

This is a quick and handy summary of the most relevant course information.

## 1 Learning objectives

By the end of this 90-minute course, you will have learned about:

- the concept of customs transit;
- the different customs transit scenarios;
- external transit and internal transit;
- the Union and common transit movement;
- the TIR transit movement;
- the other transit movements;
- explain when and how to apply the enquiry procedure;
- the various simplifications.

## 2 General information

- **Customs transit** is one of the four categories of **special procedures**. It is a customs procedure used to facilitate the movement of goods between two points of a customs territory, via another customs territory, or between two or more different customs territories.
- The **different customs transit scenarios** are :
  - by entering and consecutively leaving the customs territory of the Union;
  - by leaving and consecutively re-entering the customs territory of the Union;
  - by entering customs territory of the Union and continuing the movement until a specific point in the customs territory of the Union;
  - by placing the goods under an export procedure and consecutively under a transit procedure.
- The involved customs offices in transit movements are:
  - The **customs office of departure**:
    - accepts the transit declaration;
    - performs a risk analysis and possible control of the goods;
    - and sets the time-limit before which the goods need to arrive at the customs office of destination;
    - discharges the transit procedure and releases the guarantee.
  - The **customs office of destination**:
    - performs another control and checks if all goods have arrived within the specific time-limit;

- sends the control results to the customs office of departure when the verification of the goods and/or documents is satisfactory or considered satisfactory.
- The **customs office of transit** is the supervising customs office where goods enter or leave the customs territory of the Union under the customs transit but this is not the point of departure or destination. The customs office of transit:
  - certifies the entry or exit of the particular goods under customs transit.

### 3 Customs transit procedure

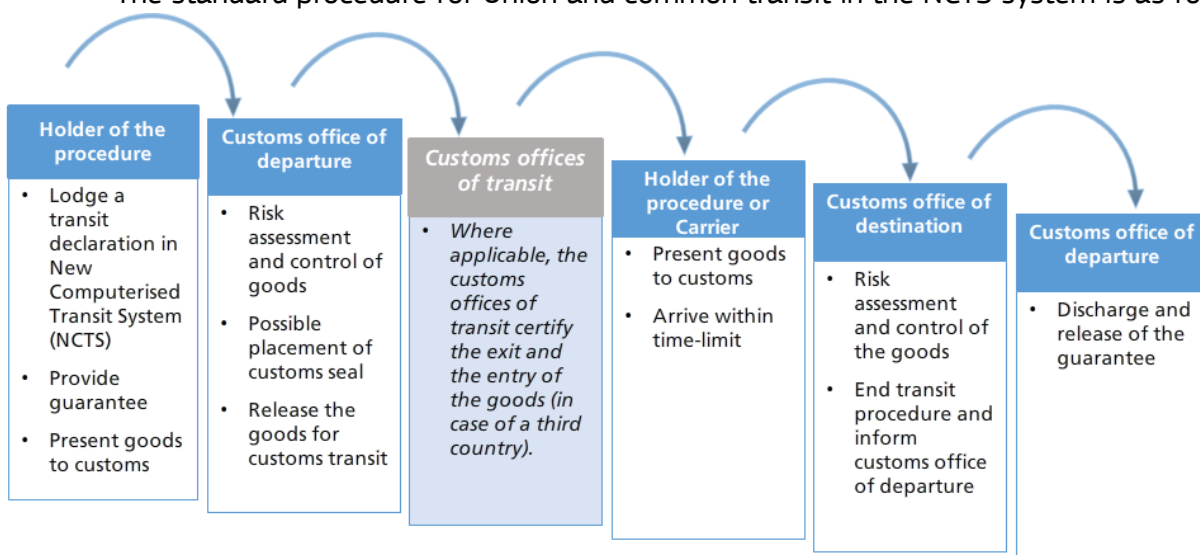
- **External Transit (T1)** is generally applicable to non-Union goods.
  - The external transit procedure allows by default for non-Union goods to be moved from one point to another point within the customs territory of the Union so that customs duties and other charges are suspended.
- **Internal Transit (T2)** is generally applicable to Union goods.
  - The internal transit procedure allows and economic operator to temporarily leave and re-enter the customs territory of the Union while maintaining the Union status of his goods.

### 4 Union and common transit procedure

- The most commonly used and similar transit movements are:

	Union Transit	Common Transit
Legal base	UCC	Convention of 20 May 1987 on a common transit procedure
Territorial scope	Customs territory of the Union (+ Andorra and San Marino)	Customs territory of the Union and other contracting parties of the Convention: Iceland, Switzerland, Lichtenstein, Norway, Turkey, the former Yugoslav Republic of Macedonia and Serbia.

- Union and common transit procedures can be applied in the following ways:
  - In the NCTS system – mainly for road transport;
  - On paper for rail, sea and air transport (authorisation required);
  - Using electronic manifests for air and sea transport (authorisation required).
- The standard procedure for Union and common transit in the NCTS system is as follows:



