

# CONVENTION ON A COMMON TRANSIT PROCEDURE

THE REPUBLIC OF AUSTRIA, THE REPUBLIC OF FINLAND, THE REPUBLIC OF ICELAND, THE KINGDOM OF NORWAY, THE KINGDOM OF SWEDEN, THE SWISS CONFEDERATION<sup>1</sup>

hereinafter called the EFTA countries,

THE EUROPEAN ECONOMIC COMMUNITY,

hereinafter called the Community,

CONSIDERING the Free Trade Agreements between the Community and each of the EFTA countries,

CONSIDERING the Joint Declaration calling for the creation of a European economic space, adopted by Ministers of the EFTA countries and the Member States of the Community and the Commission of the European Communities in Luxembourg on 9 April 1984, especially with regard to simplification of border formalities and rules of origin,

CONSIDERING the Convention on the simplification of formalities in trade in goods, concluded between the EFTA countries and the Community, introducing a single administrative document for use in such trade,

CONSIDERING that the use of this single document within the framework of a common transit procedure for the carriage of goods between the Community and the EFTA countries and between the EFTA countries themselves would lead to simplification,

CONSIDERING that the most appropriate way of achieving this aim would be to extend to those EFTA countries which do not apply it the transit procedure which currently applies to the carriage of goods within the Community, between the Community and Austria and Switzerland, and between Austria and Switzerland,

CONSIDERING also the Nordic transit order applied between Finland, Norway and Sweden,

HAVE DECIDED to conclude the following Convention:

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<sup>1</sup> Corrigendum concerning FR version only.

## **General provisions**

### *Article 1*

1. This Convention lays down measures for the carriage of goods in transit between the Community and the EFTA countries as well as between the EFTA countries themselves, including, where applicable, goods transhipped, reconsigned or warehoused, by introducing a common transit procedure regardless of the kind and origin of the goods.
2. Without prejudice to the provisions of this Convention and in particular those concerning guarantees, goods circulating within the Community are deemed to be placed under the Community transit procedure.
3. Subject to the provisions of Articles 7 to 12 below, the rules governing the common transit procedure are set out in Appendices I and II to this Convention.
4. Transit declarations and transit documents for the purposes of the common transit procedure shall conform to and be made out in accordance with Appendix III.

### *Article 2<sup>2</sup>*

1. The common transit procedure shall hereinafter be described as the T1 procedure or the T2 procedure, as the case may be.
2. The T1 procedure may be applied to any goods carried in accordance with Article 1, paragraph 1.
3. The T2 procedure shall apply to goods carried in accordance with Article 1, paragraph 1:

(a) in the Community:

only when the goods are Community goods. By "Community goods" is meant goods:

- entirely obtained in the customs territory of the Community without the addition of goods from third countries or territories which are not part of the customs territory of the Community.
- from countries or territories not forming part of the customs territory of the Community which have been released for free circulation in a Member State.
- obtained in the customs territory of the Community from goods referred to either exclusively in the second indent or in the first and second indents.

However, without prejudice to this Convention, or to other Agreements concluded by the Community, goods which, although fulfilling the conditions laid down in one of the preceding three indents, are reintroduced into the customs territory of the Community after being exported outside that territory shall be deemed not to be Community goods.

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<sup>2</sup> Replaced by Recommendation No 1/91 of 19.9.1991 (OJ L 25, 2.2.1993, p. 29).

(b) in an EFTA country:

only when the goods have arrived in that EFTA country under the T2 procedure and are reconsigned under the special conditions laid down in Article 9 below.

4. The special conditions laid down in this Convention in respect of placing goods under the T2 procedure shall apply also to the issue of documents certifying the Community status of goods and goods covered by such a document shall be treated in the same way as goods carried under the T2 procedure, except that the document certifying the Community status of the goods need not accompany them.

#### *Article 3<sup>3</sup>*

1. For the purposes of this Convention, the term:
  - (a) "transit" shall mean a procedure under which goods are carried under the control of the competent authorities from one office of a Contracting Party to another office of the same Contracting Party or that of another Contracting Party over at least one frontier;
  - (b) "country" shall mean any EFTA country, any Member State of the Community, or any other State which has acceded to this Convention;
  - (c) "third country" shall mean any State which is not a Contracting Party to this Convention.
2. From the date on which the accession of a new Contracting Party becomes effective in accordance with Article 15a, all references to EFTA countries shall apply to that country *mutatis mutandis*, and solely for the purposes of this Convention.
3. In the application of the rules laid down in this Convention for the T1 or T2 procedure, the EFTA countries and the Community and its Member States shall have the same rights and obligations.

#### *Article 4<sup>4</sup>*

1. This Convention shall be without prejudice to the application of any other international agreement concerning a transit procedure, subject to any limitations to such application in respect of the carriage of goods from one point in the Community to another point in the Community and to any limitations on the issue of documents certifying the Community status of goods.
2. This Convention shall be without prejudice also to:
  - (a) movements of goods under a temporary admission procedure;and
  - (b) agreements concerning frontier traffic.

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<sup>3</sup> Replaced by Recommendation No 1/93 of 23.9.1993 (OJ L 36, 14.2.1996, p. 32).

<sup>4</sup> Replaced by Recommendation No 1/91 of 19.9.1991 (OJ L 25, 2.2.1993, p. 29).

## *Article 5*

In the absence of an agreement between the Contracting Parties and a third country whereby goods moving between the Contracting Parties may be carried across that third country under the T1 or T2 procedure, such a procedure shall apply to goods carried across that third country only if the carriage across that country is effected under cover of a single transport document drawn up in the territory of a Contracting Party and the operation of that procedure is suspended in the territory of the third country.

## *Article 6<sup>5</sup>*

Provided that the implementation of any measures applicable to the goods is ensured, countries may, within the T1 or T2 procedure, introduce among themselves simplified procedures, by means of bilateral or multilateral agreements, which shall conform to criteria to be laid down, where necessary, in Appendix I<sup>6</sup> and which shall be applicable to certain types of traffic or to designated undertakings.

Such agreements shall be communicated to the Commission of the European Communities and to the other countries.

## **Implementation of the transit procedure**

## *Article 7<sup>7</sup>*

1. Subject to any special provisions of this Convention, the competent offices of the EFTA countries are empowered to assume the functions of offices of departure, offices of transit, offices of destination and offices of guarantee.
2. The competent offices of the Member States of the Community shall be empowered to accept T1 or T2 declarations<sup>8</sup> for transit to an office of destination situated in an EFTA country. Subject to any special provisions of this Convention, they shall be also empowered to issue, for goods consigned to an EFTA country, documents certifying the Community status of those goods.
3. Where several consignments of goods are grouped together and loaded on a single means of transport<sup>9</sup> and are dispatched as a consolidated load by one principal in a single T1 or T2 operation, from one office of departure to one 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 loading lists.
4. Notwithstanding the requirement for the Community status of goods to be certified where applicable, a person completing export formalities at the frontier customs office of a Contracting Party shall not be required to place the goods consigned under the T1 or the T2 procedure, irrespective of the customs procedure under which the goods will be placed at the neighbouring frontier customs office.

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<sup>5</sup> Replaced by Recommendation No 1/91 of 19.9.1991 (OJ L 25, 2.2.1993, p. 29).

<sup>6</sup> Amended by Decision No 1/2000 of 20.12.2000 (OJ L 9, 12.1.2001, p. 1).

<sup>7</sup> Replaced by Recommendation No 1/91 of 19.9.1991 (OJ L 25, 2.2.1993, p. 29).

<sup>8</sup> Amended by Decision No 1/2000 of 20.12.2000 (OJ L 9, 12.1.2001, p. 1).

<sup>9</sup> Amended by Decision No 1/2000 of 20.12.2000 (OJ L 9, 12.1.2001, p. 1).

5. Notwithstanding the requirement for the Community status of goods to be certified where applicable, the frontier customs office of the Contracting Party where export formalities are completed may refuse to place the goods under the T1 or T2 procedure if that procedure is to end at the neighbouring frontier customs office.

#### *Article 8*

No addition, removal or substitution may be made in the case of goods forwarded under cover of a T1 or T2 procedure<sup>10</sup>, in particular when consignments are split up, transhipped or bulked.

#### *Article 9<sup>11</sup>*

1. Goods which are brought into an EFTA country under the T2 procedure and may be reconsigned under that procedure shall remain at all times under the control of the customs authorities of that country to ensure that there is no change in their identity or state.
2. Where such goods are reconsigned from an EFTA country after having been placed, in that EFTA country, under a customs procedure other than a transit or a warehousing procedure, no T2 procedure may be applied.

This provision shall, however, not apply to goods which are admitted temporarily to be shown at an exhibition, fair or similar public display and which have received no treatment other than that needed for their preservation in their original state or for splitting up consignments.

3. Where goods are reconsigned from an EFTA country after storage under a warehousing procedure, the T2 procedure may be applied only on the following conditions:
  - that the goods have not been warehoused over a period exceeding five years; however, as regards goods falling within Chapters 1 to 24 of the Nomenclature for the Classification of Goods in Customs Tariffs (International Convention on the Harmonised Commodity Description and Coding System of 14 June 1983), that period shall be limited to six months,
  - that the goods have been stored in special spaces and have received no treatment other than that needed for their preservation in their original state, or for splitting up consignments without replacing the packaging,
  - that any treatment has taken place under customs supervision.
4. Any T2 declaration accepted<sup>12</sup> or any document certifying the Community status of the goods issued by a competent office of an EFTA country shall bear a reference to the corresponding T2 declaration<sup>13</sup> or document certifying the Community status of

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<sup>10</sup> Amended by Decision No 1/2000 of 20.12.2000 (OJ L 9, 12.1.2001, p. 1).

<sup>11</sup> Replaced by Recommendation No 1/91 of 19.9.1991 (OJ L 25, 2.2.1993, p. 29).

<sup>12</sup> Amended by Decision No 1/2000 of 20.12.2000 (OJ L 9, 12.1.2001, p. 1).

<sup>13</sup> Amended by Decision No 1/2000 of 20.12.2000 (OJ L 9, 12.1.2001, p. 1).

goods under which the goods arrived in that EFTA country and shall include all special endorsements appearing thereon.

*Article 10<sup>14</sup>*

1. Except where otherwise provided for in paragraph 2 below or in the Appendices, any T1 or T2 operation shall be covered by a guarantee valid for all Contracting Parties involved in that operation.
2. The provisions of paragraph 1 shall not prejudice the right:
  - (a) of Contracting Parties to agree among themselves that the guarantee shall be waived for T1 or T2 operations involving only their territories;
  - (b) of a Contracting Party not to require a guarantee for the part of a T1 or T2 operation between the office of departure and the first office of transit
3. – <sup>15</sup>.

*Article 11<sup>16</sup>*

1. As a general rule, identification of the goods shall be ensured by sealing.
2. The following shall be sealed:
  - (a) the space containing the goods, when the means of transport has already been approved under other regulations or recognised by the office of departure as suitable for sealing;
  - (b) each individual package in other cases.
3. Means of transport may be recognised as suitable for sealing on condition that:
  - (a) seals can be simply and effectively affixed to them;
  - (b) they are so constructed that no goods can be removed or introduced without leaving visible traces of tampering or without breaking the seals;
  - (c) they contain no concealed spaces where goods may be hidden;
  - (d) the spaces reserved for the load are readily accessible for inspection by the competent authorities.
4. The office of departure may dispense with sealing if, having regard to other possible measures for identification, the description of the goods in the declaration data or in the supplementary documents make them readily identifiable.<sup>17</sup>

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<sup>14</sup> Replaced by Recommendation No 1/91 of 19.9.1991 (OJ L 25, 2.2.1993, p. 29).

<sup>15</sup> Deleted by Decision No 1/2000 of 20.12.2000 (OJ L 9, 12.1.2001, p. 1).

<sup>16</sup> Replaced by Recommendation No 1/91 of 19.9.1991 (OJ L 25, 2.2.1993, p. 29).

<sup>17</sup> Amended by Decision No 1/2008 of 16.6.2008 (OJ L 274, 15.10.2008, p. 1).

## *Article 12*

1. Until a procedure has been agreed for the exchange of statistical information to ensure that the EFTA countries and the Member States of the Community have the data necessary for the preparation of their transit statistics, an additional copy of the copy No 4 or the transit accompanying document<sup>18</sup> of the T1 and T2 declaration<sup>19</sup> shall be supplied for statistical purposes unless not required by a Contracting Party:
  - (a) to the first office of transit in each EFTA country;
  - (b) to the first office of transit in the Community in the case of goods which are the subject of a T1 or T2 operation commencing in an EFTA country.
2. However, the additional copy referred to above shall not be required when the goods are carried under the conditions laid down in Chapter VIII of Title III of Appendix I<sup>20</sup>.
3. The principal or his authorised representative shall, at the request of the national departments responsible for transit statistics, provide any information relating to T1 or T2 declaration<sup>21</sup> necessary for the compilation of statistics.

## **Administrative assistance**

## *Article 13<sup>22</sup>*

1. The competent authorities of the countries concerned shall furnish each other with any information at their disposal which is of importance in order to verify the proper application of this Convention.
2. Where necessary, the competent authorities of the countries concerned shall communicate to one another all findings, documents, reports, records of proceedings and information relating to transport operations carried out under the T1 or T2 procedure as well as to irregularities or infringements in connection with such operations.

Furthermore, where necessary, they shall communicate to one another all findings relating to goods in respect of which mutual assistance is provided for and which have been subject to a customs warehousing procedure.
3. Where irregularities or infringements are suspected in connection with goods which have been brought into one country from another country or have passed through a country or have been stored under a warehousing procedure, the competent authorities of the countries concerned shall on request communicate to one another all information concerning:
  - (a) the conditions under which those goods were carried:

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<sup>18</sup> Amended by Decision No 1/2008 of 16.6.2008 (OJ L 274, 15.10.2008, p. 1).

<sup>19</sup> Amended by Decision No 1/2000 of 20.12.2000 (OJ L 9, 12.1.2001, p. 1).

<sup>20</sup> Amended by Decision No 1/2000 of 20.12.2000 (OJ L 9, 12.1.2001, p. 1).

<sup>21</sup> Amended by Decision No 1/2000 of 20.12.2000 (OJ L 9, 12.1.2001, p. 1).

<sup>22</sup> Replaced by Recommendation No 1/91 of 19.9.1991 (OJ L 25, 2.2.1993, p. 29).

- whatever the way in which they were reconsigned, where they arrived in the country to which the request is addressed under cover of a T1 or T2 procedure<sup>23</sup> or a document certifying the Community status of the goods, or
  - whatever the way in which they arrived, where they were reconsigned from the country to which the request is addressed under cover of a T1 or T2 document or a document certifying the Community status of the goods;
- (b) the conditions of any warehousing of those goods where they arrived in the country to which the request is addressed under cover of a T2 procedure<sup>24</sup> or a document certifying the Community status of the goods or where they were reconsigned from that country under cover of a T2 document or a document certifying the Community status of the goods.
4. Any requests made under paragraphs 1 to 3 shall specify the case or cases to which it refers.
  5. If the competent authority of a country requests assistance which it would not be able to give if requested, it will draw attention to that fact in the request. Compliance with such request will be within the discretion of the competent authority to whom the request is made.
  6. Information obtained in accordance with paragraphs 1 to 3 shall be used solely for the purpose of this Convention and shall be accorded the same protection by a receiving country as if afforded to information of like nature under the national law of that country. Such information may be used for other purposes only with the written consent of the competent authority which furnished it and subject to any restrictions laid down by that authority.

## **Recovery**

### *Article 13a<sup>25</sup>*

The competent authorities of the countries concerned shall, in accordance with the provisions of Appendix IV, render each other assistance for the recovery of claims, if these claims have arisen in connection with a T1 or T2 operation.

## **The Joint Committee**

### *Article 14*

1. A Joint Committee is hereby established in which each Contracting Party to this Convention shall be represented.
2. The Joint Committee shall act by mutual agreement.

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<sup>23</sup> Amended by Decision No 1/2000 of 20.12.2000 (OJ L 9, 12.1.2001, p. 1).

<sup>24</sup> Amended by Decision No 1/2000 of 20.12.2000 (OJ L 9, 12.1.2001, p. 1).

<sup>25</sup> Inserted by Recommendation No 1/94 of 8.12.1994 (OJ L 91, 5.4.1997, p. 17).



3. The Joint Committee shall meet whenever necessary, but at least once a year. Any Contracting Party may request that a meeting be held.
4. The Joint Committee shall adopt its own rules of procedure which shall, *inter alia*, contain provisions for convening meetings and for the designation of the chairman and his term of office.
5. The Joint Committee may decide to set up any sub-committee or working party that can assist it in carrying out its duties.

#### *Article 15*

1. It shall be the responsibility of the Joint Committee to administer this Convention and ensure its proper implementation. For this purpose, it shall be regularly informed by the Contracting Parties on the experiences of the application of this Convention and make recommendations, and in the cases provided for in paragraph 3, it shall take decisions.
2. In particular it shall recommend:
  - (a) amendments to this Convention, other than those referred to in paragraph 3;
  - (b) any other measure required for its application.
3. The Joint Committee shall adopt by decision:<sup>26</sup>
  - (a) amendments to the Appendices;
  - (b) —<sup>27</sup>
  - (c) other amendments to this Convention made necessary by amendments to the Appendices;
  - (d) transitional measures required in the case of the accession of new Member States to the Community.
  - (e) invitations to third countries within the meaning of Article 3(1)(c) to accede to this Convention in accordance with Article 15a.

Decisions taken under points (a) to (d) shall be put into effect by the Contracting Parties in accordance with their own legislation.<sup>28</sup>

4. If, in the Joint Committee, a representative of a Contracting Party has accepted a decision subject to the fulfilment of constitutional requirements, the decision shall enter into force, if no date is contained therein, on the first day of the second month after the lifting of the reservation is notified.
5. Decisions of the Joint Committee referred to in paragraph 3(e) inviting a third country to accede to this Convention shall be sent to the General Secretariat of the Council of

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<sup>26</sup> Replaced by Recommendation No 1/93 of 23.9.1993 (OJ L 36, 14.2.1996, p. 32).

<sup>27</sup> Deleted by Decision No 1/2000 of 20.12.2000 (OJ L 9, 12.1.2001, p. 1).

<sup>28</sup> Replaced by Decision No 3/97 of 23.7.1997 (OJ L 238, 29.8.1997, p. 30).

the European Communities, which shall communicate it to the third country concerned, together with a text of the Convention in force on that date.<sup>29</sup>

6. From the date referred to in paragraph 5, the third country concerned may be represented on the Joint Committee, sub-committees and working parties by observers.<sup>30</sup>

### **Accession of third countries**

#### *Article 15a<sup>31</sup>*

1. Any third country may become a Contracting Party to this Convention if invited to do so by the depositary of the Convention following a decision of the Joint Committee.
2. A third country invited to become a Contracting Party to this Convention shall do so by lodging an instrument of accession with the General Secretariat of the Council of the European Communities. The said instrument shall be accompanied by a translation of the Convention into the official language(s) of the acceding country.
3. The accession shall become effective on the first day of the second month following the lodging of the instrument of accession.
4. The depositary shall notify all Contracting Parties of the date on which the instrument of accession was lodged and the date on which the accession will become effective.
5. Recommendations and decisions of the Joint Committee referred to in Article 15(2) and (3) adopted between the date referred to in paragraph 1 of this Article and the date on which accession becomes effective shall also be communicated to the invited third country via the General Secretariat of the Council of the European Communities.

A declaration accepting such acts shall be inserted either in the instrument of accession or in a separate instrument lodged with the General Secretariat of the Council of the European Communities within six months of the communication. If the declaration is not lodged within that period the accession shall be considered void.

### **Miscellaneous and final provisions**

#### *Article 16*

Each Contracting Party shall take appropriate measures to ensure that the provisions of this Convention are effectively and harmoniously applied, taking into account the need to reduce as far as possible the formalities imposed on operators and the need to achieve mutually satisfactory solutions of any difficulties arising out of the operation of those provisions.

#### *Article 17*

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<sup>29</sup> Replaced by Decision No 3/97 of 23.7.1997 (OJ L 238, 29.8.1997, p. 30).

<sup>30</sup> Inserted by Recommendation No 1/93 of 23.9.1993 (OJ L 36, 14.2.1996, p. 32).

<sup>31</sup> Inserted by Recommendation No 1/93 of 23.9.1993 (OJ L 36, 14.2.1996, p. 32).

The Contracting Parties shall keep each other informed of the provisions which they adopt for the implementation of this Convention.

#### *Article 18*

The provisions of this Convention shall not preclude prohibitions or restrictions on the importation, exportation or transit of goods enacted by the Contracting Parties or by Member States of the Community and justified on grounds of public morality, public policy or public security, the protection of health and life of humans, animals or plants, the protection of national treasures possessing artistic, historical or archaeological value, or the protection of industrial or commercial property.

#### *Article 19<sup>32</sup>*

The Appendices to this Convention shall form an integral part thereof.

#### *Article 20*

1. This Convention shall apply, on the one hand, to the territories in which the Treaty establishing the European Economic Community is applied and under the conditions laid down in that Treaty and, on the other hand, to the territories of the EFTA countries.
2. This Convention shall also apply to the Principality of Liechtenstein for as long as that Principality remains bound to the Swiss Confederation by a customs union treaty.

#### *Article 21*

Any Contracting Party may withdraw from this Convention provided it gives 12 months' notice in writing to the depositary, which shall notify all other Contracting Parties.

#### *Article 22*

1. This Convention shall enter into force on 1 January 1988, provided that the Contracting Parties, before 1 November 1987, have deposited their instruments of acceptance with the Secretariat of the Council of the European Communities, which shall act as depositary.
2. If this Convention does not enter into force on 1 January 1988, it shall enter into force on the first day of the second month following the deposit of the last instrument of acceptance.
3. The depositary shall notify the date of the deposit of the instrument of acceptance of each Contracting Party and the date of the entry into force of this Convention.

#### *Article 23*

1. With the entry into force of this Convention, the Agreements of 30 November 1972 and 23 November 1972 on the application of the rules on Community transit,

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<sup>32</sup> Replaced by Decision No 3/97 of 23.7.97 (OJ L 238, 29.8.97, p. 30).

concluded by Austria and Switzerland respectively with the Community, as well as the Agreement of 12 July 1977 on the extension of the application of the rules on Community transit concluded by these countries and the Community, shall cease to apply.

2. The Agreements mentioned in paragraph 1 shall, however, continue to apply to T1 or T2 operations started before the entry into force of this Convention.
3. The Nordic transit order applied between Finland, Norway and Sweden will be terminated as from the date of the entry into force of this Convention.

#### *Article 24*

This Convention which is drawn up in a single copy in the Danish, Dutch, English, French, German, Greek, Italian, Portuguese, Spanish, Finnish, Icelandic, Norwegian, and Swedish languages, all texts being equally authentic, shall be deposited in the archives of the Secretariat of the Council of the European Communities, which shall deliver a certified copy thereof to each Contracting Party.

# *APPENDIX I*<sup>33</sup>

## **COMMON TRANSIT PROCEDURES**

### **TITLE I**

#### **GENERAL PROVISIONS**

##### *Article 1*

1. As provided for in Article 1(3) of the Convention, this Appendix lays down certain 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 regardless of whether the T1 or the T2 procedure is used.
3. The goods involving higher risk of fraud are listed in Annex I. When a provision of the present Convention refers to this Annex, any measure related to listed goods shall apply only when the quantity exceeds the corresponding minimum. Annex I shall be reviewed at least once a year.

##### *CHAPTER I*

##### *Scope and definitions*

##### *Article 2*

##### **Scope of the procedure**

1. The common transit procedure shall not apply to postal consignments (including postal packages) carried out 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.
2. A Contracting Party may decide not to apply the common transit procedure to the movement of goods by pipeline. Such decisions shall be communicated to the Commission which shall inform the other countries.

##### *Article 3*

##### **Definitions**

For the purposes of this Convention the following definitions apply:

- (a) "competent authorities":

the customs authority or any other authority responsible for applying this Convention;

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<sup>33</sup> Amended by Decision No 1/2008 of 16.6.2008 (OJ L 274, 15.10.2008, p. 1).

- (b) "transit declaration":  
the act whereby a person indicates in the prescribed form and manner a wish to place goods under the common transit procedure;
- (c) "Transit accompanying document":  
document printed by the computerised system to accompany the goods and based on the data of the transit declaration;
- (d) "T2 procedure":  
the T2 procedure referred to in Article 2 of the Convention and identified on the transit declaration by the "T2" or T2F" symbol;
- (e) "principal":  
the person who makes the common transit declaration, or on whose behalf the common transit declaration is made;
- (f) "office of departure":  
the customs office where declarations placing goods under the common transit procedure are accepted;
- (g) "office of transit":  
– the customs office at the point of entry into a Contracting Party, or  
– the customs office at the point of exit from a Contracting Party when the consignment is leaving the customs territory of that Contracting Party in the course of a transit operation via a frontier between that Contracting Party and a third country;
- (h) "office of destination":  
the customs office where goods placed under the common transit procedure must be presented in order to end the procedure;
- (i) "office of guarantee":  
the office where the competent authorities of each country decide that guarantors shall lodge their guarantees;
- (j) "guarantor":  
any natural or legal third person who undertakes in writing to pay jointly and severally with the principal any potential debt up to the limit of the amount guaranteed;
- (k) "HS heading":  
the numerical codes for the headings and subheadings of the Harmonized Commodity Description and Coding System, as established by the Convention of 14 June 1983;
- (l) "debt":

import or export duties and other charges due in respect of goods placed under the common transit procedure;

(m) "debtor":

any natural or legal person liable for payment of a debt;

(n) "Commission":

the Commission of the European Communities;

(o) "release of goods":

the act whereby the customs authorities make goods available for the purposes specified for the common transit procedure under which they are placed;

(p) "person established in a Contracting Party":

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

(q) "data-processing techniques":

- the exchange of EDI standard messages with the competent authorities; or
- the introduction of information required for completion of the formalities concerned into the data-processing systems of the competent authorities;

(r) "EDI (electronic data interchange)":

the electronic transmission of data, structured in accordance with agreed message standards, between two computer systems;

(s) "standard message":

a predefined structure recognised for the electronic transmission of data;

(t) "personal data":

any information relating to an identified or identifiable natural or legal person;

(u) "fallback procedure":

procedure based on the use of paper documents, established to allow the lodging and control of the transit declaration and follow-up of the transit operation where it is not possible to follow the standard procedure by electronic means;

(v) "SAD Convention":

Convention on the simplification of formalities in trade in goods of 20 May 1987.

