



EUROPEAN  
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ANNEX 1

**ANNEX**

**to the**

**Proposal for a COUNCIL DECISION**

**on the position to be taken on behalf of the European Union within the Joint Committee  
set up by the Convention on a common transit procedure as regards amendments to that  
Convention**

## **ANNEX**

### **DECISION No X/2016 OF THE EU-EFTA JOINT COMMITTEE ON COMMON TRANSIT of Day Month 2016 amending the Convention of 20 May 1987 on a common transit procedure**

#### **THE JOINT COMMITTEE**

Having regard to the Convention of 20 May 1987 on a common transit procedure<sup>1</sup>, and in particular Article 15(3)(a) and (c) thereof,

Whereas:

- (1) Article 15 of the Convention between the European Economic Community, the Republic of Austria, the Republic of Finland, the Republic of Iceland, the Kingdom of Norway, the Kingdom of Sweden and the Swiss Confederation on a common transit procedure ("the Convention") empowers the Joint Committee set up by that Convention ("the Joint Committee") to recommend and adopt, by decisions, amendments to the Convention and the Appendices thereto.
- (2) Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code and its delegated and implementing acts apply from 1 May 2016, introducing a modernised framework for customs procedures, including transit procedures.
- (3) To ensure the smooth functioning of trade between the Union and the Contracting Parties to the Convention in order to have it more efficient and faster, the common transit procedure should be aligned with the Union transit procedure laid down in Regulation (EU) No 952/2013 and its delegated and implementing acts to the widest possible extent. For that purpose, amendments to the Convention and its Appendices both with respect to the substance and with respect to the terminology are indispensable.
- (4) In order to provide sufficient clarity, a terminological alignment with Regulation (EU) No 952/2013 and its delegated and implementing acts is necessary. The proposed amendments were presented to and discussed within the EU-EFTA Working Group on "common transit" and "simplification of formalities in trade in goods" and the text received a preliminary approval by that Working Group.
- (5) Therefore the Convention has to be amended accordingly. °

HAS ADOPTED THIS DECISION:

#### *Article 1*

1. The text of the Convention of 20 May 1987 on a common transit procedure is amended as set out in Annex A to this Decision.
2. The text of Appendix I to the Convention, including the Annexes to Appendix I, is replaced by the text set out in Annex B to this Decision.
3. The text of Appendix II to the Convention is amended as set out in Annex C to this Decision.

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<sup>1</sup> OJ L 226, 13.8.1987, p. 2.

4. The text of Appendix III to the Convention is amended as set out in Annex D to this Decision.
5. The texts of Annexes A1, A2, A4, A6, B1, B2, B3, B5, B6, B11 and C7 to Appendix III to the Convention are amended as set out in Annex E to this Decision.
6. The texts of Annexes B7, B8, B9, B10, C1, C2, C3, C4, C5 and C6 to Appendix III to the Convention are replaced by the texts set out in Annex F to this Decision.
7. The text of Appendix IV to the Convention, including the Annexes to Appendix IV, is amended as set out in Annex G to this Decision.

#### *Article 2*

This Decision shall enter into force on the day of its adoption.

It shall apply as of 1 May 2016.

Done at Brussels,

*For the Joint Committee*  
*The President*

## ANNEX A

The Convention of 20 May 1987 on a common transit procedure is amended as follows:

1. In Article 1(1) the words "between the EFTA countries themselves" are replaced by "between the common transit countries themselves".
2. In Article 1(2) the words "Community transit procedure" is replaced by "Union transit procedure".
3. In Article 2(3) (a) the first subparagraph is replaced by the following:

"(a) in the Community :

only when the goods are Union goods. "Union goods" shall mean goods which fall into any of the following categories:

  - goods wholly obtained in the customs territory of the Community and not incorporating goods imported from countries or territories outside the customs territory of the Community;
  - goods brought into the customs territory of the Community from countries or territories outside that territory and released for free circulation;
  - goods obtained or produced in the customs territory of the Community , either solely from goods referred to in the second indent or from goods referred to in the first and second indents."
4. In the second subparagraph of Article 2(3) the words "Community goods" are replaced by "Union goods".
5. Article 2(3) (b) is replaced by the following: "

"(b) in a common transit country:

Only when the goods have arrived in that country under the T2 procedure and are reconsigned under the special conditions laid down in Article 9 below".
6. In Article 2(4) the words "the Community status of goods" are replaced by "the customs status of Union goods".
7. In Article 3(1)(a) the words "from one office of a Contracting Party to another office of the same Contracting Party or that of another Contracting Party" are replaced by "from one Contracting Party to another Contracting Party or to the same Contracting Party".
8. Article 3(1) is amended as follows:

(a) point (b) is replaced by the following:

"(b) "country" shall mean any common transit country, any Member State of the Community, or any other State which has acceded to this Convention;"

(b) the following point (d) is inserted:

"(d) "common transit country" shall mean any country, other than a Member State of the Community, that is a Contracting Party to this Convention;"
9. In Article 3 paragraph 2 is deleted.

10. In Article 3(3) the words "EFTA countries "are replaced by "common transit countries"
11. Article 7(1) is amended as follows:
  - (a) the word "the competent offices of the EFTA countries" are replaced by "the competent offices of the common transit countries";
  - (b) the words "offices of departure" are replaced by "customs offices of departure";
  - (c) the words "offices of transit" are replaced by "customs offices of transit";
  - (d) the words "offices of destination" are replaced by "customs offices of destination";
  - (e) the words "offices of guarantee" are replaced by "customs offices of guarantee";
12. Article 7(2) is replaced by the following :

"2. The competent offices of the Member States of the Community shall be empowered to accept T1 or T2 declarations for transit to a customs office of destination situated in a common transit country. Subject to any special provisions of this Convention, they shall be also certifying the customs status of Union goods for those goods."
13. Article 7(3) is replaced by the following:

"3. Where several consignments of goods are grouped together and loaded on a single means of transport , and are dispatched as a consolidated load by one holder of the procedure in a single T1 or T2 operation, from one customs office of departure to one customs office of destination for delivery to one consignee, a Contracting Party may require that those consignments shall save in exceptional, duly justified cases, be included in one single T1 or T2 declaration with the corresponding list of items."
14. In Article 7(4) the words "the Community status of goods" are replaced by "the customs status of Union goods".
15. In Article 7(5) the words "the Community status of goods" are replaced by "the customs status of Union goods".
16. In Article 9(1) the words "an EFTA country" are replaced by "a common transit country".
17. Article 9(2) the first subparagraph is replaced by the following:

"2. Where such goods are reconsigned from a common transit country after having been placed, in that common transit country, under a customs procedure other than a transit or a warehousing procedure, no T2 procedure may be applied."
18. In Article 9(3) the words "from an EFTA country" are replaced by "from a common transit country".
19. Article 9(4) is amended as follows:

"(4) Any T2 declaration accepted or any document certifying the customs status of Union goods issued by a competent office of a common transit country shall bear a reference to the corresponding T2 declaration or document certifying the customs status of Union goods under which the goods arrived in that common transit country and shall include all special endorsements appearing thereon."

20. Article 11(2) (a) is replaced by the following:  
"(a) the space containing the goods, where the means of transport or the container has been approved under other regulations or recognised by the customs office of departure as suitable for sealing;"
21. Article 11(3) is replaced by the following:  
"3. The customs office of departure shall consider means of transport and containers to be suitable for sealing on the following conditions:  
(a) seals can be simply and effectively affixed to the means of transport or the container;  
(b) the means of transport or the container is so constructed that when goods are removed or introduced, the removal or introduction leaves visible traces, the seals are broken or show signs of tampering, or an electronic monitoring system registers the removal or introduction;  
(c) the means of transport or the container contains no concealed spaces where goods may be hidden;  
(d) the spaces reserved for the goods are readily accessible for inspection by the customs authorities."
22. In Article 11(4) the words "the office of departure" are replaced by "the customs office of departure".
23. In Article 12 paragraphs 1 and 2 are deleted.
24. In Article 12(3) the word "principal" is replaced by "holder of the procedure" and the word "declaration" is replaced by "declarations".
25. In Article 13(3) the words "the Community status of the goods" are replaced by "the customs status of Union goods".
26. In Article 20(1) the words "to the territories of the EFTA countries" are replaced by "to the territories of the common transit countries".

## **ANNEX B**

Appendix I to the Convention is replaced by the following:

# **"APPENDIX I COMMON TRANSIT PROCEDURES**

## **TITLE I: GENERAL PROVISIONS**

### **CHAPTER I – Subject matter and scope of the procedure and definitions**

#### *Article 1*

##### ***Subject matter***

1. As provided for in Article 1(3) of the Convention, this Appendix lays down rules governing the common transit procedure.
2. Save where otherwise stated, the provisions of this Appendix shall apply to operations under the common transit procedure.

#### *Article 2*

##### ***Non-application of the common transit procedure to postal consignments***

The common transit procedure shall not apply to postal consignments (including postal packages) carried in accordance with the acts of the Universal Postal Union, when the goods are carried by or for holders of rights and obligations under those acts.

#### *Article 3*

##### ***Definitions***

For the purposes of the Convention the following definitions apply:

- (a) "customs authorities" means  
the customs administrations responsible for applying the Convention and any other authorities empowered under national law to apply the Convention;
- (b) "person" means  
a natural person, a legal person, and any association of persons which is not a legal person but which is recognised under the Union law, national law or the law of a common transit country as having capacity to perform legal acts;
- (c) "transit declaration" means

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

(d) "Transit accompanying document" means

document printed using electronic data-processing techniques to accompany the goods and based on the particulars of the transit declaration;

(e) "declarant" means

the person lodging a transit declaration in his own name or the person in whose name such a declaration is lodged;

(f) "holder of the procedure" means

the person who lodges the transit declaration, or on whose behalf that declaration is lodged;

(g) "customs office of departure" means

the customs office where a transit declaration is accepted;

(h) "customs office of transit" means

the customs office competent for the point of entry into the customs territory of a Contracting Party when the goods move under the common transit procedure, or

the customs office competent for the point of exit from the customs territory of a Contracting Party when the goods are leaving that territory in the course of a transit operation via a frontier between that Contracting Party and a third country, or

(i) "customs office of destination" means

the customs office where goods placed under the common transit procedure are presented in order to end the procedure;

(j) "Master Reference Number (MRN)" means

the registration number allocated to a transit declaration by the competent customs authority using electronic data processing techniques ;

(k) "customs office of guarantee" means

the customs office where the customs authorities of each country decide that guarantees are to be lodged;

(l) "debt" means

the obligation on a person to pay the amount of import or export duties and other charges due in respect of goods placed under the common transit procedure;

(m) "debtor" means

any person liable for a debt;



- (n) "release of goods" means
- the act whereby the customs authorities make goods available for the purposes specified for the common transit procedure under which they are placed;
- (o) "person established in the customs territory of a Contracting Party" means
- in the case of a natural person, any person who has his or her habitual residence in the customs territory of that Contracting Party;
- (p) in the case of a legal person or an association of persons, any person having its registered office, central headquarters or a permanent business establishment in the customs territory of that Contracting Party;
- (q) "electronic data-processing techniques" means
- electronic information exchange between economic operators and customs authorities, among customs authorities and between customs authorities and other involved governmental or European or common transit countries' agencies or institutions in an agreed and defined format with a purpose of automated processing and storage of the data after reception using any of the following means:
- (i) electronic data interchange;
  - (ii) computer-to-computer interchange;
  - (iii) electronic transfer of structured data by standard messages or services from one electronic processing environment to another without human intervention;
  - (iv) online introduction of data into customs data-processing systems for storage and processing resulting in online responses.
- (r) "electronic data interchange" means
- an electronic transmission of data, structured in accordance with agreed message standards, between two computer systems;
- (s) "electronic transit system" means
- electronic system used for the electronic data interchange of the common transit procedure;
- (t) "standard message" means
- a predefined structure for the electronic transmission of data;
- (u) "personal data" means
- any information relating to an identified or identifiable person;
- (v) "fixed transport installation" means
- technical means (e.g. pipelines and electric power lines) used for continuous transport of goods;

(w) "business continuity procedure" means

procedure based on the use of paper documents, established to allow the lodging of the transit declaration and follow-up of the transit operation where it is not possible to use the procedure based on electronic data-processing techniques.

## **CHAPTER II – General provisions on the common transit procedure**

### *Article 4*

#### ***Electronic system relating to the procedure***

1. For the completion of the customs formalities of the common transit procedure, the electronic transit system shall be used, unless otherwise provided for in this Appendix.
2. In agreement with each other the Contracting Parties shall adopt measures for the application of the electronic transit system laying down the following:
  - (a) the rules defining and governing the messages to be exchanged between customs offices, as required for the application of the customs legislation;
  - (b) a common data set and the format of the data messages to be exchanged under the customs legislation.

### *Article 5*

#### ***Use of the electronic transit system***

1. The competent authorities shall use the electronic transit system for information exchange for the purposes of the common transit procedure, unless otherwise provided for in this Appendix.
2. The Contracting Parties shall use Common Communication Network/Common Systems Interface of the European Union (CCN/CSI) for the information exchange referred to in paragraph 1 of this Article.

The financial participation of the common transit countries, access by the common transit countries to the CCN/CSI and other related issues shall be agreed between the Union and each of the common transit countries.

### *Article 6*

#### ***Security of data***

1. The Contracting Parties shall lay down conditions for carrying out formalities by electronic data-processing techniques which shall include, inter alia, measures for checking the source of data and protecting them against accidental or unlawful destruction or accidental loss, alteration or unauthorised access.

2. In addition to the measures referred to in paragraph 1 of this Article, the competent authorities shall establish and maintain adequate security arrangements for the effective, reliable and secure operation of the electronic transit system.
3. Modifications to data and deletion of data shall be recorded together with information about the reason for the modification or deletion, the exact time of the modification or deletion and the identity of the person who carried it out.

The original data or any processed data shall be kept for at least three calendar years from the end of the year in which such data was recorded, or for longer if so required by the countries.
4. The competent authorities shall monitor the security of the data regularly.
5. Any competent authorities involved shall inform each other of all suspected breaches of security.

#### *Article 7*

##### ***Protection of personal data***

1. The Contracting Parties shall use the personal data exchanged in application of the Convention solely for the purposes of the common transit procedure and any customs procedure or temporary storage following the common transit procedure.

This restriction shall not prevent the use of such data by the customs authorities for the purposes of risk analysis and investigations during the common transit procedure and for legal proceedings arising out of this common transit procedure. Where that data is used for those purposes, the customs authorities which supplied the information shall be notified immediately.
2. The Contracting Parties shall ensure that the processing of personal data exchanged in the application of the Convention is done in accordance with Directive 95/46/EC of the European Parliament and of the Council of 24 October 1995 on the protection of individuals with regard to the processing of personal data and on the free movement of such data<sup>2</sup>.
3. Each Contracting Party shall take the necessary steps to ensure compliance with this Article.

### **CHAPTER III – Obligations of the holder of the procedure and of the carrier and the recipient of goods moving under the common transit procedure**

#### *Article 8*

##### ***Obligations of the holder of the procedure and of the carrier and the recipient of goods moving under the common transit procedure***

1. The holder of the procedure shall be responsible for all of the following:

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<sup>2</sup> EU OJ OJ L 281, 23.11.1995, p. 31.

- (a) presentation of the goods intact and the necessary information at the customs office of destination, within the prescribed time limit and in compliance with the measures taken by the customs authorities to ensure their identification;
  - (b) observance of the customs provisions relating to the common transit procedure;
  - (c) unless otherwise provided for in the Convention, provision of a guarantee in order to ensure payment of the amount of the debt, which may be incurred in respect of the goods.
- 2. A carrier or recipient of goods who accepts goods knowing that they are moving under the common transit procedure shall also be responsible for presentation of the goods intact at the customs office of destination within the prescribed time-limit and in compliance with the measures taken by the customs authorities to ensure their identification.

## **CHAPTER IV – Guarantees**

### *Article 9*

#### ***Electronic system relating to guarantees***

For the exchange and storage of information pertaining to guarantees, electronic data-processing techniques shall be used.

### *Article 10*

#### ***Obligation to provide a guarantee***

- 1. The holder of the procedure shall provide a guarantee in order to ensure payment of the debt which may be incurred in respect of the goods placed under the common transit procedure.
- 2. The guarantee shall be provided as:
  - (a) either an individual guarantee covering a single operation;
  - (b) or a comprehensive guarantee covering several operations in the form of an undertaking given by a guarantor, where a simplification provided for in Article 55(a) applies.
- 3. However, the customs authorities may refuse to accept the type of guarantee proposed where it is incompatible with the proper functioning of the common transit procedure.

### *Article 11*

#### ***Forms of the individual guarantee***

- 1. The individual guarantee may be provided in one of the following forms:
  - (a) by a cash deposit;
  - (b) by an undertaking given by a guarantor;
  - (c) by vouchers.

2. In case referred to in paragraph 1(c), the individual guarantee shall be provided by an undertaking given by a guarantor.

#### *Article 12*

##### ***Guarantor***

1. The guarantor referred to in Articles 10(2)(b), 11(1)(b) and 11(2) shall be a third person established in the Contracting Party where the guarantee is provided and approved by the customs authorities requiring the guarantee.  
The guarantor shall indicate in his undertaking an address for service or appoint an agent in each country of the Contracting Parties involved in the common transit operation.
2. The guarantor shall undertake in writing to pay the secured amount of debt. The undertaking shall also cover, within the limits of the secured amount, amounts of debt payable following *a posteriori* checks.
3. The customs authorities may refuse to approve a guarantor who does not appear certain to ensure payment of the amount of debt within the prescribed period.

#### *Article 13*

##### ***Guarantee Waiver***

1. No guarantee shall be required in any of the following situations:
  - (a) goods carried by air where the transit procedure based on an electronic manifest for goods carried by air are used;
  - (b) goods carried on the Rhine, the Rhine waterways, the Danube or the Danube waterways;
  - (c) goods carried by fixed transport installation;
  - (d) goods carried by rail or air where the paper-based transit procedure for goods carried by rail or air is used.
2. In cases referred to in paragraph 1(d) the guarantee waiver shall apply only to the authorisations for the use of the paper-based common transit procedure for goods carried by rail or air, granted before 1 May 2016.

## **CHAPTER V – Miscellaneous provisions**

#### *Article 14*

##### ***Legal status of documents and records***

1. Documents issued and records kept in accordance with the rules of the country where they were issued or kept, irrespective of the technical format and measures introduced or accepted by the competent authorities of one country, shall have the same legal effect in the territory of other countries as in the country where they were issued or are kept.

2. Results of the inspections carried out under the common transit procedure by the competent authorities of one country shall have the same force in other countries as results of the inspections carried out by the competent authorities of each of those countries.

#### *Article 15*

##### ***List of customs offices competent to deal with transit operations***

Each country shall enter in the computerised system maintained by the European Commission (the Commission) the list of customs offices competent to deal with common transit operations, indicating their respective identification numbers and duties and stating the days and hours when they are open. Any changes shall also be entered in the computerised system.

The Commission shall use that computerised system to communicate this information to the other countries.

#### *Article 16*

##### ***Central office***

Where a country has established a central office assigned for the management and monitoring of the common transit procedure and the receipt and transmission of documents related to that procedure, it shall notify the Commission of any such office.

The Commission shall forward this information to the other countries.

#### *Article 17*

##### ***Offences and penalties***

Countries shall take whatever steps are necessary to deal with any offence or irregularity and impose effective, proportionate and dissuasive penalties.

## **TITLE II: OPERATION OF THE PROCEDURE**

### **CHAPTER I – Individual guarantee**

#### *Article 18*

##### ***Calculation of the amount of the individual guarantee***

An individual guarantee provided in accordance with Article 10(2)(a) shall cover the amount of the debt which may be incurred, calculated on the basis of the highest rates of duty applicable to goods of the same type. For the purpose of that calculation, Union goods carried in accordance with the Convention shall be treated as non-Union goods.

#### *Article 19*

##### ***Individual guarantee in the form of a cash deposit***

1. An individual guarantee provided in the form of a cash deposit or by any other equivalent means of payment shall be given in accordance with the provisions in force in the country of departure in which the guarantee is required.
2. Individual guarantees in the form of a cash deposit provided in one of the Contracting Parties shall be valid in all Contracting Parties. They shall be repaid when the procedure has been discharged.
3. Where a guarantee is given by making a cash deposit or any other equivalent means of payment, no interest thereon shall be payable by the customs authorities.

#### *Article 20*

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

1. An undertaking given by a guarantor for the purposes of an individual guarantee shall be provided using the form set out in Annex C1 to Appendix III. That undertaking shall be retained at the customs office of guarantee for the period of its validity.
2. Where required by national law, regulation or administrative provision, or in accordance with common practice, a country may allow the undertaking referred to in paragraph 1 to take a different form provided it has the same legal effect as the undertaking set out in the form.
3. For each undertaking, the customs office of guarantee shall communicate to the holder of the procedure the following information:
  - (a) a guarantee reference number;
  - (b) an access code associated with the guarantee reference number.The holder of the procedure shall not modify that access code.

## Article 21

### ***Individual guarantee in the form of vouchers***

1. An undertaking given by a guarantor for the purposes of an individual guarantee in the form of vouchers shall be provided using the form set out in Annex C2 to Appendix III. That undertaking shall be retained at the customs office of guarantee for the period of its validity.

