) where the principal has provided insufficient or no information to the request by the competent authority of the country of departure;

Article 450a IPC

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 'Notification Crossing Frontier' (IE118) (or in fallback procedure TC10 Transit advice note) has been lodged;
- or, failing that, in the country responsible for the office of departure.

Example:

- *Common transit operation (an EFTA country involved)*
[Community (Germany) – Switzerland - Community (France)]

Situation I:

if the last 'Notification Crossing Frontier' (IE118) (or in fallback procedure 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 "Notification Crossing Frontier" (IE118) (or in fallback procedure TC10 Transit advice note) was lodged at a transit office on entry into the Community in France, France becomes the place

where the debt is deemed to be incurred.

Situation III:

if no 'Notification Crossing Frontier' (IE118) (or in fallback procedure 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 Community 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 Community customs territory under cover of the procedure which was suspended in the territory of the third country according to Article 93 of the Code (in Community transit this means at the place where the goods were presented at a transit office of entry after moving through a third country under cover of a single transport document).

Examples:

- *Community transit operation not passing through a third country or an EFTA 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.

- *Community transit operation passing through one or more third countries other than EFTA*

countries and involving transit offices on departure from and entry into the Community
[Community (Hungary) - Serbia- (Community) ⁷⁵
Bulgaria]

Situation I:

if a 'Notification Crossing Frontier' (IE118) (or in fallback procedure TC10 Transit advice note) was lodged at a transit office where the goods in question entered Bulgaria under the procedure, Bulgaria is deemed to be the place where the debt was incurred.

Situation II:

if no 'Notification Crossing Frontier' (IE118) (or in fallback procedure TC10 Transit advice note) is found, Hungary (the country of departure) is deemed to be the place where debt was incurred.

Article 93(b) Code

Article 340d IPC

NB: If a 'Notification Crossing Frontier' (IE118) (or in fallback procedure TC10 Transit advice note) was lodged at a transit office on departure from the Community (Hungary) but none was lodged on entry into Bulgaria, no debt is deemed to have been incurred as any unlawful removal of the goods did not take place under cover of the Community 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).

⁷⁵ This is also an external common transit procedure of the type referred to in Article 5 of the Convention.

3.3. Recovery procedure

<i>Article 116 Appendix I Convention</i>	The competent authority of the country of departure shall determine its findings within the stipulated time limits
<i>Article 215 Code</i>	(see 3.2.2.3).
<i>Article 450a IPC</i>	Member States:
<i>Article 218 Code</i>	The customs debt shall be entered in the accounts within the two-day limit (an extension to 14 days is possible) after the seven months.

3.3.1. Information exchange messages

To exchange additional information or to ask questions about a specific movement the 'Enquiry & Recovery Information' (IE144) and the '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.

The message IE144 is used by the office of departure; the 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
2008/55/CEE*

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 119(1)
Appendix I
Convention*

*Article 450d (1)
IPC*

*Article 119 2nd
paragraph
Appendix I
Convention*

Countries must assist each other, not just at the actual recovery stage but also before that, at the stage of determining the authority responsible for recovery. This means the effective application of both the rules for informing the principal that his procedure has not been completed and the enquiry procedure (See Part VII).

*Article 450d 2nd
paragraph IPC*

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/dds/csrdhome_en.htm) for NCTS movements and in Annex 8.1. for movements started under the fallback 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 41a (1)
Appendix I
Convention

Article 365a (1)
IPC

Article 116
Appendix I
Convention

Article 450a

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 '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 '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 '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 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 '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.

Fallback procedure

In the fallback 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 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 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 'Recovery Acceptance Notification' (IE151) indicating 'Yes' or 'No' for the transfer of the competency (if no 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 principal accordingly.

*Article 41a (2)
Appendix I
Convention*

The 'Recovery Acceptance Notification' (IE151) shall be sent within 28 days.

*Article 365a (2)
IPC*

Note:

*Article 116 (1)(c)
Appendix I
Convention*

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

Where a 'Notification Crossing Frontier' (IE118) is found to have been lodged at a transit office on entry into another Contracting Party (in Switzerland; and no NCF has been lodged on entry into Germany) that authority shall accept the request for recovery and sends the '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 340d IPC Community transit carried between two points in the
Community customs territory via a third country
(example: Community (Bulgaria) – Serbia – Community
(Hungary)):

*Article 215 (1)
Code*

Where a '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 'Recovery Request' (IE150) shall accept the request for recovery and send the '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, neither sending the 'Enquiry Response' (IE143) nor taking over responsibility for recovery by sending the '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 '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 born 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 'Recovery request' (IE150) and 'Recovery Acceptance Notification' (IE151) the 'Recovery Communication' (IE063) has to be sent by the authority of the country of departure to all offices that have received an 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 'Arrival Advice' (IE006), 'Control Results' (IE018), 'Recovery request' (IE150) and 'Recovery Acceptance Notification' (IE151) are blocked. The 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 principal by sending the 'Recovery Notification' (IE035) or an equivalent letter, and,
- to the guarantor by sending the 'Guarantor Notification' (IE023) or an equivalent letter (for further information see 2.4.5.3).

The 'Recovery Notification' (IE035) to the principal states the number and acceptance date of the transit declaration, the name of the office of departure, the principal's name 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 'Enquiry Response' (IE143) with code '4' or '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 'Recovery Dispatch Notification' (IE152). The competent authority of the country of departure forwards or sends the '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 116(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 215(1)
Code*

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 117(4)
Appendix I
Convention

Article 450b (1)
IPC

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.

Where such evidence is provided and the 'Recovery Request' (IE150) and the '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 system (cancelling the IE151 is not possible) and reports the case duly in its NCTS system for later possible questions/proof. For this purpose the 'Enquiry & Recovery Information' (IE144) and the '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 '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 117 (4)
Appendix I
Convention*

If the new authority accepts the transfer of responsibility it must initiate its own debt recovery measures.

*Article 450b (1)
IPC
Article 117(5)
Appendix I
Convention*

Where the new authority is competent, it must immediately inform the original competent authority

*Article 450b (2)^{2nd}
subparagraph IPC*

(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 'Enquiry & Recovery Information' (IE144) and the 'Enquiry & Recovery Information Request' (IE145) can be used.

*Article 450b (2)
IPC*

If the original competent authority and the new authority are authorities of different Community 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

Once the new authority responsible for recovery has completed recovery proceedings and sent the 'Recovery Dispatch Notification' (IE152), the original competent authority for recovery:

*Article 117
Appendix I
Convention*

Article 450b IPC

- 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 119
Appendix I
Convention*

Article 450d IPC

The authority responsible for recovery shall inform the office of departure of the collection of duties and other charges with the 'Recovery Dispatch Notification' (IE152), in order to enable the office of departure to send the 'Recovery Dispatch Notification' (IE152) to all offices involved in the movement. The sending of IE152 by the office of departure discharges the movement in the system.