*CHAPTER II*  
*Standard procedure*

*Article 4*

1. Under the conditions and in the manner which they shall determine, and with due regard to the principles laid down by customs rules, the competent authorities shall provide that, for the T1 or T2 procedure, the formalities shall be carried out using an electronic data-processing technique.
2. In agreement with each other the Contracting Parties shall adopt measures 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 format of the data messages to be exchanged under the customs legislation.

*Article 5*

**Scope**

1. Without prejudice to any special circumstances, the competent authorities shall use information technology and computer networks for the type of information exchange described in this Chapter.
2. All Contracting Parties shall use the European Community's Common Communications Network/Common Systems Interface (CCN/CSI) for the type of information exchange referred to in paragraph 1. The financial participation of the EFTA countries and other related issues shall be agreed between the Community and each of the EFTA countries.
3. The provisions of this Chapter shall not apply to the simplifications referred to in Article 44(1)(f) and (g) unless otherwise specified.

*Article 6*

**Security**

1. The conditions laid down for carrying out formalities by a data-processing technique 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 security requirements described in paragraph 1, the competent authorities shall establish and maintain adequate security arrangements for the effective, reliable and secure operation of the entire transit system.



3. To ensure the abovementioned level of security each input, modification or deletion of data shall be recorded together with information giving the reason for, and exact time of, such processing and identifying the person who carried it out. In addition, the original data or any data so processed shall be kept for at least three calendar years from the end of the year to which such data refers, or for longer if so required elsewhere.
4. The competent authorities shall monitor security 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 this Convention solely for the purposes of this Convention and any customs-approved treatment or use following the common transit procedure. This restriction shall not, however, prevent the use of such data for the purposes of risk analysis during the common transit procedure and investigation and legal proceedings arising out of this common transit procedure. Where this is the case, the competent authority which supplied the information shall be notified of such use forthwith.
2. Where the processing of personal data exchanged in application of this Convention is concerned, the Contracting Parties undertake to introduce whatever measures are necessary to ensure a level of protection of personal data at least equivalent to the requirements of the Council of Europe Convention of 28 January 1981 for the Protection of Individuals with regard to Automatic Processing of Personal Data.
3. Each Contracting Party shall take whatever steps in the form of effective controls are necessary to guarantee compliance with this Article.

### *CHAPTER III*

#### ***Responsibilities of the principal, the carrier and the recipient of goods***

#### *Article 8*

1. The principal shall be required to:
  - (a) present the goods intact and the necessary documents, at the office of destination, within the prescribed time limit, with due observance of the identification measures adopted by the competent authorities;
  - (b) observe the other provisions relating to the common transit procedure;
  - (c) produce to the competent authorities responsible for controls, upon request and within any deadline laid down, all the necessary documents and details, on whatever medium has been used, and furnish all requisite assistance.

2. Notwithstanding the principal's obligations under paragraph 1, a carrier or recipient of goods who accepts goods knowing that they are moving under the common transit procedure shall also be responsible for production of the goods intact and the necessary documents at the office of destination by the prescribed time limit and with due observance of the measures adopted by the competent authorities to ensure identification.

## *CHAPTER IV*

### *Guarantees*

#### *Article 9*

#### **Obligation to furnish a guarantee**

1. The principal shall furnish a guarantee in order to ensure payment of the debt which may be incurred in respect of the goods.
2. The guarantee shall be:
  - (a) either an individual guarantee covering a single common transit operation;
  - (b) or, where a simplification within the meaning of Article 44 is used, a comprehensive guarantee covering several operations.

#### *Article 10*

#### **Forms of guarantee**

1. The guarantee may be furnished:
  - (a) in the form of a cash deposit at the office of departure; or
  - (b) by a guarantor at an office of guarantee.
2. However, the competent authorities may refuse to accept the type of guarantee proposed where it is incompatible with the proper functioning of the common transit procedure.

#### *Article 10a*

#### **Cash deposits**

Cash deposits shall be made in the currency of the country of departure or by the submission of any other means of payment recognised by the competent authorities of that country.

Guarantees in the form of a cash deposit or equivalent means of payment shall be lodged in accordance with the provisions in force in the country of departure.

## *Article 10b*

### **Guarantor**

1. The guarantor shall be established in the Contracting Party where the guarantee is furnished and approved by the competent authorities. He shall indicate an address for service or appoint an agent in each of the Contracting Parties involved in the common transit operation in question. Where the Community is one of the Contracting Parties, the guarantor shall indicate an address for service or appoint an agent in each Member State.
2. The undertaking shall also cover, within the limits of the secured amount, amounts of import or export duties payable following *a posteriori* checks.
3. The competent authorities shall refuse to approve a guarantor who does not appear certain to ensure payment within the prescribed period of any debt liable to be incurred, up to the maximum amount of the guarantee.
4. When the guarantee is furnished by a guarantor at an office of guarantee:
  - (a) a "Guarantee Reference Number" is allocated to the principal for the use of guarantee and to identify each undertaking of the guarantor;
  - (b) an access code associated with the "Guarantee Reference Number" is allocated and is communicated to the principal.

## *Article 11*

### **Guarantee Waiver**

1. Except in cases to be decided as necessary, no guarantee need be furnished for:
  - (a) journeys by air;
  - (b) the carriage of goods on the Rhine and the Rhine waterways;
  - (c) movement by pipeline;
  - (d) common transit operations carried out in accordance with Article 44(1)(f)(i).
2. Each country may waive the requirement to furnish a guarantee in respect of the carriage of goods on waterways situated in its territory other than those referred to in paragraph 1(b). It shall forward details of the measures taken to that effect to the Commission, which shall inform the other countries.

*CHAPTER V*  
*Miscellaneous provisions*

*Article 12*

**Legal status of documents and records**

1. Documents issued in accordance with the rules, irrespective of the technical format and measures introduced or accepted by the competent authorities of one country shall have the same legal effect in other countries as that attached to the said documents and measures by the authorities of each of the countries concerned.
2. Findings made by the competent authorities of one country when inspections are carried out under the common transit procedure shall have the same force in other countries as findings by the competent authorities of each of those countries.

*Article 13*

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

Each country shall enter in the computerised system 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 the computerised system to communicate this information to the other countries.

*Article 14*

**Central office**

Each country, should the occasion arise, shall notify the Commission of any central offices that have been established, and of the responsibilities conferred on those offices regarding the management and monitoring of the Common transit procedure and in the receipt and transmission of documents indicating the types of the documents involved.

The Commission shall forward this information to the other countries.

*Article 15*

**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 16*

##### **Form of the individual guarantee**

1. The individual guarantee shall cover the full amount of the debt liable to be incurred, calculated on the basis of the highest rates, including import duties, that would be applicable in the country of departure if goods of the same kind were imported from a third country and cleared for home use. For the purpose of that calculation, Community goods carried in accordance with the Convention on a common transit procedure shall be treated as non-Community goods.

However, the rates to be taken into consideration for the calculation of the individual guarantee shall not be less than a minimum rate, where such a rate is given in the fifth column of Annex I.

2. Individual guarantees in the form of a cash deposit shall be valid in all Contracting Parties. They shall be repaid when the procedure has been discharged.
3. An individual guarantee furnished by a guarantor may be in the form of individual guarantee vouchers for an amount of EUR 7 000, issued by the guarantor to persons who intend to act as principal and shall be valid in all Contracting Parties.

The guarantor shall be liable for up to EUR 7 000 per voucher.

4. Where the individual guarantee is furnished by a guarantor, the access code associated with the "Guarantee Reference Number" shall not be modified by the principal, except within the framework of the application of Annex III, point 3.

#### *Article 17*

##### **Furnishing of an individual guarantee by a guarantor**

1. An individual guarantee furnished by a guarantor shall conform to the specimen in Annex C1 to Appendix III. The guarantee instrument shall be retained at the office of guarantee.
2. Where required by national law, regulation or administrative provision, or by 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 shown in the specimen.

## *Article 18*

### **Furnishing of an individual guarantee by means of vouchers**

1. In the case referred to in Article 16(3), the individual guarantee furnished by a guarantor shall conform to the specimen in Annex C2 to Appendix III.

Article 17(2) shall be applicable *mutatis mutandis*.

2. The guarantor shall furnish the office of guarantee with any required details about the individual guarantee vouchers that he has issued in the manner decided by the competent authorities. The last date on which the voucher may be used cannot be later than one year from the date of issue.
3. A "Guarantee Reference Number" is communicated by the guarantor to the principal for each individual guarantee voucher which is allocated to him. The associated access code cannot be modified by the principal.
4. For implementing Article 22(1)(b), the principal may use these individual guarantee vouchers in paper form, corresponding to the specimen in Annex C3, including the identification number.
5. The guarantor may issue individual guarantee vouchers which are not valid for a Common transit operation involving goods listed in Annex I. In this case the guarantor shall endorse each individual voucher in paper form diagonally with the following phrase:
  - Limited validity – 99200.
6. The principal shall lodge to the office of departure the number of individual guarantee vouchers corresponding to the multiple of EUR 7 000 required to cover the total amount of debt which may be incurred. For the implementation of Article 22(1)(b) the individual vouchers in paper form shall be delivered and retained by the office of departure which shall communicate the identification number of each voucher to the office of guarantee indicated on the voucher.

## *Article 19*

### **Revocation and cancellation of the guarantee**

1. The office of guarantee shall revoke its acceptance of the guarantor's undertaking if the conditions laid down at the time of issue are no longer fulfilled.

Equally, the guarantor may cancel his undertaking at any time.

2. The revocation or cancellation shall become effective on the sixteenth day following the date on which the guarantor or the office of guarantee, as appropriate, is notified.

From that date no individual guarantee vouchers allocated earlier may be used for placing goods under the common transit procedure.

3. The competent authorities of the country responsible for the relevant office of guarantee shall record such revocation or cancellation in the computerised system together with the date when either becomes effective.

## *CHAPTER II*

### *Means of transport and declarations*

#### *Article 20*

##### **Loading**

1. Each transit declaration shall include only the goods loaded or to be loaded on a single means of transport for carriage from one office of departure to one office of destination.

For the purposes of this Article, the following shall be regarded as constituting a single means of transport, on condition that the goods carried are to be dispatched together:

- (a) a road vehicle accompanied by its trailer(s) or semi-trailer(s);
  - (b) a line of coupled railway carriages or wagons;
  - (c) boats constituting a single chain;
  - (d) containers loaded on a single means of transport within the meaning of this Article.
2. A single means of transport may be used for loading goods at more than one office of departure and for unloading at more than one office of destination.

#### *Article 21*

##### **Transit declarations by means of a data processing technique**

1. The particulars of the declaration referred to in Annex A1 to Appendix III are established in the form of data in coded or any other form specified by those authorities for computer processing and correspond to the data required.
2. A transit declaration made by EDI shall be considered to have been lodged when the EDI message is received by the competent authorities.

Acceptance of the transit declaration made by EDI is communicated to the principal by means of a response message comprising at least the identification of the message received and/or the registration number of the transit declaration and the acceptance date.

3. Transit declarations lodged by the exchange of EDI standard messages shall comply with the structure and particulars set out in Appendix III.
4. The transit declaration shall be completed in accordance with Appendix III, in one of the official languages of the Contracting Parties accepted by the competent authorities

of the country of departure. Where necessary, the competent authorities of a country concerned in the common transit operation may request a translation into the official language, or one of the official languages, of that country.

5. Where the common transit procedure in the country of departure succeeds another customs approved treatment or use, the office of departure may request production of these documents.
6. The goods shall be presented together with the transport document. The office of departure may waive the requirement to produce this document when the customs formalities are completed, on condition the document is kept at its disposal.

## *Article 22*

### **Transit declarations in writing**

1. Goods may be placed under the common transit procedure by means of a transit declaration made in writing on a form corresponding to the model in Appendix 1 of Annex I to the SAD Convention in the following cases:
  - (a) where goods are transported by travellers who have no direct access to the customs' computerised system, according to the methods described in the Article 22(a);
  - (b) where the fallback procedure is implemented, under the conditions and according to the methods defined in Annex V;
  - (c) where a Contracting Party so decides.
2. For the application of paragraph 1(a) and (c), the competent authorities shall ensure that the transit data is exchanged between the competent authorities using the customs computerised system.
3. The use of a written transit declaration under paragraph 1, point (b) when the principal's computer system and/or network is/are unavailable shall be subject to the approval of the competent authorities.
4. The transit declaration may be supplemented by one or more continuation sheets corresponding to the specimen set out in Appendix 3 of Annex I of the SAD Convention. The forms shall be an integral part of the declaration.
5. Loading lists drawn up in accordance with the specimen in Appendix III may be used instead of continuation sheets as the descriptive part of a transit declaration, of which they shall be an integral part.
6. The forms referred to in paragraphs 1, 4 and 5 shall be completed in accordance with Appendix III.
7. Article 21, paragraphs 4 to 6 shall be applicable *mutatis mutandis*.



#### *Article 22a*

### **Transit declaration for travellers**

For the application of Article 22(1)(a), the traveller draws up the transit declaration in accordance with Article 5, 6 and Annex B6 of Appendix III.

#### *Article 23*

### **Mixed consignments**

In the case of consignments comprising both goods which must be carried under the T1 procedure and goods which must be carried under the T2 procedure, the transit declaration bearing the "T" symbol shall be supplemented by the attribute "T1", "T2" or "T2F" for each item of goods.

#### *Article 24*

### **Signing of the transit declaration and principal's undertaking**

1. The transit declaration shall contain an electronic signature or other means of authentication.
2. Lodging of the transit declaration makes the principal responsible for the following:
  - (a) the accuracy of the information given in the declaration;
  - (b) the authenticity of the documents presented;
  - (c) compliance with all the obligations relating to the placing of the goods in question under the common transit procedure.

### *CHAPTER III*

#### *Procedure at the office of departure*

##### *Article 25*

##### **Presentation of transit declarations**

The transit declaration shall be lodged and goods shall be presented at the office of departure during the days and hours appointed by the competent authorities.

The office of departure may, at the request and expense of the principal, allow the goods to be presented in any other place.

##### *Article 26*

##### **Itinerary**

1. Goods entered for the common transit procedure shall be carried to the office of destination along an economically justified route.
2. Without prejudice to Article 59, for goods on the list of Annex I, or when the competent authorities or the principal consider it necessary, the office of departure shall specify a prescribed itinerary and enter in box 44 of the transit declaration at least the countries to be transited, taking into account any details communicated by the principal.

##### *Article 27*

##### **Acceptance and registration of the transit declaration**

1. The office of departure shall accept and register the transit declaration during the days and hours appointed by the competent authorities provided that the following conditions are met:
  - (a) it contains all the information necessary for the purposes of this Convention;
  - (b) it is accompanied by all the necessary documents; and
  - (c) the goods to which it refers are presented to customs.
2. The competent authorities may allow the documents referred to in paragraph 1(b) not to be presented with the declaration. In that case these documents shall be kept available to the competent authorities.
3. Save as otherwise expressly provided, the date to be used for the purposes of all the provisions governing the common transit procedure shall be the date of acceptance of the declaration by the competent authorities.

## *Article 28*

### **Amending the transit declaration**

1. The principal shall, at his request, be authorised to amend one or more of the particulars of the transit declaration after it has been accepted by the competent authorities. The amendment shall not have the effect of rendering the declaration applicable to goods other than those it originally covered.
2. However, no amendment shall be permitted where authorisation is requested after the competent authorities have:
  - (a) informed the principal that they intend to examine the goods;
  - (b) established that the particulars in question are incorrect;
  - (c) released the goods.

## *Article 29*

### **Time limit**

1. The office of departure shall set the time limit within which the goods must be presented at the office of destination, taking into account the itinerary, any current transport or other legislation, and, where appropriate, the details communicated by the principal.
2. The time limit prescribed by the office of departure shall be binding on the competent authorities of the countries whose territory is entered during a common transit operation and shall not be altered by those authorities.

## *Article 30*

### **Verifying transit declarations and goods**

1. The competent authorities of the country of departure may carry out the following controls on the basis of risk analysis or by random selection:
  - (a) a check covering the accepted declaration and the documents accompanying it;
  - (b) examination of the goods and, if necessary, removal of samples for analysis or detailed examination.
2. The goods shall be examined in the places designated and during the hours appointed for that purpose. However, the competent authorities may, at the principal's request and at his expense, carry out the examination of the goods in other places or at other times.

### *Article 31*

#### **Identification measures**

1. The office of departure shall take the identification measures it considers necessary by introducing corresponding data in the transit declaration.
2. Without prejudice to the provisions of Article 11(4) of the Convention, the release of goods to be placed under the transit procedure shall be refused if they cannot be sealed in accordance with the requirements of Article 11(2) or (3) of the Convention.
3. Where the method of sealing the space containing the goods is used, the competent authorities shall check whether the means of transport has been approved for sealing or, otherwise, whether it is suitable for sealing.
4. Any road vehicle, trailer, semi-trailer or container approved for the carriage of goods under customs seal in accordance with an international agreement to which the European Community or its Member States and the EFTA countries are parties shall be regarded as approved under other regulations within the meaning of Article 11(2)(a) of the Convention.
5. Seals shall comply with the characteristics set out in Annex II.
6. Seals shall not be broken without the authorisation of the competent authorities.
7. A goods description shall be deemed to permit identification of the goods within the meaning of Article 11(4) of the Convention where it is sufficiently precise to permit easy identification of the quantity and nature of the goods.

### *Article 32*

#### **Release of the goods**

1. The office of departure shall record the results of the verification by introducing corresponding data in the transit declaration.
2. If the results of the verification of the declaration allow it, the office of departure shall authorise release of the goods and record the date in the computerised system.
3. On release of the goods, the office of departure shall transmit details of the common transit operation to the declared office of destination using the "Anticipated Arrival Record" message and to each declared office of transit using the "Anticipated Transit Record" message. These messages shall be based on data derived from the transit declaration, amended where appropriate.

*Article 33*

**Transit accompanying document**

1. The transit accompanying document corresponds to the specimen and particulars in Appendix III. It shall accompany the goods placed under the common transit procedure. Following the release of the goods, it shall be made available to the operator in one of the following ways:
  - (a) by being given to the principal by the office of departure, or, where authorised by the competent authorities, by being printed out from the principal's computer system;
  - (b) by being printed out from the authorised consignor's computer system after receipt of the message from the office of departure allowing the release of goods.
2. Where appropriate, the transit accompanying document shall be supplemented by a list of items which shall form an integral part thereof and conform to the specimen in Appendix III.

*CHAPTER IV*

***Procedure during transport***

*Article 34*

**Presentation of the transit accompanying document**

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

*Article 35*

**Office of transit**

1. The consignment and the transit accompanying document shall be presented at each office of transit.
2. The office of transit shall record the passage against the "Anticipated Transit Record" message received from the office of departure. The passage shall be notified to the office of departure using the "Notification Crossing Frontier" message.
3. The offices of transit shall inspect the goods if they consider it necessary to do so. Any inspection of the goods shall be carried out using the "Anticipated Transit Record" message as a basis for such inspection in particular.
4. Where goods are carried via an office of transit other than that declared and mentioned in a transit accompanying document, the office of transit used shall request the "Anticipated Transit Record" message from the office of departure and notify the passage to the office of departure using the "Notification Crossing Frontier" message.

Where necessary it will be informed by the office of departure that the guarantee for country the concerned is invalid.

5. Paragraphs 1 to 4 shall not apply to the carriage of goods by rail.

#### *Article 36*

#### **Incidents during transport**

1. In the cases set out below, the carrier shall be required to make the necessary entries in the transit accompanying document and present them with the consignment to the competent authorities of the country in whose territory the means of transport is located:
  - (a) if the prescribed itinerary is changed and Article 26(2) applies;
  - (b) if seals are broken in the course of a transport operation for reasons beyond the carrier's control;
  - (c) if goods are transferred to another means of transport; any such transfer must be made under the supervision of the competent authorities which may, however, authorise transfers to be made without their supervision;
  - (d) in the event of imminent danger necessitating immediate partial or total unloading of the means of transport;
  - (e) in the event of any incident or accident capable of affecting the ability of the principal or the carrier to comply with his obligations.
2. Where the competent authorities consider that the common transit operation concerned may continue in the normal way they shall, once they have taken any steps that may be necessary, endorse the transit accompanying document. The relevant information concerning the transfer or any other incident shall be recorded in the computerised system by the competent authorities as the case may be at the office of transit or office of destination.

#### *CHAPTER V*

#### ***Procedure at the office of destination***

#### *Article 37*

#### **Presentation at the office of destination**

1. The goods and the required documents shall be presented at the office of destination during the days and hours appointed for opening. However, the said office may, at the request and expense of the party concerned, allow the documents and the goods to be presented outside the appointed days and hours. Similarly, at the request and expense of the party concerned, the office of destination may also allow the goods and the required documents to be presented in any other place.

2. Where the goods are presented at the office of destination after expiry of the time limit prescribed by the office of departure and where this failure to comply with the time limit is due to circumstances which are explained to the satisfaction of the office of destination and are not attributable to the carrier or the principal, the latter shall be deemed to have complied with the time limit prescribed.
3. The office of destination shall keep the transit accompanying document and, the inspection of the goods shall, in particular, on the basis of the "Anticipated Arrival Record" message received from the office of departure.
4. At the request of the principal, and to provide evidence of the procedure having ended in accordance with Article 42(1), the office of destination shall endorse a copy of the transit accompanying document with the following phrase:
  - Alternative proof – 99202
5. A transit operation may end at an office other than the one entered in the transit declaration. That office shall then become the office of destination.

Where the new office of destination comes under the jurisdiction of a Contracting Party other than the one having jurisdiction over the office originally designated, the new office of destination shall request an "Anticipated Arrival Record" message from the office of departure.

#### *Article 38*

##### **Receipt**

1. The office of destination shall endorse a receipt at the request of the person presenting the goods and the required documents.
2. The receipt shall conform to the particulars in Appendix III.
3. The receipt shall be completed in advance by the person concerned. It may contain other particulars relating to the consignment, except in the space reserved for the office of destination. The receipt shall not be used as proof of the procedure having ended within the meaning of Article 42(1).

#### *Article 39*

##### **Return of information**

1. The office of destination shall notify the office of departure of the arrival of the goods on the day they are presented at the office of destination using the "Arrival Advice" message.
2. Where the transit operation ends in an office other than that declared initially in the transit declaration, the new office of destination shall notify the arrival to the office of departure using the "Arrival Advice" message.

The office of departure shall notify the arrival to the originally declared office of destination using the "Forwarded Arrival Advice" message.

3. The "arrival advice" message quoted in paragraphs (1) and (2) may not be used as proof of the procedure having ended for the purposes of Article 40(2).
4. Except where justified, the office of destination shall forward the "Control Results" message to the office of departure at the latest on the third day following the day the goods are presented at the office of destination. However, where Article 65 applies the office of destination shall forward the "Control results" message to the office of departure at the latest on the sixth day following the day the goods have been delivered.

## *CHAPTER VI*

### ***Checking the end of the procedure***

#### *Article 40*

#### **End and discharge**

1. The common transit procedure shall end and the obligations of the principal shall be met when the goods placed under the procedure, the necessary documents and the required data are produced at the office of destination, in accordance with the provisions governing the procedure.
2. The competent 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 office of departure and those available to the office of destination, that the procedure has ended correctly.

#### *Article 41*

#### **Enquiry procedure**

1. When the competent authorities of the country of departure have not received the "Arrival Advice" message by the time limit within which the goods must be presented at the office of destination or have not received the "Control Results" message within six days after the "Arrival Advice" message has been received, those authorities shall consider the enquiry procedure in order to obtain the information needed to discharge the procedure or, where this is not possible:
  - to establish whether a customs debt has been incurred;
  - to identify the debtor; and
  - to determine the competent authorities responsible for entry in the accounts.
2. The enquiry procedure is started at the latest seven days after the expiry of one of the time limits referred in paragraph 1, except in exceptional cases, defined by the Contracting parties in agreement with each other. If the competent authorities receive information earlier that the transit procedure has not ended, or suspect that to be the case, the enquiry procedure shall be initiated forthwith.



3. If the competent authorities of the country of departure have only received the "Arrival Advice" message, they shall initiate the enquiry procedure by requesting the office of destination, which has sent the "Arrival Advice" message, for the "Control Results" message.
4. If the competent authorities of the country of departure have not received the "Arrival Advice" message they shall initiate the enquiry procedure by requesting the information needed to discharge the procedure from the principal or, where sufficient particulars are available for the enquiry at destination, from the office of destination.

The principal shall be requested to provide the information needed to discharge the procedure at the latest twenty-eight days after the start of the enquiry procedure with the office of destination when the transit operation cannot be discharged.