Article 20(2) shall be applicable.

2. Vouchers shall be made out by a guarantor using the form set out in Annex C3 to Appendix III and provided to persons who intend to be the holders of the procedure. Those vouchers shall be valid in all Contracting Parties.

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

3. The guarantor shall provide the customs office of guarantee with any required details about the individual guarantee vouchers that he has issued.
4. For each voucher, the guarantor shall communicate to the person who intends to be the holder of the procedure the following information:

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

The person who intends to be the holder of the procedure shall not modify that access code.

5. The person who intends to be the holder of the procedure shall submit at the customs office of departure a number of vouchers corresponding to the multiple of EUR 10 000 required to cover the total amount of debt which may be incurred.
6. Where a paper-based transit declaration is accepted in accordance with Article 26(1)(b), the vouchers shall be delivered in a paper-form and retained by the customs office of departure. That customs office shall communicate the identification number of each voucher to the customs office of guarantee indicated on the voucher.

## Article 22

### ***Approval of the undertaking***

The undertaking given by a guarantor shall be approved by the customs office of guarantee which shall notify the approval to the person required to provide the guarantee.

## Article 23

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

1. The customs office of guarantee may revoke the approval of the guarantor or the approval of the undertaking by a guarantor at any time. The customs office of guarantee shall notify the revocation to the guarantor and the person required to provide the guarantee.



The revocation of the approval of the guarantor or of the undertaking of the guarantor shall take effect on the 16th day following the date on which the decision on the revocation is received or is deemed to have been received by the guarantor.

2. A guarantor may cancel his undertaking at any time. The guarantor shall notify the cancellation to the customs office of guarantee.

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

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

3. The customs authorities of the country responsible for the relevant customs office of guarantee shall introduce into the electronic system referred to in Article 9 information of any revocation or cancellation of a guarantee and the date when it becomes effective.

## **CHAPTER II – Means of transport and declarations**

### *Article 24*

#### ***Transit declaration and means of transport***

1. Each transit declaration shall include only the goods placed under the common transit procedure that are moved or are to be moved from one customs office of departure to one customs office of destination on a single means of transport, in a container or in a package.

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

2. For the purposes of this Article, the following shall be regarded as constituting a single means of transport, provided that the goods carried are dispatched together:
  - (a) a road vehicle accompanied by its trailer(s) or semi-trailer(s);
  - (b) a set of coupled railway carriages or wagons;
  - (c) boats constituting a single chain.
3. Where for the purposes of the common transit procedure a single means of transport is used for loading goods at more than one customs office of departure and for unloading at more than one customs office of destination, separate transit declarations shall be lodged for each of the consignments.

### *Article 25*

#### ***Transit declarations by means of electronic data-processing techniques***

The particulars and the structure of the data of the transit declaration are set out in Annexes A1, A2 and B6 to Appendix III.

## Article 26

### ***Paper-based transit declarations***

1. The customs authority shall accept a paper-based transit declaration in the following cases:
  - (a) where goods are transported by travellers who have no direct access to the electronic transit system, according to the methods described in the Article 27;
  - (b) where the business continuity procedure is applied in accordance with Annex II, in the event of a temporary failure of:
    - (i) the electronic transit system;
    - (ii) the computerised system used by the holders of the procedure for lodging the common transit declaration by means of electronic data-processing techniques;
    - (iii) the electronic connection between the computerised system used by the holders of the procedure for lodging the common transit declaration by means of electronic data-processing techniques and the electronic transit system.
  - (c) where a common transit country so decides.
2. For the application of paragraph 1(a) and (c), the customs authorities shall ensure that the transit data are recorded in the electronic transit system and exchanged between the customs authorities using that system.
3. The acceptance of a paper-based transit declaration as referred to in paragraph 1(b) (ii) and (iii) shall be subject to the approval by the customs authorities.

## Article 27

### ***Transit declaration for travellers***

In the cases referred to in Article 26(1)(a), the traveller shall draw up the paper-based transit declaration in accordance with Articles 5 and 6 and Annex B6 to Appendix III.

## Article 28

### ***Mixed consignments***

A consignment may comprise both goods which are to be placed under the T1 procedure and goods which are to be placed under the T2 procedure, provided that each item of the goods is marked accordingly in the transit declaration with the codes 'T1', 'T2' or 'T2F'.

## Article 29

### ***Authentication of the transit declaration and responsibility of the holder of the procedure***

1. The transit declaration shall be authenticated by the declarant.
2. Lodging of a transit declaration by the holder of the procedure to the customs authorities shall render that holder responsible for all of the following:

- (a) the accuracy and completeness of the information given in the transit declaration;
- (b) the authenticity, accuracy and validity of any document supporting the transit declaration;
- (c) compliance with all the obligations relating to the placing of the goods stated in the transit declaration.

## **CHAPTER III – Formalities at the customs office of departure**

### *Article 30*

#### ***Lodging and acceptance of a transit declaration***

1. The transit declaration shall be lodged at the customs office of departure.
2. That customs office of departure shall accept the transit declaration provided that the following conditions are met:
  - (a) it contains all the data necessary for the purposes of the common transit procedure as specified in Annex II to Appendix III;
  - (b) it is accompanied by all the necessary documents;
  - (c) the goods to which the transit declaration refers have been presented to customs during the official opening hours.

The customs office of departure may, at the request of the declarant, allow the goods to be presented outside the official opening hours or at any other place.
3. The customs authorities may allow the documents referred to in paragraph 1(b) not to be presented to the customs office of departure. In that case those documents shall be in the declarant's possession and at the disposal of the customs authorities.

### *Article 31*

#### ***Amendment of a transit declaration***

1. The declarant shall, upon application, be permitted to amend one or more of the particulars of the transit declaration after it has been accepted by the customs authorities. The amendment shall not render the transit declaration applicable to goods other than those it originally covered.
2. No such amendment shall be permitted where it is applied for after any of the following events:
  - (a) the customs authorities have informed the declarant that they intend to examine the goods;
  - (b) the customs authorities have established that the particulars of the customs declaration are incorrect;
  - (c) the customs authorities have released the goods.

## Article 32

### ***Invalidation of a transit declaration***

1. The customs office of departure shall, upon application by the declarant, invalidate a transit declaration already accepted in either of the following cases:
  - (a) where it is satisfied that the goods are immediately to be placed under another customs procedure;
  - (b) where it is satisfied that, as a result of special circumstances, the placing of the goods under the customs procedure for which they were declared is no longer justified.

However, where the customs office of departure has informed the declarant of their intention to examine the goods, an application for invalidation of the customs declaration shall not be accepted before the examination has taken place.

2. The transit declaration shall not be invalidated after the goods have been released unless where:
  - (a) goods in free circulation in a Contracting Party have been declared in error for a common transit procedure and their customs status as goods being in free circulation in the same Contracting Party has been proved afterwards;
  - (b) the goods have been erroneously declared under more than one customs declaration.

## Article 33

### ***Itinerary for movements under common transit***

1. Goods placed under the common transit procedure shall be moved to the customs office of destination along an economically justified itinerary.
2. Where the customs office of departure or the declarant considers it necessary, that customs office shall prescribe an itinerary for the movements of goods during the common transit procedure taking into account any relevant information communicated by the declarant.

When prescribing an itinerary, the customs office shall enter in the electronic transit system at least the indication of the countries through which the transit is to take place.

## Article 34

### ***Time-limit for the presentation of goods***

1. The customs office of departure shall set a time-limit within which the goods shall be presented at the customs office of destination, taking into account the following:
  - (a) the itinerary;
  - (b) the means of transport;
  - (c) transport legislation or other legislation which might have an impact on setting a time-limit;

- (d) any relevant information communicated by the holder of the procedure.
- 2. Where the time limit is set by the customs office of departure, it shall be binding on the customs authorities of the countries the territory of which the goods enter during a common transit operation, and that time-limit shall not be altered by those authorities.

### *Article 35*

#### ***Verification of a transit declaration and the examination of the goods***

- 1. The customs office of departure may, for the purpose of verifying the accuracy of the particulars contained in a transit declaration which has been accepted:
  - (a) examine the declaration and the supporting documents;
  - (b) require the declarant to provide other documents;
  - (c) examine the goods;
  - (d) take samples for analysis or for detailed examination of the goods.
- 2. The customs office of departure shall verify the existence and the validity of the guarantee.
- 3. The examination of the goods provided for in paragraph 1(c) shall be carried out in the places designated by the customs office of departure for that purpose and during the the official opening hours. However, the customs authorities may, at the declarant's request, carry out the examination of the goods outside the official opening hours or at any other place.

### *Article 36*

#### ***Identification of seals***

The customs office of departure shall record the number of the seals affixed by that customs office and the individual seal identifiers, in the electronic transit system.

### *Article 37*

#### ***Suitability for sealing***

Road vehicles, trailers, semi-trailers and containers approved for the carriage of goods under customs seal in accordance with an international agreement to which the European Union and the common transit countries are contracting parties shall also be regarded as suitable for sealing.

### *Article 38*

#### ***Characteristics of customs seals***

- 1. Customs seals shall have at least the following essential characteristics and comply with the following technical specifications:

- (a) essential characteristics of the seals:
    - (i) remaining intact and securely fastened in normal use;
    - (ii) being easily checkable and recognisable;
    - (iii) being so manufactured that any breakage, tampering or removal leaves traces visible to the naked eye;
    - (iv) being designed for single use or, if intended for multiple use, being so designed that they can be given a clear, individual identification mark each time they are re-used;
    - (v) bearing of individual seal identifiers which are permanent, readily legible and uniquely numbered;
  - (b) technical specifications:
    - (i) the form and dimensions of seals may vary with the sealing method used but the dimensions shall be such as to ensure that identification marks are easy to read;
    - (ii) the identification marks of seals shall be impossible to falsify and difficult to reproduce;
    - (iii) the material used shall be resistant to accidental breakage and such as to prevent undetectable falsification or reuse.
2. Where seals have been certified by a competent body in accordance with ISO International Standard No 17712:2013 "Freight containers - Mechanical Seals", those seals shall be deemed to fulfil the requirements laid down in paragraph 1.
- For containerised transports, seals with high-security features shall be used to the widest possible extent.
3. The customs seal shall bear the following indications:
- (a) the word 'Customs' in one of the official languages of the Union or of the common transit countries or a corresponding abbreviation;
  - (b) a country code, in the form of the ISO-alpha-2 country code, identifying the country in which the seal is affixed.
- The Contracting Parties may in agreement with each other decide to use common security features and technology.
4. Each country shall notify its customs seal types in use to the Commission. The Commission shall make this information available to all countries.
5. Whenever a seal needs to be removed to allow customs inspection, the customs authority shall endeavour to reseal as necessary, with a custom seal of at least equivalent security features and note the particulars of the action, including the new seal number, on the cargo documentation.
6. Customs seals compliant with Annex II of this Appendix as amended by Decision No 1/2008 of 16 June 2008 may continue to be used until stocks run out or 1 May 2019, whichever is the earlier.

## Article 39

### ***Alternative identification measures to sealing***

1. By way of derogation from Article 11(1) of the Convention, the customs office of departure may decide not to seal the goods placed under the common transit procedure and instead rely on the description of the goods in the transit declaration or in the supplementary documents provided that the description is sufficiently precise to permit easy identification of the goods and states their quantity and nature and any special features such as serial numbers of the goods.
2. By way of derogation from Article 11(1) of the Convention, unless the customs office of departure decides otherwise, neither the means of transport nor the individual packages containing the goods shall be sealed where:
  - (a) the goods are carried by air, and either labels are affixed to each consignment bearing the number of the accompanying airway bill, or the consignment constitutes a load unit on which the number of the accompanying airway bill is indicated;
  - (b) the goods are carried by rail, and identification measures are applied by the railway companies.

## Article 40

### ***Release of goods for the common transit procedure***

1. Only goods which have been sealed in accordance with Article 11(1), (2) and (3) of the Convention or in respect of which alternative identification measures have been taken in accordance with Article 11(4) of the Convention and Article 39 of this Appendix shall be released for the common transit procedure.
2. On release of the goods, the customs office of departure shall transmit the particulars of the common transit operation:
  - (a) to the declared customs office of destination;
  - (b) to each declared customs office of transit.

Those particulars shall be based on data derived from the transit declaration, as amended where appropriate.
3. The customs office of departure shall notify the holder of the procedure of the release of the goods for the common transit procedure.

## Article 41

### ***Transit accompanying document***

1. The customs office of departure shall provide a transit accompanying document to the declarant. The transit accompanying document shall be provided using the form set out in Annex 3 to Appendix III and shall include the particulars set out in Annex A4 to Appendix III.
2. If necessary, the transit accompanying document shall be supplemented by a List of items established using the form set out in Annex A5 to Appendix III and shall

include the particulars set out in Annex A6 to Appendix III. The List of items shall form an integral part of the transit accompanying document.

## **CHAPTER IV – Formalities during transport**

### *Article 42*

#### ***Presentation of the transit accompanying document***

The transit accompanying document and other documents accompanying the goods shall be presented whenever the customs authorities so require.

### *Article 43*

#### ***Presentation of goods moved under the common transit procedure at the customs office of transit***

1. The goods together with the transit accompanying document with the corresponding MRN shall be presented at each customs office of transit.
2. The customs office of transit shall record the border passage of the goods on the basis of the particulars of the common transit operation received from the customs office of departure. That passage shall be notified by the customs offices of transit to the customs office of departure.
3. The customs offices of transit may inspect the goods. Any inspection of the goods shall be carried out mainly on the basis of the particulars of the common transit operation received from the customs office of departure.
4. Where goods are carried via a customs office of transit other than that declared, the actual customs office of transit shall request the particulars of the common transit operation from the customs office of departure and notify the border passage of the goods to the customs office of departure.
5. Paragraphs 1,2 and 4 shall not apply to the transport of goods by rail provided that the customs office of transit can verify the border passage of the goods by other means. Such verification shall take place only in case of need. The verification may take place retrospectively.

### *Article 44*

#### ***Incidents during movement of goods under a common transit operation***

1. The carrier shall be required to make the necessary entries in the transit accompanying document and present without undue delay after the incident the goods together with that document to the nearest customs authority of the country in whose territory the means of transport is located where:
  - (a) the carrier is obliged to deviate from the itinerary prescribed in accordance with Article 33(2) due to circumstances beyond his control;
  - (b) seals are broken or tampered with in the course of a transport operation for reasons beyond the carrier's control;



- (c) under the supervision of the customs authority, goods are transferred from one means of transport to another means of transport;
- (d) imminent danger necessitates immediate partial or total unloading of the sealed means of transport;
- (e) there is an incident which may affect the ability of the holder of the procedure or the carrier to comply with his obligations;
- (f) any of the elements constituting a single means of transport as referred to in Article 24(2) is changed.

Where the customs authorities in whose territory the means of transport is located consider that the common transit operation concerned may continue, once they have taken any steps that may be necessary, they shall endorse the entries made by the carrier in the transit accompanying document.

2. In case of an incident as referred to in paragraph 1(c), the customs authorities shall not require presentation of the goods and of the transit accompanying document with the necessary entries made if the goods are transferred from a means of transport that is not sealed.
3. In the case of an incident as referred to in paragraph 1(f), the carrier may, after making the necessary entries in the transit accompanying document, continue the transit operation when one or more carriages or wagons are withdrawn from a set of coupled railway carriages or wagons due to technical problems.
4. In the case of an incident as referred to in paragraph 1(f), where the tractor unit of a road vehicle is changed without its trailers or semi-trailers being changed, the customs authority shall not require presentation of the goods and of the transit accompanying document with the necessary entries made.
5. In the cases referred to in paragraphs 2, 3 and 4 the carrier is waived from the presentation of the goods and of the transit accompanying document with the necessary entries made to the customs authority referred to in paragraph 1.
6. The relevant information in the transit accompanying document concerning the incidents referred to in paragraph 1 shall be recorded in the electronic transit system by the customs authorities as the case may be at the customs office of transit or at the customs office of destination.

## **CHAPTER V – Formalities at the customs office of destination**

### *Article 45*

#### ***Presentation of goods placed under the common transit procedure at the office of destination***

1. Where goods placed under a common transit procedure arrive at the customs office of destination, the following shall be presented at that customs office:
  - (a) the goods;
  - (b) the transit accompanying document;
  - (c) any information required by the customs office of destination.

The presentation shall take place during the official opening hours. However, the customs office of destination may, at the request of the person concerned, allow the presentation to take place outside the official opening hours or at any other place.

2. Where the presentation has taken place after expiry of the time limit set by the customs office of departure in accordance with Article 34(1), the holder of the procedure shall be deemed to have complied with the time-limit where he or the carrier proves to the satisfaction of the office of destination that the delay is not attributable to him.
3. The customs office of destination shall keep the transit accompanying document and, the control of the goods shall be carried out in general on the basis of the particulars of the common transit declaration received from the customs office of departure.
4. Where the common transit procedure is ended, no irregularity has been detected by the customs office of destination, and the holder of the procedure presents the transit accompanying document, that customs office shall endorse that document at the request of the holder of the procedure for the purposes of providing alternative proof in accordance with Article 51(1). The endorsement shall consist of the stamp of that customs office, the official's signature, the date and the following mention:
  - Alternative proof – 99202
5. The common transit procedure may be ended at a customs office other than that declared in the transit declaration. That customs office shall then be considered to be the customs office of destination.

#### *Article 46*

##### ***Receipt***

1. At the request of the person presenting the goods at the customs office of destination, that customs office shall endorse a receipt which certifies the presentation of the goods and of the transit accompanying document at that customs office.
2. The receipt shall be provided using the form set out in Annex B10 to Appendix III and be completed in advance by the person concerned.
3. The receipt shall not be used as an alternative proof of the common transit procedure having ended within the meaning of Article 51(1).

#### *Article 47*

##### ***Notification of arrival of goods under the common transit procedure and control results***

1. The customs office of destination shall notify the customs office of departure of the arrival of the goods on the day the goods and the transit accompanying document are presented in accordance with Article 45(1).
2. Where the common transit operation is ended at a customs office other than that declared in the transit declaration, the customs office considered to be the customs office of destination in accordance with Article 45(5) shall notify the arrival to the customs office of departure on the day the goods and the transit accompanying document are presented in accordance with Article 45(1).

The customs office of departure shall notify the arrival to the customs office of destination declared in the transit declaration.

3. The notification of the arrival, referred to in paragraphs (1) and (2) shall not be considered to be proof that the common transit procedure has been ended correctly.
4. The customs office of destination shall notify the control results to the customs office of departure at the latest on the third day following the day the goods are presented at the customs office of destination or at another place in accordance with Article 45(1). In exceptional cases, that time-limit may be extended up to six days.
5. By derogation from paragraph 4, where goods are received by an authorised consignee as referred to in Article 87 the customs office of departure shall be notified at the latest on the sixth day following the day the goods were delivered to the authorised consignee.

## **CHAPTER VI – Formalities related to the end of the procedure**

### *Article 48*

#### ***End and discharge of the procedure***

1. The common transit procedure shall end and the obligations of the holder of the procedure shall be met when the goods placed under the procedure and the required information are available at the customs office of destination, in accordance with the customs legislation.
2. The customs authorities shall discharge the common transit procedure when they are in a position to establish, on the basis of a comparison of the data available to the customs office of departure and those available to the customs office of destination, that the procedure has ended correctly.

### *Article 49*

#### ***Enquiry procedure for goods moved under the common transit procedure***

1. Where the customs office of departure has not received the control results within six days in accordance with Article 47(4) or the first subparagraph of Article 47(5) after receiving the notification of arrival of the goods, that customs office shall immediately request the control results from the customs office of destination which sent the notification of arrival of the goods.  
  
The customs office of destination shall send the control results immediately after receiving the request from the customs office of departure.
2. Where the customs authority of the country of departure has not yet received information that allows for the discharge of the common transit procedure or for the recovery of the debt, it shall request the relevant information from the holder of the procedure or, where sufficient particulars are available at destination, from the customs office of destination, in the following cases:
  - (a) the customs office of departure has not received the notification of arrival of the goods by the expiry of the time-limit for the presentation of the goods set in accordance with Article 34;

- (b) the customs office of departure has not received the control results requested in accordance with paragraph 1;
  - (c) the customs office of departure becomes aware that the notification of arrival of the goods or the control results were sent in error.
- 3. The customs authority of the country of departure shall send requests for information in accordance with paragraph 2(a) within a period of seven days after the expiry of the time-limit referred to therein and requests for information in accordance with paragraph 2(b) within a period of seven days after the expiry of the applicable time-limit referred to in paragraph 1.  
  
However, if, before the expiry of those time-limits, the customs authority of the country of departure receives information that the common transit procedure has not been ended correctly, or suspects that to be the case, it shall send the request without delay.
- 4. Replies to requests made in accordance with paragraph 2 shall be sent within 28 days from the date on which the request was sent.
- 5. Where, following a request in accordance with paragraph 2, the customs office of destination has not provided sufficient information for the common transit procedure to be discharged, the customs authority of the country of departure shall request the holder of the procedure to provide that information, at the latest 28 days after initiating the enquiry procedure.  
  