Furthermore, the office of departure informs the office of guarantee with the 'Credit Reference Amount'

(IE209) and, if it has not been done before, the principal, with the 'Recovery Notification' (IE035) and 'Write-off Notification' (IE045).

3.4.4.2. Notifying the guarantor of recovery or discharge

*Article 118(4)
Appendix I
Convention* 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 'Write-off Notification' (IE045) or an equivalent letter.

Article 450c(3) IPC

- 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 fallback procedure**

 - 8.2. TC24 information notice and TC 25 recovery notice**

 - 8.3. TC30 request for address(es)**

List of authorities responsible for recovery in the fallback procedure

Addresses for sending information with forms TC24 'Information Notice' and TC25 'Recovery notice:

TC24	TC25
AUSTRIA To the office concerned	AUSTRIA To the office concerned
BELGIUM To the office concerned	BELGIUM SPF Finances Administration des douanes et accises Service du Recouvrement et Contentieux North Galaxy – Tour A Boulevard du Roi Albert II 33 –boîte 37 B – 1030 BRUXELLES Belgique Or FOD Financiën Administratie der douane en accijnzen Dienst Invordering en Geschillen North Galaxy – Toren A Koning Albert II laan 33 – bus 37 B – 1030 BRUSSEL België
BULGARIA	BULGARIA
CYPRUS Central Transit Office Customs Headquarters, Ministry of Finance Corner M. Karaoli and Gr. Afxentiou 1096 Nicosia Cyprus	CYPRUS Central Transit Office Customs Headquarters, Ministry of Finance Corner M. Karaoli and Gr. Afxentiou 1096 Nicosia Cyprus
CZECH REPUBLIC To the office concerned	CZECH REPUBLIC To the office concerned
DENMARK Told- og Skattestyrelsen Østbanegade 123 DK - 2100 KØBENHAVN Ø Denmark	DENMARK Told- og Skattestyrelsen Østbanegade 123 DK - 2100 KØBENHAVN Ø Denmark

<p>ESTONIA</p> <p>Tax and Customs Board Northern Tax and Customs Centre Sadama Street 21 10111 Tallinn Estonia</p> <p>e-mail: enquiries@emta.ee Fax: +372 676 2647</p>	<p>ESTONIA</p> <p>Tax and Customs Board Northern Tax and Customs Centre Sadama Street 21 10111 Tallinn Estonia</p> <p>e-mail: enquiries@emta.ee Fax: +372 676 2647</p>
<p>FINLAND</p> <p>To the office concerned</p>	<p>FINLAND</p> <p>Tornion tulli Passitusseuranta PL 47 FI-95401 Tornio Finland</p>
<p>FRANCE</p> <p>To the office concerned</p>	<p>FRANCE</p> <p>To the office concerned</p>
<p>GERMANY</p> <p>To the office concerned</p> <p>In cases the competent authority is not known:</p> <p>Mrs. Christina Rosin Bundesfinanzdirektion Nord E-mail: christina.rosin@ofdhh.bfinv.de</p> <p>Rödingsmarkt 2 20459 Hamburg DEUTSCHLAND</p>	<p>GERMANY</p> <p>To the office concerned</p> <p>In cases the competent authority is not known:</p> <p>Mrs. Christina Rosin Bundesfinanzdirektion Nord E-mail: christina.rosin@ofdhh.bfinv.de</p> <p>Rödingsmarkt 2 20459 Hamburg DEUTSCHLAND</p>
<p>GREECE</p> <p>To the office concerned</p>	<p>GREECE</p> <p>To the office concerned</p>
<p>HUNGARY</p> <p>To the office concerned</p>	<p>HUNGARY</p> <p>To the office concerned</p>
<p>IRELAND</p> <p>Central Transit Office, Office of the Revenue Commissioners, Customs Division St. Conlon's Road Nenagh, Co. Tipperary Ireland</p>	<p>IRELAND</p> <p>Central Transit Office, Office of the Revenue Commissioners, Customs Division St. Conlon's Road Nenagh, Co. Tipperary Ireland</p>

<p>ITALY</p> <p>To the office concerned.</p>	<p>ITALY</p> <p>To the office concerned</p>
<p>LATVIA</p> <p>Valsts ieņēmumu diensts Galvenā muitas pārvalde Kr. Valdemāra 1a Rīga, LV-1841 LATVIA</p>	<p>LATVIA</p> <p>Valsts ieņēmumu diensts Galvenā muitas pārvalde Kr. Valdemāra 1a Rīga, LV-1841 LATVIA</p>
<p>LITHUANIA</p> <p>Muitinēs departamentas Muitinēs procedūru skyrius Tranzito kontrolēs poskyris A. Jakšto g. 1/25 LT-01105 Vilnius LIETUVA–LITHUANIA</p>	<p>LITHUANIA</p> <p>Muitinēs departamentas Muitinēs procedūru skyrius Tranzito kontrolēs poskyris A. Jakšto g. 1/25 LT-01105 Vilnius LIETUVA–LITHUANIA</p>
<p>LUXEMBOURG</p> <p>Direction de l'Administration des Douanes et Accises Division du Contentieux Boîte postale 1605 L-1016 LUXEMBOURG</p>	<p>LUXEMBOURG</p> <p>Direction de l'Administration des Douanes et Accises Division du Contentieux Boîte postale 1605 L-1016 LUXEMBOURG</p>
<p>MALTA</p> <p>Custom House Valletta CMR 02 MALTA</p> <p>Tel. +356 25685206 Fax. +356 25685237</p>	<p>MALTA</p> <p>Custom House Valletta CMR 02 MALTA</p> <p>Tel. +356 25685206 Fax. +356 25685237</p>
<p>NETHERLANDS</p> <p>Belastingdienst / Douane Centraal verzendadres: Postbus 4500 NL-6401 JA HEERLEN Netherlands</p>	<p>NETHERLANDS</p> <p>Belastingdienst / Douane Centraal verzendadres: Postbus 4500 NL-6401 JA HEERLEN Netherlands</p>
<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>

ROMANIA	ROMANIA
SLOVAKIA Colné riaditeľ'stvo Colný odbor Mierová 23 815 11 BRATISLAVA SLOVAKIA	SLOVAKIA Colné riaditeľ'stvo Colný odbor Mierová 23 815 11 BRATISLAVA SLOVAKIA
SLOVENIA CARINSKA UPRAVA REPUBLIKE SLOVENIJE, GENERALNI CARINSKI URAD Sektor za carinske in davčne postopke Šmartinska 55 SI - 1000 LJUBLJANA SLOVENIJA	SLOVENIA CARINSKA UPRAVA REPUBLIKE SLOVENIJE, GENERALNI CARINSKI URAD Sektor za carinske in davčne postopke Šmartinska 55 SI - 1000 LJUBLJANA SLOVENIJA
SPAIN To the office concerned	SPAIN To the office concerned
SWEDEN Tullverket Box 850 S-201 80 MALMÖ Sverige	SWEDEN Tullverket Box 850 S-201 80 MALMÖ Sverige
UNITED KINGDOM H.M. Revenue & Customs CCTO Custom House Main Road Harwich Essex CO12 3 PG UK	UNITED KINGDOM H.M. Revenue & Customs CCTO Custom House Main Road Harwich Essex CO12 3 PG UK