5. The office of destination and the principal shall reply to the request, referred to in paragraph 4, within twenty-eight days. If the principal provides sufficient information within this period, the competent authorities of the country of departure shall take into account such information or shall discharge the procedure if the information provided so permits.
6. If the information received from the principal is not sufficient to discharge the procedure, but is sufficient to continue the enquiry procedure according the competent authorities of the country of departure, it shall immediately initiate a request to the customs office involved.
7. Where an enquiry establishes that the transit procedure ended correctly, the competent authorities of the country of departure shall discharge the procedure and shall immediately inform the principal and, where appropriate, any competent authorities that may have initiated a recovery procedure in accordance with Article 117.

#### *Article 41a*

1. When the competent authorities of the country of departure, herein after referred to as the requesting authorities, during the enquiry procedure and before the time limit referred to in Article 116(1)(c) expires, obtain evidence by whatever means regarding the place where the events from which the customs debt arises occur, and this place is in another Contracting Party, the competent authorities shall immediately send all the information available to the authorities responsible for that place, herein after referred to as the authorities addressed.
2. The authorities addressed shall acknowledge receipt of the communication and indicate whether they are responsible for the recovery. If no response is received within twenty-eight days, the requesting authorities shall immediately proceed with the enquiry procedure.

## Article 42

### **Alternative proof of the end of the procedure**

1. The proof that the procedure has ended within the time limit prescribed in the declaration may be furnished by the principal to the satisfaction of the competent authorities in the form of a document certified by the competent authorities of the country of destination identifying the goods and establishing that they have been presented at the office of destination or, where Article 64 applies, to an authorised consignee.
2. The Common transit procedure shall also be considered as having ended where the principal presents, to the satisfaction of the competent authorities, one of the following documents identifying the goods:
  - (a) a customs document issued in a third country entering the goods for a customs-approved treatment or use;
  - (b) a document issued in a third country, stamped by the customs authorities of this country and certifying that goods are considered to be in free circulation in the third country concerned.
3. The documents mentioned in paragraph 2 can be replaced by their copies or photocopies certified as being true copies by the body which certified the original documents, by the authorities of the third countries concerned or by the authorities of one of the countries.

## Article 43

### **Post-clearance verification**

1. The competent authorities may carry out post-clearance verification of the information supplied and any documents, forms, authorisations or data relating to the common transit procedure in order to check the entries and stamps are authentic. Such checks shall be made where doubts arise or fraud is suspected. They may also be made on the basis of risk analysis or by random selection.
2. Any competent authorities receiving a request to make a post-clearance check shall respond without delay.
3. When the competent authorities of the country of departure request post-clearance verification of the transit accompanying documents and the information contained in the "Control Results" message because doubt have arisen or fraud is suspected, the conditions of Article 40(2) shall be deemed not to have been fulfilled until it is confirmed that the data in respect of which the request was made are authentic or accurate.
4. These provisions shall apply *mutatis mutandis* to Article 22.

## TITLE III

### SIMPLIFICATIONS

#### *CHAPTER I*

#### *General provisions concerning simplifications*

#### *Article 44*

##### **Scope**

1. Following an application by the principal or the consignee, as appropriate, the competent authorities may authorise the following simplifications:
  - (a) use of a comprehensive guarantee or guarantee waiver;
  - (b) use of seals of a special type;
  - (c) exemption from the requirement to use a prescribed itinerary;
  - (d) authorised consignor status;
  - (e) authorised consignee status;
  - (f) procedures specific to certain modes of transport:
    - (i) goods carried by rail or large container;
    - (ii) goods carried by air;
    - (iii) goods moved by pipeline;
  - (g) use of other simplified procedures based on Article 6 of the Convention.
2. Except where otherwise provided in this Appendix or the authorisation, where authorisation to use the simplifications referred to in paragraph 1 points (a) and (f) is granted, the simplifications shall apply in all the countries. Where authorisation to use the simplifications referred to in points (b), (c) and (d) is granted, the simplifications shall apply only to common transit operations beginning in the country where the authorisation was granted. Where authorisation to use the simplification referred to in point (e) is granted, the simplification shall apply solely in the country where the authorisation was granted.

#### *Article 45*

##### **General conditions for authorisation**

1. The authorisations referred to in Article 44(1) shall be granted only to persons who:

- (a) are established in a Contracting Party, with the proviso that authorisation to use a comprehensive guarantee may be granted only to persons established in the country where the guarantee is to be furnished;
  - (b) regularly use the common transit arrangements, or whose competent authorities know that they can meet the obligations under the arrangements or, in connection with the simplification referred to in Article 44(1)(e), regularly receive goods that have been entered for the common transit procedure; and
  - (c) have not committed any serious or repeated offences against customs or tax legislation.
2. To ensure proper management of simplifications, authorisations shall be granted only where:
- (a) the competent authorities are able to supervise the procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned; and
  - (b) the person concerned keeps records which enable the competent authorities to carry out effective controls.

#### *Article 46*

#### **Contents of the application**

1. An application for authorisation to use simplifications, hereinafter referred to as "the application" shall be dated and signed. Under the conditions and in the manner which they shall determine the competent authorities shall provide that the authorisation shall be made in writing or lodged using an electronic data-processing technique.
2. Applications must include all the facts which will allow the competent authorities to check that the conditions subject to which use of such simplifications may be granted have been met.

#### *Article 47*

#### **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 of the information given;
- (b) the authenticity of the accompanying documents.

#### *Article 48*

##### **Competent authorities**

1. Applications shall be lodged with the competent authorities of the country in which the applicant is established.
2. Authorisations shall be issued and applications rejected in accordance with the current provisions of the Contracting Parties.
3. Decisions rejecting applications shall be communicated to the applicant and shall state the reasons for rejection in accordance with the time limits and provisions in force in the relevant country.

#### *Article 49*

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

1. The dated and signed original of the authorisation and one or more certified copies thereof shall be given to the holder.
2. The authorisation shall specify the conditions for use of the simplifications and lay down the operating and control methods. It shall be valid from the date of issue.
3. Persons authorised for simplifications shall be responsible for the compliance with all obligations relating to the placing of the goods in question under the common transit procedure.
4. In the case of the simplifications referred to in Article 44(1)(b), (c) and (f), authorisations shall be presented whenever the office of departure so requires.

#### *Article 50*

##### **Revocation and amendment**

1. The holder of an authorisation shall inform the competent authorities of any factor arising after the authorisation was granted which may influence its continuation or content.
2. The competent authorities shall revoke or amend an authorisation where:
  - (a) one or more of the conditions laid down for its issue were not or are no longer fulfilled; or
  - (b) a factor arising after the authorisation was granted may influence its continuation or content.
3. The competent authorities may revoke or amend an authorisation where the holder fails to fulfil an obligation imposed on him under the authorisation.
4. Reasons shall be given for any decision amending or revoking an authorisation. The decision shall be communicated to the holder of the authorisation.

5. The revocation or amendment of an authorisation shall take effect from the date of notification. However, in exceptional cases where the legitimate interests of the holder of the authorisation so require, the competent authorities may defer the date when revocation or amendment takes effect. The date when the decision takes effect shall be indicated in the decision.

#### *Article 51*

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

1. The competent 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 revoked, the application and the decision rejecting or revoking the application, as the case may be, 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 revoked.

### *CHAPTER II*

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

#### *Article 52*

#### **Reference amount**

1. The principal may use a comprehensive guarantee, or guarantee waiver, up to a reference amount.
2. The reference amount shall be the same as the amount of the debt which may be incurred in respect of goods the principal places under the common transit procedure during a period of at least one week.

The guarantee office shall establish the amount in collaboration with the party concerned in the light of:

- (a) the information on goods he has carried in the past and an estimate of the volume of intended common transit operations as shown, inter alia, by his commercial documentation and accounts; and
- (b) the highest rates of duty and charges, including import duties, that would be applicable in the country of the office of guarantee if goods of the same kind were imported from a third country and cleared for home use. For the purpose of that calculation, Community goods carried in accordance with the Convention on a common transit procedure shall be treated as non-Community goods.

A precise calculation of duties and other charges in respect of which the principal gives an undertaking for each transit operation is made if the necessary data is available. Otherwise, where goods other than those referred to in the list of Annex I are involved, the amount is presumed to be EUR 7000 unless other information known to the competent authorities results in other amounts.

3. The guarantee office shall review the reference amount in particular according to a request of the principal and shall adjust it if necessary.
4. Each principal shall ensure that the amount at stake does not exceed the reference amount, taking into account any operations for which the procedure has not yet ended.

The reference amounts shall be handled and may be monitored by means of the computerised system of the customs authorities for each transit operation.

#### *Article 53*

##### **Amount of the comprehensive guarantee and the guarantee waiver**

1. The amount to be covered by the comprehensive guarantee shall be the same as the reference amount referred to in Article 52.
2. Persons who provide the competent authorities with evidence that their finances are sound and that they meet the standards of reliability described in paragraphs 3 and 4 may be authorised to use a comprehensive guarantee for a reduced amount or to have a guarantee waiver.
3. The amount to be covered by the comprehensive guarantee may be reduced:
  - (a) to 50 % of the reference amount where the principal demonstrates that he has sufficient experience of the common transit procedure;
  - (b) to 30 % of the reference amount where the principal demonstrates that he has sufficient experience of the common transit procedure and that he cooperates very closely with the competent authorities.
4. A guarantee waiver may be granted where the principal demonstrates that he has sufficient experience of the common transit procedure, cooperates very closely with the competent authorities, is in command of transport operations and has sufficient financial resources to meet his obligations.
5. For the purpose of paragraphs 3 and 4 all countries shall take into account the provisions of Annex III.

#### *Article 53a*

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

For the comprehensive guarantee and the guarantee waiver:

- (a) a "Guarantee Reference Number" linked with one reference amount is allocated to the principal for the use of the guarantee;
- (b) an access code associated with the "Guarantee Reference Number" is allocated and is communicated to the principal by the office of guarantee.

The principal can assign one or more access codes to this guarantee to be used by himself or his representatives.

## *Article 54*

### **Special provisions for goods involving increased risk**

1. To be authorised to furnish a comprehensive guarantee in respect of the types of goods, referred to in the list of Annex I, a principal must demonstrate not only that he meets the conditions of Article 45 but also that his finances are sound, that he has sufficient experience of the common transit procedure and either that he cooperates very closely with the competent authorities or that he is in command of transport operations.
2. Where such goods are concerned, the amount to be covered by the comprehensive guarantee may be reduced:
  - (a) to 50 % of the reference amount where the principal demonstrates that he cooperates very closely with the competent authorities and is in command of transport operations;
  - (b) to 30 % of the reference amount where the principal demonstrates that he cooperates very closely with the competent authorities, is in command of transport operations and that he has sufficient financial resources to meet his obligations.
3. For the purpose of paragraph 2 all countries shall take into account the provisions of Annex III.
4. The above paragraphs also apply where an application explicitly concerns the use of the comprehensive guarantee for both the types of goods referred to in the list of Annex I and those not listed in that Annex under the same comprehensive guarantee certificate.
5. Guarantee waivers may not be granted in respect of common transit operations involving goods referred to in the list of Annex I.
6. Bearing in mind the principles governing authorisation to use the comprehensive guarantee and reduction of the amount of a guarantee, use of a comprehensive guarantee for a reduced amount may be prohibited temporarily in special circumstances.
7. Bearing in mind the principles governing reduction of the amount of a guarantee, use of a comprehensive guarantee may be prohibited temporarily for types of goods in respect of which large-scale fraud involving the use of this guarantee has been proved.
8. The rules for implementing paragraphs 6 and 7 are set out in Annex IV.



#### *Article 55*

##### **Guarantee document**

1. The comprehensive guarantee shall be furnished by a guarantor.
2. The guarantee document shall conform to the specimen in Annex C4 to Appendix III. The guarantee instrument shall be retained at the office of guarantee.
3. Article 17(2) shall apply *mutatis mutandis*.

#### *Article 56*

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

1. On the basis of the authorisation, the competent authorities shall issue the principal with one or more comprehensive guarantee certificates or guarantee waiver certificates, hereinafter referred to as certificates, drawn up in accordance with Appendix III to enable principals to provide proof of a comprehensive guarantee or guarantee waiver within the framework of the Article 22(1)(b).
2. The period of validity of a certificate shall not exceed two years. However, that period may be extended by the office of guarantee for one further period not exceeding two years.

#### *Article 57*

##### **Revocation and cancellation**

1. Article 19(1) and the first subparagraph of article 19(2) shall apply *mutatis mutandis* to the revocation and cancellation of the comprehensive guarantee.
2. The revocation of an authorisation to use a comprehensive guarantee or guarantee waiver by the competent authorities, and the effective date of revocation by the 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 computerised system by the office of guarantee.
3. From the effective date of revocation or cancellation any certificate issued for the application of article 22(1)(b) may not be used to place goods under the Common transit procedure and shall be returned by the principal to the guarantee office 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 58*

1. The competent authorities may authorise principals to use special types of seals on means of transport or packages provided that the competent authorities approve the seals as complying with the characteristics set out in Annex II.
2. Principals shall enter the type, number and marks of the seals used in the transit declaration data.

Principals shall affix seals no later than when the goods are released.

### *CHAPTER IV*

#### *Exemption regarding prescribed itinerary*

##### *Article 59*

The competent authorities may grant an exemption from the requirement to follow a prescribed itinerary to principals who take steps to ensure that the competent authorities are able to ascertain the location of their consignments at all times.

### *CHAPTER V*

#### *Authorised consignor status*

##### *Article 60*

##### **Authorised Consignor**

Persons wishing to carry out common transit operations without presenting the goods which are the subject of the transit declaration at the office of departure or in any other authorised place may be granted the status of authorised consignor.

This simplification shall be granted solely to persons authorised to use a comprehensive guarantee or granted a guarantee waiver.

##### *Article 61*

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

The authorisation shall specify in particular:

- (a) the office or offices of departure that will be responsible for forthcoming common transit operations;

- (b) the time limit available to the competent authorities after the authorised consignor has lodged the transit declaration in order to carry out checks, if necessary, before the release of the goods;
- (c) the identification measures to be taken, in which case the competent authorities may prescribe that the means of transport or the package or packages shall bear special seals, approved by the competent authorities as complying with the characteristics set out in Annex II and affixed by the authorised consignor;
- (d) the prohibited categories or movements of goods.

#### *Article 62*

#### **Formalities at departure**

An authorised consignor shall lodge his transit declaration at an office of departure. The release of goods cannot take place before the end of the time limit provided for in Article 61(b).

#### *Article 63*

#### **Information to be entered on declarations**

The authorised consignor enters the following data in the computerised system where necessary:

- the number, the type and the mark of the seals,
- any itinerary prescribed in accordance with Article 26(2),
- the period fixed in accordance with Article 29 in which goods have to be lodged at the office of destination.

### *CHAPTER VI*

#### *Authorised consignee status*

#### *Article 64*

#### **Authorised consignee**

1. Persons who wish to receive at their premises or at any other specified place goods entered for the common transit procedure without presenting them and a transit accompanying document at the office of destination may be granted the status of authorised consignee.
2. The principal shall have fulfilled his obligations under Article 8(1)(a), and the common transit procedure shall be deemed to have ended, when the transit accompanying document which accompanied the consignment, together with the intact goods, have been delivered within the prescribed period to the authorised consignee at

his premises or at the place specified in the authorisation, with the identification measures having been duly observed.

3. At the carrier's request the authorised consignee shall issue the receipt provided for in Article 38, which shall apply *mutatis mutandis*, in respect of each consignment delivered in accordance with paragraph 2.

#### *Article 65*

#### **Obligations**

1. When the goods arrive at his premises or at the places specified in the authorisation, the authorised consignee shall:
  - (a) immediately inform the office of destination responsible of the arrival of the goods by the "Arrival Notification" message including all incidents during transport;
  - (b) wait for the "Unloading Permission" message before starting unloading;
  - (c) after having received the "Unloading Permission" message, send at the latest by the third day following the day the goods have been delivered, the "Unloading Remarks" message including all differences to the office of destination, in accordance with the procedure laid down in the authorisation;
  - (d) make available or send to the office of destination a copy of the transit accompanying document which accompanied the goods according to the arrangement provided in the authorisation.
2. The office of destination shall introduce the data constituting the "Control Results" message in the computerised system.

#### *Article 66*

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

1. The authorisation shall specify in particular:
  - (a) the office or offices of destination responsible for the goods received by the authorised consignee;
  - (b) when the authorised consignee is to receive from the office of destination, via the "Unloading Permission" message, the relevant data from the "Anticipated Arrival Record" message data for the purpose of applying Article 37(2) *mutatis mutandis*;
  - (c) excluded categories or movements of goods.
2. The competent authorities shall specify in the authorisation whether any action by the office of destination is required before the authorised consignee may dispose of the goods received.

## *CHAPTER VII*

### *Simplified procedures for the carriage of goods by rail or large container*

#### Section 1

#### **General provisions relating to carriage by rail**

##### *Article 67*

##### **Scope**

The formalities under the common transit procedure shall be simplified in accordance with Articles 68 to 79, 95 and 96 for goods carried by railway companies under cover of a "consignment note CIM and express parcels", hereinafter referred to as "CIM consignment note".

##### *Article 68*

##### **Legal force of documents used**

The CIM consignment note shall be equivalent to a transit declaration.

##### *Article 69*

##### **Control of records**

The railway company of each country shall make the records held at its accounting offices available for purposes of control to the competent authorities of the country in question.

##### *Article 70*

##### **The principal**

1. A railway company which accepts goods for carriage under cover of a CIM consignment note serving as a common transit declaration shall be the principal for that operation.
2. The railway company of the country through whose territory goods enter the territory of the Contracting Parties shall be the principal for operations involving goods accepted for carriage by the railways of a third country.

##### *Article 71*

##### **Label**

Railway companies shall ensure that consignments carried under the common transit procedure are identified by labels bearing a pictogram, a specimen of which is shown in Annex B11 to Appendix III.

The labels shall be affixed 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, in green, the pictogram shown in Annex B11 to Appendix III may be used instead of the label referred to in the first subparagraph.

#### *Article 72*

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

Where a contract of carriage is modified so that:

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

railway companies shall not perform the modified contract without the prior agreement of the office of departure.

In all other cases, railway companies may perform the modified contract. They shall inform the office of departure of the modification forthwith.

### **Movement of goods between contracting parties**

#### *Article 73*

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

1. The CIM Consignment note shall be produced at the office of departure in the case of a transport operation to which the common transit procedure applies and which starts and is to end within the territory of the Contracting Parties.
2. When goods move from one point to another in the Community through the territory of one or more EFTA countries, the office of departure shall clearly enter in the box reserved for customs on sheets 1, 2 and 3 of the CIM consignment note:
  - the "T1" symbol, if the goods are moving under the T1 procedure;
  - the "T2" or "T2F" symbol, as appropriate, where the goods are moving under the T2 procedure and, under Community provisions, entry of this symbol is mandatory.

The symbol "T2" or "T2F" shall be authenticated by the application of the stamp of the office of departure.

3. Where goods are moving under the T1 procedure from a point of departure in the Community to a destination in an EFTA country, the office of departure shall clearly enter the symbol "T1" in the box reserved for customs use on copies 1, 2 and 3 of the CIM consignment note.
4. Except in the cases referred to in the paragraphs 2 and 3, goods which move from one point to another in the Community through the territory of one or more EFTA countries and goods which move on departure from the Community to a destination in

an EFTA country shall be placed under the T2 procedure, subject to conditions which shall be laid down by each Member State of the Community, for the whole of the journey from the station of departure to the station of destination without production at the office of departure of the CIM consignment note covering the goods.

Where goods move from one point to another in the Community through the territory of one or more EFTA countries, the labels referred to in Article 71 need not be affixed.

5. Where a transport operation begins in an EFTA 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 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" symbol, 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" symbol need not be entered on the document.
6. All copies of the CIM consignment note shall be returned to the party concerned.
7. Each EFTA 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 office of departure.
8. For the goods referred to in paragraphs 2, 3 and 5, the office for the station of destination shall act as the office of destination. If, however, the goods are released for free circulation or placed under another procedure at an intermediate station, the office responsible for that station shall act as the office of destination. In the case of goods which move from one point to another in the Community through the territory of one or more EFTA countries under the conditions referred to in paragraph 4, no formalities need be carried out at the office of destination.

#### *Article 74*

#### **Identification measures**

As a general rule and having regard to the identification measures applied by the railway companies, the office of departure shall not seal the means of transport or the packages.

#### *Article 75*

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

1. Except in cases where goods move from one point to another in the Community through the territory of one or more EFTA countries, the railway company of the country with jurisdiction over the office of destination shall forward to the latter sheets 2 and 3 of the CIM consignment note.
2. The office of destination shall stamp sheet 2, return it forthwith to the railway company and retain sheet 3.

## **Carriage of goods to or from third countries**

### *Article 76*

#### **Carriage to third countries**

1. Articles 73 and 74 shall apply to a transport operation which starts within the territory of the Contracting Parties and is to end outside it.
2. The customs office responsible for the frontier station through which goods in transit leave the territory of the Contracting Parties shall act as the office of destination.
3. No formalities need be carried out at the office of destination.

### *Article 77*

#### **Carriage from third countries**

1. The customs office for the frontier station through which goods enter the territory of the Contracting Parties shall act as office of departure for a transport operation which starts outside the territory of the Contracting Parties and is to end within it.

No formalities need be carried out at the office of departure.

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

The formalities laid down in Article 75 shall be carried out at the office of destination.

### *Article 78*

#### **Carriage through the territory of the Contracting Parties**

1. The customs offices which are to act as office of departure and office of destination for transport operations which start and are to end outside the territory of the Contracting Parties shall be those referred to in Articles 77(1) and 76(2) respectively.
2. No formalities need be carried out at the offices of departure or destination.

### *Article 79*

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

Goods carried under Articles 77(1) or 78(1) shall be considered as moving under the T1 procedure unless the Community status of the goods is established in accordance with the provisions of Appendix II.



Section 2  
**Goods carried in large containers**

*Article 80*

**Scope**

Formalities under the common transit procedure shall be simplified in accordance with Articles 81 to 96 for goods carried by railway companies in large containers, using transport undertakings as intermediaries, under cover of the transfer notes referred to for the purposes of this Appendix as "TR transfer notes". Where appropriate, such operations shall include the dispatch of consignments by transport undertakings, using modes of transport other than rail, in the country of consignment to the railway station of departure in that country and in the country of destination from the railway station of destination in that country, and any carriage by sea in the course of the movement between these two stations.

*Article 81*

**Definitions**

For the purposes of Articles 80 to 96 the following definitions apply:

- 1) "transport undertaking": an undertaking constituted by the railway companies as a corporate entity of which they are members, such undertaking being set up for the purpose of carrying goods by means of large containers under cover of TR transfer notes;
- 2) "large container": a device for the carriage of goods that is:
  - permanent in nature,
  - specially designed to facilitate the carriage of goods by one or more modes of transport, without intermediate reloading,
  - designed for easy attachment and/or handling,
  - designed in such a way that it can be properly sealed where the application of Article 89 so requires,
  - of a size such that the area bounded by the four lower external angles is not less than 7 m<sup>2</sup>.
- 3) "TR transfer note":

the document which comprises the contract of carriage by which the transport undertaking arranges for one or more large containers to be carried from a consignor to a consignee in international transport. The TR transfer note shall bear a serial number in the top right-hand corner by which it can be identified. This number shall be made up of eight digits preceded by the letters TR.

The TR transfer note shall consist of the following sheets, in numerical order:

- 1: sheet for the head office of the transport undertaking;
- 2: sheet for the national representative of the transport undertaking at the station of destination;
- 3A: sheet for customs;
- 3B: sheet for the consignee;
- 4: sheet for the head office of the transport undertaking;
- 5: sheet for the national representative of the transport undertaking at the station of departure;
- 6: sheet for the consignor.

Each sheet of the TR transfer note, with the exception of sheet 3A, shall have a green band approximately four centimetres wide along its right-hand edge.

- 4) "list of large containers" (hereinafter referred to as "list"): the document attached to a TR transfer note, of which it forms an integral part, which is intended to cover the consignment of several large containers from a single station of departure to a single station of destination, at which stations the customs formalities are carried out.

The list shall be produced in the same number of copies as the TR transfer note to which it relates.

The number of lists shall be shown in the box at the top right-hand corner of the TR transfer note reserved for that purpose.

In addition, the serial number of the appropriate TR transfer note shall be entered in the top right-hand corner of each list.

#### *Article 82*

### **Legal force of documents used**

TR transfer notes used by transport undertakings shall have the same legal force as transit declarations.

#### *Article 83*

### **Control of records – Information to be supplied**

1. In each country the transport undertaking shall, for purposes of control, make available to the competent authorities through the medium of its national representative or representatives the records held at its accounting office or offices or at those of its national representative or representatives.
2. At the request of the competent authorities, the transport undertaking or its national representative or representatives shall communicate forthwith to the competent authorities any documents, accounting records or information relating to transport operations completed or under way which the competent authorities consider they should see.

3. Where, in accordance with Article 82, TR transfer notes have the same legal force as transit declarations, the transport undertaking or its national representative or representatives shall inform:
  - (a) the office of destination of any TR transfer note, sheet 1 of which has been sent to it without a customs endorsement;
  - (b) the office of departure of any TR transfer note, sheet 1 of which has not been returned to it and in respect of which it has been unable to determine whether the consignment has been correctly presented to the office of destination or exported from the territory of the Contracting Parties to a third country in accordance with Article 93.

#### *Article 84*

##### **The principal**

1. For transport operations referred to in Article 80 and accepted by a transport undertaking in a country, the railway company of that country shall be the principal.
2. For transport operations referred to in Article 80 and accepted by a transport undertaking in a third country, the railway company of the country through which the goods enter the territory of the Contracting Parties shall be the principal.