The holder of the procedure shall reply to that request within 28 days from the date on which it was sent.
- 6. If the information provided in a reply from the holder of the procedure in accordance with paragraph 4 is not sufficient to discharge the common transit procedure, but the customs authority of the country of departure considers it sufficient in order to continue the enquiry procedure, that authority shall immediately send a request for supplementary information to the customs office involved.  
  
That customs office shall reply to the request within 40 days from the date on which it was sent.
- 7. Where during the steps of an enquiry procedure set out in paragraphs 1 to 6 it is established that the common transit procedure was ended correctly, the customs authority of the country of departure shall discharge the common transit procedure and shall immediately inform the holder of the procedure and, where appropriate, any customs authority that may have initiated recovery of the discharge of that procedure.
- 8. Where during the steps of an enquiry procedure set out in paragraphs 1 to 6 it is established that the common transit procedure cannot be discharged, the customs authority of the country of departure shall establish whether a debt has been incurred.  
  
If a debt has been incurred, the customs authority of the country of departure shall take the following measures:
  - (a) identify the debtor;
  - (b) determine the customs authority responsible for the notification of the debt.

## Article 50

### ***Request to transfer recovery of the debt***

1. Where the customs authority of the country of departure during the enquiry procedure and before the time limit referred to in Article 114(2) expires, obtain evidence that the place where the events from which the debt arises occurred is in another country, that customs authority shall immediately, and in any event within the time-limit send all the information available to the competent customs authority at that place.
2. The competent customs authority at that place shall acknowledge receipt of the information and inform the customs authority of the country of departure whether it is responsible for the recovery. If the customs authority of the country of departure has not received that information within 28 days, it shall all immediately resume the enquiry procedure or start the recovery.

## Article 51

### ***Alternative proof of ending the common transit procedure***

1. The common transit procedure shall be considered as having been ended correctly where the holder of the procedure presents, to the satisfaction of the customs authority of the country of departure, one of the following documents identifying the goods:
  - (a) a document certified by the customs authority of the country of destination which identifies the goods and establishes that the goods have been presented at the customs office of destination, or have been delivered to an authorised consignee as referred to in Article 87;
  - (b) a document or a customs record, certified by the customs authority of a country which establishes that the goods have physically left the customs territory of the Contracting Party;
  - (c) a customs document issued in a third country where the goods are placed under a customs procedure;
  - (d) a document issued in a third country, stamped or otherwise certified by the customs authority of that country and establishing that goods are considered to be in free circulation in that country .
2. Instead of the documents referred to in paragraph 1, copies thereof certified as being true copies by the body which certified the original documents, by the authority of the third country concerned or by the authority of a country may be provided as proof.

## Article 52

### ***Verification and administrative assistance***

1. The competent customs authorities may carry out post-release controls of the information supplied and any documents, forms, authorisations or data relating to the common transit operation in order to check that the entries, the information

exchanged and the stamps are authentic. Such controls shall be made where doubts arise as to the accuracy and authenticity of the information provided or where fraud is suspected. It may also be made on the basis of risk analysis or by random selection.

2. A competent customs authority receiving a request to make a post-release control shall respond without delay.
3. Where the competent customs authority of the country of departure makes a request to the competent customs authority for a post-release control of information related to the common transit operation, the conditions of Article 48(2) for discharging the transit procedure shall be deemed not to have been fulfilled until the authenticity and accuracy of the data have been confirmed.

## **CHAPTER VII – Common transit procedure for moving goods by fixed transport installation**

### *Article 53*

#### ***Common transit procedure for moving goods by fixed transport installation***

1. Where goods transported by a fixed transport installation enter the customs territory of one Contracting Party through that installation, those goods shall be deemed to be placed under the common transit procedure when entering that territory.
2. Where goods are already in the customs territory of one Contracting Party and is transported by a fixed transport installation, those goods shall be deemed to be placed under the common transit procedure when placed into the fixed transport installation.
3. For the purposes of the common transit procedure where goods are transported by fixed transport installations, the holder of the procedure shall be the operator of the fixed transport installation established in the Contracting Party through the territory of which the goods enter the customs territory of the Contracting Parties in the case referred to in paragraph 1 or the operator of the fixed transport installation in the Contracting Party in which the movement starts in the case referred to in paragraph 2.

The holder of the procedure and the customs authority shall agree on the methods of customs supervision over the goods transported.

4. For the purposes of Article 8(2), the operator of a fixed transport installation established in a country through the territory of which the goods are transported by fixed transport installation shall be regarded as the carrier.
5. Without prejudice to the provisions of paragraph 8, the common transit procedure shall be deemed to have ended when the appropriate entry is made in the commercial records of the consignee or the operator of the fixed transport installation certifying that the goods transported by fixed transport installation:
  - (a) have arrived at the consignee's plant;
  - (b) are accepted into the distribution network of the consignee; or
  - (c) have left the customs territory of the Contracting Parties.

6. When goods moved by fixed transport installation between two Contracting Parties are deemed to have been placed under the common transit procedure in accordance with the provisions of paragraph 2 and, in the course of the operation, cross the territory of a common transit country where the procedure is not used for movement by fixed transport installation, the said procedure shall be suspended whilst the goods cross the territory.
7. When goods are moved by fixed transport installation from a common transit country where the common transit procedure is not used for movement by fixed transport installation to a destination in a Contracting Party where the procedure is used, the said procedure shall be deemed to begin when the goods enter the territory of the latter Contracting Party.
8. When goods are moved by fixed transport installation from a Contracting Party where the common transit procedure is used for movement by fixed transport installation to a destination in a common transit country where the procedure is not used, the said procedure shall be deemed to end when the goods leave the territory of the Contracting Party where the said procedure is used.

#### *Article 54*

#### ***Optional application of the common transit procedure to the movement of goods by fixed transport installation***

A common transit country may decide not to apply the common transit procedure to the movement of goods by fixed transport installation. Such decisions shall be communicated to the Commission which shall inform the other countries.

# **TITLE III: SIMPLIFICATIONS USED FOR THE COMMON TRANSIT PROCEDURE**

## **CHAPTER I – General provisions concerning simplifications**

### *Article 55*

#### *Types of transit simplifications*

Upon application the customs authorities may authorise any of the following simplifications:

- (a) use of a comprehensive guarantee or guarantee waiver;
- (b) the use of seals of a special type, where sealing is required to ensure the identification of the goods placed under the common transit;
- (c) the status of authorised consignor, allowing the holder of the authorisation to place goods under the common transit procedure without presenting them to customs;
- (d) the status of authorised consignee, allowing the holder of the authorisation to receive goods moved under the common transit procedure at an authorised place to end the procedure in accordance with Article 48 (1);
- (e) the use of the paper-based common transit procedure for goods carried by air or the common transit procedure based on an electronic manifest for goods carried by air;
- (f) the use of the paper-based common transit procedure specific for the goods carried by rail;
- (g) the use of other simplified procedures based on Article 6 of the Convention.

### *Article 56*

#### *Territorial scope of the authorisations of simplifications*

1. The simplifications referred to in Article 55(b) and (c) shall apply only to common transit operations beginning in the Contracting Party where the authorisation of the simplifications is granted.
2. The simplification referred to in Article 55(d) shall apply only to common transit operations ending in the Contracting Party where the authorisation of the simplification is granted.
3. The simplification referred to in Article 55(e) shall apply in the Contracting Parties specified in the authorisation of the simplification.
4. The simplification referred to in Article 55(a) and (f) shall apply in all Contracting Parties.



***General conditions for authorisations of simplifications***

1. The authorisation referred to in Article 55(a) shall be granted to applicants fulfilling the following conditions:
  - (a) the applicant is established in the customs territory of a Contracting Party;
  - (b) the applicant has not committed any serious infringement or repeated infringement of customs legislation and taxation rules, including no record of serious criminal offences relating to his economic activity;
  - (c) the applicant regularly uses the common transit procedure or he has the practical standards of competence or professional qualifications directly related to the activity carried out.
2. The authorisations referred to in Article 55(b), (c) and (d) shall be granted to applicants fulfilling the following conditions:
  - (a) the applicant is established in the customs territory of a Contracting Party,
  - (b) the applicant declares that he will regularly use the common transit arrangements;
  - (c) the applicant has not committed any serious infringement or repeated infringement of customs legislation and taxation rules, including no record of serious criminal offences relating to his economic activity;
  - (d) the applicant demonstrates a high level of control of his operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs controls;
  - (e) the applicant has the practical standards of competence or professional qualifications directly related to the activity carried out.
3. The authorisations referred to in Article 55(e) shall be granted to applicants fulfilling the following conditions:
  - (a) in case of the paper-based common transit procedure for goods carried by air, the applicant is an airline company and is established in the customs territory of a Contracting Party;
  - (b) in case of the common transit procedure based on an electronic manifest for goods carried by air, the applicant is an airline company operating a significant number of flights between airports in the Contracting Parties and is established in the customs territory of a Contracting Party or has its registered office, central headquarter or a permanent business establishment there;
  - (c) the applicant regularly uses the common transit arrangements, or the competent customs authority knows that he can meet the obligations under those arrangements;
  - (d) the applicant has not committed any serious or repeated offences against customs or tax legislation .
4. The authorisations referred to in Article 55(f) shall be granted to applicants fulfilling the following conditions:
  - (a) the applicant is a railway undertaking;

- (b) the applicant is established in the customs territory of a Contracting Party;
  - (c) the applicant regularly uses the transit procedure, or the competent customs authority knows that he can meet the obligations under the procedure; and
  - (d) the applicant has not committed any serious or repeated offences against customs or tax legislation.
5. The authorisations shall only be granted provided that the customs authority considers that it will be able to supervise the common transit procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned.

#### *Article 58*

##### ***Monitoring of the conditions for authorisations***

The customs authorities shall monitor the conditions to be fulfilled by the holder of the authorisation. They shall also monitor compliance with the obligations resulting from that authorisation. Where the holder of the authorisation has been established for less than three years, the customs authority shall closely monitor that holder during the first year after the authorisation is granted.

#### *Article 59*

##### ***Contents of the application for authorisation***

1. An application for an authorisation to use simplifications shall be dated and signed. The Contracting Parties shall determine how the application shall be lodged.
2. Applications shall include all the facts which will allow the customs authorities to check that the conditions subject to which use of such simplifications may be granted have been met.

#### *Article 60*

##### ***Responsibility of the applicant***

Persons applying for simplifications shall be responsible, under the provisions in force in the Contracting Parties, and without prejudice to the possible application of penal provisions, for the following:

- (a) the accuracy and completeness of the information given in the application;
- (b) the authenticity, accuracy and validity of any document supporting the application.

#### *Article 61*

##### ***Customs authorities competent to grant the authorisation***

1. The applications for the simplification referred to in Article 55(c) shall be submitted to the customs authorities competent to grant the authorisation in the country where the common transit operations are due to begin.

2. The applications for the simplification referred to in Article 55(d) shall be submitted to the customs authorities competent to grant the authorisation in the country where the common transit operation are due to be ended.
3. The applications for the simplification referred to in Article 55(a), (b), (e) and (f) shall be submitted to the customs authorities competent for the place where the applicant's main accounts for customs purposes are held or accessible, and where at least part of the activities covered by the authorisation are to be carried out.

The applicant's main accounts shall relate to records and documentation enabling the customs authorities to grant the authorisation.

#### *Article 62*

##### ***Acceptance and rejection of applications and granting of authorisations***

1. Applications shall be accepted or rejected and authorisations shall be granted in accordance with the provisions in force in the Contracting Parties.
2. Decisions rejecting applications shall state the reasons for rejection and shall be communicated to the applicant in accordance with the time-limits and provisions in force in the relevant Contracting Party.

#### *Article 63*

##### ***Content of the authorisation***

1. The authorisation and one or more certified copies, if necessary, shall be given to the holder of the authorisation.
2. The authorisation shall specify the conditions for use of the simplifications and lay down the operating and control measures.

#### *Article 64*

##### ***Date of effect of the authorisation***

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

Except where otherwise provided in the customs legislation, the authorisation shall be valid without limitation of time.

2. The authorisation shall take effect from the date which is different from the date on which the applicant receives it or is deemed to have received it in the following cases:
  - (a) where the authorisation will favourably affect the applicant and the applicant has requested a different date of effect, in which case the authorisation shall take effect from the date requested by the applicant provided it is subsequent to the date from which it would have been applicable in accordance with paragraph 1;

- (b) where a previous authorisation has been issued with a limitation of time and the sole aim of the current decision is to extend its validity, in which case the authorisation shall take effect from the day after the expiry of the period of validity of the former authorisation;
- (c) where the effect of the authorisation is conditional upon the completion of certain formalities by the applicant, in which case the authorisation shall take effect from the day on which the applicant receives, or is deemed to have received, the notification from the competent customs authority stating that the formalities have been satisfactorily completed.

## *Article 65*

### ***Annulment, revocation and amendment of authorisations***

1. The holder of an authorisation shall inform the customs authorities of any factor arising after the authorisation was granted which may influence its continuation or content.
2. The customs authorities shall annul an authorisation if all the following conditions are fulfilled:
  - (a) the authorisation was granted on the basis of incorrect or incomplete information;
  - (b) the holder of the authorisation knew or ought reasonably to have known that the information was incorrect or incomplete;
  - (c) if the information had been correct and complete, the decision on the authorisation would have been different.
3. An authorisation shall be revoked or amended where in cases other than those referred to in paragraph 2:
  - (a) one or more of the conditions laid down for the granting of the authorisation were not or are no longer fulfilled; or
  - (b) upon application by the holder of the authorisation.
4. The holder of the authorisation shall be notified of the annulment, revocation or amendment of the authorisation in accordance with the time-limits and provisions in force in the Contracting Party.
5. The annulment of an authorisation shall take effect from the date on which the initial authorisation took effect, unless otherwise specified in the decision in accordance with the customs legislation.
6. The revocation or amendment of an authorisation shall take effect from the date on which the applicant receives it or is deemed to have received it. However, in exceptional cases where the legitimate interests of the holder of the authorisation so require, the customs authorities may defer the date when revocation or amendment takes effect in accordance with the time-limits in force in the Contracting Parties. The date when the decision takes effect shall be indicated in the decision on the revocation or amendment of the authorisation.

## *Article 66*

### ***Re-assessment of an authorisation***

1. The customs authority competent to grant the authorisation shall re-assess it in the following cases:
  - (a) where there are changes to the relevant legislation affecting the authorisation;
  - (b) where necessary, as a result of the monitoring carried out;
  - (c) where necessary, due to the information provided by the holder of the authorisation in accordance with Article 65(1) or by other authorities.
2. The customs authority competent to grant the authorisation shall communicate the result of the re-assessment to the holder of the authorisation.

## *Article 67*

### ***Suspension of an authorisation***

1. The customs authority competent to grant the authorisation shall suspend the authorisation instead of annulling, revoking or amending it, where:
  - (a) that customs authority considers that there may be sufficient grounds for annulling, revoking or amending the authorisation, but does not yet have all necessary elements to decide about the annulment, revocation or amendment;
  - (b) that customs authority considers that the conditions for the authorisation are not fulfilled or that the holder of the authorisation does not comply with the obligations imposed under that authorisation, and it is appropriate to allow the holder of the authorisation to take measures to ensure the fulfilment of the conditions or the compliance with the obligations;
  - (c) the holder of the authorisation requests such suspension because he is temporarily unable to fulfil the conditions laid down for the authorisation or to comply with the obligations imposed under that authorisation.
2. In cases referred to in points (b) and (c) of paragraph 1, the holder of the authorisation shall notify the customs authority competent to grant the authorisation of the measures he commits to undertake to ensure the fulfilment of the conditions or compliance with the obligations, as well as the period of time he needs to take those measures.

## *Article 68*

### ***Period of suspension of an authorisation***

1. The period of suspension determined by the competent customs authority shall correspond to the period of time needed by that customs authority to establish whether the conditions for an annulment, revocation or amendment are fulfilled.

However, where the customs authority considers that the holder of the authorisation may not fulfil the criteria set out in Article 57(1)(b), the authorisation shall be suspended until it is established whether a serious infringement or repeated infringements have been committed by any of the following persons:

- (a) the holder of the authorisation;
  - (b) the person in charge of the company which is the holder of the authorisation concerned or exercising control over its management;
  - (c) the person responsible for customs matters in the company which is the holder of the authorisation concerned.
2. In cases referred to in Article 67(1)(b) and (c), the period of suspension determined by the customs authority competent to grant the authorisation shall correspond to the period of time notified by the holder of the authorisation in accordance with Article 67(2). The period of suspension may where appropriate be further extended at the request of the holder of the authorisation.
- The period of suspension may be further extended by the period of time needed by the competent customs authority to verify that those measures ensure fulfilment of the conditions or compliance with the obligations, the latter period of time shall not exceed 30 days.
3. Where, following the suspension of an authorisation, the customs authority competent to grant the authorisation intends to annul, revoke or amend that authorisation in accordance with Article 65, the period of suspension, as determined in accordance with paragraph 1 and 2 of this Article, shall be extended, where appropriate, until the decision on annulment, revocation or amendment takes effect.

#### *Article 69*

##### ***End of the suspension of an authorisation***

1. A suspension shall end at the expiry of the period of suspension unless before the expiry of that period one of the following situations occurs:
- (a) the suspension is withdrawn on the basis that, in the cases referred to in Article 67(1)(a), there are no grounds for the annulment, revocation or amendment of the authorisation in accordance with Article 65, in which case the suspension shall end on the date of withdrawal;
  - (b) the suspension is withdrawn on the basis that, in cases referred to in Article 67(1)(b) and (c), the holder of the authorisation has taken, to the satisfaction of the customs authority competent to grant by the authorisation, the necessary measures to ensure fulfilment of the conditions laid down for the authorisation or compliance with the obligations imposed under that authorisation, in which case the suspension shall end on the date of withdrawal;
  - (c) the suspended authorisation is annulled, revoked or amended, in which case the suspension shall end on the date of annulment, revocation or amendment.
2. The customs authority competent to grant the authorisation shall inform the holder of the authorisation of the end of the suspension.

#### *Article 70*

##### ***Validity of an authorisation***

Customs authorities may accept applications for the granting of authorisations as referred to in Article 55 and grant authorisations before 1 May 2016. Those authorisations shall be granted

in accordance with the conditions set out in this Appendix and shall not be valid before 1 May 2016.

#### *Article 71*

##### ***Reassessment of authorisations already in force 1 May 2016***

1. Authorisations granted on the basis of Article 55(a), (b), (d) and (e) of the Convention as amended by the Decision No 1/2008 of 16 June 2008<sup>3</sup> which are valid on 1 May 2016 and which do not have a limited period of validity shall be reassessed by 1 May 2019.
2. Authorisations granted on the basis of Article 55(a), (b), (d) and (e) of the Convention amended by the Decision No 1/2008 of 16 June 2008 which are valid on 1 May 2016 shall remain valid as follows:
  - (a) for authorisations having a limited period of validity, until the end of that period or 1 May 2019, whichever is the earlier;
  - (b) for all other authorisations, until the authorisation is reassessed.
3. Decisions following the reassessment shall revoke the reassessed authorisations and, where appropriate, grant new authorisations. Those decisions shall be notified to the holders of the authorisation without delay.
4. Notwithstanding paragraph (1), authorisations granted on the basis of Article 55 (f)(i) and (ii) of the Convention as amended by the Decision No 1/2008 of 16 June 2008<sup>4</sup> which are valid on 1 May 2016 shall remain valid after that date and do not need to be reassessed.

#### *Article 72*

##### ***Keeping of records by the customs authorities***

1. The customs authorities shall keep applications and attached supporting documents, together with a copy of any authorisation issued.
2. Where an application is rejected or an authorisation is annulled, revoked, amended or suspended, the application and the decision rejecting the application or annulling, revoking, amending or suspending the authorisation, where appropriate, and all attached supporting documents shall be kept for at least three years from the end of the calendar year in which the application was rejected or the authorisation was annulled, revoked, amended or suspended.

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<sup>3</sup> OJ L 274, 15.10.2008, p.1

<sup>4</sup> OJ L 274, 15.10.2008, p.1

## *Article 73*

### ***Validity of seals already in use on 1 May 2016***

Customs seals, referred to in Article 38 and seals of a special type referred to in Article 82 compliant with Annex A2 of Convention amended by Decision No 1/2008 of 16 June 2008<sup>5</sup> may continue to be used until stocks run out or until 1 May 2019, whichever is the earlier.

## **CHAPTER II – Comprehensive guarantee and guarantee waiver**

## *Article 74*

### ***Reference amount***

1. Unless otherwise provided for in Article 75, the amount of the comprehensive guarantee shall be equal to a reference amount established by the customs office of guarantee.
2. The reference amount of the comprehensive guarantee shall correspond to the amount of the debt which may become payable in connection with each common transit operation in respect of which the guarantee is provided, in the period between the placing of the goods under the common transit procedure and the moment when that procedure is discharged.

For the purpose of that calculation, account shall be taken of the highest rates of debt applicable to goods of the same type in the country of the customs office of guarantee, and Union goods carried in accordance with the Convention shall be treated as non-Union goods.

Where the information necessary to determine the reference amount is not available to the customs office of guarantee, that amount shall be fixed at EUR 10 000 for each transit operation.