<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 DA Biel, gVV-Zentralstelle Schwanengasse 50a CH-2503 Biel</p> <p>Zollkreisdirektion Schaffhausen gVV-Zentrale Bahnhofstrasse 62 CH-8201 Schaffhausen</p> <p>Inspection de douane Genève-La Praille Centrale TC Case postale 1531 CH-1211 Genève 26</p> <p>Ispettorato Chiasso Ferrovia Centrale PTC Casella postale 2561 CH-6830 Chiasso</p>	<p>SWITZERLAND</p> <p>The office concerned or one of the following central offices:</p> <p>Zollinspektorat Bern DA Biel, gVV-Zentralstelle Schwanengasse 50a CH-2503 Biel</p> <p>Zollkreisdirektion Schaffhausen gVV-Zentrale Bahnhofstrasse 62 CH-8201 Schaffhausen</p> <p>Inspection de douane Genève-La Praille Centrale TC Case postale 1531 CH-1211 Genève 26</p> <p>Ispettorato Chiasso Ferrovia Centrale PTC Casella postale 2561 CH-6830 Chiasso</p>

TC 24 COMMUNITY/Common TRANSIT INFORMATION NOTICE DETERMINATION OF THE AUTHORITY RESPONSIBLE FOR RECOVERY	
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 : <input type="checkbox"/> Yes Date: Reference: <input type="checkbox"/> No	
4a. Request <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:	
4b. Request <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
COMMUNITY/Common TRANSIT**

RECOVERY NOTICE

**DETERMINATION OF THE AUTHORITY RESPONSIBLE FOR RECOVERY
in accordance with Article 450b IPC/Article 117(4) 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**

TC 30 COMMUNITY/COMMON TRANSIT GUARANTEE : REQUEST FOR ADDRESS(ES)	
1. Requesting authority Name and full address :	2. Requested authority Name and full address
3. <input type="checkbox"/> Comprehensive guarantee certificate No. <input type="checkbox"/> Individual Guarantee Voucher No. Name and address of principal	
4. Will you please complete the items below and return the form to me. a) Name and address of guarantor: b) Name and address of guarantor's correspondent in(country of office requesting the information)..... c). References (if any) to be quoted in letter to guarantor's correspondent:	
5. For the requesting authority Place: Date: Signature: <div style="text-align: right;">Stamp</div>	6. For the requested authority Place: Date: Signature: <div style="text-align: right;">Stamp</div>

Part IX – THE TIR PROCEDURE

Part IX deals with the movement of goods under cover of the TIR carnet

Paragraph 2 deals with the authorisation of the guaranteeing association, including the undertaking.

Paragraph 3 describes the TIR guarantee system in the context of how it applies within the Community.

Paragraph 4 describes the actions to be taken at the office of departure or entry (en route).

Paragraph 5 describes the actions to be taken at the office of destination and discharge of the procedure.

Paragraph 6 describes the enquiry procedure and post clearance verification checks. Enters into the force as from 1 July 2009.

Paragraph 7 describes the authorised consignee facility.

Paragraph 8 contains the 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 91 and 163
Code*

The principal legislation governing the TIR procedure is the TIR Convention 1975, prepared under the auspices of the United Nations Economic Commission for Europe (UNECE). Articles 451-457b of the IPC describe the Community's internal rules on the movement of goods within the Community under cover of the TIR procedure.

As at 1st January 2008, the TIR Convention had 68 Contracting Parties including the European Community and its 27 Member States. However a TIR operation is possible only in the countries which have authorised guaranteeing associations (57 countries as at 1 January 2009).

Under Community legislation, the TIR procedure can be used in the Community only for a transit movement which begins or ends outside the customs territory of the Community, or is effected between two points in the customs territory of the Community 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 or containers under 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 country 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 US\$50 000 (for the Community: € 60.000 or the equivalent thereof in national currency);

- the TIR carnet is a customs declaration for transport of goods. It provides proof of the existence of the guarantee. TIR carnets are distributed by the International Organization (currently the International Road Transport Union (IRU)) to national guaranteeing associations. A TIR carnet customs declaration 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 carnet transit declaration 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 Holders (paragraph 2.2.)

2.1. Authorisation of guaranteeing associations

Article 451 IPC For the purposes of the TIR Convention, the European Community 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 Community/common transit procedures concerning the authorisation to use a comprehensive guarantee. See [Part III, Guarantees paragraph 3.3.5.4.]

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 Community and their national guaranteeing associations is shown in Annex 8.5.

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 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" means the person to whom an authorisation for operating in the TIR system has been granted and on whose behalf the TIR carnet is

Article 454 (3) IPC

presented. The Holder is responsible for the presentation of the vehicle and goods together with the TIR carnet at the customs offices of departure, en route and destination. Within the customs territory of the Community the Holder is also responsible for lodging the electronic TIR carnet data at the customs office(s) of departure or entry (en route) and presenting together with the TIR carnet the transit accompanying document at the customs offices of destination or exit (en route).

Article 6.4 and Annex 9, Part II TIR Convention

The legal concept of a "Holder" in the TIR Convention sets out the minimum conditions and requirements that need to be met before a 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 Community level the Customs Code and its Implementing Provisions 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

Given the pivotal role of the Holder in the TIR system and in particular its role of declarant, it is important that the list of authorised 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 Holders they have authorised to the TIR

Executive Board (TIRExB) in a timely fashion.

*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 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 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.

2.2.4. Withdrawal of the authorisation

*Annex 9, Part II,
paragraph 6 TIR
Convention*

As well as the possibility for the guaranteeing association to refuse the Holder from the use of the TIR guarantee, there are two ways whereby an authorised 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.

Article 457a IPC

The decision made by a Member State shall apply to all

TIR operations presented to a customs office for acceptance.

2.2.4.1. 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 Holders established in the Community, revocation of the authorisation under Article 6.4 and Annex 9 Part II is to be applied. For Holders authorised by other Contracting Parties outside the Community, only Article 38 can be applied.

2.2.4.2. 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).

2.2.4.3. Application of Article 6.4. of the TIR Convention

Any 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 TIRExB it will be necessary for the Member State revoking the authorisation to notify the European Commission and the other Member States without delay.

2.2.4.4. Notification to the European Commission and Member States

Article 457a IPC Exclusions made under Article 38 and revocations made under Article 6.4 of the TIR Convention are to be notified to European Commission and to the other Member States. The notifications sent to the Member States should be addressed to the TIR focal points (Community's addresses in Annex 8.1). These notifications should comprise the same information that is sent to the TIRExB and it is particularly important to communicate the TIR Carnet Holder's ID reference

number.