- The **holder of the procedure** refers to the person who lodges the customs declaration, or on whose behalf it is lodged. The holder is **responsible for**:
  - Presentation of the goods and the required information at the customs office of destination without the time limit;
  - Adherence of the customs provisions relating to the transit procedure;
  - Provisions of a guarantee;
  - The payment of customs duties and other charges that may become due in the event of customs debt.
- **Other persons** who accept the goods knowing that they are under a transit procedure may also be responsible for the presentation of the goods at the customs office of destination. Nonetheless, the **holder of the procedure remains fully responsible**.
- The customs authorities can authorise certain **simplifications**:
  - **authorised consignor**: an authorised consignor is a person who is authorised to carry out transit operations without presenting the goods at the customs office of departure;
  - **authorised consignee**: an authorised consignee is a person authorised to receive at his premises or at any other specified place, the goods under a transit procedure without presenting them at the customs office of destination;
  - **Electronic Transport Document (ETD)**: this simplification refers to the use of an ETD as a transit declaration for air or maritime transport and applies from the date of deployment of the relevant upgraded systems of economic operators (at the latest since 1 May 2018). As long as the relevant systems have not been upgraded transitional authorisations apply for electronic manifests used for sea and air;
  - **transit declaration with reduced data**: this simplification allows to use a transit declaration with reduced data requirements to place goods under the Union transit procedure. As long as the relevant upgraded system (NCTS) has not been deployed transitional authorisations apply for paper rail, sea and air;
  - **use of seals of a special type**: an economic operator can apply for an authorisation to use seal of a special type, allowing him to use these seals instead of going to customs and get the consignment seals.
- If an **incident** occurs along the journey, the **carrier** must **immediately inform** the **closest** customs office in the Member State where the incident occurred. This customs office will decide if the movement can continue or whether appropriate actions should be taken.
 

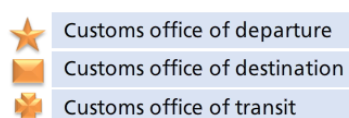
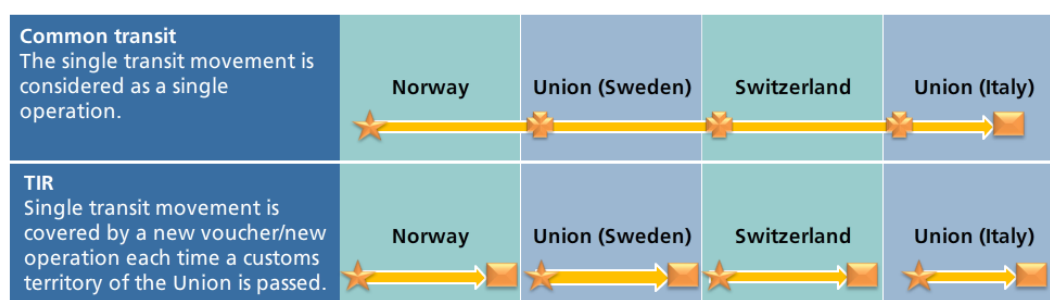
Examples of incidents :

  - transshipment of goods,
  - broken seals for reasons beyond the carrier's control;
  - deviation from prescribed itinerary.

As from the date of upgrade of the NCTS system, all details concerning the incident will be registered in that system.
- Where goods have not been delivered to the customs office of destination (e.g. stolen goods) an **enquiry and possible recovery** procedure will be launched.

## 5 TIR

- Another frequently used transit movement is TIR.
- The TIR procedure allows the **transport** of goods **via road crossing multiple borders** using a **single TIR carnet**. This means the goods travel between a customs office of departure in one country or customs Union and the customs office of destination in another country or customs Union.
- The TIR transit procedure finds its legal base in the **TIR Convention of 1975**, which the countries involved should be contracting parties of.
- The TIR procedure uses a so-called **TIR carnet as customs declaration**.
- The conditions for a TIR movement are:
  - The goods are transported in **approved vehicles or containers**.
  - The goods are with **TIR carnets issued by national guaranteeing associations**, which are affiliated to the international organisation designated in the TIR Convention.
  - At least **one part** of the transport is **carried out by road**.
  - The TIR carnet serves as an **internationally-valid guarantee** for the payment of the suspended duties and taxes.
- TIR movement and the customs territory of the Union:
  - The customs territory of the Union is to be considered as one territory.
  - The TIR movement should begin or end outside the customs territory of the Union or between two points of the Union going through a third country.
  - In addition to the paper TIR carnet, the holder is obliged to lodge the data in the NCTS system.
  - The TIR carnet is only valid when the related guarantee is accepted in the customs territory of the Union.
- The main difference between common transit and the TIR movement is that the **common transit** is one **single transit movement** through one territory, while the **TIR movement** is a **series of national procedures** however using the standardised rules of the TIR Convention.



## 6 Other types of transit movements

### 6.1 ATA Convention procedure

- The 'Admission Temporaire/Temporary Admission' (ATA) procedure allows for goods to be used in one or more countries or customs unions without payment of customs duties and other charges on the condition they leave in the same state as they were in at entry, within a specific time period.
- The legal bases for this procedure are the ATA Convention and the Convention on Temporary Admission, also known as the Istanbul Convention.
- The ATA procedure requires a guarantee.

### 6.2 Postal system

- An economic operator is not required to file a customs declaration for postal consignments that enter, leave or are transported, as long as they are 'under the responsibility of the postal service'.
- The customs procedures and formalities are fulfilled by the postal and courier companies.

### 6.3 NATO Form 302

- Customs legislation prescribes special forms for the transport of military goods of the North Atlantic Treaty Organisation (NATO) countries across the territory of NATO partner countries.

### 6.4 Rhine manifest

- The Rhine manifest procedure was established to facilitate the movement of goods on the Rhine and its associated tributaries. It can be used as a Union transit document where appropriate.

*Remember, this is a quick and handy summary of the most relevant course information. Only the European Union legislation published in the Official Journal of the European Union is deemed authentic. The Commission accepts no responsibility or liability whatsoever with regard to the training.*