3. The customs office of guarantee shall establish the reference amount in cooperation with the holder of the procedure. When fixing the reference amount, the customs office of guarantee shall establish that amount on the basis of the information on goods placed under the common transit procedure in the preceding 12 months and on an estimate of the volume of intended operations as shown in particular by the commercial documentation and accounts of the holder of the procedure.
4. The customs office of guarantee shall review the reference amount on its own initiative or following a request from the holder of the procedure and shall adjust it if necessary.
5. Each holder of the procedure shall ensure that the amount which is payable or may become payable does not exceed the reference amount.

That person shall inform the customs office of guarantee when the reference amount is no longer at a level sufficient to cover his operations.

6. The monitoring of the reference amount that covers the amount of the debt which may become payable with respect to goods placed under the common transit procedure shall be ensured, by means of the electronic system referred to in Article

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<sup>5</sup> OJ L 274, 15.10.2008, p.1



4(1) for each common transit operation at the time of placing of goods under the common transit procedure.

#### *Article 75*

##### ***The level of the comprehensive guarantee***

1. The holder of the procedure may be authorised to use a comprehensive guarantee with a reduced amount or to have a guarantee waiver.
2. The amount of the comprehensive guarantee shall be reduced to:
  - (a) 50% of the reference amount determined in accordance with Article 74 where the following conditions are fulfilled:
    - (i) the applicant maintains an accounting system which is consistent with the generally accepted accounting principles applied in the Contracting Party where the accounts are held, allows audit-based customs control and maintains a historical record of data that provides an audit trail from the moment the data enters the file;
    - (ii) the applicant has an administrative organisation which corresponds to the type and size of business and which is suitable for the management of the flow of goods, and has internal controls capable of preventing, detecting and correcting errors and of preventing and detecting illegal or irregular transactions;
    - (iii) the applicant is not subject to bankruptcy proceedings;
    - (iv) during the last three years preceding the submission of the application, the applicant has fulfilled his financial obligations regarding payments of debt collected on or in connection with the import or export of goods;
    - (v) the applicant demonstrates on the basis of the records and information available for the last three years preceding the submission of the application that he has sufficient financial standing to meet his obligations and fulfil his commitments having regard to the type and volume of the business activity, including having no negative net assets, unless where they can be covered;
    - (vi) the applicant can demonstrate having sufficient financial resources to meet his obligations for the reference amount not covered by the guarantee.
  - (b) 30% of the reference amount determined in accordance with Article 74 where the following conditions are fulfilled:
    - (i) the applicant maintains an accounting system which is consistent with the generally accepted accounting principles applied in the Contracting Party where the accounts are held, allows audit-based customs control and maintains a historical record of data that provides an audit trail from the moment the data enters the file;
    - (ii) the applicant has an administrative organisation which corresponds to the type and size of business and which is suitable for the management of the flow of goods, and has internal controls capable of preventing, detecting

- and correcting errors and of preventing and detecting illegal or irregular transactions;
- (iii) the applicant ensures that relevant employees are instructed to inform the customs authorities whenever compliance difficulties are discovered and establishes procedures for informing the customs authorities of such difficulties;
  - (iv) the applicant is not subject to bankruptcy proceedings;
  - (v) during the last three years preceding the submission of the application, the applicant has fulfilled his financial obligations regarding payments of debt collected on or in connection with the import or export of goods;
  - (vi) the applicant demonstrates on the basis of the records and information available for the last three years preceding the submission of the application that he has sufficient financial standing to meet his obligations and fulfil his commitments having regard to the type and volume of the business activity, including having no negative net assets, unless where they can be covered;
  - (vii) the applicant can demonstrate having sufficient financial resources to meet his obligations, for the part of the reference amount not covered by the guarantee.
- (c) 0% of the reference amount determined in accordance with Article 74 where the following conditions are fulfilled.
- (i) the applicant maintains an accounting system which is consistent with the generally accepted accounting principles applied in the Contracting Party where the accounts are held, allows audit-based customs control and maintains a historical record of data that provides an audit trail from the moment the data enters the file;
  - (ii) the applicant allows the customs authority physical access to its accounting systems and, where applicable, to its commercial and transport records;
  - (iii) the applicant has a logistical system which identifies goods as goods in free circulation in the Contracting Party or as third-country goods and indicates, where appropriate, their location;
  - (iv) the applicant has an administrative organisation which corresponds to the type and size of business and which is suitable for the management of the flow of goods, and has internal controls capable of preventing, detecting and correcting errors and of preventing and detecting illegal or irregular transactions;
  - (v) where applicable, the applicant has satisfactory procedures in place for the handling of licences and authorisations granted in accordance with commercial policy measures or relating to trade in agricultural products;
  - (vi) the applicant has satisfactory procedures in place for the archiving of his records and information and for protection against the loss of information;
  - (vii) the applicant ensures that relevant employees are instructed to inform the customs authorities whenever compliance difficulties are discovered and

establishes procedures for informing the customs authorities of such difficulties;

- (viii) the applicant has appropriate security measures in place to protect the applicant's computer system from unauthorised intrusion and to secure the applicant's documentation;
- (ix) the applicant is not subject to bankruptcy proceedings;
- (x) during the last three years preceding the submission of the application, the applicant has fulfilled his financial obligations regarding payments of debt collected on or in connection with the import or export of goods;
- (xi) the applicant demonstrates on the basis of the records and information available for the last three years preceding the submission of the application that he has sufficient financial standing to meet his obligations and fulfil his commitments having regard to the type and volume of the business activity, including having no negative net assets, unless where they can be covered;
- (xii) the applicant can demonstrate having sufficient financial resources to meet his obligations, for the part of the reference amount not covered by the guarantee.

#### *Article 76*

##### ***Methods of use of comprehensive guarantee and guarantee waiver***

The customs office of guarantee shall communicate to the holder of the procedure the following information:

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

Upon request of the person who has provided the guarantee, the customs office of guarantee shall assign one or more additional access codes to this guarantee to be used by that person or his representatives.

#### *Article 77*

##### ***Temporary prohibition of the use of the comprehensive guarantee or of the comprehensive guarantee for a reduced amount, including a guarantee waiver***

The use of the comprehensive guarantee and of the comprehensive guarantee for a reduced amount, including a guarantee waiver, may be prohibited temporarily in the following cases:

- (a) in special circumstances;
- (b) for the goods in respect of which large-scale fraud involving the use of the guarantee has been proven.

The special circumstances, large-scale fraud and the procedural rules for temporary prohibition of the comprehensive guarantee and of the comprehensive guarantee for a reduced amount, including a guarantee waiver, are laid down in Annex I.

## Article 78

### ***Guarantee document***

1. The comprehensive guarantee shall be provided in the form of an undertaking by a guarantor using the form set out in Annex C4 to Appendix III. The proof of that undertaking shall be kept by the customs office of guarantee for the period of validity of the guarantee.
2. Articles 20(2) and 22 shall apply *mutatis mutandis*.

## Article 79

### ***Comprehensive guarantee certificates and guarantee waiver certificates***

1. On the basis of the authorisation, the customs office of guarantee shall issue to the holder of the procedure one or more comprehensive guarantee certificates drawn up using the form set out in Annex C5 to Appendix III or one or more guarantee waiver certificates drawn up using the form set out in Annex C6 to Appendix III to enable the holder of the procedure to provide proof of a comprehensive guarantee or a guarantee waiver within the framework of Article 26(1)(b).
2. The period of validity of a certificate shall not exceed two years. However, that period may be extended by the customs office of guarantee for one further period not exceeding two years.

## Article 80

### ***Revocation and cancellation relating to the authorisation to use the comprehensive guarantee or relating to the guarantor's undertaking***

1. Article 23(1) and (2) shall apply *mutatis mutandis* to the revocation and cancellation relating to the authorisation to use the comprehensive guarantee or relating to the guarantor's undertaking.
2. The revocation of an authorisation to use a comprehensive guarantee or guarantee waiver by the customs authorities, and the effective date of revocation by the customs office of guarantee of a guarantor's undertaking, or the effective date of cancellation of an undertaking by a guarantor shall be introduced in the system referred to in Article 9 by the customs office of guarantee.
3. From the effective date of revocation or cancellation referred to in paragraph 1, any comprehensive guarantee certificate or any guarantee waiver certificate issued for the application of Article 26(1)(b) may not be used to place goods under the common transit procedure and shall be returned by the holder of the procedure to the customs office of guarantee without delay.

Each country shall forward to the Commission the means by which certificates that remain valid but have not yet been returned or that have been declared as stolen, lost or falsified may be identified. The Commission shall inform the other countries.

## CHAPTER III – Use of seals of a special type

### *Article 81*

#### ***Authorisation for the use of seals of a special type***

1. Authorisations in accordance with Article 55(b) to use seals of a special type on means of transport, containers or packages used for the common transit procedure shall be granted where the customs authorities approve the seals set out in the application for the authorisation.
2. The customs authority shall accept in the context of authorisation the seals of a special type that have been approved by the customs authorities of another country unless it has information that the particular seal is not suitable for customs purposes.

### *Article 82*

#### ***Formalities for the use of seals of a special type***

1. Seals of a special type shall fulfil the requirements laid down in Article 38(1).  
Where seals have been certified by a competent body in accordance with ISO International Standard No 17712:2013 'Freight containers - Mechanical Seals', those seals shall be deemed to fulfil those requirements.  
For containerised transports, seals with high-security features shall be used to the widest possible extent.
2. The seal of a special type shall bear either of the following indications:
  - (a) the name of the person authorised in accordance with Article 55(b) to use it;
  - (b) a corresponding abbreviation or code on the basis of which the customs authority of the country of departure can identify the person concerned.
3. The holder of the procedure shall enter the number and the individual seal identifiers of the seals of a special type in the transit declaration and shall affix seals no later than when goods are released for the common transit procedure.
4. Seals of a special type compliant with Annex II of this Appendix as amended by Decision No 1/2008 of 16 June 2008 may continue to be used until stocks run out or 1 May 2019, whichever is the earlier.

### *Article 83*

#### ***Customs supervision for the use of seals of a special type***

The customs authority shall do the following:

- (a) notify the Commission and the customs authorities of the other Contracting Parties of seals of a special type in use and of seals of a special type which it has decided not to approve for reasons of irregularities or technical deficiencies.

- (b) review the seals of a special type approved by it and in use, when it receives information that another authority has decided not to approve a particular seal of a special type;
- (c) conduct a mutual consultation in order to reach a common assessment;
- (d) monitor the use of the seals of a special type by persons authorised in accordance with Article 81.

Where necessary, the Contracting Parties in agreement with each other may establish a common numbering system, define use of common security features and technology.

## **CHAPTER IV – Authorised consignor status**

### *Article 84*

#### ***Authorisations for the status of authorised consignor for placing goods under the common transit procedure***

The status of authorised consignor referred to in Article 55(c) shall only be granted to applicants who are authorised to provide a comprehensive guarantee or to use a guarantee waiver referred to in Article 55(a).

### *Article 85*

#### ***Contents of the authorisation for the status of authorised consignor***

The authorisation shall specify in particular:

- (a) the customs office or customs offices of departure that will be responsible for forthcoming common transit operations;
- (b) the time-limit available to the customs authorities after the authorised consignor has lodged the transit declaration in order to carry out controls of the goods, if necessary, before the release of the goods;
- (c) the identification measures to be taken, in which case the customs authorities may prescribe that the means of transport or the package or packages shall bear seals of a special type approved by the customs authorities as complying with the characteristics set out in Article 82 and assigned to be affixed by the authorised consignor;
- (d) the prohibited categories or movements of goods;
- (e) the operating and control measures which the authorised consignor has to comply with. If applicable, any specific conditions related to transit arrangements carried out beyond normal working hours of the customs office(s) of departure.

### *Article 86*

#### ***Placing of goods under the common transit procedure by an authorised consignor***

1. Where an authorised consignor intends to place goods under the common transit procedure, he shall lodge a transit declaration at the customs office of departure. The

authorised consignor may not start the common transit operation before the expiry of the time-limit specified in the authorisation referred to in Article 55(c).

2. The authorised consignor shall enter the following information into the electronic transit system:
  - (a) the itinerary where an itinerary has been prescribed in accordance with Article 33(2).
  - (b) the time-limit set in accordance with Article 34 within which the goods shall be presented at the customs office of destination;
  - (c) the number and the individual seal identifiers of the seals, where appropriate.
3. The authorised consignor shall print a transit accompanying document only after receipt of the notification of the release of the goods for the common transit procedure from the customs office of departure.

## **CHAPTER V – Authorised consignee status**

### *Article 87*

#### ***Authorisations for the status of authorised consignee for receiving goods moved under the common transit procedure***

The status of authorised consignee referred to in Article 55(d) shall be granted only to applicants who declare that they will regularly receive goods that have been placed under a common transit procedure.

### *Article 88*

#### ***Formalities for goods moved under the common transit procedure received by an authorised consignee***

1. When the goods arrive at a place specified in the authorisation, referred to in Article 55(d), the authorised consignee shall:
  - (a) immediately notify the customs office of destination of the arrival of the goods and inform it of any irregularities or incidents that occurred during transport;
  - (b) unload the goods only after obtaining the permission from the customs office of destination;
  - (c) after unloading enter the results of the inspection and any other relevant information relating to the unloading into his records without delay;
  - (d) notify the customs office of destination of the results of the inspection of the goods and inform it of any irregularities on the third day following the day on which he has received the permission to unload the goods, at the latest.
2. When the customs office of destination has received notification of arrival of the goods at the premises of the authorised consignee, it shall notify the customs office of departure of the arrival of the goods.
3. When the customs office of destination has received the results of the inspection of the goods referred to in paragraph 1(d), it shall send the control results to the customs

office of departure on the sixth day following the day the goods were delivered to the authorised consignee, at the latest

#### *Article 89*

##### ***Contents of the authorisation***

1. The authorisation shall specify in particular:
  - (a) the customs office or offices of destination responsible for the goods received by the authorised consignee;
  - (b) the time-limit when the authorised consignee is to receive the permission to unload the goods from the office of destination ;
  - (c) excluded categories or movements of goods
  - (d) the operating and control measures which the authorised consignee has to comply with. If applicable, any specific conditions related to transit arrangements carried out beyond normal working hours of the customs office(s) of destination.
2. The customs authorities shall specify in the authorisation whether any action by the customs office of destination is required before the authorised consignee may dispose of the goods received.

#### *Article 90*

##### ***End of the common transit procedure for goods received by an authorised consignee***

1. The holder of the procedure shall be considered to have fulfilled his obligations and the common transit procedure shall be deemed to end in accordance with Article 48(1), when the goods have been presented intact to the authorised consignee as provided for in Article 55(d) at the place specified in the authorisation within the time-limit set in accordance with Article 34.
2. At the carrier's request the authorised consignee shall issue the receipt which certifies the arrival of the goods at a place specified in the authorisation referred to in Article 55(d) and contains a reference to the MRN of the common transit operation. The receipt shall be provided using the form set out in Annex B10 to Appendix III.



## **CHAPTER VI – Paper-based common transit procedure for goods carried by rail**

### **SECTION 1: GENERAL PROVISIONS RELATING TO THE USE OF THE PAPER-BASED COMMON TRANSIT PROCEDURE FOR GOODS CARRIED BY RAIL**

#### *Article 91*

##### ***CIM consignment note as a transit declaration for the paper-based common transit procedure for goods carried by rail***

The CIM consignment note shall be regarded as a transit declaration for the paper-based common transit procedure for goods carried by rail provided it is used for transport operations that are carried out by authorised railway undertakings in co-operation with each other.

#### *Article 92*

##### ***Accounting offices of authorised railway undertakings and customs control***

1. The authorised railway undertakings shall keep the records at their accounting offices and use the commonly agreed system implemented at those offices in order to investigate irregularities.
2. The customs authority of the country where the authorised railway undertaking is established shall have access to the data in the accounting office of that undertaking.
3. For the purposes of the customs control the authorised railway undertaking shall, in the country of destination, make all the CIM consignment notes used as a transit declaration for the use of the paper-based common transit procedure for goods carried by rail available to the customs authority in the country of destination, in accordance with any provisions defined by mutual agreement with this authority.

#### *Article 93*

##### ***Holder of the paper-based common transit procedure for goods carried by rail and his obligations***

1. The holder of the paper-based common transit procedure for goods carried by rail shall be one of the following:
  - (a) an authorised railway undertaking established in a country and which accepts goods for carriage under cover of a CIM consignment note as a transit declaration for the use of the paper-based common transit procedure for goods carried by rail and which fills in the box 58b of the CIM consignment note by ticking the box "yes" and by entering its UIC code;
  - (b) when the transport operation starts outside the customs territory of the Contracting Parties and the goods enter that customs territory, any other authorised railway undertaking which is established in a country and on whose behalf the box 58b is filled in by a railway undertaking of a third country.

2. The holder of that procedure renders himself responsible for the implicit statement that the successive or substitute railway undertakings involved in the use of the paper-based common transit operation also meet the requirements of the paper-based common transit procedure for goods carried by rail.

#### *Article 94*

##### ***Obligations of the authorised railway undertakings***

1. The goods are successively taken over and carried by different authorised railway undertakings on the national scale and the authorised railway undertakings involved declare themselves as jointly liable to the customs authority for any potential debt.
2. Notwithstanding the obligations of the holder of the procedure, as referred to in Article 8, other authorised railway undertakings which take over the goods during the transport operation and which are indicated in box 57 of the CIM consignment note shall also be responsible for the proper application of the use of the paper-based common transit procedure for goods carried by rail.
3. The authorised railway undertakings in cooperation with each other shall operate a commonly agreed system to check and investigate irregularities, their movement of goods and be responsible for the following:
  - (a) for separate settlement of transport costs on the basis of information to be held available for each paper-based common transit operation for goods carried by rail and for each month for the independent authorised railway undertakings concerned in each country;
  - (b) for the breakdown of transport costs for each country whose territory the goods enter during the use of the paper-based common transit operation for goods carried by rail;
  - (c) for payment of the respective share of the costs incurred by each of the co-operating authorised railway undertakings.

#### *Article 95*

##### ***Label***

The authorised railway undertakings shall ensure that goods transported under the paper-based common transit procedure for goods carried by rail are identified by labels bearing a pictogram, a specimen of which is shown in Annex B11 to Appendix III.

The labels shall be affixed or directly printed to the CIM consignment note and to the relevant railway wagon in the case of a full load or, in other cases, to the package or packages.

A stamp which reproduces the pictogram shown in Annex B11 to Appendix III may be used instead of the label referred to in the first subparagraph.

#### *Article 96*

##### ***Modification of the contracts of carriage***

Where a contract of carriage is modified so that:

- (a) a transport operation which was to end outside the customs territory of a Contracting Party ends within it, or
- (b) a transport operation which was to end within the customs territory of a Contracting Party ends outside it,

the authorised railway undertakings shall not perform the modified contract without the prior agreement of the customs office of departure.

In all other cases, the authorised railway undertakings may perform the modified contract. They shall inform the customs office of departure of the modification made without delay.

## **SECTION 2: MOVEMENT OF GOODS BETWEEN CONTRACTING PARTIES**

### *Article 97*

#### *Use of the CIM consignment note*

1. The CIM consignment note shall be presented at the customs office of departure in the case of a transport operation to which the paper-based common transit procedure for goods carried by rail applies and which starts and is to end within the territory of the Contracting Parties.
2. The customs office of departure shall clearly enter in the box reserved for customs on sheets 1, 2 and 3 of the CIM consignment note:
  - (a) the code 'T1', where the goods move under the T1 procedure;
  - (b) the code 'T2' or 'T2F', as appropriate, where the goods move under the T2 procedure and, under the Union provisions, entry of this code is mandatory.

The code 'T2' or 'T2F' shall be authenticated by the stamp of the customs office of departure.

3. Except in the cases referred to in the paragraph 2, goods which move from one point to another in the Union through the territory of one or more common transit countries and goods which move from the Union to a destination in a common transit country shall be placed under the T2 procedure, subject to conditions which shall be laid down by each Member State of the Union, for the whole of the journey from the station of departure to the station of destination without presentation at the customs office of departure of the CIM consignment note covering the goods.

Where goods move from one point to another in the Union through the territory of one or more common transit countries, the labels referred to in Article 95 need not be affixed.

4. Where a transport operation begins in a common transit country the goods shall be considered as moving under the T1 procedure. If, however, the goods are to move under the T2 procedure in accordance with the provisions of Article 2(3)(b) of the Convention, the customs office of departure shall indicate on sheet 3 of the CIM consignment note that the goods to which the note refers are carried under the T2 procedure. In this case, the box reserved for customs use shall be endorsed clearly with the 'T2' or 'T2F' codes, as appropriate, the stamp of the customs office of departure and the signature of the responsible official. In the case of goods moving under the T1 procedure the 'T1' code need not be entered on the document.
5. All sheets of the CIM consignment note shall be returned to the person concerned.

6. Each common transit country may provide that goods moving under the T1 procedure be carried under that procedure without requiring the CIM consignment note to be presented at the customs office of departure.
7. For the goods referred to in paragraphs 2, 3 and 5, the customs office competent for the station of destination shall act as the customs office of destination. If, however, the goods are released for free circulation or placed under another procedure at an intermediate station, the customs office competent for that station shall act as the customs office of destination.