The European Commission will communicate this information of the list of traders denied access to the TIR system via the Europa website on the internet (CIRCA). The list will include both Article 38 exclusions and Article 6.4 revocations and will distinguish between Community and non-Community Holders.

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/revocation should be contacted to confirm the information.

2.2.5. 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 an operator 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 2.2.4.4 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 Community'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 457.1 IPC

At Community level it has been agreed to express this amount in EURO and accordingly the Community has adopted 60,000 EURO as the maximum amount.

3.2.2. Rules concerning the exchange rate

For those Member States that have not adopted the EURO as the single currency, the following rules shall be applied:

Article 18.2 Code

(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 60,000 EURO. The rates to be used for this conversion are fixed once a year and are published in the Official Journal of the European Union on the first working day of October and which comes into effect on the following

1 January.

Article 18.1 Code (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 European Union on the penultimate working day of the month.

3.3. Scope of guarantee cover

Article 2 TIR Convention

The TIR Convention makes no distinction regarding which goods may be transported under cover of a TIR carnet. However the international guarantee chain does not provide guarantee cover for alcohol and tobacco products listed below. This restriction applies regardless of the quantities of involved goods. Thus the maximum amount of the guarantee mentioned in paragraph 3.2.1 above applies to the transport of all goods other than the movement of the following alcohol and tobacco products:

HS code	Product description
2207.10	Undenatured ethyl alcohol of an alcoholic strength of 80%/vol or higher
2208	As above, but with a strength less than 80%/vol
2402.10	Cigars, cheroots and cigarillos containing tobacco
2402.20	Cigarettes containing tobacco

3.4. Liability of the Community's guaranteeing associations

Article 451 IPC The Community 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 457.3 IPC 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.

Article 11.1 TIR Convention

4. The formalities at the office of departure or entry (en route)

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 (en route) (paragraph 4.4.);
- intermediate loading (paragraph 4.5.);
- discrepancies (paragraph 4.6.).

The use of the fallback procedure in cases where the electronic system is unavailable as described in Annex 8.4.

4.1. Introduction

Article 1 (k) TIR Convention

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.

TIR Handbook, Section 1.2

Article 451 IPC

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 Community 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 Community's customs office of departure is particularly significant.

Article 454 IPC

Article 455 IPC

Within the customs territory of the Community 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) as from 1 January 2009.

Note:

The electronic transit system is used only for TIR operations within the Community (e.g. not in common transit countries). For a TIR transport entering the Community from a third country and involving a part of the journey in a non-Community country before re-entering the Community again the Holder (or his representative) is responsible for lodging the TIR carnet data to start a TIR operation at each customs office of

entry to the Community.

For an example see Annex 8.7. a).

4.2. Acceptance of the TIR carnet data

The electronic system of the European Community to be used for the exchange of messages for TIR is the New Computerised Transit System (NCTS) that is already used for the Community transit. The electronic messages exchange takes place at three levels:

Between the 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 lodge 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);

Article 454 IPC

Data input at the customs office (at a terminal put at the disposal of operators);

Interface developed by the International Organisation.

Although it is obligatory to the holder of the TIR carnet to lodge TIR carnet data at the customs office of

departure or entry using data processing technique as from 1 January 2009, to avoid any legal consequences arising from a discrepancy between the electronic message and the TIR carnet data, the customs authorities of the Community 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 electronic TIR carnet data lodged and the TIR carnet turns up the TIR carnet information is decisive and the electronic data shall be corrected by the 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 application.

The international organisation 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 "Scope of guarantee cover"),

4.3. Security of vehicle / container

*Annex 2 TIR
Convention*

Given the mutual recognition of Customs controls it is vital that the 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.

4.4. Action at the customs office of departure or entry (en route)

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 lodging the TIR carnet data in the computerised system (NCTS) with the

Article 454 IPC

"Declaration Data" (IE015) message using the rules and codes specified for electronic transit declarations.

Annexes 37a and 37c IPC

The data elements of the TIR carnet corresponding to NCTS data attributes are shown in Annex 8.2.

The customs offices of destination or exit (en route) (box 53) in the Community at which the goods shall be presented in order to terminate the TIR operation are shown in the "List of customs offices competent to deal with transit operations". The website address is: http://ec.europa.eu/taxation_customs/dds/csrdquer_en.htm

The computerised system (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 Movement 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.

The declaration then has status "Accepted" and the customs office of departure decides whether or not to check the goods/vehicle, including the sealing of the vehicle, before release of the TIR operation and printing of the transit accompanying document (TAD) to follow the consignment.

For amendment, cancellation and verification of the electronic declaration see Transit Manual Part IV (NCTS), Chapter 1, point 3.

4.4.1. Proper use of the TIR carnet

*Article 454 (3) IPC
Annex 37a and 37c
IPC*

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

*AC.2
Recommendation*

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 Community 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 (box 33).

It should be noted that the 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.

4.4.3. Proof of the Community status of goods

Article 453 (1) IPC

Goods transported within the Community using the TIR transit declaration are deemed to be non-Community goods, unless their Community status is duly

established.

*Articles 314, 319
and 453(2) IPC*

Where a TIR carnet, as a single transport document issued in a Member State, is covering the goods brought from another Member State through the territory of a third country, the Holder may enter the symbol 'T2L' (or 'T2LF' for goods transported to, from or between territories where the 'VAT Directive' 2006/112/EC does not apply) together with his signature (box 10) on all the relevant vouchers of the TIR carnet goods manifest to provide evidence of the Community status of goods. In the computerised system this symbol may be lodged by the Holder in box 31 together with the goods description.

Where the TIR carnet covers also non-Community goods the symbol 'T2L' or 'T2LF' and signature are entered clearly to relate only to the Community goods.

The symbol '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 officer.

4.4.4. Presentation of a guarantee

*Chapter 7 TIR
Handbook*

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 is used in the computerised system and the TIR carnet number is input to the Other Guarantee Reference field (box 52). In addition the TIR carnet number is to be entered in box 44 "Document type" with the code '952' in the computerised system to transmit that information to the customs office of destination or exit (en route). Further information on guarantees is on

Section 3.

4.4.5. Sealing of vehicles / containers

Article 457b IPC

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.

Annex 2 TIR Convention

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 (en route) 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. Goods presenting increased risk

Article 340a IPC

For the transport of goods presenting increased risk listed in Annex 44c IPC the customs office of departure or entry (en route) shall in all cases prescribe an itinerary for the transport to follow and set a time limit within which the goods must be presented at the customs office of destination or exit (en route)

Annex 44c IPC

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 stipulated in box 22 of the TIR carnet and in box 44 of the electronic declaration.

In general it is to be expected that goods placed under a transit procedure, 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.