#### *Article 85*

##### **Customs formalities during carriage by means other than rail**

If customs formalities have to be carried out during carriage by means other than rail to the station of departure or from the station of destination, only one large container may be covered by each TR transfer note.

#### *Article 86*

##### **Label**

The transport undertaking shall ensure that consignments carried under the common transit procedure are identified by labels bearing a pictogram, a specimen of which is shown in Annex B11 to Appendix III. The labels shall be affixed to the TR transfer note and to the large container or containers concerned.

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

#### *Article 87*

##### **Modification of the contract of carriage**

Where a contract of carriage is modified so that:

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

- a transport operation which was to end within the territory of a Contracting Party ends outside it,

the transport undertaking shall not perform the modified contract without the prior agreement of the office of departure.

In all other cases, transport undertakings may perform the modified contract. They shall inform the office of departure of the modification forthwith.

### **Movement of goods between contracting parties**

#### *Article 88*

#### **TR transfer note and lists**

1. Where a transport operation to which the common transit procedure applies starts and is to end within the territory of the Contracting Parties, the TR transfer note shall be presented at the office of departure.
2. Where goods move from one point to another in the Community through the territory of one or more EFTA countries, the office of departure shall clearly enter in the box reserved for customs on sheets 1, 2, 3A and 3B of the TR transfer note:
  - the symbol "T1", where the goods are moving under the T1 procedure;
  - the "T2" or "T2F" symbol, as appropriate, where the goods are moving under the T2 procedure and, under Community provisions, entry of this symbol is mandatory.

The symbol "T2" or "T2F" shall be authenticated by the application of the stamp of the office of departure.

3. Where goods are moving under the T1 procedure from a point of departure in the Community to a destination in an EFTA country, the office of departure shall clearly enter the symbol "T1" in the box reserved for customs use in copies 1, 2, 3A and 3B of the TR transfer note.
4. Except in the cases referred to in the paragraphs 2 and 3, goods which move from one point to another in the Community through the territory of one or more EFTA countries and goods which move on departure from the Community to a destination in an EFTA country shall be placed under the T2 procedure, subject to conditions which shall be laid down by each Member State of the Community, for the whole of the journey without production at the office of departure of the TR transfer note covering the goods. Where goods move from one point to another in the Community through the territory of one or more EFTA countries, the labels referred to in Article 86 need not be affixed.
5. Where a transport operation begins in an EFTA 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 office of departure shall indicate on sheet 3A of the TR transfer note that the goods

to which the note refers are carried under the T2 procedure. In this case, the box reserved for customs on sheet 3A shall be endorsed clearly with the "T2" or "T2F" symbol, as appropriate, the stamp of the office of departure and the signature of the responsible official. In the case of goods moving under the T1 procedure the "T1" symbol need not be entered on the document.

6. Where a TR transfer note covers both containers carrying goods moving under the T1 procedure and containers carrying goods moving under the T2 procedure, the office of departure shall enter in the box reserved for customs on sheets 1, 2, 3A and 3B of the TR transfer note separate references for the container(s), depending on which type of goods they contain, and the "T1", "T2" or "T2F" symbol, as appropriate, against the reference number(s) of the corresponding container(s).
7. Where, in cases covered by paragraph 3, lists of large containers are used, separate lists shall be made out for each category of container carrying goods moving under the T1 procedure and the serial number or numbers of the list or lists concerned shall be entered in the box reserved for customs on sheets 1, 2, 3A and 3B or the TR transfer note. The "T1" symbol shall be entered against the serial number(s) of the list(s), as appropriate.
8. All sheets of the TR transfer note shall be returned to the person concerned.
9. Each EFTA country may provide that goods moving under the T1 procedure be carried under the T1 procedure without requiring the TR transfer note to be presented at the office of departure.
10. For the goods referred to in paragraphs 2, 3 and 5, the TR transfer note shall be produced at the office of destination where the goods are to be declared for release for free circulation or for another customs procedure.

In the case of goods which move from one point to another in the Community through the territory of one or more EFTA countries under the conditions referred to in paragraph 4 no formalities need be carried out at the office of destination.

#### *Article 89*

#### **Identification measures**

Identification of goods shall be ensured in accordance with Article 11 of the Convention. However, the office of departure shall not normally seal large containers where identification measures are taken by the railway companies. If seals are affixed, the space reserved for customs on sheets 3A and 3B of the TR transfer note shall be endorsed accordingly.

#### *Article 90*

#### **Use of sheets of TR transfer note**

1. Except in cases where goods move from one point to another point in the Community through the territory of one or more EFTA countries, the transport undertaking shall deliver to the office of destination sheets 1, 2 and 3A of the TR transfer note.
2. The office of destination shall stamp sheets 1 and 2, return them forthwith to the transport undertaking and keep sheet 3A.

## **Carriage of goods to or from third countries**

### *Article 91*

#### **Carriage to third countries**

1. Where a transport operation starts within the territory of the Contracting Parties and is to end outside it, Article 88(1) to (9) and Article 89 shall apply.
2. The customs office responsible for the frontier station through which goods in transit leave the territory of the Contracting Parties shall act as the office of destination.
3. No formalities need be carried out at the office of destination.

### *Article 92*

#### **Carriage from third countries**

1. Where a transport operation starts outside the territory of the Contracting Parties and is to end within it, the customs office responsible for the frontier station through which the goods enter the territory of the Contracting Parties shall act as the office of departure. No formalities need be carried out at the office of departure.
2. The office at which the goods are presented shall act as the office of destination. The formalities laid down in Article 90 shall be carried out at the office of destination.

### *Article 93*

#### **Carriage through the territory of the Contracting Parties**

1. Where a transport operation starts and is to end outside the territory of the Contracting Parties, the customs offices which are to act as the offices of departure and destination shall be those referred to in Article 92(1) and Article 91(2) respectively.
2. No formalities need be carried out at the offices of departure or destination.

### *Article 94*

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

Goods carried under Articles 92(1) or 93(1) shall be considered as moving under the T1 procedure unless the Community status of the goods is established in accordance with the provisions of Appendix II.

Section 3  
**Other provisions**

*Article 95*

**Loading lists**

1. Article 22(5) of this Appendix and point 24 of Annex V to this Appendix shall apply to any loading lists which accompany the CIM consignment note or the TR transfer note. The number of such lists shall be shown in the box reserved for particulars of accompanying documents on the CIM consignment note or the TR transfer note, as the case may be.

In addition, the loading list shall include the wagon number to which the CIM consignment note refers or, where appropriate, the container number of the container holding the goods.

2. In the case of transport operations beginning within the territories 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. In the case of goods carried in large containers under cover of TR transfer notes, such separate lists shall be completed for each large container which contains both categories of goods.

The serial numbers of the loading lists for each of the two categories of goods shall be entered in the box reserved for the description of goods on the CIM consignment note or TR transfer note, as the case may be.

3. In the circumstances referred to in paragraphs 1 and 2 and for the purposes of the procedures provided for in Articles 67 to 96, loading lists accompanying the CIM consignment note or TR transfer note shall form an integral part thereof and shall have the same legal effects.

The original of such loading lists shall be stamped by the station of dispatch.

Section 4  
**Scope of the normal procedures and the simplified procedures for combined road rail transport**

*Article 96*

1. The provisions of Articles 67 to 95 shall not preclude use of the procedures laid down in Title II. The provisions of Articles 69 and 71 or 83 and 86 shall nevertheless apply.
2. In the cases referred to in paragraph 1, a reference to the transit declaration(s) used shall be entered clearly in the box reserved for particulars of accompanying documents at the time the CIM consignment note or TR transfer note is made out.

That reference shall specify the type, office of issue, date and registration number of each document used.

In addition, sheet 2 of the CIM consignment note or sheets 1 and 2 of the TR transfer note shall be authenticated by the railway company responsible for the last railway

station involved in the common transit operation. This company shall authenticate the document after ascertaining that carriage of the goods is covered by the transit document or documents referred to.

Where the common transit operations referred to in paragraph 1 and in the first subparagraph of this paragraph end in an EFTA country, that country may stipulate that sheet 2 of the CIM consignment note or sheets 1 and 2 of the TR transfer note shall be presented at the customs office responsible for the last station involved in the common transit operation. That customs office shall stamp the sheet after ascertaining that carriage of the goods is covered by the transit document or documents referred to.

3. Where a common transit operation is effected under cover of a TR transfer note in accordance with Articles 80 to 94, the CIM consignment note used for the operation shall be excluded from the scope of Articles 67 to 79 and Article 96(1) and (2). The CIM consignment note shall bear a clear reference to the TR transfer note in the box reserved for particulars of accompanying documents. That reference shall include the words "TR transfer note" followed by the serial number.
4. Where a consignment of 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, is accepted by the railways in a rail terminal and is loaded on wagons, the railway companies shall assume liability for payment of duties and other charges 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 principal.

#### *Article 97*

#### **Authorised consignor and consignee**

1. Where production of the transit declaration at the office of departure is not required in respect of goods which are to be dispatched under cover of a CIM consignment note or a TR transfer note in accordance with Articles 67 to 96, the competent authorities shall take the necessary measures to ensure that sheets 1, 2 and 3 of the CIM consignment note, or sheets 1, 2, 3A and 3B of the TR transfer note bear the "T1", "T2" or "T2F" symbol, as the case may be.
2. Where goods carried in accordance with Articles 67 to 96 are intended for an authorised consignee, the competent authorities may provide that, by way of derogation from Article 64(2) and Article 66(1)(a), sheets 2 and 3 of the CIM consignment note, or sheets 1, 2 and 3A of the TR transfer note are to be delivered direct by the railway companies or by the transport undertaking to the office of destination.

*(Articles 98 to 110: free)*



*CHAPTER VIII*  
*Simplified procedures for carriage by air*

*Article 111*

**Simplified procedure (level 1)**

1. An airline may be authorised to use the goods manifest as a transit declaration where it corresponds in substance to the specimen in Appendix 3 of Annex 9 to the Convention on International Civil Aviation (simplified procedure – level 1).

For common transit operations, the authorisation shall indicate the form of the manifest and the airports of departure and destination. The airline shall send the competent authorities of each of the airports concerned an authenticated copy of the authorisation.

2. Where a transport operation involves goods which must be carried under the T1 procedure and goods which must be carried under the T2 procedure, they shall be listed on separate manifests.
3. Each manifest shall bear an endorsement dated and signed by the airline identifying it:
  - by the "T1" symbol where the goods are moving under the T1 procedure; or
  - by the "T2" or "T2F" symbol, as appropriate, where the goods are moving under the T2 procedure, it being noted, however, that a manifest may be endorsed with only one of these symbols.
4. The manifest shall also include the following information:
  - the name of the airline transporting the goods;
  - the flight number;
  - the date of the flight;
  - the name of the airport of loading (airport of departure) and unloading (airport of destination);and, for each consignment on the manifest:
  - the number of the air waybill;
  - the number of packages;
  - the normal trade description of the goods including all the details necessary for their identification;

- the gross mass.

Where goods are grouped, their description shall be replaced, where appropriate, by the entry "Consolidation", which may be abbreviated. In such cases the air waybills for consignments on the manifest shall include the normal trade description of the goods including all the details necessary for their identification.

5. At least two copies of the manifest shall be presented to the competent authorities at the airport of departure, who shall retain one copy.

The said authorities may, for control purposes, require production of all the air waybills relating to the consignments listed on the manifest.

6. A copy of the manifest shall be presented to the competent authorities at the airport of destination, who shall retain it.

For purposes of control, these authorities may also require presentation of the manifest and air waybills relating to all goods unloaded at the airport.

7. Once a month, after authenticating the list, the competent authorities at each airport of destination shall transmit to the competent authorities at each airport of departure a list drawn up by the airlines of the manifests which were presented to them during the previous month.

The description of each manifest in the said list shall include the following information:

- the reference number of the manifest;
- the symbol identifying the manifest as a transit declaration in accordance with paragraph 3;
- the name (which may be abbreviated) of the airline which carried the goods;
- the flight number; and
- the date of the flight.

The authorisation may also provide for the airlines themselves to transmit the information referred to in the first subparagraph.

In the event of irregularities being found in connection with the information on the manifests appearing on the said list, the competent authorities of the airport of destination shall inform the competent authorities of the airport of departure and the authority which granted the authorisation, referring in particular to the air waybills for the goods in question.

*Article 112*

**Simplified procedure (level 2)**

1. An airline may be authorised to use a manifest transmitted by data exchange systems as a transit declaration where it operates a significant number of flights between the countries (simplified procedure – level 2).

By way of derogation from Article 45(1)(a), airlines need not be established in a Contracting Party if they have a regional office there.

2. On receipt of an application for authorisation, the competent authorities shall notify the authorities of the other countries in whose territories the airports of departure and destination linked by the electronic data interchange system are situated.

Provided no objection is received within sixty days of the date of notification, the competent authorities shall issue the authorisation.

This authorisation shall be valid in the countries concerned and shall apply only to common transit operations between the airports to which it refers.

3. The simplification shall be implemented as follows:
  - (a) the manifest drawn up at the airport of departure shall be transmitted to the airport of destination by electronic data interchange system;
  - (b) the airline shall enter in the manifest:
    - the "T1" symbol, if the goods are moving under the T1 procedure;
    - the "T2" or "TF" symbol, as appropriate, if the goods are moving under the T2 procedure;
    - the letters "TD" for goods already placed under the transit procedure, in which case the airline shall also enter the letters "TD" in the corresponding airway bill as well as a reference for the procedure used, the reference number and date of the transit declaration and the name of the issuing office;
    - the letter "C" (equivalent to "T2L") or "F" (equivalent to "T2LF"), as appropriate, for Community goods not placed under a transit procedure;
    - the letter "X" for Community goods to be exported and which are not placed under a transit procedure,

against the relevant items in the manifest.

The manifest must also include the information provided for in Article 111(4);

- (c) the common transit procedure shall be deemed to have ended when the data exchange manifest is available to the competent authorities of the airport of destination and the goods have been presented to them;
  - (d) a printout of the data exchange manifest shall be presented on request to the competent authorities at the airports of departure and destination;
  - (e) the records kept by the airline shall contain at least the information set out in point (b);
  - (f) the competent authorities at the airport of departure shall carry out audits based, on risk analysis;
  - (g) the competent authorities at the airport of destination shall carry out audits based on risk analysis and, if necessary, transmit for verification the relevant details of manifests received by electronic data interchange system to the competent authorities at the airport of departure.
4. Without prejudice to the provisions of Chapter VI of Title II and of Title IV:
- the airline shall notify the competent authorities of all offences and irregularities;
  - the competent authorities at the airport of destination shall notify the competent authorities at the airport of departure and the authority which issued the authorisation of all offences and irregularities at the earliest opportunity.

## *CHAPTER IX*

### *Simplified procedure for moving goods by pipeline*

#### *Article 113*

1. Where the common transit procedure is used for moving goods by pipeline, the formalities relating to the procedure shall be adapted in accordance with paragraphs 2 to 5.
2. Goods moved by pipeline shall be deemed to be placed under the common transit procedure:
  - on entry into the customs territory of one Contracting Party for those goods which enter that territory by pipeline,
  - on being placed in the pipeline system for those goods which are already within the customs territory of a Contracting Party.

Where necessary the Community status of the goods shall be established in accordance with Appendix II.

3. For the goods referred to in paragraph 2, the operator of the pipeline established in the country through the territory of which the goods enter the territory of a Contracting

Party, or the operator of the pipeline in the country in which the movement starts, shall be the principal.

4. For the purposes of Article 4(2), the operator of a pipeline established in a country through whose territory the goods are moved by pipeline shall be deemed to be the carrier.
5. Without prejudice to the provisions of paragraph 8, the common transit procedure shall end when the goods moved by pipeline arrive at the consignees' installations or are accepted into the distribution network of a consignee and entered in his records.
6. When goods moved by pipeline 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 Contracting Party where the procedure is not used for movement by pipeline, the said procedure shall be suspended whilst the goods cross the territory.
7. When goods are moved by pipeline from a Contracting Party where the common transit procedure is not used for movement by pipeline 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 pipeline from a Contracting Party where the common transit procedure is used for movement by pipeline to a destination in a Contracting Party 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.
9. Undertakings involved in moving such goods shall keep records and make them available to the competent authorities for the purpose of any controls considered necessary in connection with the common transit operations referred to in this Article.

## TITLE IV

### DEBT AND RECOVERY

#### *Article 114*

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

1. A debt within the meaning of Article 3(l) shall be incurred:

- (a) through unlawful removal of the goods from the common transit procedure; or
- (b) where the goods have not been unlawfully removed, through failure to fulfil one of the obligations arising from the use of the common transit procedure or failure to comply with a condition governing the placing of the goods under the common transit procedure.

However, failures which have no significant effect on the correct operation of the procedure shall not result in the incurrence of a customs debt provided that:

- (i) they do not constitute an attempt to remove the goods unlawfully from customs supervision,
- (ii) they do not imply obvious negligence on the part of the person concerned, and
- (iii) all the formalities necessary to regularise the situation of the goods are subsequently carried out.

The Contracting Parties may identify situations to which the second subparagraph might apply.

2. The debt shall be incurred:

- (a) at the time when the goods are unlawfully removed from the common transit procedure, or
- (b) either at the time when the obligation whose non-fulfilment gives rise to the debt ceases to be met, or at the time when the goods are placed under the procedure, where it is established subsequently that a condition governing the placing of the goods under the procedure was not in fact fulfilled.

3. No debt in respect of goods placed under the common transit procedure shall be deemed to be incurred where the person concerned proves, in accordance with paragraph 1(b), that a failure to fulfil the obligations arising from placing the goods under the common transit procedure is due to the total destruction or irretrievable loss of those goods as a result of their actual nature, unforeseeable circumstances, *force majeure* or the consequence of authorisation by the competent authorities.

Goods are deemed to be irretrievably lost when they are rendered unusable.

## *Article 115*

### **Identification of the debtor**

1. In the case referred to in Article 114(1)(a), the debtor shall be:
  - (a) the person who removed the goods from the common transit procedure;
  - (b) any persons who participated in such removal and who were aware or should reasonably have been aware that the goods were being removed from the common transit procedure;
  - (c) any persons who acquired or held the goods in question and who were aware or should reasonably have been aware at the time of acquiring or receiving the goods that they had been removed from the common transit procedure; and
  - (d) the principal.
2. In the case referred to in Article 114(1)(b), the debtor shall be the person who is required either to fulfil the obligations arising from placing goods under the common transit procedure or to comply with the conditions laid down for placing goods under that procedure.
3. Where several persons are liable for payment of the same debt, they shall be jointly and severally liable for the debt.

## *Article 116*

### **Determining the place where the debt was incurred**

1. A debt shall be incurred:
    - (a) at the place where the events from which it arises occur, or
    - (b) if it is not possible to determine that place, at the place where the competent authorities conclude that the goods are in a situation in which the debt is incurred, or
    - (c) if the place cannot be determined in accordance with points (a) and (b)
      - within seven months from the date on which the goods should have been presented at the office of destination, unless a request for recovery was sent, in which case this period is extended with a maximum of one month, or
      - one month from the expiry of the time limit referred to in Article 41(5), in case the principal has provided insufficient or no information,
- either in the country responsible for the last office of entry sending the "Notification Crossing Frontier" message or, failing this, in the country responsible for the office of departure.

2. The competent authorities referred to in Article 117(1) are those of the country where the debt is incurred or is deemed to have been incurred in accordance with this Article.

#### *Article 117*

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

1. The competent authorities shall initiate debt recovery proceedings as soon as they are in a position to:
  - (a) calculate the amount of the debt; and
  - (b) identify the debtor.
2. To this end, and subject to the provisions on time-barring, these authorities shall communicate the amount of the debt to the debtor using the methods and within the periods mandatory in the Contracting Parties.
3. Every debt communicated in accordance with paragraph 2 shall be paid by the debtor using the methods and within the periods mandatory in the respective Contracting Parties.
4. Where, following initiation of debt recovery proceedings, the competent authorities determined in accordance with Article 116 obtain evidence by whatever means regarding the place where the events giving rise to the debt occurred, and where this place is in another Contracting Party, the said competent authorities shall immediately send all the necessary documents, including an authenticated copy of the proven facts, to the authorities responsible for the place where the events in question occurred (the authorities addressed).

The authorities addressed shall acknowledge receipt of the communication and indicate whether they are responsible for recovery. If no response is received within three months, the first authorities shall immediately resume the recovery proceedings they initiated.

5. Where the authorities addressed are competent, they shall initiate new proceedings for recovery of the debt, where appropriate after the three-month period referred to in paragraph (4), second subparagraph and on condition that the first authorities are immediately informed.

Any uncompleted recovery proceedings initiated by the first authorities shall be suspended as soon as the authorities addressed inform the former that they have decided to take action for recovery.

As soon as the authorities addressed provide proof that they have recovered the sums in question, the first authorities shall repay any sums already collected or cancel the recovery proceedings.



### *Article 118*

#### **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 procedure has not been discharged, the competent authorities of the country of departure shall, within nine months from the date on which the goods should have been presented at the office of destination, notify the guarantor that the procedure has not been discharged.
3. Where the procedure has not been discharged, the competent authorities, determined in accordance with Article 116 shall, within three years of 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 "Movement Reference Number" and date of the transit declaration, the name of the office of departure, the principal'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 one of those notifications has been issued, the guarantor shall be informed of the recovery of the debt or the discharge of the procedure.

### *Article 119*

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

Without prejudice to Article 13a of the Convention, and in accordance with Article 116, the countries shall assist each other in determining the authorities competent for recovery.

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

## ANNEXES TO APPENDIX I

### ANNEX I<sup>34</sup>

#### GOODS INVOLVING HIGHER RISK OF FRAUD

(as referred to in Article 1(3) of Appendix I)

| 1   | 2  | 3                  | 4                                   | 5                                    |
|---|--|--------------------|-------------------------------------|--------------------------------------|
| HS Code   | Description of the goods   | Minimum quantities | Sensitive Goods Code <sup>(1)</sup> | Minimum rate of individual guarantee |
| 0207 12<br>0207 14  | Meat and edible offal, of the poultry of heading 0105, of fowls of the species <i>Gallus Domesticus</i> , frozen | 3 000 kg           |                                     | —<br>—                               |
| 1701 12<br>1701 13<br>1701 14<br>1701 91<br>1701 99   | Cane or beet sugar and chemically pure sucrose, in solid form  | 7000 kg            |                                     | —<br>—<br>—<br>—<br>—                |
| 2208 20<br>2208 30<br>2208 40<br>2208 50<br>2208 60<br>2208 70<br>ex 2208 90  | Spirits, liquors and other spirituous beverages  | 5 hl               | 1                                   | EUR 2.500<br>/hl<br>pure alcohol     |
| 2402 20   | Cigarettes containing tobacco  | 35 000 pieces      |                                     | EUR 120/<br>1 000 pieces             |
| 2403 11<br>2403 19  | Smoking tobacco, whether or not containing tobacco substitutes in any proportion                                 | 35 kg              |                                     | —<br>—                               |
| <sup>(1)</sup> Where the transit data are exchanged using electronic data-processing techniques and the HS Code is not enough to identify without ambiguity the goods listed in column 2, both the Sensitive Goods Code given in column 4 and the HS Code given in column 1 must be used. |  |                    |                                     |                                      |

<sup>34</sup> Amended by Decision No 2/2013 of 7.11.2013 (OJ L 315, 26.11.2013, p. 106).

## **CHARACTERISTICS OF SEALS**

The seals referred to in Article 31 of this Appendix shall have at least the following characteristics and comply with the following technical specifications:

(a) Essential characteristics:

Seals must:

1. remain secure in normal use;
2. be easily checkable and recognisable;
3. be so manufactured that any breakage or removal leaves traces visible to the naked eye;
4. be designed for single use or, if intended for multiple use, be so designed that they can be given a clear, individual identification mark each time they are re-used.
5. bear identification marks.

(b) Technical specifications:

1. The form and dimensions of seals may vary with the sealing method used but the dimensions must be such as to ensure that identification marks are easy to read.
2. The identification marks of seals must be impossible to falsify and difficult to reproduce.
3. The material used must be resistant to accidental breakage and such as to prevent undetectable falsification or re-use.

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<sup>35</sup> Amended by Decision No 1/2008 of 16.6.2008 (OJ L 274, 15.10.2008, p. 1).

**CRITERIA REFERRED TO IN ARTICLES 53 AND 54**

| Criterion  | Observations  |
|--|---|
| (1) Sufficient experience                                    | <p>Proof of sufficient experience is provided by the regular and correct use of the common transit procedure, in the capacity of principal, over one of the following periods, prior to requesting a reduction:</p> <ul style="list-style-type: none"> <li>– six months for the application of Article 53(3)(a) and Article 54(1);</li> <li>– one year for the application of Article 53(3)(b) and Article 54(2)(a);</li> <li>– two years for the application of Article 53(4) and Article 54(2)(b).</li> </ul>   |
| (2) High level of cooperation with the competent authorities | <p>A principal achieves a high level of cooperation with the competent authorities by incorporating in the management of his operations specific measures which thereby make it easier for the authorities to carry out checks and protect the interests involved.</p> <p>Providing they satisfy the competent authorities, such measures may relate to, inter alia:</p> <ul style="list-style-type: none"> <li>– particular methods of completing transit declarations;</li> <li>or</li> <li>– the content of such declarations, with the principal providing additional information, where this is not mandatory;</li> <li>or</li> <li>– methods of completing the formalities for placing goods under the procedure (e.g. the principal always presenting his declarations at the same customs office).</li> </ul> |
| (3) Being in command of transport operations                 | <p>The principal demonstrates that he is in command of transport operations inter alia:</p> <ul style="list-style-type: none"> <li>(a) by carrying out the transport operation himself and applying high standards of security;</li> <li>or</li> <li>(b) using a carrier with whom he has had long-standing contractual relations and who provides a service which meets high standards of security;</li> <li>or</li> <li>(c) using an intermediary contractually bound to a carrier who provides a service which meets high standards of security.</li> </ul>  |
| (4) Sufficient financial resources to cover obligations      | <p>The principal demonstrates that he has the financial resources to cover his obligations by providing the competent authorities with evidence to show that he has the means to pay the debt likely to be incurred in connection with the goods concerned.</p>   |

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<sup>36</sup> Amended by Decision No 1/2008 of 16.6.2008 (OJ L 274, 15.10.2008, p. 1).