#### *Article 98*

##### ***Identification measures***

Unless the customs office of departure decides otherwise, as a general rule and having regard to the identification measures applied by the authorised railway undertakings, that customs office shall not seal the means of transport or the individual packages containing the goods.

#### *Article 99*

##### ***Formalities at the customs office of transit***

Where the paper-based common transit procedure for goods carried by rail applies, no formalities need to be carried out at the customs office of transit.

#### *Article 100*

##### ***Formalities at the customs office of destination***

1. Where the goods placed under the paper-based common transit procedure for goods carried by rail arrive at the customs office of destination, the following shall be presented by the authorised railway undertaking at that customs office:
  - (a) the goods;
  - (b) sheets 2 and 3 of the CIM consignment note.

The customs office of destination shall return sheet 2 of the CIM consignment note to the authorised railway undertaking after stamping it and shall retain sheet 3 of the CIM consignment note.
2. The customs office competent for the station of destination shall act as the customs office of destination.

However, if the goods are released for free circulation or placed under another customs procedure at an intermediate station, the customs office competent for this station shall act as the customs office of destination.
3. In a case referred to in Article 97(3), no formalities need to be carried out at the customs office of destination.

### **SECTION 3: MOVEMENT OF GOODS TO OR FROM THIRD COUNTRIES**

#### *Article 101*

##### ***Movement of goods to third countries***

1. Articles 73 and 74 shall apply to a transport operation which starts within the territory of a Contracting Party and is to end in a third country.
2. The customs office competent for the frontier station through which goods placed under the paper-based common transit procedure for goods carried by rail leave the territory of a Contracting Party shall act as the customs office of destination.
3. No formalities need be carried out at that customs office.

#### *Article 102*

##### ***Movement of goods from third countries***

1. The customs office competent for the frontier station through which goods placed under the paper-based common transit procedure for goods carried by rail enter the territory of a Contracting Party shall act as customs office of departure for a transport operation which starts in a third country and is to end within the territory of a Contracting Party.

No formalities need be carried out at that customs office.

2. The customs office competent for the station of destination shall act as the customs office of destination. If, however, goods are released for free circulation or placed under another customs procedure at an intermediate station, the customs office competent for that station shall act as the customs office of destination.

The formalities laid down in Article 100 shall be carried out at that customs office.

#### *Article 103*

##### ***Movement of goods through the territory of the Contracting Parties***

1. The customs offices which are to act as the customs office of departure and the customs office of destination for transport operations which start and are to end in a third country shall be those referred to in Articles 101(2) and 102(1) respectively.
2. No formalities need be carried out at the customs office of departure or destination.

#### *Article 104*

##### ***Customs status of goods***

Goods carried under Articles 102(1) or 103(1) shall be considered as moving under the T1 procedure unless the customs status of Union goods is established in accordance with the provisions of Appendix II.

## SECTION 4: OTHER PROVISIONS

### *Article 105*

#### ***Loading lists***

1. In case of a CIM consignment note containing more than one wagon or container, loading lists provided in the form set out in Annex B4 to Appendix III may be used.  
The loading list shall include the wagon number to which the CIM consignment note refers or, where appropriate, the container number of the container containing the goods.
2. In the case of transport operations starting within the territory of the Contracting Parties comprising both goods moving under the T1 procedure and goods moving under the T2 procedure, separate loading lists shall be made out.  
The serial numbers of the loading lists relating to each of the two types of goods shall be entered in the box reserved for the description of goods on the CIM consignment note.
3. The loading lists accompanying the CIM consignment note shall form an integral part thereof and shall have the same legal effects.
4. The original of the loading lists shall be authenticated by the stamp of the station of dispatch.

### *Article 106*

#### ***Scope of the standard procedures and the paper-based procedures for combined road-rail transport***

1. In the case of combined road-rail transport operations, the provisions of Articles 91 to 105 shall not preclude use of the procedures laid down in Title II. The provisions of Articles 92 and 95 shall nevertheless apply.
2. In the cases referred to in paragraph 1, a reference to the transit declaration or to the transit declarations used shall be entered clearly in the box reserved for particulars of accompanying documents at the time the CIM consignment note is made out.  
That reference shall specify the type of the transit declaration, the customs office of departure, the date and registration number of each transit declaration used.  
In addition, sheet 2 of the CIM consignment note shall be authenticated by the railway undertaking competent for the last railway station involved in the common transit operation. That railway undertaking shall authenticate the CIM consignment note after ascertaining that the transport of the goods is covered by the transit declaration or declarations referred to.
3. Where goods being carried by combined road-rail transport, under cover of one or more transit declarations made under the procedure set out in Title II, are accepted by the railway undertakings in a railway station and are loaded on wagons, those railway undertakings shall assume liability for payment of debt where offences or irregularities occur during the journey by rail, if there is no valid guarantee in the

country where the offence or irregularity has occurred or is deemed to have occurred, and if it is not possible to recover such amounts from the holder of the procedure.

*Article 107*

***Authorised consignor and authorised consignee***

1. Where presentation of the CIM consignment note as transit declaration and of the goods at the customs office of departure is not required in respect of the goods which are to be placed by an authorised consignor, as referred to in Article 55(c) under the paper-based common transit procedure for goods carried by rail, the customs office of departure shall take the necessary measures to ensure that sheets 1, 2 and 3 of the CIM consignment note bear the 'T1', 'T2' or 'T2F' codes, as applicable.
2. Where goods arrive at the place of an authorised consignee, as referred to in Article 55(d), the customs authorities may provide that, by way of derogation from Article 88, sheets 2 and 3 of the CIM consignment note shall be delivered direct by the authorised railway undertakings or by the transport undertaking to the customs office of destination.

**CHAPTER VII –Paper-based common transit procedure for goods carried by air and common transit procedure based on an electronic manifest for goods carried by air**

*Article 108*

***A manifest as a transit declaration for the use of the paper-based common transit procedure for goods carried by air***

1. An airline company may be authorised to use the goods manifest as a transit declaration where it corresponds in substance to the form set out in Appendix 3 of Annex 9 to the Convention on International Civil Aviation, done in Chicago on 7 December 1944.
2. The authorisation referred to in Article 55(e) relating to the paper-based common transit procedure for goods carried by air shall indicate the form of the manifest and the airports of departure and destination for common transit operations. The airline company authorised in accordance with Article 55(e) for that procedure shall send an authenticated copy of that authorisation to the competent customs authorities of each of the airports concerned.
3. Where a transport operation involves goods which move under the T1 procedure and goods which move under the T2 procedure between a special fiscal territory and another part of the customs territory of the Union which is not a special fiscal territory, those goods shall be listed on separate manifests.

*Article 109*

***Formalities to be carried out by the airline company***

1. The airline company shall enter the following information into a manifest:

- (a) the code 'T1' where the goods move under the T1 procedure;
  - (b) the code 'T2' or 'T2F', as appropriate, where the goods move under the T2 procedure and, under the Union provisions, entry of this code is mandatory;
  - (c) the name of the airline company transporting the goods;
  - (d) the flight number;
  - (e) the date of the flight;
  - (f) the airport of departure and the airport of destination.
2. In addition to information requested in paragraph 1, the airline company shall for each consignment enter into that manifest the following information:
- (a) the number of the air waybill;
  - (b) the number of packages;
  - (c) the trade description of the goods including all the details necessary for their identification;
  - (d) the gross mass.
3. Where goods are grouped, their description in the manifest shall be replaced, where appropriate, by the entry 'Consolidation', which may be abbreviated. In that case the air waybills for consignments on the manifest shall contain the trade description of the goods including all the details necessary for their identification. These air waybills shall be attached to the manifest.
4. The airline company shall date and sign the manifest.
5. At least two copies of the manifest shall be presented to the competent customs authorities at the airport of departure, which shall retain one copy.
6. A copy of the manifest shall be presented to the competent customs authorities at the airport of destination.

#### *Article 110*

##### ***Verification of a list of manifests used as a paper-based transit declaration for goods carried by air***

1. Once a month, the competent customs authorities at each airport of destination shall authenticate a list of manifests drawn up by the airline companies of the manifests which were presented to those authorities during the previous month and shall transmit it to the customs authorities at each airport of departure.
2. That list shall include the following information for each manifest:
- (a) the number of the manifest;
  - (b) the code identifying the manifest as a transit declaration in accordance with Article 109(1)(a) and (b);
  - (c) the name of the airline company which transported the goods;
  - (d) the flight number; and
  - (e) the date of the flight.



3. The authorisation as referred to in Article 55(e) relating to the paper-based common transit procedure for goods carried by air may also provide that the airline companies themselves may transmit the list referred to in paragraph 1 to the competent customs authorities of each airport of departure.
4. In the event of irregularities found in connection with the information on the manifests appearing on the list, the competent customs authorities of the airport of destination shall inform the competent customs authorities of the airport of departure and the competent customs authority which granted the authorisation, referring in particular to the air waybills for the goods in question.

### *Article 111*

#### ***An electronic manifest as a transit declaration for the use of the common transit procedure for goods carried by air***

1. The airline company shall transmit the manifest drawn up at the airport of departure to the airport of destination using an electronic system allowing for the exchange of information.
2. The airline company shall enter one of the following codes next to the relevant items in the manifest:
  - (a) 'T1' where the goods move under the T1 procedure;
  - (b) the code 'T2' or 'T2F', as appropriate, where the goods move under the T2 procedure and, under the Union provisions, entry of this code is mandatory;
  - (c) 'TD' for goods already moving under a transit procedure. In those cases, the airline company shall also enter the code 'TD' in the corresponding airway bill as well as a reference for the procedure used, the number and date of the transit declaration or transfer document and the name of the issuing office;
  - (d) 'C' (equivalent to 'T2L') or 'F' (equivalent to 'T2LF'), as appropriate, for Union goods not placed under a transit procedure;
  - (e) 'X' for Union goods to be exported and which are not placed under a transit procedure.
3. The manifest shall also include the information referred to in Article 109(1) (c) to (f) and (2).
4. The common transit procedure shall be deemed to be ended when the manifest transmitted by an electronic system allowing for the exchange of information is available to the competent customs authorities of the airport of destination and the goods have been presented to them.
5. The records kept by the airline company which enable the competent customs authorities to carry out effective controls shall contain at least the information referred to in paragraphs 2 and 3.

Where necessary, the competent customs authorities at the airport of destination shall transmit to the competent customs authorities at the airport of departure, for verification, the relevant details of manifests received by an electronic system allowing for the exchange of information.

6. The airline company shall notify the competent customs authorities of all offences and irregularities.
7. The competent customs authorities at the airport of destination shall notify the competent customs authorities at the airport of departure and the competent customs authority which issued the authorisation of all offences and irregularities at the earliest opportunity.

# TITLE IV: DEBT AND RECOVERY

## CHAPTER I – Debt and debtor

### *Article 112*

#### ***Incurrence of the debt***

1. A debt within the meaning of Article 3(l) shall be incurred through:
  - (a) the removal of the goods from the common transit procedure;
  - (b) non-compliance with a condition governing the placing of the goods under the common transit procedure or the use of the common transit procedure.
2. The debt shall be extinguished in any of the following ways:
  - (a) where the debt was incurred pursuant to paragraph 1(a) or (b) and where the following conditions are fulfilled:
    - (i) the failure which led to the incurrence of a debt had no significant effect on the correct operation and it did not constitute an attempt at deception;
    - (ii) all the formalities necessary to regularise the situation of the goods are subsequently carried out;
  - (b) where the removal of the goods from the common transit procedure or the non-compliance with a condition governing the placing of the goods under the common transit procedure or the use of the common transit procedure results from the total destruction or irretrievable loss of those goods as a result of the actual nature of the goods or unforeseeable circumstances or *force majeure*, or as a consequence of instruction by the customs authorities.

Goods shall be considered as irretrievably lost when they have been rendered unusable by any person.
3. The debt shall be incurred at the moment:
  - (a) the goods were removed from the common transit procedure or the moment the conditions for the use of the common transit procedure were not met or ceased to be met;
  - (b) a customs declaration was accepted for the placing of goods under a common transit procedure where it is established subsequently that a condition governing the placing of the goods under that procedure was not in fact fulfilled.

### *Article 113*

#### ***Identification of the debtor***

1. The debtor shall be any of the following:
  - (a) the person who was required to comply with the conditions governing the placing of the goods under the common transit procedure or the use of the common transit procedure;

- (b) any person who was aware or should reasonably have been aware that a condition under the Convention was not complied with and who acted on behalf of the person who was obliged to comply with that condition, or who participated in the act which led to the non-compliance with that condition;
  - (c) any person who acquired or held the goods in question and who was aware or should reasonably have been aware at the time of acquiring or receiving the goods that a condition under the Convention under the customs legislation was not complied with;
  - (d) the holder of the procedure.
2. In the case referred to in paragraph Article 112(1)(b), the debtor shall be the person who is required to comply with the conditions governing the placing or the use of the goods under the common transit procedure.
  3. Where a customs declaration for placing the goods under the common transit procedure is drawn up, and any information required under the customs legislation relating to the conditions governing the placing of the goods under that customs procedure is given to the customs authorities, which leads to the incurrence of a debt, the person who provided the information required to draw up the customs declaration and who knew, or who ought reasonably to have known, that such information was false shall also be a debtor.
  4. Where several persons are liable for payment of the amount corresponding to one debt, they shall be jointly and severally liable for the payment of that amount.

#### *Article 114*

##### ***Place where the debt is incurred***

1. A debt shall be incurred
  - (a) at the place where the events from which it arises occur;
  - (b) if it is not possible to determine that place, the debt shall be incurred at the place where the customs authorities conclude that the goods are in a situation in which the debt is incurred.
2. If the goods have been placed under a common transit procedure which has not been discharged and the place where the debt is incurred cannot be determined pursuant to paragraph 1(a) and (b) within the following time-limits:
  - (a) within seven months from the latest date on which the goods should have been presented at the customs office of destination, unless before the expiry of that time-limit a request to transfer recovery of the debt, as referred to in Article 50, was sent to the authority responsible for the place where, according to the evidence obtained by the customs authority of the country of departure, the events from which the debt arises occurred, in which case that time-limit is extended with a maximum of one month;
  - (b) one month from the expiry of the time-limit referred to in Article 49(4) for the reply by the holder of the procedure to a request for the information needed to discharge the procedure, where the customs authority of the country of departure has not been notified of the arrival of the goods, and the holder of the procedure has provided insufficient or no information;

the debt shall be incurred either in the country responsible for the last customs office of transit notifying the border passage to the customs office of departure or, failing this, in the country responsible for the customs office of departure.

3. The customs authorities referred to in Article 116(1) are those of the country where the debt is incurred or is deemed to have been incurred in accordance with this Article.

#### *Article 115*

##### ***Request to transfer recovery of the debt***

1. Where the competent authorities who notified the debt obtain evidence regarding the place where the event giving rise to the debt occurred, those authorities shall suspend the recovery procedure and immediately and in any event within the time-limit send all the necessary documents, including an authenticated copy of the evidence, to the competent authorities at that place.
2. The competent authorities at that place shall acknowledge the receipt of the request and shall inform the competent authorities who notified the debt whether they are competent for recovery. If no response is received within 28 days, the competent authorities who notified the debt shall immediately resume the recovery proceedings they initiated.

## **CHAPTER II – Action against the debtor or the guarantor**

#### *Article 116*

##### ***Action against the debtor***

1. The competent customs authorities shall initiate debt recovery proceedings as soon as they are in a position to:
  - (a) calculate the amount of the debt; and
  - (b) determine the debtor.
2. Those authorities shall notify the debtor of the amount of the debt using the methods and within the time-limits mandatory in the Contracting Parties.
3. Every debt notified in accordance with paragraph 2 shall be paid by the debtor using the methods and within the time-limits mandatory in the respective Contracting Parties.

#### *Article 117*

##### ***Action against the guarantor***

1. Subject to paragraph 4, the guarantor's liability shall continue as long as the debt may become due.
2. Where the common transit procedure has not been discharged, the customs authorities of the country of departure shall, within nine months from the prescribed time-limit for presentation of the goods at the office of destination, notify the guarantor that the procedure has not been discharged.

3. Where the common transit procedure has not been discharged, the customs authorities determined in accordance with Article 114 shall, within three years from the date of acceptance of the transit declaration, notify the guarantor that he is or might be required to pay the debt for which he is liable in respect of the common transit operation in question, stating the MRN and date of the transit declaration, the name of the customs office of departure, the holder of the procedure's name and the amount involved.
4. The guarantor shall be released from his obligations if either of the notifications provided for in paragraphs 2 and 3 have not been issued to him before the expiry of the time limit.
5. Where either of those notifications has been issued, the guarantor shall be informed of the recovery of the debt or the discharge of the procedure.

#### *Article 118*

##### ***Exchange of information and cooperation with a view to recovery***

Without prejudice to Article 13a of the Convention, and in accordance with Article 114, the countries shall assist each other in determining the authorities competent for recovery.

Those authorities shall inform the customs office of departure and the customs office of guarantee of all cases in which a debt was incurred in relation to transit declarations accepted by the customs office of departure, and of the action taken for recovery against the debtor. Furthermore, they shall inform the customs office of departure of the collection of duties and other charges, in order to enable the customs office to discharge the transit operation."



Annex I is replaced by the following:

## **"ANNEX I**

### **APPLICATION OF ARTICLE 77**

#### **Temporary prohibition of the use of the comprehensive guarantee for a reduced amount or the comprehensive guarantee**

1. Situations where use of the comprehensive guarantee for a reduced amount or the comprehensive guarantee may be prohibited temporarily
  - 1.1 Temporary prohibition of the use of a comprehensive guarantee for a reduced amount

The "special circumstances" referred to in Article 77(a) mean a situation in which it has been established, in a significant number of cases involving more than one holder of the procedure and putting at risk the smooth functioning of the procedure that, in spite of the application of Article 65 or Article 80, the comprehensive guarantee or a comprehensive guarantee for a reduced amount referred to in Article 75(a) and (b) is no longer sufficient to ensure payment, within the prescribed time limit, of the debt arising when some types of goods are removed from the common transit procedure.
  - 1.2 Temporary prohibition of the use of a comprehensive guarantee

The "large-scale fraud" referred to in Article 77(b) means a situation where it is established that, in spite of the application of Articles 65 or 80, the comprehensive guarantee or the comprehensive guarantee for a reduced amount referred to in Article 75(a) and (b) is no longer sufficient to ensure payment, within the time limit prescribed, of the debt arising when some types of goods are removed from the common transit procedure. In this connection account should be taken of the volume of goods removed and the circumstances of their removal, particularly if these result from internationally organised criminal activities.
2. Decision-making procedure for temporarily prohibiting use of the comprehensive guarantee for a reduced amount or the comprehensive guarantee
  - 2.1 The procedure for adopting Joint Committee decisions temporarily prohibiting use of the comprehensive guarantee or the comprehensive guarantee for a reduced amount in application of Article 77(a) or (b) (hereinafter referred to as the "decision") shall be as follows:
    - 2.2 A decision may be adopted at the request of one or more Contracting Parties.
    - 2.3 Where such a request is made, the Contracting Parties shall inform each other of the facts they have established and shall consider whether the conditions of points 1.1 or 1.2 are fulfilled.
    - 2.4 If the Contracting Parties consider that the conditions are fulfilled, they shall forward a draft decision to the Joint Committee for adoption by the written procedure described in point 2.5.



- 2.5 The Contracting Party holding the Presidency of the Joint Committee shall send the draft decision to the other Contracting Parties.

If the Contracting Party holding the Presidency of the Joint Committee has not received any written objections from the other Contracting Parties within thirty days of the date when it sent the draft, the decision shall be adopted. The Contracting Party holding the Presidency of the Joint Committee shall inform the other Contracting Parties of the adoption of the decision.

If the Contracting Party holding the Presidency of the Joint Committee receives any objections from one or more Contracting Parties within the time limit, it shall inform the other Contracting Parties.

- 2.6 Each Contracting Party shall ensure publication of the decision.

- 2.7 The decision shall remain in force for twelve months. Nevertheless the Joint Committee may decide to extend its period of validity or annul it following re-examination by the Contracting Parties.

3. Measures to alleviate the financial consequences of prohibiting use of the comprehensive guarantee

When the use of the comprehensive guarantee has been prohibited temporarily according to Article 77, holders of comprehensive guarantees may, upon request, use an individual guarantee. However, the following special conditions shall apply:

- the individual guarantee shall be put up in the form of a specific guarantee document which covers only the types of goods referred to in the decision;
- this individual guarantee may be used only at the customs office of departure identified in the guarantee document;
- it may be used to cover several simultaneous or successive operations provided that the sum of the amounts involved in current operations for which the procedure has not yet been discharged does not exceed the reference amount of the individual guarantee. In that case, the customs office of guarantee assigns one initial access code for the guarantee to the holder of the procedure. The holder of the procedure can assign one or more access codes to this guarantee to be used by himself or his representatives;
- each time the procedure is discharged for a common transit operation covered by this individual guarantee, the amount corresponding to that operation shall be released and may be re-used to cover another operation up to the maximum amount of the guarantee.