4.4.7. Release of a TIR operation

The TIR operation will be released after the acceptance and necessary controls. The system automatically generates the Transit Accompanying Document (TAD) that accompanies the goods with the TIR carnet. The TIR carnet Voucher No 1 is detached and retained by the customs office of departure or entry (en route) and endorsed with the MRN.

The TAD is affixed to the TIR carnet Voucher No 2 in a way that the bar code and the MRN can be read easily.

The TIR carnet counterfoil No1, box 2 (Under No.) is annotated with the MRN. The TIR carnet with the affixed TAD is returned to the TIR carnet Holder.

Article 454 IPC

On release of the goods the system automatically issues the "Anticipated Arrival Record" (IE001 message) to the customs office of destination or exit (en route). The external message "Released for Transit" (IE029) to the Holder or his representative may also be issued.

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 or exit and the customs office of departure or entry 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 the computerised system and messages IE06 and IE018 issued (see paragraph 5.3).

After loading the additional goods the Holder is responsible to lodge a new declaration into the computerised system including all details of the earlier consignments (such as previous document reference (MRN) in box 40). For an example see Annex 8.7. 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 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 (en route) 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
- Misdemeanor goods

The way these discrepancies are dealt with will depend on whether the irregularity is detected by the customs office of departure or entry (en route), and whether an export declaration is also involved.

4.6.2. Discrepancies detected by the customs office of departure

*Article 40 TIR
Convention*

It should be borne in mind that an irregularity detected by the customs office of departure before the TIR carnet and the lodged 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 (en route)

*Article 23 TIR
Convention*

The customs authorities shall examine the goods en route under the sealed TIR transport only in special cases. In case of an examination, the new seals affixed and, if necessary, the control results should be recorded in remaining TIR carnet Vouchers and the corresponding counterfoils, as well as the computerised system.

*Article 24 TIR
Convention*

*Article 8.5 TIR
Convention*

An irregularity detected by the customs office of entry (en route) 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 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 202 and
203 Code*

If for any reason the TIR operation cannot be allowed to proceed, e.g. because the importation of goods is either prohibited or restricted, they will need to be detained at the border.

If on the other hand the TIR operation can proceed, then the details of the detected goods should be endorsed on the remaining TIR carnet Vouchers (boxes "For official use"). In the computerised system the data is to be corrected accordingly by the Holder before its acceptance at the customs office of entry (en route).

*Article 85 TIR
Convention*

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.

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 Community 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 Holder may be regarded as the customs debtors.

5. The formalities at the customs office of destination or exit (en route)

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 (en route) (paragraph 5.3.)
- change of customs office of destination or exit (en route) (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 offices of destination and exit (en route) have 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 (en route)

The discharge of the TIR operation is a highly significant action by the competent authorities at departure or entry (en route) 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 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 (en route). 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 (en route)

Article 455 IPC

On presentation of the goods, the vehicle, the TIR carnet and the TAD within the time limit set by the customs office of departure or entry (en route), the customs office of destination or exit (en route) will check the affixed seals and use the MRN to retrieve the data from the system and register it.

The "Arrival Advice" (IE006) message is sent to the customs office of departure or entry (en route) to inform that the consignment has arrived.

Article 457b IPC

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 (en route). This message shall contain also any information introduced on the TAD, the Certified Report and the TIR carnet counterfoil No 1 during transport. This can be for example transshipment, new seals or incidents.

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 454 (6)

Where goods have been released for a TIR operation in the computerised system at departure or entry and the system at destination or exit is not available upon arrival of goods, the customs office of destination shall carry out necessary controls and terminates the procedure on the basis of the TAD and the TIR carnet Voucher No 2.

Entries into the system are carried out a posteriori when the system is available again in order to enable the customs office of departure to discharge the operation in the computerised system.

Fallback procedure

Where the goods have been released for the TIR operation at departure or entry using the fallback procedure only on the basis of the TIR carnet the customs office of destination or exit (en route) 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 (en route).

5.4 Change of customs office of destination or exit (en route)

*Article 1(l) TIR
Convention*

The TIR Convention permits the holder to present the goods and the TIR carnet to another customs office of destination or exit (en route) than the declared one. That office shall then become the customs office of destination or exit (en route).

As the computerised system will show that the actual customs office of destination or exit (en route) has not received an "Anticipated Arrival Record" (IE001) message for the MRN presented, it shall send a message "Anticipated Arrival Record Request" (IE002).

The customs office of departure or entry (en route) 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 (en route) is then able to send the "Arrival Advice" (IE006) message.

Where the customs office of departure or entry (en route) does not find the operation via the MRN it shall include in the "Anticipated Arrival Record Response" (IE003) message the motives (coded 1 to 4) why the "Anticipated Arrival Record" (IE001) message cannot be sent.

The reasons for rejection can be:

Code 1. the movement has already been presented
at another customs office of destination or
exit;

Code 2. the movement was cancelled by the
customs office of departure or entry
(en route);

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 VII, paragraph 3.4.4.5)

The customs office of destination or exit (en route) shall examine the reason for rejection and, if the reason for rejection so allows, terminates the TIR operation and detaches and retains 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 (en route) and returns the TIR carnet to the Holder.

5.5. Incidents en route 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. 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 29TIR
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 (en route) sends "Control Results" (IE018) message containing any information on incident introduced on the TAD, the Certified Report and the TIR carnet during transport to the customs office of departure or entry (en route).

The certified report shall remain attached to the TIR carnet.

5.6. Irregularities detected at the customs office of destination or exit (en route)

5.6.1. Irregularities concerning goods

*Article 8.5 TIR
Convention*

An irregularity detected by the customs office of destination or exit (en route) 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 the computerised system the "Control Results" (IE018) is sent by the customs office of destination or exit (en route) with the code 'B' and remark 'Waiting for discrepancies resolution' asking the customs office of departure to investigate.

The operation then holds the status 'Waiting for resolution' at the customs office of departure.

Once the issue is resolved the "Notification Resolution of Differences" (IE020) message is used by the office of departure to inform the customs office of destination or exit (en route). 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 the computerised system.

5.6.2 Irregularities concerning seals

At the customs office of destination 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 shall indicate this information in the "Control Results" (IE018) message that it sends to

the customs office of departure or entry (en route).

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 (en route).

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 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).

Article 455 IPC The authorities at the customs office of destination are obliged to make available the information concerning the termination or partial termination of the TIR operation in the electronic controls system.

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);

(h) 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 the computerised system will be closed and messages IE006 and IE018 sent.

After unloading the Holder is responsible for lodging a new declaration of the remaining goods into the

computerised system. For an example see Annex 8.7. 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 authorities of the customs office of entry (en route) 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 Holder will then return to the customs office of exit (en route) of the preceding country and request a change in country and customs office of destination for the TIR transport. To that end, the 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 authorities of the customs office of entry (en route) in that Contracting Party refuse to certify the TIR carnet as described above. The Holder will then return to the customs office of exit (en route) of the preceding country and request a change in country and customs office of destination for the TIR transport. To that end, the 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 for such transports may be accepted at the preceding customs office of exit to start a new TIR operation only if the goods have actually left the customs territory of the Community.