**APPLICATION OF ARTICLE 54(7)**

**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 54(6) mean a situation in which it has been established, in a significant number of cases involving more than one principal and putting at risk the smooth functioning of the procedure that, in spite of the application of Article 50 or Article 57, the comprehensive guarantee for a reduced amount referred to in Article 54(2) is no longer sufficient to ensure payment, within the prescribed time limit, of the debt arising when any of the goods, referred to in the list of Annex I 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 54(7) means a situation where it is established that, in spite of the application of Articles 50 or 57, and where appropriate Article 54(6), the comprehensive guarantee referred to in Article 54(1) is no longer sufficient to ensure payment, within the time limit prescribed, of the debt arising when any of the goods referred to in the list of Annex I 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 for a reduced amount or the comprehensive guarantee in application of Article 54(6) or (7) (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.

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<sup>37</sup> Amended by Decision No 1/2008 of 16.6.2008 (OJ L 274, 15.10.2008, p. 1).

- 2.5. The Secretariat-General of the Commission shall send the draft decision to the non-Community Contracting Parties.

If the Secretariat-General has not received any written objections from the Contracting Parties within thirty days of the date when it sent the draft, the decision shall be adopted. The Secretariat-General shall inform the Contracting Parties of the adoption of the decision.

If the Secretariat-General 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 for goods referred to the list of Annex I, 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 includes a reference to this Annex and covers only the goods referred to in the decision;
- this individual guarantee may be used only at the 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 amount of the individual guarantee. In that case, the office of guarantee assigns one initial access code for the guarantee to the principal. The principal 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 for a reduced amount or the comprehensive guarantee

- 4.1. Principals may be authorised to use a comprehensive guarantee for a reduced amount or a comprehensive guarantee 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 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 principal must also meet the conditions set out in Article 54(2)(b).

- 4.2. Articles 46 to 51 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.

## FALLBACK PROCEDURE

### CHAPTER I

#### *General provisions*

1. This Annex lays down specific provisions to use the fallback procedure, under Article 22(1) in the following cases:
  - (a) for travellers:
    - where the competent authorities' computerised system is not functioning,
  - (b) for principals, including authorised consignors:
    - where the competent authorities' computerised system is not functioning,
    - where the principal's computerised system is not functioning, or
    - where the network between the principal and the competent authorities is not functioning.
2. The provisions of this Appendix apply to the fallback procedure unless otherwise specifically stated hereafter.
3. Transit declarations
  - 3.1. The transit declaration used in a fallback procedure shall be recognisable by all parties involved in the transit operation in order to avoid problems at the office(s) of transit and at the office of destination. For this reason the documentation used shall be limited to the following:
    - a single administrative document (SAD),
    - an SAD printed out on a plain paper by the trader's system as provided for in Annex B6 of Appendix III, or
    - the SAD may be replaced by the layout of the transit accompanying document (TAD) with the agreement of the competent authorities where the trader's needs are considered to be justified by the competent authorities.
  - 3.2. For the implementation of the provisions of point 3.1 (third indent) the TAD shall be completed in accordance with Annexes A1 to A3 to Appendix III.

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<sup>38</sup> Amended by Decision No 1/2008 of 16.6.2008 (OJ L 274, 15.10.2008, p. 1).



- 3.3. Where the provisions of this Convention refer to copies of the transit declaration accompanying a consignment, those provisions shall apply, *mutatis mutandis*, to the TAD.

## *CHAPTER II*

### *Implementing rules*

4. Unavailability of the competent authorities' computerised system.

- 4.1. The rules shall be implemented as follows, irrespective of the document used:

- The transit declaration shall be completed and produced to the office of departure in three copies of the SAD in accordance with Annex B6 to Appendix III and drawn up in conformance with Annexes A1 – A3 for the TAD;
- The transit declaration shall be recorded in box C using a system of numbering different from that used in the computerised system;
- The fallback procedure shall be indicated on the copies of the transit declaration with the stamp, in accordance with the specimen in Annex B7 to Appendix III, in box A of the SAD or in the place of the MRN and the barcode on the TAD;
- Where a simplified procedure is used, the authorised consignor uses pre-authenticated forms and shall fulfil all the obligations and conditions regarding the entries to be made in the declaration and the use of the special stamp (Chapter III, points 27-30), using respectively boxes D and C ;
- The document shall be stamped either by the office of departure in the case of the standard procedure or by the authorised consignor where a simplified procedure is used;
- Where the TAD layout is used, neither a barcode nor the Movement Reference Number (MRN) shall appear in the declaration.

- 4.2. Where the decision to follow the fallback procedure is taken, any declaration, which has been entered in the computerised system, but which has not been further processed due to the failure of the system, shall be cancelled. The trader shall inform the competent authorities each time a declaration is submitted to the system but subsequently the fallback procedure is used for that declaration.

- 4.3. The competent authority shall monitor the use of the fallback procedure in order to prevent its misuse.

5. Unavailability of the principal's computer system and/or network

Where the network between the principals and the competent authorities is unavailable the following procedure shall apply:

- The provisions set out in point 4 shall apply excluding the provisions for the simplified procedure.

- The principal shall inform the competent authorities when his computer system and/or network is available again.

6. Unavailability of the authorised consignor's computer system and/or network

Where the authorised consignor's computer system and/or network is/are unavailable the following procedure shall apply:

- The provisions set out in point 4 shall apply.
- The authorised consignor shall inform the competent authorities when his computer system and/or network is available again.
- In these circumstances or in the event of network deficiencies where an authorised consignor makes more than 2 % of his declarations in a year under the fallback procedure, the authorisation shall be reviewed in order to evaluate if the conditions are still met.

7. Data entry by national authorities

In cases referred to in points 5 and 6, national customs authorities may allow traders to present the transit declaration in one copy (whether using the SAD or, where applicable, the layout of the TAD) to the office of departure in order to have it processed by the customs' computerised system.

8. Statistical information

Article 12 of the Convention shall be applied under the fallback procedure by handing over an additional copy of the copy No 4 of the SAD, instead of the copy of the TAD.

### *CHAPTER III*

#### *Operation of the procedure*

9. Goods placed under the common transit procedure shall be carried under cover of Copies No 4 and No 5 of the SAD or of the TAD returned to the principal by the office of departure.

10. Furnishing of an individual guarantee by a guarantor

Where the office of guarantee is not the office of departure for the transit operation, it shall keep a copy of the instrument which provides evidence that it has accepted the guarantor's undertaking. The principal shall present the original to the office of departure, where it shall be retained. If necessary the office may request a translation into the official language, or one of the official languages, of the country concerned.

11. Mixed consignments

In the case of consignments comprising both goods which must be carried under the T1 procedure and goods which must be carried under the T2 procedure, the transit declaration bearing the 'T' symbol shall be supplemented by:

- supplementary forms bearing the "T1bis", "T2bis" or "T2Fbis" symbol, as appropriate; or

- loading lists bearing the "T1", "T2" or "T2F" symbol, as appropriate.
12. Presumption of T1 procedure
- Where the T1, T2 or T2F symbols have been omitted from the right-hand subdivision of box 1 of the transit declaration, or where, in the case of consignments containing both goods carried under the T1 procedure and goods carried under the T2 procedure, point 11 above has not been complied with, the goods shall be deemed to be moving under the T1 procedure.
13. Signing of the transit declaration and principal's undertaking
- Signing the transit declaration makes the principal responsible for the provisions of Article 24.
14. Identification measures
- Where Article 11(4) of the Convention is applied, the 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 – 92110.
15. Entries in the transit declaration and release of the goods
- The office of departure shall record the results of the verification on each copy of the transit declaration.
  - If the findings of the verification are consistent with the declaration the office of departure shall release the goods and record the date on the copies of the transit declaration.
16. Office of transit
- 16.1. The carrier shall present a transit advice note made out on a form corresponding to the specimen in Annex B8 to Appendix III to each office of transit, which shall retain it.
- 16.2. Where goods are transported via an office of transit other than that mentioned in Copies No 4 and No 5 of the transit declaration, the said office shall:
- send the transit advice note without delay to the office of transit originally designated, or
  - inform the office of departure in the cases and according to the procedure determined by the competent authorities in agreement with each other.
17. Presentation at the office of destination
- 17.1. The office of destination shall register Copies No 4 and No 5 of the transit declaration, record on them their date of arrival and enter the details of controls carried out
- 17.2. A transit operation may end at an office other than the one entered in the transit declaration. That office shall then become the office of destination.

Where the new office of destination comes under the jurisdiction of a Contracting Party other than the one that has jurisdiction over the office originally designated, the new office shall enter in box "I. Control by office of destination" of Copy No 5 of the transit declaration the following statement in addition to the usual observations it is required to make:

- Differences: office where goods were presented ..... (name and country) – 99203.

17.3. Where point 17.2 applies and if the transit declaration bears the following statement, the new office of destination shall keep the goods under its control and not allow their removal other than to the Contracting Party that has jurisdiction over the office of departure, unless specifically authorised by the latter:

- Exit from ..... subject to restrictions or charges under Regulation/Directive/Decision No ... – 99204.

17.4. The name of the Contracting Party to this Convention and the number of the act of law in question must be inserted, in the language of the declaration, in the statement cited in the previous paragraph.

18. Receipt

The receipt may be made out on the back of Copy No 5 of the transit declaration on a SAD, in the space provided.

19. Return of Copy No 5

The competent authorities of the country of destination shall return Copy No 5 of the transit declaration to the competent authorities in the country of departure without delay and at most within eight days of the date when the operation ended. Where the TAD provision is used it is a copy of the TAD presented which is returned under the same conditions as the Copy No 5.

20. Informing the principal and alternative proof of the end of the procedure

If Copy No 5 of the transit declaration is not returned to the competent authorities of the country of departure within one month of the time limit within which the goods must be presented at the office of destination, those authorities shall inform the principal and ask him to furnish proof that the procedure has ended.

21. Enquiry procedure

21.1. Where the competent authorities of the country of departure have not received proof within two months of the time limit within which the goods must be presented at the office of destination that the procedure has ended, they shall initiate the enquiry procedure immediately in order to obtain the information needed to discharge the procedure or, where this is not possible, to:

- establish whether a customs debt has been incurred;
- identify the debtor;
- determine the competent authorities responsible for recovery.

21.2. If the competent authorities receive information earlier that the transit procedure has not ended, or suspect that to be the case, they shall initiate the enquiry procedure forthwith.

21.3. The enquiry procedure shall also be initiated if it transpires subsequently that proof of the end of the procedure was falsified and the enquiry procedure is necessary to achieve the objectives of point 21.1.

## 22. Guarantee – Reference amount

22.1. For the application of the first subparagraph of Article 52 of this Appendix a calculation is made of the amount of the debt which may be incurred for each transit operation by the principal and he shall ensure that the amount at stake does not exceed the reference amount, taking into account also any operations for which the procedure has not yet ended.

22.2. The principal shall inform the guarantee office when the reference amount falls below a level sufficient to cover his common transit operations.

## 23. Comprehensive guarantee certificates and guarantee waiver certificates

Where authorisation is granted under Article 44(1)(a), comprehensive guarantee certificates and guarantee waiver certificates issued by the competent authorities shall be presented at the office of departure. Particulars of the certificates shall be entered on the transit declarations.

## 24. Special loading lists

24.1. The competent authorities may authorise principals fulfilling the general conditions listed in Article 45 to use as loading lists lists which do not comply with all the requirements of Appendix III.

Use of such lists shall be authorised only where:

- they are produced by firms which use an integrated electronic or automatic 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 competent authorities;
- they include, for each item, the information required under Annex B5 to Appendix III.

24.2. Descriptive lists drawn up for the purposes of carrying out dispatch/export formalities may also be authorised for use as loading lists under point 24.1, even where such lists are produced by firms not using an integrated electronic or automatic data-processing system to keep their records.

24.3. Firms which use an integrated electronic or automatic data-processing system to keep their records and are already authorised under points 24.1 and 2 to use loading lists of a special type may also be authorised to use such lists for common transit operations involving only one type of goods if this facility is made necessary by the computer programmes of the firms concerned

25. Use of seals of a special type

Principals shall enter, opposite the heading "seals affixed" in box "D. Control by office of departure" of the transit declaration, the make, type, and number of the seals affixed.

26. Exemption regarding prescribed itinerary

Holders of such exemptions shall enter the following phrase in the corresponding attribute box 44 of the transit declaration:

- Prescribed itinerary waived – 99205.

27. Authorised consignor – pre-authentication and formalities at departure

27.1. For the application of points 4 and 6, the authorisation shall stipulate that box "C. Office of departure" of the transit declaration forms must:

- be stamped in advance with the stamp of the office of departure and signed by an official of that office; or
- be stamped by the authorised consignor with a special metal stamp approved by the competent authorities and conforming to the specimen in Annex B9 to Appendix III. The stamp may be pre-printed on the forms where the printing is entrusted to a printer approved for that purpose.

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.

27.2. The competent authorities may prescribe the use of forms bearing a distinctive mark as a means of identification.

28. Authorised consignor – security measures for the stamp

28.1. The authorised consignor shall take all necessary measures to ensure the safekeeping of the special stamps and/or forms bearing the stamp of the office of departure or a special stamp.

He shall inform the competent authorities of the security measures he is taking to apply the first subparagraph.

28.2. In the event of the misuse by any person of forms stamped in advance with the stamp of the office of departure or with the 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 competent authorities by whom he was authorised that he took the measures required of him under point 28.1.

29. Authorised consignor – Information to be entered on declarations

29.1. Not later than on consignment of the goods, the authorised consignor shall enter in box 44 of the transit declaration, where necessary, the itinerary prescribed in accordance with Article 26(2), and in the box "D. Control by office of departure", the

period prescribed in accordance with Article 29 within which the goods must be presented at the office of destination, the identification measures applied and the following phrase:

- Authorised consignor – 99206.

29.2. Where the competent authorities of the country of departure check a consignment before its departure, they shall record the fact on the declaration, in box "D. Control by office of departure".

29.3. Following consignment, Copy No 1 of the transit declaration shall be sent without delay to the office of departure. The competent authorities may provide in the authorisation that Copy No 1 be sent to the competent authorities of the country of departure as soon as the transit declaration is completed. The other copies shall accompany the goods in accordance with point 9 of this Annex.

30. Authorised consignor – waiver of signature

30.1. The authorised consignor may be authorised not to sign transit declarations bearing the special stamp referred to in Annex B9 to Appendix III which are made out by an integrated electronic or automatic data-processing system. This waiver shall be subject to the condition that the authorised consignor has previously given the competent authorities a written undertaking acknowledging that he is the principal for all transit operations carried out under cover of transit declarations bearing the special stamp.

30.2. Transit declarations made out in accordance with point 30.1 shall contain, in the box reserved for the principal's signature, the following phrase:

- Signature waived – 99207.

31. Authorised consignee – obligations

31.1. When the goods arrive at his premises or at the places specified in the authorisation the authorised consignee shall without delay, send to the office of destination the TAD or Copies No 4 and No 5 of the transit declaration which accompanied the goods, indicating the date of arrival, the condition of any seals affixed and any irregularities.

31.2. The office of destination shall make the entries provided for in the abovementioned point 17 on the said copies of the transit declaration.

32. Temporary prohibition of the use of the comprehensive guarantee for a reduced amount or the comprehensive guarantee

32.1. In addition to the detailed rules for the application of Article 54 (7) set out in Annex IV to this Appendix, the following measures shall apply to transit operations involving goods which are subject to decisions prohibiting use of the comprehensive guarantee:

- The following phrase, measuring at least 100 x 10 mm and printed in red capital letters, shall be affixed diagonally to all copies of the transit declaration:

- COMPREHENSIVE GUARANTEE PROHIBITED – 99208.

- By way of derogation from point 19, the office of destination shall return the Copy No 5 of any transit declaration endorsed with this phrase no later than on the working day following that on which the consignment and the requisite copies of the declaration were presented at that office. Where such a consignment is presented to an authorised consignee within the meaning of Article 64, he shall send the No 5 Copy to his local office of destination no later than on the working day following that on which he took receipt of the consignment.
- 32.2. Measures to alleviate the financial consequences of prohibiting the use of the comprehensive guarantee
- Where the use of the comprehensive guarantee has been prohibited temporarily for goods referred to in the list of Annex I, holders of comprehensive guarantees may, upon request, use an individual guarantee. However, the following special conditions shall apply:
- this individual guarantee may be used, under the fallback procedure, only with the office of departure specified in the guarantee document.
33. SAD Forms – Formalities completed using public or private computer systems
- 33.1. Where formalities are completed using public or private computer systems, the competent authorities shall authorise those requesting the facility to replace the handwritten signature with a comparable technical device which may, where applicable, be based on the use of codes and which has the same legal consequences as a handwritten signature. This facility shall be granted only if the technical and administrative conditions laid down by the competent authorities are met.
- 33.2. Where formalities are completed using public or private computer systems which also print out the declarations, the competent authorities may provide for direct authentication by those systems of the declarations thus produced, in place of the manual or mechanical application of the customs office stamp and the signature of the competent official.



## *APPENDIX II*<sup>39</sup>

# **COMMUNITY STATUS OF GOODS AND PROVISIONS ON THE EURO**

### *Article 1*

This Appendix lays down the rules for implementing the provisions on the Community status of goods and use of the euro in the Convention and Appendix I.

## **TITLE I**

### **COMMUNITY STATUS OF GOODS**

#### *CHAPTER I*

##### *Scope*

### *Article 2*

1. Proof of the Community status of goods may be provided in accordance with this Title only if the goods to which the proof relates are carried directly from one Contracting Party to another.

The following shall be deemed to be carried directly from one Contracting Party to another:

- (a) goods carried without passing through the territory of a third country;
  - (b) goods carried through the territory of one or more third countries on condition that carriage through such countries is covered by a single transport document made out in a Contracting Party.
2. This Title shall not apply to goods which:
  - (a) are intended for export from the Contracting Parties; or
  - (b) are carried in accordance with the procedure for the international carriage of goods under cover of TIR carnets, unless:
    - the goods to be unloaded in a Contracting Party are carried together with goods to be unloaded in a third country; or
    - the goods are carried from one Contracting Party to another via a third country.

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<sup>39</sup> Amended by Decision No 1/2008 of 16.6.2008 (OJ L 274, 15.10.2008, p. 1).

3. This Title shall apply to goods carried by post (including parcel post) from a post office in one Contracting Party to a post office in another Contracting Party.

## *CHAPTER II*

### *Establishing community status*

#### *Article 3*

##### **Competent office**

For the purposes of this Chapter "competent office" shall be taken to mean the authorities with responsibility for certifying the Community status of goods.

#### *Article 4*

##### **General provisions**

1. Proof of the Community status of goods not moving under the T2 procedure may be furnished by means of one of the documents provided for in this Chapter.
2. The document used to prove the Community status of goods may be issued retroactively provided the conditions for its issue are fulfilled. Where this is the case the following phrase shall be entered on it, in red:
  - Issued retroactively – 99210.

#### Section 1

##### **T2L document**

#### *Article 5*

##### **Definition**

1. Subject to the conditions set out below, proof of the Community status of goods shall be furnished by the production of a T2L document.
2. A T2L document means any document bearing the symbol "T2L" or "T2LF".

#### *Article 6*

##### **Form**

1. The T2L document shall be drawn up on a form corresponding to one of the specimens in the SAD Convention.
2. The form may be supplemented, as appropriate, by one or more continuation sheets corresponding to the specimens in the SAD Convention, which shall be an integral part of the T2L document.

3. Loading lists drawn up in accordance with the specimen in Appendix III may be used instead of continuation sheets as the descriptive part of the T2L document, of which they shall be an integral part.
4. The forms referred to in paragraphs 1 to 3 shall be completed in accordance with Appendix III. They shall be printed and completed in one of the official languages of the Contracting Parties accepted by the competent authorities.

#### *Article 7*

##### **Special loading lists**

1. The competent authorities of each country may authorise any person who satisfies the requirements of Article 45 of Appendix I to use as loading lists lists which do not comply with all the requirements of Appendix III.
2. Use of such lists shall be authorised only where:
  - (a) they are produced by firms which use an integrated electronic or automatic data processing system to keep their records;
  - (b) they are designed and completed in such a way that they can be used without difficulty by the competent authorities;
  - (c) they include, for each item, the information required under Annex B5 to Appendix III.
3. Descriptive lists drawn up for the purposes of carrying out dispatch/export formalities may also be authorised for use as loading lists under paragraph 1, even where such lists are produced by firms not using an integrated electronic or automatic data-processing system to keep their records.

#### *Article 8*

##### **Drawing up a T2L form**

1. Subject to the provisions of Article 19, the T2L document shall be drawn up in a single original.
2. At the request of the person concerned, a T2L document and, where necessary, any continuation sheets or loading lists used shall be endorsed by the competent office. Such endorsement shall comprise the following, which should, as far as possible, appear in box "C. Office of departure" of the documents:
  - (a) in the case of the T2L document, the name and stamp of the competent office, the signature of one of the officials at that office, the date of endorsement and either the registration number or the number of the dispatch or export declaration, where this is required;
  - (b) in the case of the supplementary form or loading list, the number appearing on the T2L document. The number shall be entered by means of a stamp incorporating the name of the competent office or by hand. In the latter case it shall be accompanied by the official stamp of the said office.

The documents shall be returned to the person concerned as soon as the customs formalities for the dispatch of the goods to the country of destination have been completed.

## Section 2 **Commercial documents**

### *Article 9*

#### **Invoice and transport document**

1. The Community status of goods may be established by presenting an invoice or transport document relating to such goods and complying with the conditions in this Article.
2. The invoice or transport document referred to in paragraph 1 shall include at least the full name and address of the consignor or exporter, or of the person concerned where this person is not the consignor or exporter, the number and kind, marks and reference numbers of the packages, a description of the goods, the gross mass in kilograms and, where necessary, the container numbers.

The person concerned shall indicate clearly on the said document the symbol "T2L" or "T2LF", accompanied by his hand-written signature.

3. Where formalities are completed using official or private-sector data processing systems, the competent authorities shall authorise persons who so request to replace the signature provided for in paragraph 2 with a comparable technical device, using codes where applicable, which has the same legal consequences as a hand-written signature.

This facility shall be granted only if the technical and administrative conditions laid down by the competent authorities are met.

4. At the request of the person concerned, the invoice or transport document duly completed and signed by him shall be endorsed by the competent office. Such endorsement shall comprise the name and stamp of the competent office, the signature of one of the officials at that office, the date of endorsement and either the registration number or the number of the dispatch or export declaration where this is required.
5. The provisions of this Article shall apply only where the invoice or transport document covers Community goods alone.
6. For the purposes of this Convention, the invoice or transport document fulfilling the conditions and formalities set out in paragraphs 2 to 5 shall be equivalent to the T2L document.
7. For the purposes of Article 9(4) of the Convention, the customs office of an EFTA country whose territory goods have entered under cover of an invoice or transport document equivalent to a T2L document may attach to the T2 or T2L document which it issues for the goods a certified copy or photocopy of that invoice or transport document.

## *Article 10*

### **Shipping company's manifest**

1. Subject to the conditions set out below, proof of the Community status of goods shall be furnished by presentation of the shipping company's manifest relating to the goods.
2. The manifest shall include at least the following information:
  - (a) the name and full address of the shipping company;
  - (b) the identity of the vessel;
  - (c) the place and date of loading;
  - (d) the place of unloading.

For each consignment the manifest shall also include:

- (a) the reference for the bill of lading or other commercial document;
  - (b) the number and kind, marks and reference numbers of the packages;
  - (c) the normal trade description of the goods including sufficient detail to permit their identification;
  - (d) the gross mass in kilograms;
  - (e) where appropriate, the container identification numbers;
  - (f) the following entries for the status of the goods:
    - the letter "C" (equivalent to "T2L") or "F" (equivalent to "T2LF") for goods whose Community status may be demonstrated;
    - the letter "N" for all other goods.
3. At the request of the shipping company, the manifest it has duly completed and signed shall be endorsed by the competent authorities. The endorsement must include the name and stamp of the competent office, the signature of an official at that office and the date of endorsement.

## *Article 11*

### **Single manifest**

Where the simplified common transit procedure provided for in Article 112 of Appendix I is used, proof of the Community status of goods shall be provided by entering the letter "C" (equivalent to "T2L") or "F" (equivalent to "T2LF") alongside the relevant items on the manifest.

Section 3  
**Proof specific to certain operations**

*Article 12*

**Carriage under cover of TIR carnets or ATA carnets**

1. Where goods are carried under cover of a TIR carnet in one of the cases referred to in Article 2(2)(b), or under cover of an ATA carnet, the declarant may, with a view to proving the Community status of the goods and subject to the provisions of Article 2, clearly enter the symbol "T2L" or "T2LF" in the space reserved for the description of goods together with his signature on all the relevant vouchers of the carnet used before presenting it to the office of departure for endorsement. On all the vouchers where it has been entered, the "T2L" or "T2LF" symbol should be authenticated with the stamp of the office of departure accompanied by the signature of the competent official.
2. Where the TIR carnet or the ATA carnet covers both Community goods and non-Community goods, the two categories of goods shall be shown separately and the symbol "T2L" or "T2LF" shall be entered in such a way that it clearly relates only to the Community goods.