4. Derogation from the decision temporarily prohibiting use of the comprehensive guarantee or the comprehensive guarantee for a reduced amount

- 4.1 Holders of the procedure may be authorised to use a comprehensive guarantee or a comprehensive guarantee for a reduced amount to place under the common transit procedure goods to which the decision temporarily prohibiting such use applies if they can show that no debt has arisen in respect of the types of goods in question in the course of common transit operations which they have undertaken in the two years preceding the decision or, where debts have arisen during that period, if they can show that these were fully paid up by the debtor or the guarantor within the time limit prescribed.

To obtain authorisation to use a temporarily prohibited comprehensive guarantee, the holder of the procedure shall also meet the conditions set out in Article 77(2)(b).

4.2 Articles 59 to 72 shall apply *mutatis mutandis* to applications and authorisations for the derogations referred in point 4.1.

4.3 When the competent authorities grant a derogation they shall endorse box 8 of the comprehensive guarantee certificate, with the following phrase:

– UNRESTRICTED USE – 99209".



**ANNEX II** is replaced by the following:

# **"ANNEX II BUSINESS CONTINUITY PROCEDURE FOR COMMON TRANSIT**

## **PART I**

### **CHAPTER I**

#### **General provisions**

1. This Annex lays down specific provisions for use of the business continuity procedure, under Article 26(1) of Appendix I, for the holders of the procedure, including authorised consignors, in the event of a temporary failure of:
  - the electronic transit system;
  - the computerised system used by the holders of the procedure for lodging the common transit declaration by means of electronic data-processing techniques, or
  - the electronic connection between the computerised system used by the holders of the procedure for lodging the common transit declaration by means of electronic data-processing techniques and the electronic transit system.
2. Transit declarations
  - 2.1 The transit declaration used in a business continuity procedure shall be recognisable by all parties involved in the transit operation in order to avoid problems at the customs office of transit, at the customs office of destination and upon arrival at the authorised consignee. For this reason the used documents are limited to the following:
    - a Single Administrative Document (SAD), or
    - a SAD printed out on plain paper by the computerised system of the economic operator, as foreseen in Annex B6 of Appendix III, or
    - a Transit Accompanying Document (TAD), supplemented, if necessary by List of items (LoI).
  - 2.2 The transit declaration may be supplemented by one or more continuation sheets using the form set out in Appendix 3 to Annex I of the Convention on the simplification of formalities in trade in goods done at Interlaken on 20 May 1987 (SAD Convention). The forms shall be an integral part of the declaration. Loading lists complying with Annex B5 of Appendix III and provided using the form set out in Annex B4 of Appendix III may be used instead of continuation sheets as the descriptive part of a written transit declaration, of which they shall be an integral part.
  - 2.3 For the implementation of point 2.1 of this Annex, the transit declaration shall be completed in accordance with Annexes B6 of Appendix III.

## CHAPTER II

### Implementing rules

#### 3. Unavailability of the electronic transit system

##### 3.1 The rules shall be applied as follows:

- the transit declaration shall be completed and submitted to the customs office of departure in copies 1, 4 and 5 of the SAD in accordance with SAD Convention or in two copies of the TAD, supplemented, if necessary, by LoI, in accordance with Annexes A3, A4, A5 and A6 of Appendix III.
- the transit declaration shall be registered in box C using a system of numbering different from that used in the electronic transit system;
- the business continuity procedure shall be indicated on the copies of the transit declaration with one of the stamps using the forms set out in Annex B7 of Appendix III, in box A of the SAD or instead of the MRN and the barcode on the TAD,
- the authorised consignor shall fulfil all the obligations and conditions regarding the entries to be made in the declaration and the use of the special stamp referred to in points 22 to 25 of this Annex using respectively boxes C and D;
- the transit declaration shall be stamped either by the customs office of departure in case of the standard procedure or by the authorised consignor where Article 84 of Appendix I applies.

##### 3.2 Where the decision to apply the business continuity procedure is taken, any transit data with LRN or MRN allocated to the transit operation shall be withdrawn from the electronic transit system on the basis of information provided by a person who lodged that transit data into the electronic transit system.

##### 3.3 The customs authority shall monitor the use of the business continuity procedure in order to avoid its misuse.

#### 4. Unavailability of the computerised system used by the holders of the procedure for lodging the Union transit declaration data by means of electronic data-processing techniques or of the electronic connection between that computerised system and the electronic transit system

The provisions set out in point 3 of this Annex shall be applied.

The holder of the procedure shall inform the customs authority when his computerised system or the electronic connection between that computerised system and the electronic transit system are available again.

#### 5. Unavailability of the authorised consignor's computerised system or the electronic connection between that computerised system and the electronic transit system

Where the authorised consignor's computerised system or the electronic connection between that computerised system and the electronic transit system are unavailable the following procedure shall apply:

- the provisions set out in point 4 of this Annex shall be applied,

- when the authorised consignor makes more than 2 % of his declarations in a year under the business continuity procedure, the authorisation shall be reviewed in order to assess whether its conditions are still met.
6. Data-capture by the customs authority
- However, in the cases referred to in points 4 and 5 of this Annex, the customs authority may allow the holder of the procedure to submit the transit declaration in one copy (making use of the SAD or the TAD) to the customs office of departure in order to have it processed by the electronic transit system.

## **CHAPTER III**

### **Operation of the procedure**

7. Furnishing of an individual guarantee by a guarantor
- Where the customs office of guarantee is not the customs office of departure for the transit operation, it shall keep a copy of the guarantor's undertaking. The holder of the procedure shall present the original to the customs office of departure, where it shall be retained. If necessary the customs office of departure may request a translation into the official language, or one of the official languages, of the country concerned.
8. Signing of the transit declaration and undertaking of the holder of the procedure
- By signing the transit declaration the holder of the procedure assumes responsibility for:
- the accuracy of the information given in the declaration,
  - the authenticity of the documents presented,
  - compliance with all the obligations relating to the entry of the goods under the transit procedure.
9. Identification measures
- Where Article 36(7) of Appendix I applies, the customs office of departure shall enter the following phrase against the 'seals affixed' heading in box 'D. Control by office of departure' of the transit declaration:
- Waiver — 99201.
10. Entries in the transit declaration and release of the goods
- The customs office of departure shall record the results of the verification on each copy of the transit declaration.
  - Where the findings of the verification are consistent with the declaration the customs office of departure shall release the goods and record the date on the copies of the transit declaration.
11. Goods placed under the common transit procedure shall be carried under cover of copies 4 and 5 of the SAD or under cover of one copy of the TAD given to the holder of the procedure by the customs office of departure. Copy 1 of the SAD and the copy of TAD shall remain at the customs office of departure.
12. Customs office of transit

- 12.1 The carrier shall present a transit advice note made out on a form set out in Annex B8 of Appendix III to each customs office of transit, which shall retain it. Instead of the transit advice note a photocopy of copy 4 of the SAD or a photocopy of the copy of the TAD may be presented and retained by the customs office of transit.
- 12.2 Where goods are carried via the customs office of transit other than that declared, the actual customs office of transit shall inform the customs office of departure.
13. Presentation at the customs office of destination
- 13.1 The customs office of destination shall register the copies of the transit declaration, record on them the date of arrival and enter the details of controls carried out.
- 13.2 A transit operation may end at an office other than the customs office declared in the transit declaration. That office shall then become the actual customs office of destination.
- Where the actual customs office of destination comes under the jurisdiction of a Contracting Party other than the one having jurisdiction over the customs office declared, the actual customs office shall enter in box 'I. Control by office of destination' of the transit declaration the following endorsement in addition to the usual observations it is required to make:
- Differences: customs office where goods were presented ..... (customs office reference number) — 99203.
- 13.3 Where the second paragraph of point 13.2 of this Annex applies and where the transit declaration bears the following statement, the actual customs office of destination shall keep the goods under its control and not allow their removal other than to the Contracting Party having jurisdiction over the customs office of departure, unless specifically authorised by the latter:
- Exit from the Union subject to restrictions or charges under Regulation/Directive/Decision No ... — 99204.
14. Receipt
- The receipt may be made out on the back of copy 5 of the SAD, in the space provided or in the form set out in Annex B10 of Appendix III.
15. Return of copy 5 of the SAD or the copy of the TAD
- The competent customs authority of the Contracting Party of destination shall return copy 5 of the SAD to the customs authority in the Contracting Party of departure without delay and at most within 8 days of the date when the operation ended. Where the TAD is used it is the copy of the TAD presented which is returned under the same conditions as copy 5.
16. Informing the holder of the procedure and alternative proof of the end of the procedure
- Where the copies referred to in point 15 of this Annex are not returned to the customs authority of the Contracting Party of departure within 30 days of the time limit for presentation of the goods at the customs office of destination, that authority shall inform the holder of the procedure and ask him to furnish proof that the procedure has ended correctly.
17. Enquiry procedure



17.1 Where the customs office of departure has not received proof within 60 days of time-limit for presentation of the goods at the customs office of destination that the procedure was ended correctly, the customs authority of the Contracting Party of departure shall immediately request the information needed to discharge the procedure. Where during the steps of an enquiry procedure it is established that the common transit procedure cannot be discharged, the customs authority of the Contracting Party of departure shall establish whether a debt has been incurred.

If a debt has been incurred, the customs authority of the Contracting Party of departure shall take the following measures:

- identify the debtor,
- determine the customs authorities responsible for notification of the debt.

17.2 If, before the expiry of those time-limits, the customs authority of the Contracting Party of departure receives information that the common transit procedure has not been ended correctly, or suspects that to be the case, it shall send the request without delay.

17.3 The enquiry procedure shall likewise be initiated when it is discovered subsequently that proof of the end of the common transit procedure has been forged and that the enquiry procedure is necessary to meet the objectives of point 17.1 of this Annex.

## 18. Guarantee — Reference amount

18.1 For the application of Article 74 of Appendix I the holder of the procedure shall ensure that the amount at stake does not exceed the reference amount, taking into account also any operations for which the procedure is not yet ended.

18.2 The holder of the procedure shall inform the customs office of guarantee when the reference amount falls below a level sufficient to cover his transit operations.

## 19. Comprehensive guarantees certificates, guarantee waiver certificates and individual guarantee vouchers

19.1 The following shall be presented to the customs office of departure:

- comprehensive guarantee certificate, in the form set out in Annex C5 of Appendix III;
- guarantee waiver certificates, in the form set out in Annex C6 of Appendix III;
- individual guarantee voucher, in the form set out in Annex C3 of Appendix III;
- Particulars of the certificates and the voucher shall be entered on transit declarations.

## 20. Special loading lists

20.1 The customs authority can accept the transit declaration supplemented by loading lists which do not comply with all the requirements set out in Annex B5 of Appendix III.

Such lists can be used only where:

- they are produced by the companies which use an electronic data-processing system to keep their records;
- they are designed and completed in such a way that they can be used without difficulty by the customs authority;

- they include, for each item, the information required in Annex B5 of Appendix III. Annex.
- 20.2 Descriptive lists drawn up for the purposes of carrying out dispatch/export formalities may also be allowed for use as loading lists under point 20.1 of this Annex, even where such lists are produced by the companies not using an electronic data-processing system to keep their records.
- 20.3 The holder of the procedure which uses an electronic data-processing system to keep his records and already uses special loading lists, may also use them for common transit operations involving only one type of goods if this facility is made necessary by the system of the holder of the procedure.
21. Use of seals of a special type
- The holder of the procedure shall enter, against the heading 'seals affixed' in box 'D. Control by office of departure' of the transit declaration, the number and the individual seal identifiers of the seals affixed.
22. Authorised consignor — Pre-authentication and formalities at departure
- 22.1 For the application of points 3 and 5 of this Annex the authorisation shall stipulate that box 'C. Office of departure' of the transit declaration shall:
- be stamped in advance with the stamp of the customs office of departure and signed by an official of that office; or
  - be stamped by the authorised consignor with a special stamp approved by the competent authority and using the form set out in Annex B9 of Appendix III. The stamp may be pre-printed on the forms where a printer approved for that purpose is used.
- The authorised consignor shall complete the box by entering the date on which the goods are consigned and shall allocate a number to the transit declaration in accordance with the rules laid down in the authorisation.
- 22.2 The customs authority may prescribe the use of forms bearing a distinctive mark as a means of identification.
23. Authorised consignor — Security measures for the stamp
- The authorised consignor shall take all necessary measures to ensure the safekeeping of the special stamps or forms bearing the stamp of the customs office of departure or a special stamp.
- He shall inform the customs authority of the security measures he is taking to apply in accordance with the first subparagraph.
- 23.1 In the event of the misuse by any person of forms stamped in advance with the stamp of the customs office of departure or with a special stamp, the authorised consignor shall be liable, without prejudice to any criminal proceedings, for the payment of duties and other charges payable in a particular country in respect of goods carried under cover of such forms unless he can satisfy the customs authority by whom he was authorised that he took the measures requested of him under point 23.
24. Authorised consignor — Information to be entered on declarations
- 24.1 Not later than on consignment of the goods, the authorised consignor shall complete the transit declaration and, where necessary, enter in box 44 the itinerary prescribed in accordance with Article 33(2) of Appendix I and, in box 'D. Control by office of

departure', the period prescribed in accordance with Article 34 of Appendix I within which the goods shall be presented at the customs office of destination, the identification measures applied and the following endorsement:

– Authorised consignor — 99206

24.2 Where the competent authority of the Contracting Party of departure checks a consignment before its departure, it shall record the fact on the declaration, in box 'D. Control by office of departure'.

24.3 Following consignment, copy 1 of the SAD or the copy of the TAD shall be delivered without delay to the customs office of departure according to the rules laid down in the authorisation. The other copies shall accompany the goods in accordance with point 11 of this Annex.

25. Authorised consignor — Waiver of signature

25.1 The authorised consignor may be allowed by the customs authority not to sign transit declarations bearing the special stamp referred to in Chapter II of Part II of this Annex which are made out by the electronic data-processing system. This waiver shall be subject to the condition that the authorised consignor has previously given the customs authority a written undertaking acknowledging that he is the holder of the procedure for all transit operations carried out under cover of transit declarations bearing the special stamp.

25.2 Transit declarations made out in accordance with point 25.1 of this Annex shall contain, in the box reserved for the signature of the holder of the procedure, the following phrase:

– Signature waived — 99207.

26. Authorised consignee — Obligations

26.1 When the goods arrive at a place specified in the authorisation the authorised consignee shall without delay inform the customs office of destination about such arrival. He shall indicate the date of arrival, the condition of any seals affixed and any irregularity on copies 4 and 5 of the SAD or on the copy of the TAD, which accompanied the goods, and deliver them to the customs office of destination according to the rules laid down in the authorisation.

26.2 The customs office of destination shall make the entries provided for in point 13 of this Annex on copies 4 and 5 of the SAD or on the copy of the TAD."



## ANNEX C

Appendix II to the Convention is amended as follows:

1. The title of Appendix II is replaced by the following:  
"CUSTOMS STATUS OF UNION GOODS AND PROVISIONS ON THE EURO"
2. In Article 1, the words "the community status of goods" are replaced by "the customs status of Union goods".
3. Title I is replaced by the following:  
"CUSTOMS STATUS OF UNION GOODS"
4. In Article 2(1), the words "the community status of goods" are replaced by "the customs status of Union goods".
5. After Article 2, the following Article 2a is inserted:

### *"Article 2a*

#### **Presumption of the customs status of Union goods**

1. Goods having the customs status of Union goods which are carried by rail may move, without being subject to a customs procedure, from one point to another within the customs territory of the Union and be transported through the territory of a common transit country without alteration of their customs status, where:
  - the transport of the goods is covered by a single transport document issued in a Member State;
  - the single transport document contains the following endorsement: 'T2-Corridor';
  - the transit through a common transit country is being monitored by means of an electronic system in that common transit country;
  - the railway undertaking concerned is authorized by the common transit country whose territory is transited to use the 'T2-Corridor' procedure.
2. The common transit country keeps the Joint Committee referred to in Article 14 of the Convention or a working group set up by that Committee on the basis of paragraph 5 of that Article informed about the modalities regarding the electronic monitoring system and about the railway undertakings, which are authorised to use the procedure mentioned in the first paragraph. "
6. The Title of Chapter II is replaced by the following:  
"Establishing the customs status of Union goods"
7. In Article 3, the words "the Community status of goods" are replaced by "the customs status of Union goods".
8. In Article 4(1) and (2), the words "the Community status of goods" are replaced by "the customs status of Union goods".
9. In Article 5(1), the words "the Community status of goods" are replaced by "the customs status of Union goods".

10. In Article 6(1), the words "drawn up on" are replaced by "provided using".
11. In Article 6(3), the words "drawn up" are replaced by "provided".
12. In Article 6(3), before the words "Appendix III" the words "Annex B4 of" are inserted.
13. In Article 6(4), before the words "Appendix III" the words "Annex B5 of" are inserted.
14. The title of Article 8 is replaced by the following:  
"Issuance of a T2L form"
15. In Article 8(1), the words "drawn up" are replaced by "provided".
16. In Article 9(1), the words "the Community status of goods" are replaced by "the customs status of Union goods".
17. In Article 9(4), after the words "is endorsed by the competent office" the following words "if the value of the goods exceeds EUR 15 000" are inserted.
18. In Article 9(5), the words "Community goods alone" are replaced by "exclusively Union goods".
19. In Article 10(1), the words "the Community status of goods" are replaced by "the customs status of Union goods".
20. In Article 10(2), second point (f), first dash, the words "whose Community status of goods" are replaced by "whose customs status of Union goods".
21. In Article 11, the words "the Community status of goods" are replaced by "the customs status of Union goods".
22. In Article 12(1), the words "the Community status of goods" are replaced by "the customs status of Union goods".
23. In Article 12(2), the words "Community goods" are replaced by "Union goods".
24. The title of Article 13 is replaced by the following:  
"Goods in baggage carried by a passenger"
25. The first paragraph of Article 13 is replaced by the following:  
"Where it is necessary to establish the customs status of Union goods in baggage carried by a passenger or contained in their luggage, the goods, provided that they are not intended for commercial use, are to be considered as having the customs status of Union goods when:"
26. In Article 13, point (a), the word "Community goods" is replaced by "having the customs status of Union goods".
27. The Title of Section 4 is replaced by the following:  
"Proof of the customs status of Union goods provided by the authorised issuer"
28. The title of Article 14 is replaced by the following:  
"Authorised issuer"
29. In Article 14(1), the word "consignor" is replaced by "issuer".
30. In Article 14(1), the words "the Community status of goods" are replaced by "the customs status of Union goods".

31. In Article 15, point (c), the word "prohibited" is replaced by "excluded".
32. In Article 15, point (d), the word "consignor" is replaced by "issuer".
33. In Article 16(1)(b), the word "consignor" is replaced by "issuer".
34. In Article 16(2), the word "consignor" is replaced by "issuer".
35. In Article 16(3), the word "consignor" is replaced by "issuer".
36. In Article 16(4), the word "consignor" is replaced by "issuer".
37. In Article 16(4), the words "authorised consignor – 99206" are replaced by "authorised issuer".
38. In Article 17(1), the word "consignor" is replaced by "issuer".
39. In Article 17(2), the word "consignor's" is replaced by "issuer's" and the reference "– 99207" is deleted.
40. In Article 18(1), the words "the Community status of goods" are replaced by "the customs status of Union goods".
41. In Article 18(3), the words "sixty days" are replaced by "45 days".
42. In Article 19, the word "consignor" is replaced by "issuer".
43. In Article 19, the words "two years" are replaced by "three years".
44. The title of Article 20 is replaced by the following:  
"Controls upon the authorised issuer"
45. In Article 20, the word "consignors" is replaced by "issuers".
46. In Article 21 the words "the Community status of goods" are replaced by "the customs status of Union goods".







## ANNEX D

Appendix III to the Convention is amended as follows:

1. Title I is replaced by the following:  
"TRANSIT DECLARATION AND FORMS WHEN USING ELECTRONIC DATA-PROCESSING TECHNIQUES"
2. In Article 3, the words "conform to the specimen and particulars" are replaced by "be provided using the form set out".
3. In Article 4, the words "conform to the specimen and particulars" are replaced by "be provided using the form set out".
4. Title II is replaced by the following:  
"FORMS USED FOR:  
–PROVING THE CUSTOMS STATUS OF UNION GOODS,  
–TRANSIT DECLARATION FOR TRAVELLERS,  
– BUSINESS CONTINUITY PROCEDURE FOR TRANSIT"
5. Article 5(1) is replaced by the following:  
"Forms used as documents proving the customs status of Union goods shall be provided using the form set out in the SAD Convention, Annex I, Appendices 1 to 4."
6. Article 5(2) is replaced by the following:  
"Forms used as transit declarations when applying the business continuity procedure for transit or transit declarations for travellers shall be provided using the form set out in the SAD Convention, Annex I, Appendix 1."
7. In Article 5(4)(a), the words "the status of Community goods" are replaced by "the customs status of Union goods".
8. In Article 5(4)(b), the words "fallback procedure" are replaced by "business continuity procedure for transit".
9. In Article 6 (2), the words "COMMUNITY TRANSIT" are replaced by "UNION TRANSIT".
10. In Article 7(1), the words "conform to the specimen" are replaced by "be provided using the form set out".
11. In Article 8(1), the words "conform to the specimen" are replaced by "be provided using the form set out".
12. In Article 8 paragraphs 2 and 3 are deleted.
13. In Article 9(1), the words "conform to" are replaced by "be provided using the form set out in".
14. In Article 9 paragraphs 2 and 3 are deleted.