If the exit from the Community is not clearly proved then these goods should be transported under the Community transit procedure T1 and the Holder may present the proof at the inland customs office that the goods can be treated as Community goods (in accordance with Articles 185-187 Code and Articles 844-856 IPC).

It is recalled that goods transported under cover of a TIR carnet within the customs territory of the Community shall be deemed to be non-Community goods, unless their Community status is duly established. On return to the customs territory of the Community the retrospective confirmation of the Community status is necessary.

Article 453 (1) IPC

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 Article 457 IPC (paragraph 6.6.)

6.1. Pre-enquiry action

Article 455a IPC In cases where the "Arrival Advice" (IE006) message is not returned to the customs office of departure or entry (en route) by the time limit within which the goods must be presented at the customs office of destination or exit (en route), those authorities shall use the "Status Request" (IE904) message to check whether the computerised system at the Member State of destination or exit (en route) 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 455a(1) and (2) IPC 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 (en route) 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 actual customs office of destination or exit (en route) it is recommended to verify the existence of a record

concerning the termination of the operation from the control 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 (en route) the customs authorities of the Member State of departure or entry (en route) request the 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 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 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 (en route),
- Confirmation by the customs office of destination or exit (en route) 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,

the customs authorities of the Member State of departure or entry (en route) is to 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.

6.3. Alternative proof of termination

Article 455b

As an alternative proof that the TIR operation has terminated the customs authorities may accept any document which is certified by the customs authorities of the Member State of destination or exit (en route) where the goods have been presented. These accepted documents may include the records of the Authorised Economic Operator (AEO) or a certified copy of a record of the customs office of exit showing that the goods have left the customs territory of the Community.

This alternative proof must identify the goods and establish that they have been presented at the customs office of destination or exit (en route) or to an authorised consignee.

The TIR carnet Holder or the guaranteeing association may present as an alternative proof to the satisfaction of the customs authorities also one of the following documents identifying the goods:

A customs document issued in a third country entering the goods for a customs-approved treatment or use;

A document issued in a third country, endorsed by the customs authorities of this country and certifying that the goods are considered to be in free circulation in that country.

A copy or photocopy of the above mentioned documents certified as being true copies by the authorities.

*Article 455a (7)
IPC*

The office in charge of the enquiry should inform the Holder and the guaranteeing association within three months 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 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 (en route) 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 456 (1) IPC

In the absence of proof that the TIR operation has been terminated, the customs authorities of the Member State of departure or entry (en route) are obliged to determine the place where a customs debt was incurred within seven months of the latest date on which the goods should have been presented at the customs office of destination or exit (en route), to identify the debtor and to determine the Member State competent to recover the

customs debt.

Article 218 Code

The customs debt shall be entered in the accounts within the two-day limit (an extension to 14 days is possible) after that seven month period.

To this end the customs authorities' of the Member State of departure or entry (en route) 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 203,204, 213 and 215 Code

Article 91(1)(a) Code mutatis mutandis

Articles 450a, 450d, 456 and 457 IPC

In order to identify the person or persons liable, the general provisions of the Customs Code and IPC 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/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 of the Transit Manual. 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 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

The claim against the guaranteeing association can be made 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 international

organisation authorised to take on the responsibility for the organisation of the TIR international guarantee system. This enables the international organisation 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 Article 457 IPC

Because the customs territory of the Community 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 Community.

6.6.1. Practical application of Article 457(3) IPC

Article 456 IPC

This provision permits the customs authorities to "later proceed with recovery from the guaranteeing association" that had not initially been notified. In most cases this provision would apply to the recovery of "other charges".

The customs authorities of the Member State of departure or entry (en route) is obliged to establish whether a customs debt has been incurred, to identify the debtor, and to determine the Member State competent to recover the debt (see paragraph 6.2.1).

*Article 8.7 TIR
Convention*

Should this investigation result in the determination that the customs debt was incurred in another Member State, the responsibility for recovery should be limited to the recovery of the “other charges”.

*Articles 203 and
204 Code*

This is because the Member state competent to recover the customs debt has to be identified within seven months after the expiry of the time limit for the presentation of the goods at the customs office of destination or exit (en route). In the event that the actual place where the debt was incurred cannot be established within that timeframe, then the Member State that started the TIR operation, that is either the customs office of departure or the customs office of entry (en route) will be competent to recover the customs debt.

Article 456(1) IPC

6.6.2. Transfer of responsibility to recover the debt

*Article 450b IPC
Article 1 (o) TIR
Convention*

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 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

*Article 11.3 TIR
Convention*

accordance with the civil laws of that country.

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 Holder (paragraph 7.5.)

7.1. Introduction

The general rule is that the goods placed under the TIR procedure shall be presented at the office of destination together with the TAD and the TIR carnet.

However, authorisation as an authorised consignee allows receiving the goods at the premises, or other approved place, without presenting them and the TAD and the TIR carnet at the office of destination.

The authorised consignee facility in the TIR procedure became available on 1 October 2005. The TIR authorised consignee procedures are based on the existing Community/common transit procedures. Thus the procedures set out in Part VI "Simplifications" of this Manual are to be followed.

*Articles 454a to
454c IPC*

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 this authorisation.

*Article 454a (2)
point (d) IPC*

As from 1 January 2009, the authorisation as an authorised consignee in the TIR procedure can only be granted if the trader, in addition to the other conditions set out in Part V "Simplifications" of this Manual uses a data-processing technique to communicate with the customs authorities.

7.2. Authority to break and remove customs seals

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 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 454b IPC

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 (en route) 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

The TIR carnet and the transit accompanying document (TAD) shall be presented to the customs office of destination without delay after the "Unloading Remarks" (IE044) message is sent.

7.5. Endorsement and return of the TIR carnet to the TIR carnet Holder

Article 454b.1 (d)
IPC

The customs office of destination is to endorse the TIR carnet in the normal way 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 Holder. If the 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 Holder.

Comment to Article
28 TIR Convention

The customs office of destination shall introduce the "Control Results" (IE018) message into the

computerised system and transmit the data in accordance with paragraph 5.7.