*Article 13*

**Goods in passenger-accompanied baggage**

Where it is necessary to establish the Community status of goods accompanying passengers or contained in their luggage, the goods, provided that they are not intended for commercial use, are to be considered as Community goods when:

- (a) they are declared as Community goods and there is no doubt as to the accuracy of the declaration;
- (b) or, in other cases, when they are dealt with in accordance with the provisions of this Chapter.

Section 4  
**Proof of community status of goods provided by the authorised consignor**

*Article 14*

**Authorised consignor**

1. The competent authorities of each country may authorise any person, hereinafter referred to as the "authorised consignor", who satisfies the requirements of Article 45 of Appendix I and proposes to establish the Community status of goods by means of a T2L document in accordance with Article 6, or by means of one of the documents stipulated in Articles 9 to 11, hereinafter referred to as "commercial documents", to use such documents without having to present them for endorsement to the competent office.

2. The provisions of Articles 46 to 51 of Appendix I shall apply *mutatis mutandis* to the authorisation referred to in paragraph 1.

#### *Article 15*

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

The authorisation shall specify in particular:

- (a) the office responsible for pre-authenticating the forms used for the documents concerned, as prescribed in Article 16(1)(a);
- (b) under what circumstances the authorised consignor must justify use of the forms;
- (c) the prohibited categories or movements of goods;
- (d) how and within what period the authorised consignor must notify the competent office so that it may carry out any checks that may be necessary before departure of the goods.

#### *Article 16*

#### **Pre-authentication and formalities on departure**

1. The authorisation shall stipulate that the front of the commercial documents concerned or box "C. Office of departure" on the front of the forms used in drawing up the T2L document and any continuation sheet or sheets must be:
  - (a) stamped in advance with the stamp of the office referred to in Article 15(1)(a) and signed by an official of that office; or
  - (b) stamped by the authorised consignor with a special metal stamp approved by the competent authorities and conforming to the specimen in Annex B9 to Appendix III. The stamp may be pre-printed on the forms if the printing is entrusted to a printer approved for that purpose.
2. The authorised consignor shall take all necessary measures to ensure the safekeeping of the special stamps and/or forms bearing the stamp of the office of departure or a special stamp.

He shall inform the competent authorities of the security measures he is taking to apply the previous subparagraph.
3. In the event of the misuse by any person of forms stamped in advance with the stamp of the office of departure or with the 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 competent authorities by whom he was authorised that he took the measures required of him under paragraph 2.
4. Not later than on consignment of the goods, the authorised consignor shall complete and sign the form. In addition, he shall enter in a clearly identifiable space on the commercial document used, or in the box of the T2L document reserved for control by

the office of departure, the name of the competent office, the date of completion of the document, and the following endorsement:

- Authorised consignor – 99206

#### *Article 17*

##### **Waiving of the signature**

1. The competent authorities may authorise the authorised consignor not to sign T2L documents or commercial documents bearing the special stamp referred to in Annex B9 to Appendix III which are drawn up by an electronic or automatic data-processing system. Such authorisation shall be subject to the condition that the authorised consignor has previously given those authorities a written undertaking acknowledging his liability for the legal consequences arising from all T2L documents or commercial documents issued bearing the special stamp.
2. T2L documents or commercial documents drawn up in accordance with paragraph 1 shall contain in place of the authorised consignor's signature the following endorsement:
  - Signature waived – 99207.

#### *Article 18*

##### **Shipping company's manifest transmitted by electronic data interchange**

1. The competent authorities of each country may authorise shipping companies not to draw up the manifest serving to demonstrate the Community status of goods until the day after the departure of the vessel at the latest and, at all events, before its arrival at the port of destination.
2. The authorisation referred to in paragraph 1 shall be granted only to international shipping companies which:
  - (a) fulfil the conditions of Article 45 of Appendix I by way of derogation from Article 45(1)(a) shipping companies need not be established in a Contracting Party if they have a regional office there; and
  - (b) use electronic data interchange systems to transmit information between the ports of departure and destination in the Contracting Parties; and
  - (c) operate a significant number of voyages between the countries on recognised routes.
3. On receipt of an application, the competent authorities of the country where the shipping company is established shall notify the authorities of the other countries in whose territories the ports of departure and destination are situated.

Provided no objection is received within sixty days of the date of notification, the competent authorities shall authorise use of the simplified procedure described in paragraph 4.



This authorisation shall be valid in the countries concerned and shall apply only to common transit operations between the ports to which it refers.

4. The simplification shall be operated as follows:

- (a) the manifest for the port of departure shall be transmitted by electronic data interchange system to the port of destination;
- (b) the shipping company shall enter in the manifest the information indicated in Article 10(2);
- (c) upon request, a printout of the data exchange manifest shall be presented to the competent authorities at the port of departure at the latest on the working day following the departure of the vessel and in any case before it arrives at its port of destination;
- (d) a printout of the data exchange manifest shall be presented to the competent authorities at the port of destination;
- (e) the competent authorities at the port of departure shall carry out audits based on risk analysis;
- (f) the competent authorities at the port of destination shall carry out audits based on risk analysis and, if necessary, transmit the relevant details of manifests to the competent authorities at the port of departure for verification.

5. Without prejudice to the provisions of Title IV of Appendix I:

- the shipping company shall notify all offences and irregularities to the competent authorities;
- the competent authorities at the port of destination shall notify the competent authorities at the port of departure and the authority which issued the authorisation of all offences and irregularities at the earliest opportunity.

#### *Article 19*

##### **Obligation to make a copy**

The authorised consignor shall make a copy of each commercial document or of each T2L document issued under this Section. The competent authorities shall specify the conditions under which the copy document shall be presented for purposes of control and retained for not less than two years.

#### *Article 20*

##### **Controls upon the authorised consignor**

The competent authorities may carry out upon authorised consignors any controls they consider necessary. The said consignors shall furnish all the necessary information and facilities for this purpose.

*CHAPTER III*  
*Administrative assistance*

*Article 21*

The competent authorities of the countries concerned shall assist one another in checking the authenticity and accuracy of the documents and verifying that the procedures used in accordance with the provisions of this Chapter to prove the Community status of goods have been correctly applied.

TITLE II  
**PROVISIONS CONCERNING THE EURO**

*Article 22*

1. The equivalent in national currencies of the amounts expressed in euros referred to in this Convention shall be calculated by using the exchange rate in force on the first working day of October, and shall be applied from 1 January of the following year.

If no rate is available for a particular national currency, the rate to be applied shall be that for the first day for which a rate has been published after the first working day of October. If a rate has not been published after the first working day of October, the rate to be applied shall be that of the last day prior to that date for which a rate has been published.

2. The exchange rate for the euro to be used in applying paragraph 1 shall be that which was applicable on the date on which the common transit declaration covered by the individual guarantee voucher or vouchers was registered in accordance with Article 18(5) of Appendix I.

## *APPENDIX III*<sup>40</sup>

# **TRANSIT DECLARATIONS, TRANSIT ACCOMPANYING DOCUMENTS AND OTHER DOCUMENTS**

### *Article 1*

This Appendix covers the provisions, forms and specimens for making declarations and completing transit accompanying documents and other documents used in the common transit procedure in accordance with the requirements of Appendices I and II.

### **TITLE I**

## **TRANSIT DECLARATION AND FORMS WHEN USING ELECTRONIC DATA INTERCHANGE**

### *Article 2*

#### **Transit declaration**

A transit declaration as defined in Article 21(1) of Appendix I shall conform to the structure and particulars in Annex A1 using the codes in Annex A2.

### *Article 3*

#### **Transit accompanying document**

The transit accompanying document shall conform to the specimen and particulars in Annex A3. It shall be produced and used according to the explanatory notes in Annex A4.

### *Article 4*

#### **List of items**

The list of items shall conform to the specimen and particulars in Annex A5. It shall be produced and used according to the explanatory notes in Annex A6.

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<sup>40</sup> Amended by Decision No 1/2008 of 16.6.2008 (OJ L 274, 15.10.2008, p. 1).

TITLE II

**FORMS USED FOR:**

**– DOCUMENTS PROVING THE COMMUNITY STATUS OF GOODS,**

**– TRANSIT DECLARATION FOR TRAVELLERS,**

**– FALLBACK PROCEDURE**

*Article 5*

1. Forms used as documents proving the Community status of goods shall conform to the specimens in the SAD Convention, Annex I, Appendices 1 to 4.
2. Forms used as transit declarations for implementation of the fallback procedure or transit declarations for travellers shall conform to the specimens in the SAD Convention, Annex I, Appendix 1.
3. A self-copying process shall be used for the entries required:
  - (a) in the case of Appendices 1 and 3, on the copies indicated in the SAD Convention, Annex II, Appendix 1;
  - (b) in the case of Appendices 2 and 4, on the copies indicated in the SAD Convention, Annex II, Appendix 2.
4. The forms shall be completed and used:
  - (a) as documents proving the status of Community goods, in accordance with the explanatory note in Annex B2;
  - (b) as transit declarations for the fallback procedure or travellers, in accordance with the explanatory note in Annex B6.

In both cases the codes in Annexes A2, B1, B3 and B6 should be used where appropriate.

*Article 6*

1. Forms shall be printed in conformance with the SAD Convention, Annex II, Article 2.
2. Each Contracting Party may print its identifying mark in the top left-hand corner of the form. It may also print the words "COMMON TRANSIT" in place of the words "COMMUNITY TRANSIT". Documents bearing such marks or either expression shall be accepted when presented in another Contracting Party.

TITLE III

**FORMS OTHER THAN THE SINGLE ADMINISTRATIVE DOCUMENT  
AND THE TRANSIT ACCOMPANYING DOCUMENT**

*Article 7*

**Loading lists**

1. Forms used for drawing up loading lists shall conform to the specimen in Annex B4. They shall be completed in accordance with the explanatory note in Annex B5.
2. The forms shall be printed on paper dressed for writing purposes, weighing at least 40 g/m<sup>2</sup> and sufficiently strong to prevent easy tearing or creasing in normal use. The colour may be decided by those concerned.
3. The format of the forms shall be 210 by 297 millimetres, with a maximum tolerance of 5 millimetres less and 8 millimetres more on the length.

*Article 8*

**Transit advice note**

1. Forms used for transit advice notes within the framework of Article 21 of Appendix I shall conform to the specimen in Annex B8 to this Appendix.
2. The forms shall be printed on paper dressed for writing purposes, weighing at least 40 g/m<sup>2</sup> and sufficiently strong to prevent easy tearing or creasing in normal use. The paper shall be white.
3. The format of the forms shall be 210 by 148 millimetres.

*Article 9*

**Receipt**

1. The specimen for making out receipts shall conform to Annex B10.
2. The paper to be used shall be sufficiently strong to prevent easy tearing or creasing in normal use. The paper shall be white.
3. The format of the receipt shall be 148 by 105 millimetres.

#### *Article 10*

##### **Individual guarantee**

1. Forms used for individual guarantee vouchers shall conform to the specimen in Annex C3.
2. The forms shall be printed on paper free of mechanical pulp, dressed for writing purposes and weighing at least 55g/m<sup>2</sup>. They shall have a printed guilloche pattern background in red so as to reveal any falsification by mechanical or chemical means. The paper shall be white.
3. The format of the forms shall be 148 by 105 millimetres.
4. The forms shall show the name and address of the printer, or a mark by which he may be identified, and an identification number intended to individualise it.
5. The language to be used for individual guarantee vouchers shall be specified by the competent authorities of the country of the office of guarantee.

#### *Article 11*

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

1. Forms for drawing up comprehensive guarantee or guarantee waiver certificates, hereinafter referred to as "certificates", shall conform to the specimens in Annex C5 and Annex C6. They shall be completed according to the explanatory note in Annex C7.
2. The certificates shall be printed on white paper free of mechanical pulp and weighing at least 100g/m<sup>2</sup>. They shall have a guilloche pattern background on both sides so as to reveal any falsification by mechanical or chemical means. The background shall be:
  - green for guarantee certificates;
  - pale blue for guarantee waiver certificates.
3. The format of the forms shall be 210 by 148 millimetres.
4. The Contracting Parties shall be responsible for printing the forms or having them printed. Each certificate shall bear a serial identification number.

#### *Article 12*

##### **Provisions common to all of Title III**

1. Forms should be completed using a typewriter or other mechanographical or similar process. Forms referred to in Articles 7 and 8 may also be completed legibly in manuscript, in which case they shall be completed in ink and in block letters.

2. Forms shall be drawn up in one of the official languages of the Contracting Parties which is acceptable to the competent authorities of the country of departure. This provision shall not apply to individual guarantee vouchers.
3. The competent authorities of another country in which the forms must be produced may if necessary require a translation into the official language, or one of the official languages, of that country.
4. The language to be used for the comprehensive guarantee and guarantee waiver certificates shall be designated by the competent authorities of the country responsible for the guarantee office.
5. No erasures or alterations shall be made. Amendments shall be made by striking out the incorrect particulars and, where appropriate, adding those required. Any such amendments shall be initialled by the person making the amendment and expressly endorsed by the competent authorities.
6. A Contracting Party may apply special measures in respect of the forms referred to in this Title with a view to increasing security, provided that it first obtains the agreement of the other Contracting Parties and that this does not prejudice the correct application of the Convention.

## **ANNEXES TO APPENDIX III**

### ***A. ANNEXES COMPUTERISED PROCEDURES***

#### ***ANNEX A1<sup>41</sup>***

#### **EXPLANATORY NOTE ON THE USE OF TRANSIT DECLARATIONS, BY THE EXCHANGE OF EDI STANDARD MESSAGES (EDI TRANSIT DECLARATION)**

##### ***TITLE I GENERAL***

The transit declaration is presented electronically, except when the Convention provides otherwise.

The EDI transit declaration is based upon the particulars entered into the Convention of 20 May 1987 on simplification of formalities in trade in goods and corresponding to the different boxes of the Single Administrative Document (SAD) as defined in the present Annex and Annex B1, in association with or replaced by a code if appropriate.

This Annex contains exclusively the basic special requirements, which apply when the formalities are carried out by the exchange of the EDI standard messages. Furthermore the additional codes presented in Annex A2 are applicable. Annex B1 applies to the EDI transit declaration unless otherwise specified in this Annex or in Annex A2.

The detailed structure and content of the EDI transit declaration follow the technical specifications the competent authorities communicate to the principal in order to ensure the proper functioning of the system. These specifications are based upon the requirements laid down in this Annex.

This Annex describes the structure of the information exchange. The transit declaration is organised into data groups, which contain data attributes. The attributes are grouped together in such a way that they build up coherent logical blocks within the scope of the message. A data group indentation indicates that the data group depends on a lower indent data group.

When present, the appropriate number of the box on the SAD is noted.

The term "number" in the explanation of a data group indicates how many times the data group may be used in the transit declaration.

The term "type/length" in the explanation of an attribute indicates the requirements for the data type and the data length. The codes for the data types are as follows:

- a        alphabetic
- n        numeric

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<sup>41</sup> Amended by Decision No 1/2008 of 16.6.2008 (OJ L 274, 15.10.2008, p. 1).



an alphanumeric

The number following the code indicates the admissible data length. The following applies:

The optional two dots before the length indicator mean that the data has no fixed length, but it can have up to a number of digits, as specified by the length indicator. A comma in the data length means that the attribute can hold decimals, the digit before the comma indicates the total length of the attribute, the digit after the comma indicates the maximum number of digits after the decimal point.

## *TITLE II*

### ***PARTICULARS TO BE ENTERED IN THE TRANSIT DECLARATION AND STRUCTURE OF THE EDI TRANSIT DECLARATION***

#### *CHAPTER I*

##### ***Required particulars***

This annex contains the unit of the data, based on those of the SAD Convention, likely to be required by the various countries.

#### *CHAPTER II*

##### ***Structure***

##### **A. Table of the data groups**

TRANSIT OPERATION

TRADER consignor

TRADER consignee

GOODS ITEM

– TRADER consignor

– TRADER consignee

– CONTAINERS

– SGI CODES

– PACKAGES

– PREVIOUS ADMINISTRATIVE REFERENCES

– PRODUCED DOCUMENTS/CERTIFICATES

– SPECIAL MENTIONS

CUSTOMS OFFICE of departure

TRADER principal

REPRESENTATIVE

CUSTOMS OFFICE of transit

CUSTOMS OFFICE of destination

TRADER authorised consignee

CONTROL RESULT

SEALS INFO

– SEALS ID

GUARANTEE

– GUARANTEE REFERENCE

– VALIDITY LIMITATION EC

– VALIDITY LIMITATION NON EC

## **B. Particulars on the data of the transit declaration**

### **TRANSIT OPERATION**

Number: 1

The data group shall be used.

*LRN*

Type/Length: an ..22

The local reference number (LRN) shall be used. It is nationally defined and allocated by the user in agreement with the competent authorities to identify each single declaration.

*Declaration type (box 1)*

Type/Length: an ..5

The attribute shall be used.

The following must be entered:

- (1) where goods are required to move under the T2 procedure: T2 or T2F;
- (2) where goods are required to move under the T1 procedure: T1;
- (3) for the consignments referred to in Article 23 of Appendix I: T-.

The attribute shall be used.

*Total number of items (box 5)*

Type/Length: n ..5

The attribute shall be used.

*Total number of packages (box 6)*

Type/Length: n ..7

Use of this attribute is optional. The total number of packages is equal to the sum of all "Number of packages", all "Number of pieces" plus a value of "1" for each declared "bulk".

*Country of dispatch (box 15a)*

Type/Length: a2

Country from which the goods are to be dispatched/exported.

The attribute shall be used if only one country of dispatch is declared. The country codes presented in Annex A2 shall be used. In this case the attribute "Country of dispatch" of the data group "GOODS ITEM" cannot be used. If more than one country of dispatch is declared, this attribute of the data group "TRANSIT OPERATION" cannot be used. In this case the attribute "Country of dispatch" of the data group "GOODS ITEM" shall be used.

*Destination country (box 17a)*

Type/Length: a2

Enter the name of the country concerned.

The attribute shall be used if only one country of destination is declared. The country codes presented in Annex A2 shall be used. In this case the attribute "Destination country" of the data group "GOODS ITEM" cannot be used. If more than one country of destination is declared, this attribute of the data group "TRANSIT OPERATION" cannot be used. In this case the attribute "Destination country" of the data group "GOODS ITEM" shall be used.

*Identity at departure (box 18)*

Type/Length: an ..27

Enter the means of identification, e.g. the registration number(s) or name, of the means of transport (lorry, ship, railway wagon, aircraft) on which the goods are directly loaded on presentation at the office of departure, using the codes laid down for the purpose. For example, where a tractor and a trailer with different vehicle registration numbers are used, enter the registration numbers of both tractor and trailer.

However, where goods are carried in containers that are to be transported by road vehicles, the competent authorities may authorise the principal to leave this box blank where the logistics at the point of departure may make it impossible to provide the identity of the means of transport at the time of establishment of the transit declaration,

and where they can ensure that the proper information concerning the means of transport will be subsequently entered in box 55.

Where goods are moved by fixed transport installations, do not enter anything for registration number.

*Identity at departure LNG*

Type/Length: a2

The language code presented in Annex A2 shall be used to define the language (LNG) if the corresponding free text field is used.

*Nationality at departure (box 18)*

Type/Length: a2

The country code presented in Annex A2 shall be used.

Enter the nationality of the means of transport (lorry, ship, railway wagon, aircraft) on which the goods are directly loaded on presentation at the office of departure, (or that of the means of transport providing propulsion for the whole if it is made up of several means of transport), using the codes laid down for the purpose. For example, where a tractor and a trailer with different vehicle registration numbers are used, enter the registration numbers of both tractor and trailer, and the nationality of the tractor.

However, where goods are carried in containers that are to be transported by road vehicles, the competent authorities may authorise the principal to leave this box blank where the logistics at the point of departure may make it impossible to provide the nationality of the means of transport at the time of establishment of the transit declaration, and where they can ensure that the proper information concerning the means of transport will be subsequently entered in box 55.

Where goods are moved by fixed installations or carried by rail, do not enter anything for nationality.

In other cases, declaration of the nationality is optional for the Contracting Parties.

*Container (box 19)*

Type/Length: n1

Use the codes provided for the purpose to enter particulars of the presumed situation at the border of the Contracting Party in whose territory the office of departure is located, as known at the time the goods were placed under the common transit procedure.

The following codes shall be used

0: no.

1: yes.

*Nationality crossing border (box 21)*

Type/Length: a2

The requirement to enter the nationality is obligatory.

However, where goods are carried by rail or moved by fixed installation, do not enter anything for registration number or nationality.

The country code presented in Annex A2 shall be used.

*Identity crossing border (box 21)*

Type/Length: an ..27

Using the appropriate code, enter the type (lorry, ship, railway wagon, aircraft, etc.) and the means of identification (e.g. registration number or name) of the active means of transport (i.e. the means of transport providing propulsion) which it is presumed will be used at the frontier crossing point on exit from the Contracting Party where the office of departure is located, followed by the code for the nationality of the means of transport, as known at the time the goods were placed under the common transit procedure.

Where combined transport or several means of transport are used, the active means of transport is the unit which provides propulsion for the whole combination. For example, when a lorry is on a sea-going vessel, the active means of transport is the ship and where a combination of a tractor and a trailer is used, the active means of transport is the tractor.

Where goods are carried by rail or fixed installations, do not enter anything for registration number.

Use of this attribute is optional for the Contracting Parties.

*Identity crossing border LNG*

Type/Length: a2

The language code presented in Annex A2 shall be used to define the language (LNG) if the corresponding free text field is used.

*Type of transport crossing border (box 21)*

Type/Length: n ..2

Use of this attribute is optional for the Contracting Parties.

*Transport mode at border (box 25)*

Type/Length: n ..2

Use the codes provided for the purpose to enter the mode of transport which it is presumed will provide the active means of transport on which the goods will leave the territory of the Contracting Party in which the office of departure is located.

Use of this attribute is optional for the Contracting Parties.

*Inland transport mode (box 26)*

Type/Length: n ..2

Use of this attribute is optional for the Contracting Parties. It has to be used according to the explanatory note concerning box 25 presented in Annex A2.

*Loading place (box 27)*

Type/Length: an ..17

Use of this attribute is optional for the Contracting Parties.

*Agreed location code (box 30)*

Type/Length: an ..17

The attribute can not be used, if the data group "CONTROL RESULT" is used. If this data group is not used the attribute is optional. If this attribute is used the precise indication of the place in coded form where the goods can be examined is necessary. The attributes "Agreed location of goods"/"Agreed location code", "Authorised location of goods" and "Customs sub place" can not be used at the same time.

*Agreed location of goods (box 30)*

Type/Length: an ..35

The attribute cannot be used, if the data group "CONTROL RESULT" is used. If this data group is not used the attribute is optional. If this attribute is used the precise indication of the place where the goods can be examined is necessary. The attributes "Agreed location of goods"/"Agreed location code", "Authorised location of goods" and "Customs sub place" can not be used at the same time.

*Agreed location of goods LNG*

Type/Length: a2

The language code presented in Annex A2 shall be used to define the language (LNG) if the corresponding free text field is used.

*Authorised location of goods (box 30)*

Type/Length: an ..17

The attribute is optional, if the data group "CONTROL RESULT" is used. If the attribute is used precise indication of the place where the goods can be examined is necessary. If the data group "CONTROL RESULT" is not used the attribute can not be used. The attributes "Agreed location of goods"/"Agreed location code", "Authorised location of goods" and "Customs sub place" can not be used at the same time.

*Customs sub place (box 30)*

Type/Length: an ..17

The attribute can not be used, if the data group "CONTROL RESULT" is used. If this data group is not used the attribute is optional. If this attribute is used the precise indication of the place where the goods can be examined is necessary. The attributes

"Agreed location of goods"/"Agreed location code", "Authorised location of goods" and "Customs sub-place" can not be used at the same time.

*Total gross mass (box 35)*

Type/Length: n ..11,3

The attribute shall be used.

*Transit accompanying document language code*

Type/Length: a2

The language code presented in Annex A2 shall be used to define the language of the transit accompanying document.

*Dialogue language indicator at Departure*

Type/Length: a2

Use of the language code presented in Annex A2 is optional. If this attribute is not used the system will use the default language of the office of departure.

*Declaration date (box 50)*

Type/Length: n8

The attribute shall be used.

*Declaration place (box 50)*

Type/Length: an ..35

The attribute shall be used.

*Declaration place LNG*

Type/Length: a2

The language code presented in Annex A2 shall be used to define the language (LNG) of the corresponding free text field.

## **TRADER consignor (box 2)**

Number: 1

This data group is used when only one consignor is declared. In this case the data group "TRADER consignor" of the data group "GOODS ITEM" cannot be used.

*Name (box 2)*

Type/Length: an ..35

The attribute shall be used.

*Street and number (box 2)*

Type/Length: an ..35

The attribute shall be used.

*Country (box 2)*

Type/Length: a2

The country code presented in Annex A2 shall be used.

*Postcode (box 2)*

Type/Length: an ..9

The attribute shall be used.

*City (box 2)*

Type/Length: an ..35

The attribute shall be used.

*NAD LNG*

Type/Length: a2

The language code presented in Annex A2 shall be used to define the language of name and address (NAD LNG).

*TIN (box 2)*

Type/Length: an ..17

Use of this attribute to insert the trader identification number (TIN) is optional for the Contracting Parties.