## ANNEX E

### Amendments to **Annex A1 to Appendix III**

Annex A1 to Appendix III to the Convention is amended as follows:

1. In the first paragraph of Title I, the words "the transit declaration" are replaced by "the EDI transit declaration".
2. In the fourth paragraph of Title I, the word "principal" is replaced by "holder of the procedure".
3. In the fifth paragraph of Title I, the words "the transit declaration" is replaced by "the EDI transit declaration".
4. The Section A of Chapter II of Title II is adapted as follows:
  - (a) the data group "SGI CODES" is deleted;
  - (b) the data group "TRADER principal" is replaced by "TRADER holder of the procedure";
  - (c) the data group "SEALS INFO" is replaced by "SEALS INFORMATION";
  - (d) in the data group GUARANTEE, the lower indent data group "VALIDITY LIMITATION EC" is replaced by "VALIDITY LIMITATION EU";
  - (e) in the data group GUARANTEE, the lower indent data group "VALIDITY LIMITATION NON EC" is replaced by "VALIDITY LIMITATION NON EU".
5. The data group TRANSIT OPERATION of Section B of Chapter II of Title II is adapted as follows:
  - (a) in point (3) of the attribute *Declaration type (box 1)*, the words "Article 23" are replaced by "Article 28";
  - (b) in the attribute *Declaration type (box 1)*, the sentence "The attribute shall be used." is deleted;
  - (c) in the second paragraph of the attribute *Identity at departure (box 18)*, the words "the office of departure" are replaced by "the customs office of departure";
  - (d) in the third paragraph of the attribute *Identity at departure (box 18)*, the word "principal" is replaced by "holder of the procedure";
  - (e) in the third paragraph of the attribute *Nationality at departure (box 18)*, the words "the office of departure" are replaced by "the customs office of departure";
  - (f) in the fourth paragraph of the attribute *Nationality at departure (box 18)*, the word "principal" is replaced by the "holder of the procedure";
  - (g) in the second paragraph of the attribute *Container (box 19)*, the words "the office of departure" are replaced by "the customs office of departure";
  - (h) in the second paragraph of the attribute *Identity crossing border (box 21)*, the words "the office of departure" are replaced by "the customs office of departure";

- (i) in the second paragraph of the attribute *Transport mode at border (box 25)*, the words "the office of departure" are replaced by "the customs office of departure";
  - (j) in the second paragraph of the attribute *Agreed location code (box 30)*, the words "can not" are replaced by "cannot";
  - (k) in the second paragraph of the attribute *Agreed location of goods (box 30)*, the words "can not" are replaced by "cannot";
  - (l) in the second paragraph of the attribute *Authorised location of goods (box 30)*, the words "can not" are replaced by "cannot";
  - (m) in the second paragraph of the attribute *Customs sub place (box 30)*, the words "can not" are replaced by "cannot";
  - (n) the title of the attribute *Dialogue language indicator at Departure* is replaced by *Dialogue language indicator at departure* and in the second subparagraph of that attribute, the words "the office of departure" are replaced by "the customs office of departure".
6. In the second paragraph of the data group TRADER Consignee (box 8), the words "can not" are replaced by "cannot".
7. The data group GOODS ITEM of Section B of Chapter II of Title II is adapted as follows:
- (a) in the second paragraph of the attribute *Declaration type (ex-box 1)*, the word "Code" is replaced by "code" and the words "can not" by "cannot";
  - (b) in the third paragraph of the attribute *Commodity code (box 33)*, the word "or" and the second dash are deleted;
  - (c) in the fifth paragraph of the attribute *Commodity code (box 33)*, the words "an EFTA country" are replaced by "a common transit country";
  - (d) in the second paragraph of the lower indent data group TRADER Consignee (ex box 8), the words "can not" are replaced by "cannot";
  - (e) after the lower indent data group CONTAINER (box 31), the following is deleted:  
 "SGI Codes (box 31)  
 Number: 9  
 The data group is used to insert the identification of sensitive goods (SGI) if the transit declaration concerns goods referred to in the list of Annex 1 to Appendix I.  
 Sensitive goods code (box 31)  
 Type/Length: n..2  
 The code presented in Annex A2 is used if the commodity code is not enough to uniquely identify goods referred to in the list of Annex 1 to Appendix I  
 Sensitive quantity (box 31)  
 Type/Length: n..11.3  
 The attribute is used when the transit declaration concerns goods referred to in the list of Annex 1 to Appendix I."

- (f) in the fifth and the seventeenth paragraphs of the lower indent data group PACKAGES (box 31), the word "unpacked" is replaced by "Unpacked";
  - (g) in the second paragraph of the lower indent data group PREVIOUS ADMINISTRATIVE REFERENCES (box 40), the words "customs approved treatment or use" are replaced by "customs procedure";
  - (h) in the third paragraph of the lower indent data group PREVIOUS ADMINISTRATIVE REFERENCES (box 40), the words "the office of departure" are replaced by "the customs office of departure" and the words "an EFTA country" are replaced by "a common transit country";
  - (i) in the second paragraph of the lower indent data group PRODUCED DOCUMENTS/CERTIFICATES (box 44), the words "the serial number of the T5 control copy," are deleted;
  - (j) in the attribute *Export from EC (box 44)* in the lower indent data group SPECIAL MENTIONS (box 44), the word "EC" is replaced by "Union";
  - (k) in the eighth and the thirteenth paragraphs of the lower indent data group SPECIAL MENTIONS (box 44), the word "EC" is replaced by "EU";
8. The title of the data group "TRADER PRINCIPAL (box 50)" is replaced by the following:  
"HOLDER OF THE PROCEDURE (box 50)"
9. In the second paragraph of the data group REPRESENTATIVE (box 50), the word "principal" is replaced by "the holder of the procedure".
10. In the second paragraph of the data group CUSTOMS OFFICE of transit (box 51), the words "the intended office of entry" are replaced by "the intended customs office of entry" and the words "the office of exit" is replaced by "the customs office of exit".
11. In the second subparagraph after the attribute *Reference number (box 53)* in the data group CUSTOMS OFFICE of destination (box 53), the words "the offices of destination" are replaced by "the customs offices of destination".
12. In the second paragraph of the data group SEALS INFORMATION (box D), the word "principal" is replaced by "holder of the procedure".
13. The data group GUARANTEE of Section B of Chapter II of Title II is adapted as follows:
- (a) in the third and the fifth paragraphs after the attribute *GRN (box 52)* in the lower indent data group GUARANTEE REFERENCE, the words "the office of guarantee" are replaced by "the customs office of guarantee";
  - (b) in the seventh paragraph after the attribute *GRN (box 52)* in the lower indent data group GUARANTEE REFERENCE, the words "the computerised transit system" are replaced by "the electronic transit system";
  - (c) in the second paragraph after the attribute *Access code* in the lower indent data group GUARANTEE REFERENCE, the word "principal" is replaced by "holder of the procedure";
  - (d) the lower indent data group "VALIDITY LIMITATION (EC)" is replaced by "VALIDITY LIMITATION (EU)";

- (e) the attribute *Not valid for EC (box 52)* in lower indent data group VALIDITY LIMITATION EC is replaced by "*Not valid for EU (box 52)*";
- (f) the lower indent data group "VALIDITY LIMITATION NON EC" is replaced by "VALIDITY LIMITATION NON EU";
- (g) in the second paragraph after the attribute *Not valid for other Contracting Parties (box 52)* in the lower indent data group VALIDITY LIMITATION NON EC, the word "Community" is replaced by "Union".

## Amendments to **Annex A2 to Appendix III**

Annex A2 to Appendix III to the Convention is amended as follows:

1. The following parts of point 4 relating to sensitive goods are deleted:

### SENSITIVE GOODS CODE

Field	Content	Field type	Examples
1	Additional identifier for sensitive goods	Numeric ..2	2

The code is used in extension to HS6, as shown in Annex I of Appendix I, where a sensitive good cannot sufficiently be identified with HS6.

2. Point 6 is adapted as follows:

- (a) in T2, the words "Community goods" are replaced by "Union goods";
- (b) in T2F, the words "Community goods" are replaced by "Union goods", the words "the customs territory of the Community" are replaced by "the customs territory of the Union" and the words "the Community rules" are replaced by "the Union rules";
- (c) in T2CIM, the words "Community status goods" are replaced by "Union goods" and the words "or a TR transfer note" are deleted;
- (d) in T2TIR, the words "Community status goods" are replaced by "Union goods";
- (e) in T2ATA, the words "Community status goods" are replaced by "Union goods";
- (f) in T2L, the words "the Community status of goods" are replaced by "the customs status of Union goods";
- (g) in T2LF, the words "the Community status of goods" are replaced by "the customs status of Union goods", the words "the customs territory of the Community" is replaced by "the customs territory of the Union" and the words "the Community rules" are replaced by "the Union rules";
- (h) in T1, the words "non-community goods" are replaced by "non-Union goods".

3. Point 7 is adapted as follows:

- (a) in the twelfth line, the words "CIM consignment note (rail) 720" are replaced by "SMGS consignment note (rail) 722";
- (b) in the thirteenth line, the words "Road list SMGS 722" are deleted;
- (c) in the 24<sup>th</sup> line, the words "Control document T5 823" are deleted;
- (d) in the 33<sup>rd</sup> line, the words "Certificate of origin form GSP" are replaced by "Certificate of origin form A (GSP)";
- (e) in the 39<sup>th</sup> line, the words "EUR certificate of origin" are replaced by "Movement certificate EUR.1".

4. Point 9 is adapted as follows:



- (a) in DG0 the words "EFTA country" are replaced by "common transit country" and the word "EC" is replaced by "the Union";
  - (b) in DG1, the words "EFTA country" are replaced by "common transit country" and the word "EC" is replaced by "the Union"
5. Point 10 is adapted as follows:
- (a) in the eight line in the column Situation , the words "between the office of departure and the office of transit" are replaced by "between the customs office of departure and the customs office of transit";
  - (b) in the column Additional information, the words "office of guarantee" are replaced by "customs office of guarantee";
  - (c) in the ninth line in the column Situation, the words "Annex IV to Appendix I" are replaced by "Annex I to Appendix I".
6. In point 11 the words "the offices of destination" are replaced by "the customs offices of destination".

### Amendments to **Annex A4 to Appendix III**

Annex A4 to Appendix III to the Convention is amended as follows:

1. In the first paragraph, the words "can be green" are replaced by "can be of green colour".
2. The second paragraph is adapted as follows:
  - (a) the words "based on data" are replaced by "on the basis of the data";
  - (b) the word "principal" is replaced by "holder of the procedure";
  - (c) the words "the office of departure" are replaced by "the customs office of departure";
  - (d) the words "completed as follows" are replaced by "completed with".
3. In point 1, the words "MRN (movement reference number)" are replaced by "MRN (Master Reference Number)".
4. In the fourth paragraph of point 1, the words "the competent authorities" are replaced by "the customs authorities".
5. In point 2, the third indent "shall not be used when only one item" is replaced by "shall not be used when there is only one item".
6. In point 3, the phrase "if the fallback procedure is used" is replaced by "where the business continuity procedure for transit is used".
7. In point 3, the following sentence is inserted as the last paragraph:

"Any references to "principal" are understood as referring to the "holder of the procedure"."
8. In the first and in the second dash of point 4, the words "the office of departure" are replaced by "the customs office of departure".
9. Point 6 is adapted as follows:
  - (a) in the first paragraph, the words "the office of departure" are replaced by "the customs office of departure" and the words "the office of destination" are replaced by "the customs office of destination";
  - (b) the fourth paragraph is replaced by the following:

"The customs authorities at the customs office of transit or the customs office of destination, as the case may be, have the obligation to incorporate into the system the added data on the transit accompanying document. The data can also be incorporated by the authorised consignee."
  - (c) the second paragraph under the sub-heading Box 55: Transhipment is replaced by the following:

"However, where goods are carried in containers that are to be transported by road vehicles, customs authorities may authorise the holder of the procedure to leave box 18 blank where the logistical pattern at the point of departure may prevent the identity and nationality of the means of transport from being provided at the time of establishment of the transit declaration, and where they can ensure that the proper information concerning the means of transport shall be subsequently entered in box 55."



### Amendments to **Annex A6 to Appendix III**

Annex A6 to Appendix III to the Convention is amended as follows:

1. In point 2, the words "the office of departure" are replaced by "the customs office of departure".
2. In point 4, the words "MRN – movement reference number as defined in Annex 4" are replaced by "MRN – Master Reference Number".

### Amendments to **Annex B1 to Appendix III**

Annex B1 to Appendix III to the Convention is amended as follows:

The second sentence under the heading Box 33: Commodity code and the sub-heading First sub-division, is replaced by the following:

"However, in the Union give the eight digits of the Combined Nomenclature where the Union provision so requires."

### Amendments to **Annex B2 to Appendix III**

Annex B2 to Appendix III to the Convention is amended as follows:

1. The title of Annex B2 is replaced by the following:  
"EXPLANATORY NOTE ON COMPLETING FORMS TO BE USED FOR  
ESTABLISHING THE CUSTOMS STATUS OF UNION GOODS"
2. In point 1 of part A. General description, the words "the Community status of goods" are replaced by "the customs status of Union goods".
3. In point 4 of part A. General description, the words "a new declaration to be lodged" are replaced by "a new form to be submitted".
4. Part B. Particulars to be entered in the different boxes is adapted as follows:
  - (a) in the paragraph below Box 33, the words "an EFTA country" are replaced by "a common transit country";
  - (b) in the paragraph below Box 38, the words "in EFTA countries" are replaced by "in common transit countries";
  - (c) in the paragraph below Box 44, the words " in EFTA countries " are replaced by "in common transit countries".

### Amendments to **Annex B3 to Appendix III**

Annex B3 to Appendix III to the Convention is amended as follows:

1. The title of Annex B3 is replaced by the following:  
"CODES TO BE USED WHEN COMPLETING FORMS TO BE USED WHEN ESTABLISHING THE CUSTOM STATUS OF UNION GOODS".
2. The second sentence under the heading Box 33: Commodity code and the sub-heading First sub-division in Part A. Particulars to be entered in the different boxes, is replaced by the following:  
"However, in the European Union give the eight digits of the Combined Nomenclature where a Union provision so requires."

### Amendments to **Annex B5 to Appendix III**

Annex B5 to Appendix III to the Convention is amended as follows:

1. In the first subparagraph of point 1.1. of Title II, the words "the principal must enter" are replaced by "the holder of the procedure shall enter".
2. Title II , :the title of point 1.2. is replaced by the following:  
"Bottom part"
3. Title III is adapted as follows:
  - (a) in point 3, the phrase "the form to which it relates" is replaced by "the copies of a transit declaration to which it relates";
  - (b) point 4 is replaced by the following:  
"When a transit declaration is registered the loading list must be given the same registration number as the forms of the transit declaration to which it relates. This number must be entered by using a stamp which includes the name of the customs office of departure, or by hand. If entered by hand, it shall be endorsed by the official stamp of the customs office of departure.  
  
It is not obligatory for an official of the customs office of departure to sign the forms."
  - (c) in point 5, the word "principal" is replaced by "holder of the procedure".



## Amendments to **Annex B6 to Appendix III**

Annex B6 to Appendix III to the Convention is amended as follows:

1. Title I is amended as follows:
  - (a) in the second paragraph, the word "principal" is replaced by "holder of the procedure";
  - (b) in the third paragraph, the word "principal" is replaced by "holder of the procedure".
2. Part I. Formalities in the country of departure of Title II is amended as follows:
  - (a) in point 3 under the sub-heading Box 1: Declaration, the word "Article 23" is replaced by "Article 28";
  - (b) after point 3 under the sub-heading Box 1: Declaration, the following is inserted:

"T1 Goods not having the customs status of Union goods, which are placed under the common transit procedure.

T2 Goods having the customs status of Union goods, which are placed under the common transit procedure.

T2F Goods having the customs status of Union goods, which are moved between a part of the customs territory of the Union where the provisions of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax or Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC do not apply and a common transit country."
  - (c) in the first paragraph under the sub-heading Box 18: Identity and nationality of means of transport at departure, the words "the office of departure" are replaced by "the customs office of departure";
  - (d) in the second paragraph under the sub-heading Box 18: Identity and nationality of means of transport at departure, the word "principal" is replaced by "holder of the procedure";
  - (e) in the second paragraph under the sub-heading Box 19: Container (Ctr), the words "the office of departure" are replaced by "the customs office of departure";
  - (f) in the fourth paragraph under the sub-heading Box 21: Identity and nationality of the active means of transport crossing the border, the words "the office of departure" are replaced by "the customs office of departure";
  - (g) in the second paragraph under the sub-heading Box 25: Mode of transport at the border, the words "the office of departure" are replaced by "the customs office of departure";
  - (h) in the second paragraph under the sub-heading Box 27: Place of loading, the words "the office of departure" are replaced by "the customs office of departure";
  - (i) the second indent under the first paragraph under the sub-heading Box 33: Commodity code is deleted and replaced by the following:

"- the Convention specifies that its use is obligatory."

- (j) in the third paragraph under the sub-heading Box 33: Commodity code, the words "an EFTA country" are replaced by "a common transit country"
  - (k) in the paragraph under the sub-heading Box 40, the words "customs-approved treatment or use" are replaced by "customs procedure";
  - (l) the paragraph under the sub-heading Box 44: Additional information, documents produced, certificates and authorisations is replaced by the following:

"Enter the details required under any specific rules applicable in the country of dispatch/export together with the reference numbers of the documents produced in support of the declaration, or any additional reference deemed necessary in relation with the declaration or the goods covered by the declaration (e.g. the export licence or permit number, the data required under veterinary and phytosanitary regulations, the bill of lading number). Do not complete the sub-division "Additional Information code (AI)"."
  - (m) in the first paragraph under the sub-heading Box 50: Principal and authorised representative, place, date and signature, the word "principal" is replaced by "holder of the procedure";
  - (n) in the second paragraph under the sub-heading Box 50: Principal and authorised representative, place, date and signature, the words "computerised systems" are replaced by "electronic transit system" and the words "the office of departure" are replaced by "the customs office of departure";
  - (o) in the paragraph under the sub-heading Box 51: Intended offices of transit (and countries), the words "the office of exit" are replaced by "the customs office of exit" and the words "the office of transit" are replaced by "the customs office of transit";
  - (p) in the first paragraph under the sub-heading Box 52: Guarantee, the words "the office of guarantee" are replaced by "the customs office of guarantee";
  - (q) in the first paragraph under the sub-heading Box 53: Office of destination (and country), the words "the office of destination" are replaced by "the customs office of destination".
3. In the first paragraph of Part II. Formalities en route of Title II, the words "the office of departure" are replaced by "the customs office of departure" and the words "the office of destination" are replaced by "the customs office of destination".
4. In Title III Table of linguistic references and of their codes, the words "Prescribed itinerary waived-99205" are deleted in all languages.

Amendments to **Annex B11 to Appendix III**

Annex B11 to Appendix III to the Convention is amended as follows:

The words "Colours: black on green" are deleted.

### Amendments to **Annex C7 to Appendix III**

Annex C7 to Appendix III to the Convention is amended as follows:

1. In point 1.2.2., the word "principal" is replaced by the "holder of the procedure".
2. In point 1.3., the words "the office of guarantee" are replaced by "the customs office of guarantee".
3. In point 2.1., the word "principal" is replaced by "holder of the procedure".
4. In point 2.2., the word "principal" is replaced by "holder of the procedure".
5. In point 2.3., the words "an office of departure" are replaced by "a customs office of departure".
6. In point 2.3., the word "principal" is replaced by "holder of the procedure".



## ANNEX F

Annexes B7-B10 and C1-C6 to Appendix III to the Convention are replaced by the following Annexes:

### "ANNEX B7

#### **SPECIMEN OF STAMPS USED FOR THE BUSINESS CONTINUITY PROCEDURE**

##### 1. Stamp No 1

<p><b>NCTS FALLBACK PROCEDURE</b> UNION TRANSIT/COMMON TRANSIT <i>NO DATA AVAILABLE IN THE SYSTEM</i> <i>INITIATED ON</i> _____ <i>(Date/hour)</i></p>
--

(dimensions: 26 x 59 mm)

##### 2. Stamp No 2

<p><b>BUSINESS CONTINUITY PROCEDURE</b> UNION TRANSIT/COMMON TRANSIT <i>NO DATA AVAILABLE IN THE SYSTEM</i> <i>INITIATED ON</i> _____ <i>(Date/hour)</i></p>
--

(dimensions: 26 x 59 mm)

**TC10 - TRANSIT ADVICE NOTE**

TC 10 – TRANSIT ADVICE NOTE		
Identification of means of transport.....		
TRANSIT DECLARATION		REFERENCE NUMBER OF THE INTENDED CUSTOMS OFFICE OF TRANSIT
Type (T1, T2 or T2F) and the number	Reference number of the customs office of departure	
		FOR OFFICIAL USE
		Date of transit ..... .....
		(Signature)
		Official stamp

*ANNEX B9*

**SPECIMEN OF A SPECIAL STAMP USED BY AN AUTHORISED CONSIGNOR**

1	2		
3			4
5			6

(dimensions: 55 x 25 mm)

1. Coat of arms or any other signs or letter characterising the country
2. Reference number of the customs office of departure
3. Declaration number
4. Date
5. Authorised consignor
6. Authorisation number



*ANNEX B10*  
**TC 11 – RECEIPT**

**TC 11 – RECEIPT**

---

The customs office of destination at .....(place, name and reference number)

hereby certifies that the transit declaration T1, T2, T2F(1)

registered on .....(dd/mm/yy) .. under No ..... (MRN)<sup>(2)</sup>

by the customs office of departure at.....(place, name and reference number)  
has been lodged.