8. Annexes to Part IX

8.1. Focal points in the Community

8.2. The correlation table

8.3. The filling-in of the TIR carnet

8.4. The fallback procedure

8.5. Model EU Agreement/Undertaking

8.6. Specimen stamp for the fallback procedure

8.7. Examples of situations lodging the electronic TIR carnet data

Focal points in the Community

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 C.4 Office LX40 Rue de la Loi 200 B-1049 Brussels BELGIUM	Fax: +32 2 2965983 E-mail: Taxud-C4@ec.europa.eu
BUNDESMINISTERIUM FÜR FINANZEN Abteilung IV/6 Marcus Zuccato Hintere Zollamtstr. 2b A-1030 Wien ÖSTERREICH	Tel: 43 1 514 33 / 504 159 E-mail: marcus.zuccato@bmf.gv.at
ADMINISTRATION OF CUSTOMS & EXCISE Service D.D.8 – NG A 21 North Galaxy Boulevard Albert II 33 – Boîte 37 B-1030 Bruxelles BELGIQUE	E-mail: serge.kerkhof@minfin.fed.be rudy.stevens@minfin.fed.be olivier.vanhoudt@minfin.fed.be
NATIONAL CUSTOMS AGENCY 47, G.S. Rakovski str. BG-1202 Sofia BULGARIA	Fax: 359 2 9859 4066
MINISTRY OF FINANCE Department of Customs and Excise Customs Headquarters 29, Katsonis Street 1440 Nicosia CYPRUS	Fax: +3572 230 2017
GENERAL DIRECTORATE OF CUSTOMS Division of Customs Supervision CZ-14096 Praha 4 CZECH REPUBLIC	Fax: +420 261 332300
CENTRAL CUSTOMS AND TAX ADMINISTRATION Ostbanegade 123 2100 Copenhagen DENMARK	Fax: +45 3529 2911
ESTONIAN TAX AND CUSTOMS BOARD Narva mnt 9 j 15176 Tallinn ESTONIA	Fax: +372 676 2133
BOARD OF CUSTOMS – FINLAND Foreign Trade Department Erottajankatu 2 FI-00120 Helsinki FINLAND	Fax: +358 2049 22851

DIRECTION GENERALE DES DOUANES ET DROITS INDIRECTS Bureau E/3, 11 rue deux communes F-93558 MONTREUIL CEDEX FRANCE	Fax: +33 1 57 53 49 40
BUNDESMINISTERIUM DER FINANZEN Referat III B2 Langer Grabenweg 35 D-53175 Bonn DEUTSCHLAND	Fax: +49 2286 822240 E-mail: IIIB2@bmf.bund.de
MINISTRY OF ECONOMY & FINANCE General Secretariat for Taxation and Customs Issues Directorate General of Customs & Excise 19 th Division, Section B' 10. Karageorgi Servias str. 101 84 Athina GREECE	Fax: 0030210 3225731 Tel: 0030210 3253721 E-mail: d19diadi@otenet.gr
HUNGARIAN CUSTOMS AND FINANCE GUARD 1095 Budapest IX Mester u. 7. 1450 Budapest Pf: 109 HUNGARY	Fax: +36 1 456 9508 Tel: +36 1 456 9500
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: transitpolicy@revenue.ie
AREA GESTIONE TRIBUTI E RAPPORTO CON GLI UTENTI UFFICIO SERVIZI DI COORDINAMENTO E SUPPORTO Via Mario Carrucci, 71 I-00143 Roma ITALIA	Fax: 0039 06 5024 5371 Tel: 0039 06 5024 6089 E-mail: dogane.tributi.supporto@agenziadogane.it
STATE REVENUE SERVICE OF THE REPUBLIC OF LATVIA National Customs Board 11 novembra krastmala 17, Riga, LV-1841 LATVIA	Fax: +371 671 11222, +371 673 57248 E-mail: customs@vid.gov.lv
CUSTOMS DEPARTMENT Customs Procedure Division A.Jakšto g. 1/25 LT-01105 Vilnius LITHUANIA	Fax: 370 5 2666 005
DIRECTION DES DOUANES ET ACCISES B.p. 1605 L-1016 Luxembourg LUXEMBOURG	Fax: +352 48 49 47
CUSTOMS & EXCISE Central TIR Office Old Terminal Building Luga MALTA	Fax: 00356 212 444 63 Tel: 00356 212 443 37 E-mail: anthony.b.busuttil@gov.mt

BELASTINGDIENST/DOUANE NOORD KANTOOR DUIVEN TIR Focal Point Team KB Cluster CDW Impact 2 6921 RZ DUIVEN NETHERLANDS	Fax: +31 26 318 2014 Tel: +31 26 318 2197
MINISTRY OF FINANCE Customs Policy Department Swietokrzyska 12 PL 00-916 Warsaw POLAND	Fax: +48 22 6944303 E-mail: Beata.Gajda@mofnet.gov.pl
DIRECCAO GERAL DAS ALFANDEGAS Divisao de Circulacao de Mercadorias Rua da Alfandega, n.5 1149-006 Lisboa PORTUGAL	Fax: 351 21881 3984
AUTORITATEA NATIONALA A VAMILOR Customs transit service Atr. Matei Millo, nt 13 Sector 1, Bucuresti ROMANIA	Fax: +4021 31 25 875
THE CUSTOMS DIRECTORATE OF THE SLOVAK REPUBLIC Customs Division Mierová 23 SK-815 11 Bratislava SLOVAKIA	Fax: +421 2 4342 0065
CARINSKA UPRAVA RS Sector za carinske in davne postopke Smartinska 55 1000 Ljubljana SLOVENIA	Fax: 01 478 39 04 Tel: 01 478 3878 E-mail:
DEPARTAMENTO DE ADUANAS e II.EE. Avenida del Llano Castellano, 17 E-28071 Madrid ESPANA	Fax: 34 91 729 2065
SWEDISH CUSTOMS P.O.Box 12854 112 98 Stockholm SWEDEN	Fax: +468 208012
H.M. REVENUE & CUSTOMS Frontiers Customer Unit Suspensory Relief Team Portcullis House 27 Victoria Avenue Southend on Sea SS2 6AL UNITED KINGDOM	Fax: +441 702 36 1962

The correlation table

Annex 8.2.

Box Content TIR	Field Name NCTS
Country/ies of Departure (Cover page box 6)	Country of Dispatch (box 15)
Country/ies of Destination (Cover page box 7)	Destination Country (box 17)
Registration No of Vehicles (Cover page box 8)	Identity at Departure (box 18)
Cert(s) of Approval of Vehicles (Cover page box 9)	Produced Docs/Certificates (box 44)
Container Number(s) (Cover page box 10)	Container (box 19), Container number (box 31)
No of TIR Carnet (Volet box 1)	Produced Document Reference (box 44),
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)
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)

* 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.

The filling-in of the TIR carnet

This part will be amended when the TIR Administrative Committee has adopted the instructions prepared by the TIRExB.

Page 1 of the cover filled-in by the association or the Holder

Box 1 A final date of validity 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 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 holder of the TIR Carnet 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.

Country (countries) where the TIR transport of a load or

<i>Box 6</i>	part load of goods begins.
<i>Box 7</i>	Country (countries) where the TIR transport of a load or part load of goods ends.
<i>Box 8</i>	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.
<i>Box 9</i>	Number and date of the TIR approval certificate(s).
<i>Box 10</i>	Number(s) of the container(s), if applicable.
<i>Box 11</i>	Various observations, e.g. the endorsement "Heavy or bulky goods".
<i>Box 12</i>	Signature of the TIR Carnet holder or his representative.