### **TRADER Consignee (box 8)**

Number: 1

The data group shall be used when there is only one consignee declared and the attribute "Destination country" of the data group "TRANSIT OPERATION" contains a "country" as defined in the Convention. In this case the data group "TRADER Consignee" of the data group "GOODS ITEM" can not be used.

*Name (box 8)*

Type/Length: an ..35

The attribute shall be used.



*Street and number (box 8)*

Type/Length: an ..35

The attribute shall be used.

*Country (box 8)*

Type/Length: a2

The country code presented in Annex A2 shall be used.

*Postcode (box 8)*

Type/Length: an ..9

The attribute shall be used.

*City (box 8)*

Type/Length: an ..35

The attribute shall be used.

*NAD LNG*

Type/Length: a2

The language code presented in Annex A2 shall be used to define the language of name and address (NAD LNG).

*TIN (box 8)*

Type/Length: an ..17

Use of this attribute to insert the trader identification number (TIN) is optional for the Contracting Parties.

## **GOODS ITEM**

Number: 999

The data group shall be used.

*Declaration type (ex box 1)*

Type/Length: an ..5

The attribute shall be used, if the Code "T-" was used for the attribute "Declaration type" of the data group "TRANSIT OPERATION". In other cases this attribute can not be used.

*Country of dispatch (ex box 15a)*

Type/Length: a2

Country from which the goods are to be dispatched/exported

The attribute shall be used if more than one country of dispatch is declared. The country codes presented in Annex A2 shall be used. The attribute "Country of dispatch" of the data group "TRANSIT OPERATION" cannot be used. If only one country of dispatch is declared the corresponding attribute of the data group "TRANSIT OPERATION" shall be used.

Destination country (ex box 17a)

Type/Length: a2

The attribute shall be used if more than one country of destination is declared. The country codes presented in Annex A2 shall be used. The attribute "Destination country" of the data group "TRANSIT OPERATION" cannot be used. If only one country of destination is declared the corresponding attribute of the data group "TRANSIT OPERATION" shall be used.

*Textual description (box 31)*

Type/Length: an ..140

The attribute shall be used.

The normal trade description must be entered in all cases. This description must include all the details needed to allow identification of the goods. Where the attribute "Commodity code" has to be completed, the description must be expressed in sufficiently precise terms to allow classification of the goods. This attribute must also show the particulars required under any specific rules (e.g. on excise duties). If containers are used, the identifying marks of the container should also be entered in this box.

*Textual description LNG*

Type/Length: a2

The language code presented in Annex A2 shall be used to define the language (LNG) of the corresponding free text field.

*Item number (box 32)*

Type/Length: n ..5

Give the number of the item shown in the list of items declared in the attribute "Total number of items".

The attribute shall be used, even if the number "1" was used for the attribute "Total number of items" of the data group "TRANSIT OPERATION". In this case the number "1" shall be used for this attribute. Each item number is unique throughout the declaration.

*Commodity code (box 33)*

Type/Length: n ..8

The attribute shall be used with at least 4 and up to 8 digits.

This box must be completed where:

- the same person makes a transit declaration at the same time as, or following, a customs declaration which includes a commodity code;
- or
- a transit declaration covers goods referred to in the list published in accordance with Article 1(3) to Appendix I.

Enter the code for the goods.

In T2 and T2F transit declarations made in an EFTA country this box does not need be completed unless the preceding transit declaration includes a commodity code.

If it does, give the code entered in the corresponding declaration.

In all other cases use of this box is optional.

*Gross mass (box 35)*

Type/Length: n ..11,3

Enter the gross mass, in kilograms, of the goods described in the corresponding box 31. The gross mass is the aggregate mass of the goods including all packing but excluding containers and other transport equipment.

This attribute is optional when goods of different type covered by the same declaration are packed together in such a way that it is impossible to determine the gross mass of each type of goods.

*Net mass (box 38)*

Type/Length: n ..11,3

Enter the net mass, in kilograms, of the goods described in the corresponding attribute. The net mass is the mass of the goods themselves excluding all packaging.

Use of this attribute is optional for the Contracting Parties.

– **TRADER Consignor (ex box 2)**

Number: 1

The data group "TRADER Consignor" cannot be used when only one consignor is declared. In this case the data group "TRADER Consignor" on "TRANSIT OPERATION" level is used.

*Name (ex box 2)*

Type/Length: an ..35

The attribute shall be used.

*Street and number (ex box 2)*

Type/Length: an ..35

The attribute shall be used.

*Country (ex box 2)*

Type/Length: a2

The country code presented in Annex A2 shall be used.

*Postcode (ex box 2)*

Type/Length: an ..9

The attribute shall be used.

*City (ex box 2)*

Type/Length: an ..35

The attribute shall be used.

*NAD LNG*

Type/Length: a2

The language code presented in Annex A2 shall be used to define the language of name and address (NAD LNG).

*TIN (ex box 2)*

Type/Length: an ..17

Use of this attribute to insert the trader identification number (TIN) is optional for the Contracting Parties.

– **TRADER Consignee (ex box 8)**

Number: 1

The data group shall be used when more than one consignee is declared and the attribute "Destination country" of the data group "GOODS ITEM" contains a "country" as defined in the Convention. When only one consignee is declared, the data group "TRADER Consignee" of the data group "GOODS ITEM" can not be used.

*Name (ex box 8)*

Type/Length: an ..35

The attribute shall be used.

*Street and number (ex box 8)*

Type/Length: an ..35

The attribute shall be used.

*Country (ex box 8)*

Type/Length: a2

The country code presented in Annex A2 shall be used.

*Postcode (ex box 8)*

Type/Length: an ..9

The attribute shall be used.

*City (ex box 8)*

Type/Length: an ..35

The attribute shall be used.

*NAD LNG*

Type/Length: a2

The language code presented in Annex A2 shall be used to define the language of name and address (NAD LNG).

*TIN (ex box 8)*

Type/Length: an ..17

Use of this attribute to insert the trader identification number (TIN) is optional for the Contracting Parties.

– **CONTAINERS (box 31)**

Number: 99

If the attribute "Container" of the data group "TRANSIT OPERATION" contains the code "1" the data group shall be used.

Container numbers (box 31)

Type/Length: an ..11

The attribute shall be used.

– **SGI Codes (box 31)**

Number: 9

The data group shall be used to insert the identification of sensitive goods (SGI) if the transit declaration concerns goods referred to in the list of Annex I to Appendix I.

*Sensitive goods code (box 31)*

Type/Length: n ..2

The code presented in Annex A2 shall be used if the commodity code is not enough to uniquely identify goods referred to in the list of Annex I to Appendix I.

*Sensitive quantity (box 31)*

Type/Length: n ..11,3

The attribute shall be used when the transit declaration concerns goods referred to in the list of Annex I to Appendix I.

– **PACKAGES (box 31)**

Number: 99

The data group shall be used.

*Marks and numbers of packages (box 31)*

Type/Length: an ..42

The attribute shall be used if the attribute "Kind of packages" contains other codes presented in Annex A2 than those for bulk (VQ, VG, VL, VY, VR or VO) or for "unpacked" (NE, NF, NG). It is optional if the attribute "Kind of packages" contains one of the previously mentioned codes.

*Marks and numbers of packages LNG*

Type/Length: a2

The language code presented in Annex A2 shall be used to define the language (LNG) if the corresponding free text field is used.

*Kind of packages (box 31)*

Type/Length: an2<sup>42</sup>

The packaging codes presented in Annex A2 shall be used.

*Number of packages (box 31)*

Type/Length: n ..5

The attribute shall be used if the attribute "Kind of packages" contains other codes presented in Annex A2 than those for bulk (VQ, VG, VL, VY, VR or VO) or for "unpacked" (NE, NF, NG). It cannot be used if the attribute "Kind of packages" contains one of the previously mentioned codes.

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<sup>42</sup> Amended by Decision No 2/2013 of 7.11.2013 (OJ L 315, 26.11.2013, p. 106).

*Number of pieces (box 31)*

Type/Length: n ..5

The attribute shall be used if the attribute "Kind of packages" contains a code presented in Annex A2 for "unpacked" (NE). In other cases this attribute cannot be used.

– **PREVIOUS ADMINISTRATIVE REFERENCES (box 40)**

Number: 9

Enter the reference for the preceding customs-approved treatment or use or for any corresponding customs documents.

The data group shall be used if the attribute "Declaration type" of the data groups "TRANSIT OPERATION" or "GOODS ITEM" contains the Code "T2" or "T2F" and the country of the office of departure is an EFTA country as defined in the Convention.

*Previous document type (box 40)*

Type/Length: an ..6

If the data group is used at least one previous document code presented in Annex A2 shall be used.

*Previous document reference (box 40)*

Type/Length: an ..20

The reference of the previous document shall be used.

*Previous document reference LNG*

Type/Length: a2

The language code presented in Annex A2 shall be used to define the language (LNG) of the corresponding free text field.

*Complement of information (box 40)*

Type/Length: an ..26

Use of this attribute is optional for the Contracting Parties.

*Complement of information LNG*

Type/Length: a2

The language code presented in Annex A2 shall be used to define the language (LNG) if the corresponding free text field is used.

– **PRODUCED DOCUMENTS/CERTIFICATES (box 44)**

Number: 99

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 (e.g. the serial number of the T5 control copy, the export licence or permit number, the data required under veterinary and phytosanitary regulations or the bill of lading number).

Use of this data group is optional for the Contracting Parties. If the data group is used at least one of the following attributes shall be used.

*Document type (box 44)*

Type/Length: an ..3

The code presented in Annex A2 shall be used.

*Document reference (box 44)*

Type/Length: an ..20

*Document reference LNG*

Type/Length: a2

The language code presented in Annex A2 shall be used to define the language (LNG) if the corresponding free text field is used.

*Complement of information (box 44)*

Type/Length: an ..26

*Complement of information LNG*

Type/Length: a2

The language code presented in Annex A2 shall be used to define the language (LNG) if the corresponding free text field is used.

– **SPECIAL MENTIONS (box 44)**

Number: 99

Use of this data group is optional for the Contracting Parties. If the data group is used either the attribute "Additional information id" or "Text" shall be used.

*Additional information id (box 44)*

Type/Length: an ..3

The code presented in Annex A2 shall be used to insert the identification (id) of the additional information.



*Export from EC (box 44)*

Type/Length: n1

If the attribute "Additional information id" contains the code "DG0" or "DG1" the attribute "Export from EC" or "Export from country" shall be used. Both attributes cannot be used at the same time. In other cases the attribute cannot be used. If this attribute is used the following codes are to be used:

0 = no.

1 = yes.

*Export from a country (box 44)*

Type/Length: a2

If the attribute "Additional information id" contains the code "DG0" or "DG1" the attribute "Export from EC" or "Export from country" shall be used. Both attributes cannot be used at the same time. In other cases the attribute cannot be used. If this attribute is used the country code presented in Annex A2 shall be used.

*Text (box 44)*

Type/Length: an ..70

*Text LNG*

Type/Length: a2

The language code presented in Annex A2 shall be used to define the language (LNG) if the corresponding free text field is used.

**CUSTOMS OFFICE of departure (box C)**

Number: 1

The data group shall be used.

*Reference number (box C)*

Type/Length: an8

The code presented in Annex A2 shall be used.

**TRADER PRINCIPAL (box 50)**

Number: 1

The data group shall be used.

*TIN (box 50)*

Type/Length: an ..17

The attribute shall be used where the data group "CONTROL RESULT" contains the code A3 or where the attribute "GRN" is used.

*Name (box 50)*

Type/Length: an ..35

The attribute shall be used if the attribute "TIN" is used and the other attributes of this data group are not already known by the system.

*Street and number (box 50)*

Type/Length: an ..35

The attribute shall be used if the attribute "TIN" is used and the other attributes of this data group are not already known by the system.

*Country (box 50)*

Type/Length: a2

The country code presented in Annex A2 shall be used if the attribute "TIN" is used and the other attributes of this data group are not already known by the system.

*Postcode (box 50)*

Type/Length: an ..9

The attribute shall be used if the attribute "TIN" is used and the other attributes of this data group are not already known by the system.

*City (box 50)*

Type/Length: an ..35

The attribute shall be used if the attribute "TIN" is used and the other attributes of this data group are not already known by the system.

*NAD LNG*

Type/Length: a2

The language code presented in Annex A2 shall be used to define the language of name and address (NAD LNG) if the corresponding free text fields are used.

## **REPRESENTATIVE (box 50)**

Number: 1

The data group shall be used if the principal makes use of an authorised representative.

*Name (box 50)*

Type/Length: an ..35

The attribute shall be used.

Representative capacity (box 50)

Type/Length: a ..35

Use of this attribute is optional.

*Representative capacity LNG*

Type/Length: a2

The language code presented in Annex A2 shall be used to define the language (LNG) if the corresponding free text field is used.

### **CUSTOMS OFFICE of transit (box 51)**

Number: 9

Enter the intended office of entry into each Contracting Party whose territory is to be transited in the course of carriage or, where the operation involves transiting territory other than that of the Contracting Parties, the office of exit by which the means of transport will leave the territory of the Contracting Parties.

The data group has to be used at least once if different Contracting Parties are declared for departure and destination.

*Reference number (box 51)*

Type/Length: an8

The code presented in Annex A2 shall be used.

### **CUSTOMS OFFICE of destination (box 53)**

Number: 1

The data group shall be used.

*Reference number (box 53)*

Type/Length: an8

Only the structure of the code is indicated in Annex A2; the offices of destination are listed in the competent offices list (COL on the EUROPA site) for common transit operations.

The code presented in Annex A2 shall be used.

### **TRADER authorised consignee (box 53)**

Number: 1

The data group can be used to indicate that the goods will be delivered to an authorised consignee.

*TIN authorised consignee (box 53)*

Type/Length: an ..17

The attribute shall be used to insert the trader identification number (TIN).

#### **CONTROL RESULT (box D)**

Number: 1

The data group shall be used if an authorised consignor lodges the declaration.

*Control result code (box D)*

Type/Length: an2

The code A3 shall be used.

*Date limit (box D)*

Type/Length: n8

The attribute shall be used.

#### **SEALS INFORMATION (box D)**

Number: 1

The data group shall be used if an authorised consignor lodges a declaration for which his authorisation requires the use of seals or a principal is granted use of seals of a special type.

*Seals number (box D)*

Type/Length: n ..4

The attribute shall be used.

#### **– SEALS ID (box D)**

Number: 99

The data group shall be used for the identification (id) of seals.

*Seals identity (box D)*

Type/Length: an ..20

The attribute shall be used.

*Seals identity LNG*

Type/Length: a2

The language code (LNG) presented in Annex A2 shall be used.

## **GUARANTEE**

Number: 9

The data group shall be used.

*Guarantee type (box 52)*

Type/Length: an1

The code presented in Annex A2 shall be used.

### **– GUARANTEE REFERENCE**

Number: 99

The data group shall be used if the attribute "Guarantee type" contains the code "0", "1", "2", "4" or "9".

*GRN (box 52)*

Type/Length: an ..24

The attribute shall be used to insert the guarantee reference number (GRN) if the attribute "Guarantee type" contains the code "0", "1", "2", "4" or "9". In this case the attribute "Other guarantee reference" cannot be used.

The "guarantee reference number" (GRN) is allocated by the office of guarantee to identify each single guarantee and it is structured as follows:

| Field | Content  | Field type      | Examples     |
|-------|--|-----------------|--------------|
| 1     | Last two digits of the year in which the guarantee was accepted (YY)   | Numeric 2       | 97           |
| 2     | Identifier of the country where the guarantee is lodged (ISO alpha 2 country code)                                 | Alphabetic 2    | IT           |
| 3     | Unique identifier for the acceptance given by the office of guarantee per year and country                         | Alphanumeric 12 | 1234AB788966 |
| 4     | Check digit  | Alphanumeric 1  | 8            |
| 5     | Identifier of the individual guarantee by means of voucher (1 letter + 6 digits) or NULL for other guarantee types | Alphanumeric 7  | A001017      |

Field 1 and 2 as explained above.

Field 3 has to be filled with a unique identifier per year and country for the acceptance of the guarantee given by the office of guarantee. National administrations which want to have the customs office reference number of the office of guarantee included in the GRN could use up to the first six characters to insert the national number of the office of guarantee.

Field 4 has to be filled with a value that is a check digit for the fields 1 to 3 of the GRN. This field allows detection of any error when capturing the first four fields of the GRN.

Field 5 is only used when the GRN is related to an individual guarantee by means of vouchers registered in the computerised transit system. In that case, this field has to be filled with the identifier of the voucher.

*Other guarantee reference (box 52)*

Type/Length: an..35

The attribute shall be used if the attribute "Guarantee type" contains other codes than "0", "1", "2", "4" or "9". In this case the attribute "GRN" cannot be used.

*Access code*

Type/Length: an4

The attribute shall be used when the attribute "GRN" is used; otherwise this attribute is optional for the countries. Depending on the type of guarantee, it is issued by the office of guarantee, the guarantor or the principal and used to secure a specific guarantee.

– **VALIDITY LIMITATION EC**

Number: 1

*Not valid for EC (box 52)*

Type/Length: n1

The following codes are to be used:

0 = no.

1 = yes.

– **VALIDITY LIMITATION NON EC**

Number: 99

*Not valid for other Contracting Parties (box 52)*

Type/Length: a2

The country code presented in Annex A2 shall be used to indicate the Contracting party. The code of a Member State of the European Community cannot be used.

**ADDITIONAL CODES FOR THE COMPUTERISED TRANSIT SYSTEM**

## 1. COUNTRY CODES (CNT)

| Field | Content                   | Field type   | Example |
|-------|---------------------------|--------------|---------|
| 1     | ISO alpha 2 country code. | Alphabetic 2 | IT      |

The "ISO alpha-2 country code" as specified in ISO – 3166 – 1 of 1997 and subsequent updates shall apply.

## 2. LANGUAGE CODE

ISO alpha 2 codification as specified in ISO – 639: 1988 shall apply.

## 3. COMMODITY CODE (COM)

| Field | Content                                     | Field type               | Examples |
|-------|---|--------------------------|----------|
| 1     | 6 Digit code of the Harmonised System (HS6) | Numeric 6 (left aligned) | 010290   |

The six digits of the Harmonised System have to be entered (HS6). The commodity code may be expanded to 8 digits for national use.

## 4. 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.

5. PACKAGE CODE<sup>44</sup>  
(UN/ECE Recommendation No 21/Rev. 8.1 of 12 July 2010)

|                        |    |
|------------------------|----|
| Aerosol                | AE |
| Ampoule, non-protected | AM |
| Ampoule, protected     | AP |
| Atomizer               | AT |
| Bag                    | BG |

<sup>43</sup> Amended by Decision No 1/2008 of 16.6.2008 (OJ L 274, 15.10.2008, p. 1).

<sup>44</sup> Amended by Decision No 2/2013 of 7.11.2013 (OJ L 315, 26.11.2013, p. 106).



|  |    |
|--|----|
| Bag, flexible container                      | FX |
| Bag, gunny                                   | GY |
| Bag, jumbo                                   | JB |
| Bag, large                                   | ZB |
| Bag, multiply                                | MB |
| Bag, paper                                   | 5M |
| Bag, paper, multi-wall                       | XJ |
| Bag, paper, multi-wall, water resistant      | XK |
| Bag, plastic                                 | EC |
| Bag, plastics film                           | XD |
| Bag, polybag                                 | 44 |
| Bag, super bulk                              | 43 |
| Bag, textile                                 | 5L |
| Bag, textile, sift proof                     | XG |
| Bag, textile, water resistant                | XH |
| Bag, textile, without inner coat/liner       | XF |
| Bag, tote                                    | TT |
| Bag, woven plastic                           | 5H |
| Bag, woven plastic, sift proof               | XB |
| Bag, woven plastic, water resistant          | XC |
| Bag, woven plastic, without inner coat/liner | XA |
| Bale, compressed                             | BL |
| Bale, non-compressed                         | BN |
| Ball   | AL |
| Balloon, non-protected                       | BF |
| Balloon, protected                           | BP |
| Bar  | BR |
| Barrel                                       | BA |
| Barrel, wooden                               | 2C |
| Barrel, wooden, bung type                    | QH |
| Barrel, wooden, removable head               | QJ |
| Bars, in bundle/bunch/truss                  | BZ |
| Basin  | BM |
| Basket                                       | BK |
| Basket, with handle, cardboard               | HC |

|   |    |
|---|----|
| Basket, with handle, plastic                              | HA |
| Basket, with handle, wooden                               | HB |
| Belt  | B4 |
| Bin   | BI |
| Block   | OK |
| Board   | BD |
| Board, in bundle/bunch/truss                              | BY |
| Bobbin  | BB |
| Bolt  | BT |
| Bottle, gas   | GB |
| Bottle, non-protected, bulbous                            | BS |
| Bottle, non-protected, cylindrical                        | BO |
| Bottle, protected bulbous                                 | BV |
| Bottle, protected cylindrical                             | BQ |
| Bottlecrate / bottlerack                                  | BC |
| Box   | BX |
| Box, aluminium  | 4B |
| Box, Commonwealth Handling Equipment Pool (CHEP), Eurobox | DH |
| Box, fibreboard   | 4G |
| Box, for liquids  | BW |
| Box, natural wood   | 4C |
| Box, plastic  | 4H |
| Box, plastic, expanded                                    | QR |
| Box, plastic, solid                                       | QS |
| Box, plywood  | 4D |
| Box, reconstituted wood                                   | 4F |
| Box, steel  | 4A |
| Box, wooden, natural wood, ordinary                       | QP |
| Box, wooden, natural wood, with sift proof walls          | QQ |
| Bucket  | BJ |
| Bulk, gas (at 1031 mbar and 15°C)                         | VG |
| Bulk, liquefied gas (at abnormal temperature/pressure)    | VQ |
| Bulk, liquid  | VL |
| Bulk, scrap metal   | VS |
| Bulk, solid, fine particles (“powders”)                   | VY |

|   |    |
|---|----|
| Bulk, solid, granular particles (“grains”)        | VR |
| Bulk, solid, large particles (“nodules”)          | VO |
| Bunch   | BH |
| Bundle  | BE |
| Bundle, wooden                                    | 8C |
| Butt  | BU |
| Cage  | CG |
| Cage, Commonwealth Handling Equipment Pool (CHEP) | DG |
| Cage, roll  | CW |
| Can, cylindrical                                  | CX |
| Can, rectangular                                  | CA |
| Can, with handle and spout                        | CD |
| Canister  | CI |
| Canvas  | CZ |
| Capsule   | AV |
| Carboy, non-protected                             | CO |
| Carboy, protected                                 | CP |
| Card  | CM |
| Cart, flatbed                                     | FW |
| Carton  | CT |
| Cartridge   | CQ |
| Case  | CS |
| Case, car   | 7A |
| Case, isothermic                                  | EI |
| Case, skeleton                                    | SK |
| Case, steel                                       | SS |
| Case, with pallet base                            | ED |
| Case, with pallet base, cardboard                 | EF |
| Case, with pallet base, metal                     | EH |
| Case, with pallet base, plastic                   | EG |
| Case, with pallet base, wooden                    | EE |
| Case, wooden                                      | 7B |
| Cask  | CK |
| Chest   | CH |
| Churn   | CC |

|  |    |
|--|----|
| Clamshell  | AI |
| Coffer   | CF |
| Coffin   | CJ |
| Coil   | CL |
| Composite packaging, glass receptacle                            | 6P |
| Composite packaging, glass receptacle in aluminium crate         | YR |
| Composite packaging, glass receptacle in aluminium drum          | YQ |
| Composite packaging, glass receptacle in expandable plastic pack | YY |
| Composite packaging, glass receptacle in fibre drum              | YW |
| Composite packaging, glass receptacle in fibreboard box          | YX |
| Composite packaging, glass receptacle in plywood drum            | YT |
| Composite packaging, glass receptacle in solid plastic pack      | YZ |
| Composite packaging, glass receptacle in steel crate box         | YP |
| Composite packaging, glass receptacle in steel drum              | YN |
| Composite packaging, glass receptacle in wickerwork hamper       | YV |
| Composite packaging, glass receptacle in wooden box              | YS |
| Composite packaging, plastic receptacle                          | 6H |
| Composite packaging, plastic receptacle in aluminium crate       | YD |
| Composite packaging, plastic receptacle in aluminium drum        | YC |
| Composite packaging, plastic receptacle in fibre drum            | YJ |
| Composite packaging, plastic receptacle in fibreboard box        | YK |
| Composite packaging, plastic receptacle in plastic drum          | YL |
| Composite packaging, plastic receptacle in plywood box           | YH |
| Composite packaging, plastic receptacle in plywood drum          | YG |
| Composite packaging, plastic receptacle in solid plastic box     | YM |
| Composite packaging, plastic receptacle in steel crate box       | YB |
| Composite packaging, plastic receptacle in steel drum            | YA |
| Composite packaging, plastic receptacle in wooden box            | YF |
| Cone   | AJ |
| Container, flexible  | 1F |
| Container, gallon  | GL |
| Container, metal   | ME |
| Container, not otherwise specified as transport equipment        | CN |
| Container, outer   | OU |
| Cover  | CV |