Official  
stamp

At ....., on .....(dd/mm/yy)

.....  
(Signature)

---

<sup>(1)</sup> Delete as necessary

<sup>(2)</sup> In a case of temporary failure of the electronic transit system enter a number used in BCP

ANNEX C1

**Guarantor's undertaking - Individual guarantee**

*I. Undertaking by the guarantor*

1. The ..... undersigned  
(1).....  
.....

Resident ..... at  
(2).....  
.....

hereby jointly and severally guarantees, at the office of guarantee  
of.....

up to a maximum amount of.....

in favour of the European Union comprising the Kingdom of Belgium, the Republic of Bulgaria, the Czech Republic, the Kingdom of Denmark, the Federal Republic of Germany, the Republic of Estonia, the Hellenic Republic, the Republic of Croatia, the Kingdom of Spain, the French Republic, Ireland, the Italian Republic, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Grand Duchy of Luxembourg, Hungary, the Republic of Malta, the Kingdom of the Netherlands, the Republic of Austria, the Republic of Poland, the Portuguese Republic, Romania, the Republic of Slovenia, the Slovak Republic, the Republic of Finland, the Kingdom of Sweden, the United Kingdom of Great Britain and Northern Ireland, and the Republic of Iceland, the former Yugoslav Republic of Macedonia, the Kingdom of Norway, the Swiss Confederation, the Republic of Turkey (3), the Principality of Andorra and the Republic of San Marino (4), any amount for which the person providing this guarantee ( 5):

.....  
.....

may be or become liable to the abovementioned countries for debt in the form of duty and other charges ( 5a) with respect to the goods described below covered by the following customs operation ( 6):

.....  
.....

Goods  
description:.....  
.....

.....  
.....

2. The undersigned undertakes to pay upon the first application in writing by the competent authorities of the countries referred to in point 1 and without being able to defer payment beyond a period of 30 days from the date of application the sums requested unless he or she or any other person concerned establishes before the expiry of that period, to the satisfaction of the customs authorities, that the special procedure other than the end-use procedure has been discharged, the customs supervision of end-use goods or the temporary storage has ended correctly or, in case of the operations other than special procedures and temporary storage, that the situation of goods has been regularised.

At the request of the undersigned and for any reasons recognized as valid, the competent authorities may defer beyond a period of 30 days from the date of application for payment the period within which he or she is obliged to pay the requested sums. The expenses incurred as a result of granting this additional period, in particular any interest, must be so calculated that the amount is equivalent to what would be charged under similar circumstances on the money market or financial market in the country concerned.

3. This undertaking shall be valid from the day of its approval by the office of guarantee. The undersigned shall remain liable for payment of any debt incurred during the customs operation covered by this undertaking and commenced before any revocation or cancellation of the guarantee took effect, even if the demand for payment is made after that date.

4. For the purpose of this undertaking, the undersigned gives his or her address for service in each of the other countries referred to in point 1 as (7)

Country	Surname and forenames, or name of firm, and full address

The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his or her addresses for services shall be accepted as duly delivered to him or her.

The undersigned acknowledges the jurisdiction of the courts of the places where he or she has an address for service.

The undersigned undertakes not to change his or her address for service or, if he or she has to change one or more of those addresses, to inform the office of guarantee in advance.

Done at.....  
on.....

.....  
.....

(Signature)(8)

## *II. Approval by the office of guarantee*

Office ..... of  
guarantee.....  
.....

Guarantor's undertaking approved on..... to cover the customs operation effected under customs declaration/temporary storage declaration No.....of .....(9)

.....  
(Stamp and Signature)

- 
- (1) Surname and forename or name of firm
  - (2) Full address
  - (3) Delete the name/names of the State/States on whose territory the guarantee may not be used.
  - (4) The references to the Principality of Andorra and the Republic of San Marino shall apply solely to Union transit operations
  - (5) Surname and forename, or name of firm and full address of the person providing the guarantee
  - (5a) Applicable with respect to the other charges due in connection with the import or export of the goods where the guarantee is used for the placing of goods under the Union/common transit procedure or may be used in more than one Member State.
  - (6) Enter one of the following customs operations:
    - (a) temporary storage,
    - (b) Union transit procedure/common transit procedure,
    - (c) customs warehousing procedure,
    - (d) temporary admission procedure with total relief from import duty,
    - (e) inward processing procedure,
    - (f) end-use procedure,
    - (g) release for free circulation under normal customs declaration without deferred payment,
    - (h) release for free circulation under normal customs declaration with deferred payment,
    - (i) release for free circulation under a customs declaration lodged in accordance with Article 166 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code,
    - (j) release for free circulation under a customs declaration lodged in accordance with Article 182 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code,
    - (k) temporary admission procedure with partial relief from import duty,
    - (m) if another – indicate the other kind of operation.
  - (7) If, in the law of the country, there is no provision for address for service the guarantor shall appoint, in this country, an agent authorized to receive any communications addressed to him and the acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of point 4 must be made to correspond. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee.
  - (8) The person signing the document must enter the following by hand before his or her signature: "Guarantee for the amount of ..." (the amount being written out in letters)

- (9) To be completed by the office where the goods were placed under the procedure or were in temporary storage

**Guarantor's undertaking - Individual guarantee in the form of vouchers***I. Undertaking by the guarantor*

1. The ..... undersigned  
(1).....  
.....

resident ..... at  
(2).....  
.....

hereby jointly and severally guarantees, at the office of guarantee  
of.....

in favour of the European Union comprising the Kingdom of Belgium, the Republic of Bulgaria, the Czech Republic, the Kingdom of Denmark, the Federal Republic of Germany, the Republic of Estonia, the Hellenic Republic, the Republic of Croatia, the Kingdom of Spain, the French Republic, Ireland, the Italian Republic, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Grand Duchy of Luxembourg, the Republic of Hungary, the Republic of Malta, the Kingdom of the Netherlands, the Republic of Austria, the Republic of Poland, the Portuguese Republic, Romania, the Republic of Slovenia, the Slovak Republic, the Republic of Finland, the Kingdom of Sweden, the United Kingdom of Great Britain and Northern Ireland, and the Republic of Iceland, the former Yugoslav Republic of Macedonia, the Kingdom of Norway, the Swiss Confederation, the Republic of Turkey, the Principality of Andorra and the Republic of San Marino (3), any amount of the holder of the procedure for which the holder of the procedure may be or become liable to the abovementioned countries for debt in the form of duty and other charges due in connection with the import or export of the goods placed under the Union or common transit procedure, in respect of which the undersigned has undertaken to issue individual guarantee vouchers up to a maximum of EUR 10 000 per voucher.

2. The undersigned undertakes to pay upon the first application in writing by the competent authorities of the countries referred to in point 1 and without being able to defer payment beyond a period of 30 days from the date of application the sums requested, up to EUR 10000 per individual guarantee voucher, unless he or she or any other person concerned establishes before the expiry of that period, to the satisfaction of the competent authorities, that the operation has been discharged.

At the request of the undersigned and for any reasons recognised as valid, the competent authorities may defer beyond a period of 30 days from the date of application for payment the period within which he or she is obliged to pay the requested sums. The expenses incurred as a result of granting this additional period, in particular any interest, must be so calculated that the amount is equivalent to what would be charged under similar circumstances on the money market or financial market in the country concerned.

3. This undertaking shall be valid from the day of its approval by the office of guarantee. The undersigned shall remain liable for payment of any debt incurred during the Union or common transit operation covered by this undertaking and commenced before any revocation or cancellation of the guarantee took effect, even if the demand for payment is made after that date.

4. For the purpose of this undertaking, the undersigned gives his or her address for service (4) in each of the other countries referred to in point 1 as

Country	Surname and forenames, or name of firm, and full address

The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his or her addresses for services shall be accepted as duly delivered to him or her.

The undersigned acknowledges the jurisdiction of the courts of the places where he or she has an address for service.

The undersigned undertakes not to change his or her address for service or, if he or she has to change one or more of those addresses, to inform the office of guarantee in advance.

Done at.....  
on.....

.....  
.....

(Signature)(5)

## II. Approval by the office of guarantee

Office ..... of  
guarantee.....  
.....

Guarantor's ..... undertaking ..... approved  
on.....  
.....

(Stamp and Signature)

(10) Surname and forename or name of firm

(11) Full address

(12) The references to the Principality of Andorra and the Republic of San Marino shall apply solely to Union transit operations

- (13) If, in the law of the country, there is no provision for address for service the guarantor shall appoint, in this country, an agent authorized to receive any communications addressed to him and the acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of point 4 must be made to correspond. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee.
- (14) The signature must be preceded by the following in the signatory's own handwriting:  
"Valid as guarantee voucher".



ANNEX C3

INDIVIDUAL GUARANTEE VOUCHER

(Front)

<b>TC 32 - INDIVIDUAL GUARANTEE VOUCHER</b>		A 000 000
Issued by: .....		
.....		
(Name and address of individual or company)		
(undertaking of the guarantor accepted on .....		
by the customs guarantee office of.....)		
<hr/>		
This voucher, issued on ....., is valid for an amount of up to		
10 000 EUR for a Union transit/common transit operation beginning		
not later than ..... and in respect of which the holder of the procedure is		
.....		
.....		
(Name and address of individual or company)		
.....		.....
(Signature of the holder of the procedure *		(Signature and stamp of guarantor)
<hr/>		
* Signature optional		

(Back)

To be completed by the customs office of departure	
Transit operation effected under document T1, T2, T2F *	
Registered on .....under No .....	
by the customs office at .....	
.....	
.....	.....
(Official stamp)	Signature
<hr/>	
* Delete as necessary	

**Guarantor's undertaking - Comprehensive guarantee**

*I. Undertaking by the guarantor*

1. The ..... undersigned  
(1).....

resident ..... at  
(2).....

hereby jointly and severally guarantees, at the office of guarantee  
of.....

up to a maximum amount of.....

in favour of the European Union (comprising the Kingdom of Belgium, the Republic of Bulgaria, the Czech Republic, the Kingdom of Denmark, the Federal Republic of Germany, the Republic of Estonia, Ireland, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Republic of Croatia, the Italian Republic, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Grand Duchy of Luxembourg, Hungary, the Republic of Malta, the Kingdom of the Netherlands, the Republic of Austria, the Republic of Poland, the Portuguese Republic, Romania, the Republic of Slovenia, the Slovak Republic, the Republic of Finland, the Kingdom of Sweden and the United Kingdom of Great Britain and Northern Ireland), and the Republic of Iceland, the former Yugoslav Republic of Macedonia, the Kingdom of Norway, the Swiss Confederation, the Republic of Turkey (3), the Principality of Andorra and the Republic of San Marino, (4)

any amount for which the person providing this guarantee (5): .....  
maybe or become liable to the abovementioned countries for debt in the form of duty and other charges (6) which may be or have been incurred with respect to the goods covered by the customs operations indicated in point 1a and/or point 1b.

The maximum amount of the guarantee is composed of an amount of:

.....  
(a) being 100/50/30 % (7) of the part of the reference amount corresponding to an amount of customs debts and other charges which may be incurred, equivalent to the sum of the amounts listed in point 1a,

and

.....  
(b) being 100/30 % (8) of the part of the reference amount corresponding to an amount of customs debts and other charges which have been incurred, equivalent to the sum of the amounts listed in point 1b,

1a. The amounts forming the part of the reference amount corresponding to an amount of customs debts and, where applicable, other charges which may be incurred are following for each of the purposes listed below (9):

- (a) temporary storage - .....,
- (b) Union transit procedure/common transit procedure - ...,
- (c) customs warehousing procedure - ...,
- (d) temporary admission procedure with total relief from import duty - ...,
- (e) inward processing procedure - ... ,
- (f) end-use procedure - ...
- (g) if another – indicate the other kind of operation - ... .

1b. The amounts forming the part of the reference amount corresponding to an amount of customs debts and, where applicable, other charges which have been incurred are following for each of the purposes listed below (10):

- (a) release for free circulation under normal customs declaration without deferred payment - .....,
- (b) release for free circulation under normal customs declaration with deferred payment - ...,
- (c) release for free circulation under a customs declaration lodged in accordance with Article 166 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code - ...,
- (d) release for free circulation under a customs declaration lodged in accordance with Article 182 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code - ...,
- (e) temporary admission procedure with partial relief from import duty - ...,
- (f) end-use procedure - ... (11)
- (g) if another – indicate the other kind of operation - ... .

2. The undersigned undertakes to pay upon the first application in writing by the competent authorities of the countries referred to in point 1 and without being able to defer payment beyond a period of 30 days from the date of application the sums requested up to the limit of the abovementioned maximum amount, unless he or she or any other person concerned establishes before the expiry of that period, to the satisfaction of the customs authorities, that the special procedure other than the end-use procedure has been discharged, the customs supervision of end-use goods or the temporary storage has ended correctly or, in case of the operations other than special procedures, that the situation of goods has been regularised.

At the request of the undersigned and for any reasons recognized as valid, the competent authorities may defer beyond a period of 30 days from the date of application for payment the period within which he or she is obliged to pay the requested sums. The expenses incurred as a result of granting this additional period, in particular any interest, must be so calculated that the amount is equivalent to what would be charged under similar circumstances on the money market or financial market in the country concerned.

This amount may not be reduced by any sums already paid under the terms of this undertaking unless the undersigned is called upon to pay a debt incurred during a customs operation commenced before the preceding demand for payment was received or within 30 days thereafter.

3. This undertaking shall be valid from the day of its approval by the office of guarantee. The undersigned shall remain liable for payment of any debt arising during the customs operation covered by this undertaking and commenced before any revocation or cancellation of the guarantee took effect, even if the demand for payment is made after that date.

4. For the purpose of this undertaking, the undersigned gives his or her address for service (12) in each of the other countries referred to in point 1 as

Country	Surname and forenames, or name of firm, and full address

The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his or her addresses for services shall be accepted as duly delivered to him or her.

The undersigned acknowledges the jurisdiction of the courts of the places where he or she has an address for service.

The undersigned undertakes not to change his or her address for service or, if he or she has to change one or more of those addresses, to inform the office of guarantee in advance.

Done at.....  
on.....

.....  
.....  
(Signature)(13)

## II. Approval by the office of guarantee

Office ..... of  
guarantee.....  
.....

Guarantor's ..... undertaking ..... accepted  
on.....

.....  
(Stamp and Signature)

(15) Surname and forename or name of the firm

(16) Full address

- (17) Delete the name/names of the country/countries on whose territory the guarantee may not be used.
- (18) The references to the Principality of Andorra and the Republic of San Marino shall apply solely to Union transit operations.
- (19) Surname and forename or name of the firm, and full address of the person providing the guarantee.
- (20) Applicable with respect to the other charges due in connection with the import or export of the goods where the guarantee is used for the placing of goods under the Union/common transit procedure or may be used in more than one Member State or one Contracting Party.
- (21) Delete what does not apply.
- (22) Delete what does not apply.
- (23) Procedures other than common transit apply solely in the European Union.
- (24) Procedures other than common transit apply solely in the European Union.
- (25) For amounts declared in a customs declaration for the end-use procedure.
- (26) If, in the law of the country, there is no provision for address for service the guarantor shall appoint, in this country, an agent authorised to receive any communications addressed to him and the acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of paragraph 4 must be made to correspond. The courts of the place in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee.
- (27) The person signing the document must enter the following by hand before his or her signature: "Guarantee for the amount of ..." (the amount being written out in letters)

**COMPREHENSIVE GUARANTEE CERTIFICATE****FRONT****TC31 COMPREHENSIVE GUARANTEE CERTIFICATE**

1. Valid until	Day	Month	Year	2. Number
3. Holder of the procedure (surname and forename, or name of company, full address and country)				
4. Guarantor (Surname and forename, or name of company, full address and country)				
5. Customs office of guarantee (name, full address and country)				
6. Reference amount Currency code	In figures:	In letters:		
<p>7. The customs office of guarantee certifies that the holder of the procedure named above has furnished a comprehensive guarantee which is valid for Union/common transit operations through the customs territories listed below whose names have not been crossed out:</p> <p>EUROPEAN UNION, ICELAND - THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA – NORWAY – SWITZERLAND – TURKEY - ANDORRA* - SAN MARINO*</p>				
8. Special observations				
9. Period of validity extended until dd/mm/yy inclusive				

<p>Done at.....on..... ..... (place) (date)</p> <p>(Signature and stamp of the customs office of guarantee)</p>	<p>Done at.....on..... ..... (place) (date) (Signature and stamp of the customs office of guarantee)</p>
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\* Only for the Union transit operations

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10. Persons authorised to sign Union /common transit declarations on behalf of the holder of the procedure :

11. Surname, forename and specimen signature of authorised person	12. Signature of the holder of the procedure	11. Surname, forename and specimen signature of authorised person	12. Signature of the holder of the procedure

\* Where the holder of the procedure is a legal person, the person whose signature appears in box 12 must add to his signature his surname, forename and the capacity in which he is signing.

## GUARANTEE WAIVER CERTIFICATE

## TC33 – GUARANTEE WAIVER CERTIFICATE

1. Valid until	Day	Month	Year	2. Number
3. Holder of the procedure (surname and forename, or name of company, full address and country)				
4. Customs office of guarantee (reference number)				
5. Reference amount	In figures	In letters		
Currency code				
6. The customs office of guarantee certifies that the holder of the procedure named above has been granted a guarantee waiver in respect of his Union/common transit operations through the customs territories listed below whose names have not been crossed out: EUROPEAN UNION, ICELAND, THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA, NORWAY, SWITZERLAND, TURKEY, ANDORRA*, SAN MARINO*				
7. Special observations				
8. Period of validity extended until dd/mm/yy inclusive  Done at.....on..... (place) (date)  (Signature and stamp of the customs office of guarantee)	          Done at.....on..... (place) (date)  (Signature and stamp of the customs office of guarantee)			

\*Only for the Union transit operations



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9. Persons authorised to sign Union /common transit declarations on behalf of the holder of the procedure

10. Surname, forename and specimen signature of authorised person	11. Signature of the holder of the procedure *	10. Surname, forename and specimen signature of authorised person	11. Signature of the holder of the procedure*

\* Where the holder of the procedure is a legal person, the person whose signature appears in box 11 must add to his signature his surname, forename and the capacity in which he is signing."

## ANNEX G

Appendix IV to the Convention and the Annexes to that Appendix IV are amended as follows:

1. The text of Appendix IV is adapted as follows:
  - (a) in point (a) of Article 3, the reference to "Article 3, paragraph 1" is replaced by "Article 3, point (1)";
  - (b) Article 4(6) is replaced by the following:

"The request for information shall be provided using the form set out in Annex II to this Appendix."
  - (c) Article 5(4) is replaced by the following:

"The request for notification shall be provided using the form set out in Annex III to this Appendix."
  - (d) Article 13(3) is replaced by the following:

"The request for precautionary measures shall be provided using the form set out in Annex IV to this Appendix."
2. The text of Annex I to Appendix IV is adapted as follows:
  - (a) in Article 4, the words "by telex or fax" are replaced by "by e-mail or fax";
  - (b) in the third subparagraph of Article 5(2), the words "by telex or fax" are replaced by "by e-mail or fax";
  - (c) in Article 7, the words "by telex or fax" are replaced by "by e-mail or fax";
  - (d) in the first subparagraph of Article 8, the words "in accordance with the specimen" are replaced by "using the form set out";
  - (e) in Article 11(1), the words "in accordance with the specimen" are replaced by "using the form set out";
  - (f) in Article 14, the words "by telex or fax" are replaced by "by e-mail or fax";
  - (g) in the third subparagraph of Article 15, the words "by telex or fax" are replaced by "by e-mail or fax";
  - (h) in Article 16, the words "by telex or fax" are replaced by "by e-mail or fax";
  - (i) in Article 17(1) and (2), the words "by telex or fax" are replaced by "by e-mail or fax".
3. In Annex II to Appendix IV the text "(Description of the applicant authority, address, telephone, telex and bank account numbers, etc.)" is replaced by "(Description of the applicant authority, address, telephone, e-mail and bank account numbers, etc.)".
4. In Annex III to Appendix IV the text "(Description of the applicant authority, address, telephone, telex and bank account numbers, etc.)" is replaced by "(Description of the applicant authority, address, telephone, e-mail and bank account numbers, etc.)".
5. In Annex IV to Appendix IV the text "(Description of the applicant authority, address, telephone, telex and bank account numbers, etc.)" is replaced by "(Description of the applicant authority, address, telephone, e-mail and bank account numbers, etc.)".