Voucher No. 1/No. 2 (yellow) not for customs use

The 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 Holder requests to endorse the changes.

<i>AC.2 Recommendation</i>	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.
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The customs offices of departure in the Community will accept the inclusion of the HS code also on the TIR carnet vouchers for Customs use.

It should be noted that the 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 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 Additional documents may be attached to the Vouchers or the cover of 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. 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 offices of destination can vary from 1 to 3

depending on the number of 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, 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 en route.

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 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 en route or destination.

Box 21 Identification particulars of the Customs office of departure or of entry en route, 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, stamp and signature of a competent official of the Customs office of departure or of entry en route.

Counterfoil No. 1 (white) filled-in by customs authorities

Box 1 Identification particulars of the Customs office of departure or of entry en route.

Box 2 Movement Reference Number (MRN) and 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 office en route or destination at which the goods must be presented. When necessary, the prescribed route may be indicated here.

Box 6 Date, stamp and signature of a competent official of the customs office of departure or entry (en route).

Counterfoil 1 Where the fallback procedure is used 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 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 (en route).

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 (en route).

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, stamp and signature of a competent official of the customs office of destination or of exit (en route).

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 (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 (en route).
- 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 (en route).
- 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, stamp and signature of a competent official of the Customs office of destination or of exit (en route).

Certified report

- 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 the latter 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, 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" to the left box. If not, an "X" to the right box
- b) Identification number of the container(s); if approved for TIR transport, an "X" to the left box. If not, an "X" to the right box.

Number of certificate of approval, if appropriate, to be entered in the right side of the right box and number and particulars of the seals affixed to be entered in the line to the right from it.

Box 17

Authority which drew up this certified report; place, date, stamp and signature with clarification.

Endorsement of next customs office with stamp, date and signature with a clarification of the customs officer.

Tear-off slip

The detachable numbered corner on the back sheet of the TIR carnet shall be detached and returned to the 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.

The fallback procedure

The use of the TIR carnet

Article 454 (6) IPC Where the customs' system and/or the application for lodging the TIR carnet data electronically are unavailable at the customs office of departure or entry (en route) 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 (en route).

Article 455(5) IPC In such cases the computerised system to terminate or to discharge the TIR operation within the customs territory of the Community cannot be used.

The customs office of destination or exit (en route) 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 (en route) at the latest within eight days from the date of termination. The customs office of departure or entry (en route) compares the information given by the customs office of destination or exit (en route) 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 (en route) have not received the appropriate part of the TIR carnet Voucher No 2 after the eight-day deadline, they may interrogate the international organisation's control system 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 (en route) in the Community.

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 (en route) may decide to start the enquiry procedure immediately with the declared customs office of destination or exit (en route) in the Community.

Enquiry procedure in case of fallback

Article 455a(6) IPC

Whenever the customs authorities of the Member State of departure or entry (en route) 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 (en route). 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

The specimens for the information letter and the enquiry

notice to be used in a fallback procedure are:

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 Community carried under the TIR carnet No.....

In addition, we have checked the status of this TIR carnet in the Control system for TIR carnets and:

- (1) there is no information confirming the termination of this TIR operation in the Community,
- (2) there is a record concerning this TIR operation and we have already contacted the office of destination inin order to confirm this SafeTIR information but we have not received any confirmation so far.¹

Therefore, according to Article 455a.5 of the Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Decision (EEC) No 2913/92 of 12 October 1992 establishing the Community 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 Community within 28 days of the date of this letter.

¹ Option 1 or 2 to be chosen by the customs administration concerned.

The proof should be furnished in the form of one of the following documents identifying the goods:

- a document certified by the customs authorities of the Member State of destination or exit establishing that they have been presented at this customs office or to an authorised consignee, or,
- a customs document issued in a third country entering the goods for a customs approved treatment or use, or,
- a document issued in a third country, endorsed by the customs authorities of this country and certifying that the goods are considered to be in free circulation in that country.

A copy or photocopy of the above mentioned documents certified as being true copies by the body which certified the original documents, by the authorities of the third countries concerned or by the authority of one of the Member State.

.....

(stamp of the customs office/signature of the person responsible)

Annexed: copy of voucher no 1 of the TIR carnet,

Specimen enquiry notice

TIR carnet – enquiry notice

I. To be completed by the office of departure or entry into the Community		
A. TIR carnet No. Copy of voucher No.1 attached	B. Office of destination or exit from the Community (name and Member State)	
C. Office of departure or entry into the Community (name, address, Member State)	D. Vehicle registration number or name of vessel, if known	
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		
(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
II. To be completed by the office of destination or exit from the Community:		
Request for additional information		
In order to carry out enquiries the office of departure or entry into the Community 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 office of departure or entry into the Community:

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 office of destination or exit from the Community

- 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

MODEL EU STANDARD AGREEMENT BETWEEN THE CUSTOMS ADMINISTRATIONS OF THE MEMBER STATES AND THEIR NATIONAL GUARANTEEING ASSOCIATIONS ON THE TIR PROCEDURE[‡]

In accordance with Articles 6 and 8, and Annex 9, Part I, paragraph 1(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[§], 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 Community 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.

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) or to a sum equal to that amount as determined in accordance with Article 18 of Council Regulation (EEC) No 2913/92^{**} (Community Customs Code) per TIR Carnet.

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.

This undertaking does not apply to any fines or penalties that may be imposed by the Member State concerned.

[‡] Administrative arrangement TAXUD/1958/2003 Final

[§] Article 1(q) of the TIR Convention 1975 refers. This Agreement and Undertaking does not apply to the transport of alcohol and tobacco products described in Explanatory Note 0.8.3 of the TIR Convention.

^{**} For those Member States that have not adopted the single currency

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 215 of the Community 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 457.3 of Commission Regulation (EEC) No 2454/93[†] 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

Date

Signed

For the Customs Administration

Date

[†] As amended by Commission Regulation (EC) 881/2003. OJ L134, 29.5.2003 refers

STAMP FOR THE FALLBACK PROCEDURE

<p>NCTS FALLBACK PROCEDURE</p> <p><i>NO DATA AVAILABLE IN THE SYSTEM</i></p> <p><i>INITIATED ON</i> _____</p> <p><i>(Date/hour)</i></p>
--

(dimensions: 26 x 59 mm, red ink)

Examples of situations in lodging the electronic TIR carnet data

a) TIR transport starting from a third country and involving a non-Community country during its journey:

Example:

[Turkey – Kapitan Andreevo (Bulgaria) – Siret (Romania) – Ukraine – Medyka and Krakow (Poland)]

The 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 Community 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 Community the 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 movement 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 Community and involving an intermediate loading place:

Example:

[Turku (Finland) – Kotka (Finland) – Russia]

The 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 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 Community (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 Community:

Example:

[Murmansk (Russia) – Oulu (Finland) – Turku (Finland)]

The 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 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.