|                                     |    |
|-------------------------------------|----|
| Crate                               | CR |
| Crate, beer                         | CB |
| Crate, bulk, cardboard              | DK |
| Crate, bulk, plastic                | DL |
| Crate, bulk, wooden                 | DM |
| Crate, framed                       | FD |
| Crate, fruit                        | FC |
| Crate, metal                        | MA |
| Crate, milk                         | MC |
| Crate, multiple layer, cardboard    | DC |
| Crate, multiple layer, plastic      | DA |
| Crate, multiple layer, wooden       | DB |
| Crate, shallow                      | SC |
| Crate, wooden                       | 8B |
| Creel                               | CE |
| Cup                                 | CU |
| Cylinder                            | CY |
| Demijohn, non-protected             | DJ |
| Demijohn, protected                 | DP |
| Dispenser                           | DN |
| Drum                                | DR |
| Drum, aluminium                     | 1B |
| Drum, aluminium, non-removable head | QC |
| Drum, aluminium, removable head     | QD |
| Drum, fibre                         | 1G |
| Drum, iron                          | DI |
| Drum, plastic                       | IH |
| Drum, plastic, non-removable head   | QF |
| Drum, plastic, removable head       | QG |
| Drum, plywood                       | 1D |
| Drum, steel                         | 1A |
| Drum, steel, non-removable head     | QA |
| Drum, steel, removable head         | QB |
| Drum, wooden                        | 1W |
| Envelope                            | EN |

|   |    |
|---|----|
| Envelope, steel   | SV |
| Filmpack  | FP |
| Firkin  | FI |
| Flask   | FL |
| Flexibag  | FB |
| Flexitank   | FE |
| Foodtainer  | FT |
| Footlocker  | FO |
| Frame   | FR |
| Girder  | GI |
| Girders, in bundle/bunch/truss  | GZ |
| Hamper  | HR |
| Hanger  | HN |
| Hogshead  | HG |
| Ingot   | IN |
| Ingots, in bundle/bunch/truss   | IZ |
| Intermediate bulk container   | WA |
| Intermediate bulk container, aluminium                                | WD |
| Intermediate bulk container, aluminium, liquid                        | WL |
| Intermediate bulk container, aluminium, pressurised > 10 kpa          | WH |
| Intermediate bulk container, composite                                | ZS |
| Intermediate bulk container, composite, flexible plastic, liquids     | ZR |
| Intermediate bulk container, composite, flexible plastic, pressurised | ZP |
| Intermediate bulk container, composite, flexible plastic, solids      | ZM |
| Intermediate bulk container, composite, rigid plastic, liquids        | ZQ |
| Intermediate bulk container, composite, rigid plastic, pressurised    | ZN |
| Intermediate bulk container, composite, rigid plastic, solids         | ZL |
| Intermediate bulk container, fibreboard                               | ZT |
| Intermediate bulk container, flexible                                 | ZU |
| Intermediate bulk container, metal                                    | WF |
| Intermediate bulk container, metal, liquid                            | WM |
| Intermediate bulk container, metal, other than steel                  | ZV |
| Intermediate bulk container, metal, pressure 10 kpa                   | WJ |
| Intermediate bulk container, natural wood                             | ZW |
| Intermediate bulk container, natural wood, with inner liner           | WU |

|  |    |
|--|----|
| Intermediate bulk container, paper, multi-wall                                     | ZA |
| Intermediate bulk container, paper, multi-wall, water resistant                    | ZC |
| Intermediate bulk container, plastic film  | WS |
| Intermediate bulk container, plywood   | ZX |
| Intermediate bulk container, plywood, with inner liner                             | WY |
| Intermediate bulk container, reconstituted wood                                    | ZY |
| Intermediate bulk container, reconstituted wood, with inner liner                  | WZ |
| Intermediate bulk container, rigid plastic   | AA |
| Intermediate bulk container, rigid plastic, freestanding, liquids                  | ZK |
| Intermediate bulk container, rigid plastic, freestanding, pressurised              | ZH |
| Intermediate bulk container, rigid plastic, freestanding, solids                   | ZF |
| Intermediate bulk container, rigid plastic, with structural equipment, liquids     | ZJ |
| Intermediate bulk container, rigid plastic, with structural equipment, pressurised | ZG |
| Intermediate bulk container, rigid plastic, with structural equipment, solids      | ZD |
| Intermediate bulk container, steel   | WC |
| Intermediate bulk container, steel, liquid   | WK |
| Intermediate bulk container, steel, pressurised > 10 kpa                           | WG |
| Intermediate bulk container, textile with out coat/liner                           | WT |
| Intermediate bulk container, textile, coated                                       | WV |
| Intermediate bulk container, textile, coated and liner                             | WX |
| Intermediate bulk container, textile, with liner                                   | WW |
| Intermediate bulk container, woven plastic, coated                                 | WP |
| Intermediate bulk container, woven plastic, coated and liner                       | WR |
| Intermediate bulk container, woven plastic, with liner                             | WQ |
| Intermediate bulk container, woven plastic, without coat/liner                     | WN |
| Jar  | JR |
| Jerrican, cylindrical  | JY |
| Jerrican, plastic  | 3H |
| Jerrican, plastic, non-removable head  | QM |
| Jerrican, plastic, removable head  | QN |
| Jerrican, rectangular  | JC |
| Jerrican, steel  | 3A |
| Jerrican, steel, non-removable head  | QK |
| Jerrican, steel, removable head  | QL |

|  |    |
|--|----|
| Jug  | JG |
| Jutebag  | JT |
| Keg  | KG |
| Kit  | KI |
| Liftvan  | LV |
| Log  | LG |
| Logs, in bundle/bunch/truss                    | LZ |
| Lot  | LT |
| Lug  | LU |
| Luggage  | LE |
| Mat  | MT |
| Matchbox                                       | MX |
| Mutually defined                               | ZZ |
| Nest   | NS |
| Net  | NT |
| Net, tube, plastic                             | NU |
| Net, tube, textile                             | NV |
| Not available                                  | NA |
| Octabin  | OT |
| Package  | PK |
| Package, cardboard, with bottle grip-holes     | IK |
| Package, display, cardboard                    | IB |
| Package, display, metal                        | ID |
| Package, display, plastic                      | IC |
| Package, display, wooden                       | IA |
| Package, flow                                  | IF |
| Package, paper wrapped                         | IG |
| Package, show                                  | IE |
| Packet   | PA |
| Pail   | PL |
| Pallet   | PX |
| Pallet, 100cms * 110cms                        | AH |
| Pallet, AS 4068-1993                           | OD |
| Pallet, box Combined open-ended box and pallet | PB |
| Pallet, CHEP 100 cm x 120 cm                   | OC |



|   |    |
|---|----|
| Pallet, CHEP 40 cm x 60 cm                | OA |
| Pallet, CHEP 80 cm x 120 cm               | OB |
| Pallet, ISO T11                           | OE |
| Pallet, modular, collars 80cms * 100cms   | PD |
| Pallet, modular, collars 80cms * 120cms   | PE |
| Pallet, modular, collars 80cms * 60cms    | AF |
| Pallet, shrinkwrapped                     | AG |
| Pallet, triwall                           | TW |
| Pallet, wooden                            | 8A |
| Pan                                       | P2 |
| Parcel                                    | PC |
| Pen                                       | PF |
| Piece                                     | PP |
| Pipe                                      | PI |
| Pipes, in bundle/bunch/truss              | PV |
| Pitcher                                   | PH |
| Plank                                     | PN |
| Planks, in bundle/bunch/truss             | PZ |
| Plate                                     | PG |
| Plates, in bundle/bunch/truss             | PY |
| Platform, unspecified weight or dimension | OF |
| Pot                                       | PT |
| Pouch                                     | PO |
| Punnet                                    | PJ |
| Rack                                      | RK |
| Rack, clothing hanger                     | RJ |
| Receptacle, fibre                         | AB |
| Receptacle, glass                         | GR |
| Receptacle, metal                         | MR |
| Receptacle, paper                         | AC |
| Receptacle, plastic                       | PR |
| Receptacle, plastic wrapped               | MW |
| Receptacle, wooden                        | AD |
| Rednet                                    | RT |
| Reel                                      | RL |

|   |    |
|---|----|
| Ring  | RG |
| Rod   | RD |
| Rods, in bundle/bunch/truss                       | RZ |
| Roll  | RO |
| Sachet  | SH |
| Sack  | SA |
| Sack, multi-wall                                  | MS |
| Sea-chest   | SE |
| Set   | SX |
| Sheet   | ST |
| Sheet, plastic wrapping                           | SP |
| Sheetmetal  | SM |
| Sheets, in bundle/bunch/truss                     | SZ |
| Shrinkwrapped                                     | SW |
| Skid  | SI |
| Slab  | SB |
| Sleeve  | SY |
| Slipsheet   | SL |
| Spindle   | SD |
| Spool   | SO |
| Suitcase  | SU |
| Tablet  | T1 |
| Tank container, generic                           | TG |
| Tank, cylindrical                                 | TY |
| Tank, rectangular                                 | TK |
| Tea-chest   | TC |
| Tierce  | TI |
| Tin   | TN |
| Tray  | PU |
| Tray, containing horizontally stacked flat items  | GU |
| Tray, one layer no cover, cardboard               | DV |
| Tray, one layer no cover, plastic                 | DS |
| Tray, one layer no cover, polystyrene             | DU |
| Tray, one layer no cover, wooden                  | DT |
| Tray, rigid, lidded stackable (CEN TS 14482:2002) | IL |

|   |    |
|---|----|
| Tray, two layers no cover, cardboard    | DY |
| Tray, two layers no cover, plastic tray | DW |
| Tray, two layers no cover, wooden       | DX |
| Trunk                                   | TR |
| Truss                                   | TS |
| Tub                                     | TB |
| Tub, with lid                           | TL |
| Tube                                    | TU |
| Tube, collapsible                       | TD |
| Tube, with nozzle                       | TV |
| Tubes, in bundle/bunch/truss            | TZ |
| Tun                                     | TO |
| Tyre                                    | TE |
| Uncaged                                 | UC |
| Unit                                    | UN |
| Unpacked or unpackaged                  | NE |
| Unpacked or unpackaged, multiple units  | NG |
| Unpacked or unpackaged, single unit     | NF |
| Vacuum-packed                           | VP |
| Vanpack                                 | VK |
| Vat                                     | VA |
| Vehicle                                 | VN |
| Vial                                    | VI |
| Wickerbottle                            | WB |

## 6. PREVIOUS DOCUMENT CODE

The codes applicable are as follows:

T2 = Transit declaration covering a common transit procedure for Community goods.

T2F = Transit declaration covering a common transit procedure for Community goods coming from or going to a part of the customs territory of the Community where the Community rules for value-added tax do not apply.

T2CIM = Community status goods carried under cover of a CIM consignment note or a TR transfer note.

T2TIR = Community status goods carried under cover of a TIR carnet.

- T2ATA = Community status goods carried under cover of an ATA carnet.
- T2L = Single Administrative Document proving the Community status of goods.
- T2LF = Single Administrative Document proving the Community status of goods in the exchange between parts of the customs territory of the Community where Community rules for value-added tax apply and parts of this territory where these rules do not apply.
- T1 = Transit declaration covering a common transit procedure for non-community goods

\* ..... = .....

\* any other previous document (an..5)

## 7. PRODUCED DOCUMENTS/CERTIFICATES CODE

(Numeric codes extracted from the 1997b UN Directories for Electronic Data Interchange for Administration, Commerce and Transport: List of codes for data element 1001, Document/message name, coded.)

|  |     |
|--|-----|
| Certificate of conformity                        | 2   |
| Certificate of quality                           | 3   |
| Movement certificate A.TR.1                      | 18  |
| Container list                                   | 235 |
| Packing list                                     | 271 |
| Proforma invoice                                 | 325 |
| Commercial invoice                               | 380 |
| House waybill                                    | 703 |
| Master bill of lading                            | 704 |
| Bill of lading                                   | 705 |
| House bill of lading                             | 714 |
| CIM consignment note (rail)                      | 720 |
| Road list-SMGS                                   | 722 |
| Road consignment note                            | 730 |
| Air waybill                                      | 740 |
| Master air waybill                               | 741 |
| Despatch note (post parcels)                     | 750 |
| Multimodal/combined transport document (generic) | 760 |
| Cargo manifest                                   | 785 |
| Bordereau  | 787 |

|                                   |     |
|-----------------------------------|-----|
| Despatch note model T             | 820 |
| Despatch note model T1            | 821 |
| Despatch note model T2            | 822 |
| Control document T5               | 823 |
| Despatch note model T2L           | 825 |
| Goods declaration for exportation | 830 |
| Phytosanitary certificate         | 851 |
| Sanitary certificate              | 852 |
| Veterinary certificate            | 853 |
| Certificate of origin             | 861 |
| Declaration of origin             | 862 |
| Preference certificate of origin  | 864 |
| Certificate of origin form GSP    | 865 |
| Import licence                    | 911 |
| Cargo declaration (arrival)       | 933 |
| Embargo permit                    | 941 |
| TIF form                          | 951 |
| TIR carnet                        | 952 |
| EUR 1 certificate of origin       | 954 |
| ATA carnet                        | 955 |
| Other                             | zzz |

8. CODES FOR MODES OF TRANSPORT, POSTAL AND OTHER CONSIGNMENTS

A. 1-figure code (obligatory);

B. 2-figure code (second digit optional for the Contracting Parties).

| A | B  | Standing for                                |
|---|----|---|
| 1 | 10 | Maritime transport                          |
|   | 12 | Railway wagon on sea-going vessel           |
|   | 16 | Powered road vehicle on sea-going vessel    |
|   | 17 | Trailer or semi-trailer on sea-going vessel |
|   | 18 | Inland waterway vessel on sea-going vessel  |
| 2 | 20 | Rail transport                              |
|   | 23 | Road vehicle on rail-wagon                  |
| 3 | 30 | Road transport                              |
| 4 | 40 | Air transport                               |

|   |    |                              |
|---|----|------------------------------|
| 5 | 50 | Postal consignments          |
| 7 | 70 | Fixed transport installation |
| 8 | 80 | Inland waterway transport    |
| 9 | 90 | Own propulsion               |

## 9. ADDITIONAL INFORMATION/SPECIAL INDICATION CODE

The codes applicable are as follows:

DG0 = Export from one EFTA country subject to restriction or export from EC subject to restriction.

DG1 = Export from one EFTA country subject to duties or export from EC subject to duties.

DG2 = Export.

Additional special indication codes can also be defined at national domain level.

## 10. GUARANTEE CODES

The applicable codes are:

| Situation   | Code | Additional information   |
|---|------|--|
| For guarantee waiver<br>(Article 53 of Appendix I)  | 0    | – guarantee waiver<br>certificate number                                 |
| For comprehensive guarantee   | 1    | – comprehensive guarantee<br>certificate number<br>– office of guarantee |
| For individual guarantee by a guarantor   | 2    | – reference for the<br>guarantee undertaking<br>– office of guarantee    |
| For individual guarantee in cash  | 3    |  |
| For individual guarantee in the form of vouchers  | 4    | – individual guarantee<br>voucher number                                 |
| For guarantee waiver<br>(Article 11 of Appendix I)  | 6    |  |
| For guarantee waiver by agreement<br>(Article 10(2)(a) of the Convention)   | A    |  |
| For guarantee waiver for the journey between<br>the office of departure and the office of transit<br>(Article 10(2)(b) of the Convention) | 7    |  |

|   |   |  |
|---|---|--|
| For individual guarantee of the type under point 3 of Annex IV to Appendix I. | 9 | – reference for the guarantee undertaking<br>– office of guarantee |
|---|---|--|

Country codes

The codes adopted for box 51 are applicable.

#### 11. CUSTOMS OFFICE REFERENCE NUMBER (COR)

| Field | Content   | Field type     | Example |
|-------|---|----------------|---------|
| 1     | Identifier of the country to which the Customs Office belongs (see CNT) | Alphabetic 2   | IT      |
| 2     | National number of the Customs Office                                   | Alphanumeric 6 | 0830AB  |

Field 1 as explained above.

Field 2 has to be freely filled with a 6 character alphanumeric code. The six characters allow national administrations, where necessary, to define a hierarchy of customs offices.

The offices of destination are listed on the competent office list (COL on the EUROPA site) for the common transit operations.

## SPECIMEN OF TRANSIT ACCOMPANYING DOCUMENT

|  |   |  |   |  |  |   |
|--|---|--|---|--|--|---|
| <b>TRANSIT - ACCOMPANYING DOCUMENT</b>   | <b>A</b>  | 2 Consignor/Exporter   | No  | <b>1 REGIME</b><br><div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"></div> <div style="width: 45%;"></div> </div> |  | <b>MRN</b>                                  |
|  |   |  |   | <b>3 Forms</b><br><div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"></div> <div style="width: 45%;"></div> </div>  | <b>4 Loading lists</b><br><div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"></div> <div style="width: 45%;"></div> </div>  |   |
|  |   |  |   | <b>5 Items</b><br><div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"></div> <div style="width: 45%;"></div> </div>  | <b>6 Total packages</b><br><div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"></div> <div style="width: 45%;"></div> </div> |   |
|  |   |  |   |  |  |   |
|  |   | 8 Consignee  | No  | Return copy has to be sent to the Office:  |  |   |
|  |   |  |   |  | 15 Country of dispatch/export  |   |
|  |   |  |   |  |  | 17 Country of destination                   |
|  |   | 18 Identity and nationality of means of transport at departure |   |  | 56 Other incidents during carriage<br>Details and measures taken   | G CERTIFICATION BY<br>COMPETENT AUTHORITIES |
|  |   |  |   |  |  |   |
|  | <b>A</b>  |  |   |  |  |   |
| 31 Packages and description of goods   | Marks and numbers - Container No(s) - Number and kind                     |  |   | 32 Item  | No   | 33 Commodity Code                           |
|  |   |  |   |  |  | 35 Gross mass (kg)                          |
|  |   |  |   |  |  | 38 Net mass (kg)                            |
|  |   |  |   | 40 Summary declaration/Previous document   |  |   |
| 44 Additional information/ Documents produced/ Certificates and authorisations |   |  |   |  |  |   |
| 55 Transshipments  | Place and country:  |  |   | Place and country:   |  |   |
|  | Ident. and nat. new means transp.:  |  |   | Ident. and nat. new means transp.:   |  |   |
|  | Ctr. <input type="checkbox"/> (1) Identity of new container:              |  |   | Ctr. <input type="checkbox"/> (1) Identity of new container:   |  |   |
|  | (1) Enter 1 if YES or 0 if NO.  |  |   | (1) Enter 1 if YES or 0 if NO.   |  |   |
| F CERTIFICATION BY COMPETENT AUTHORITIES                                       | New seals: Number: identity: Stamp:                                       |  |   | New seals: Number: identity: Stamp:  |  |   |
|  | Signature: <input type="checkbox"/> Data already recorded into the System |  |   | Signature: <input type="checkbox"/> Data already recorded into the System  |  |   |
| 51 Intended offices of transit (and country)                                   | 50 Principal  |  |   | No   |  |   |
|  |   |  |   |  |  |   |
| 52 Guarantee not valid for   |   |  |   | Code   | 53 Office of destination (and country)   |   |
| D CONTROL BY OFFICE OF DEPARTURE   |   |  | I CONTROL BY OFFICE OF DESTINATION                                |  |  |   |
| Result:  |   |  | Date of arrival:  |  |  |   |
| Seals affixed: Number: identity:   |   |  | Examination of seals:   |  |  |   |
| Time limit (date):   |   |  | Remarks:  |  |  |   |
|  |   |  | Return Copy sent on after registration under No Signature: Stamp: |  |  |   |

<sup>45</sup> Amended by Decision No 1/2008 of 16.6.2008 (OJ L 274, 15.10.2008, p. 1).



## EXPLANATORY NOTES AND PARTICULARS (DATA) FOR THE TRANSIT ACCOMPANYING DOCUMENT

### Explanatory notes for completing the transit accompanying document

The paper to be used for the transit accompanying document can be green.

The transit accompanying document shall be printed based on data derived from the transit declaration, where appropriate amended by the principal and/or verified by the office of departure, and completed as follows:

1. MRN (movement reference number)

The information is given alphanumerically with 18 digits based on the following specimen:

| Field | Content  | Field type      | Examples      |
|-------|--|-----------------|---------------|
| 1     | Last two digits of year of formal acceptance of transit movement (YY)                | Numeric 2       | 97            |
| 2     | Identifier of the country from which movement originates. (ISO alpha-2 country code) | Alphabetic 2    | IT            |
| 3     | Unique identifier for transit movement per year and country                          | Alphanumeric 13 | 9876AB8890123 |
| 4     | Check digit  | Alphanumeric 1  | 5             |

Fields 1 and 2 as explained above.

Field 3 has to be filled in with an identifier for the transit transaction. The way that field is used is under the responsibility of national administrations but each transit transaction handled during one year within the given country must have a unique number. National administrations that want to have the office reference number of the competent authorities included in the MRN could use up to the first 6 characters to insert the national number of the office.

Field 4 has to be filled with a value that is a check digit for the whole MRN. This field allows detection of any error when capturing the whole MRN.

The MRN shall also be printed in bar code mode using the standard "code 128", character set "B"

2. Box 3:

- first subdivision: serial number of the current printed sheet,

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<sup>46</sup> Amended by Decision No 1/2008 of 16.6.2008 (OJ L 274, 15.10.2008, p. 1).

- second subdivision: total number of sheets printed (including list of items),
  - shall not be used when only one item.
3. In the space to the right of box 8:
- Name and address of the customs office to which the return copy of the transit accompanying document has to be returned if the fallback procedure is used.
4. Box C:
- the name of the office of departure
  - reference number of the office of departure
  - acceptance date of the transit declaration
  - the name and the authorisation number of the authorised consignor (if any).
5. Box D:
- control results
  - seals affixed or the indication "- -" identifying the "Waiver - 99201";
  - the indication "Binding itinerary", where appropriate.

The transit accompanying document shall not be modified nor shall any addition or deletion be made thereto unless otherwise specified in this Convention.

6. Formalities en route

Between the time when the goods leave the office of departure and the time they arrive at the office of destination certain details may have to be added on the transit accompanying document accompanying the goods. The details relate to the transport operation and must be entered by the carrier responsible for the means of transport on which the goods are loaded as and when the corresponding activities are carried out. The particulars may be added legibly by hand, in which case the entries should be made in ink and in block letters.

Carriers are reminded that goods can be transhipped only under an authorisation of the competent authorities of the country in whose territory the transshipment is to be made.

Where those authorities consider that the common transit operation concerned may continue in the normal way they shall, once they have taken any steps that may be necessary, endorse the transit accompanying documents.

The competent authorities at the office of transit or office of destination are under an obligation to incorporate into the system the data added to the transit accompanying document. The integration of the data can also be carried out by the authorised consignee.

The boxes and activities involved are:

- Transshipment: use box 55

Box 55: Transshipment

The carrier must complete the first three lines of this box when goods are transhipped from one means of transport to another or from one container to another in the course of the operation in question.

However, where goods are carried in containers that are to be transported by road vehicles, the competent authorities may authorise the principal to leave box 18 blank where the logistics 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 will be subsequently entered in box 55.

- Other incidents: use box 56.

Box 56: Other incidents during carriage

Box to be completed in accordance with current obligations regarding transit.

In addition, where goods have been loaded on a semi-trailer and the tractor is changed during the journey (without the goods being handled or transhipped), enter in this box the registration number and nationality of the new tractor. In this case, endorsement by the competent authorities is not necessary.

## SPECIMEN OF THE LIST OF ITEMS

[illegible]

140

**EXPLANATORY NOTES AND PARTICULARS (DATA) FOR THE LIST OF ITEMS**

When a movement consists of more than one item, sheet A of the list of items shall always be printed by the computer system and shall be attached to the transit accompanying document.

The boxes of the list of items are vertically expandable.

Particulars have to be printed as follows:

1. In the identification box (upper left corner):
  - (a) list of items
  - (b) serial number of the current sheet and the total number of the sheets (including the transit accompanying document)
2. OoDep – name of the office of departure
3. Date – date of acceptance of the transit declaration
4. MRN – movement reference number as defined in Annex A4
5. The particulars of the different boxes at item level has to be printed as follows:
  - (a) item No – serial number of the current item
  - (b) regime – if the status of the goods for the whole declaration is uniform, the box is not used
  - (c) if mixed consignment the actual status, T1, T2 or T2F, is printed

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<sup>48</sup> Amended by Decision No 1/2008 of 16.6.2008 (OJ L 274, 15.10.2008, p. 1).

## ***B. ANNEXES FALLBACK PROCEDURE***

### ***ANNEX B1<sup>49</sup>***

#### **CODES TO BE USED WHEN COMPLETING TRANSIT DECLARATION FORMS**

##### **A. Particulars to be entered in the different boxes**

###### **Box 19: Container**

The applicable codes are:

0: goods not carried in containers;

1: goods carried in containers.

###### **Box 27: Place of loading/unloading**

Codes to be adopted by the Contracting Parties.

###### **Box 33: Commodity code**

First sub-division

Give the commodity code made up of at least the six digits of the Harmonised Commodity Description and Coding System. However, in the Community give the eight digits of the Combined Nomenclature where a Community provision so requires.

Other sub-divisions

To be completed using any other specific codes of the Contracting Parties (such codes should be entered starting immediately after the first sub-division).

###### **Box 51: Intended transit offices<sup>50</sup>**

Country codes

This country code is the ISO alpha-2 code (ISO 3166-1).

The applicable codes are:

|    |                |
|----|----------------|
| AT | Austria        |
| BE | Belgium        |
| BG | Bulgaria       |
| CH | Switzerland    |
| CY | Cyprus         |
| CZ | Czech Republic |
| DE | Germany        |
| DK | Denmark        |

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<sup>49</sup> Amended by Decision No 1/2008 of 16.6.2008 (OJ L 274, 15.10.2008, p. 1).

<sup>50</sup> Amended by Decision No 1/2013 of 1.7.2013 (OJ L 277, 18.10.2013, p. 14).

|    |                |
|----|----------------|
| EE | Estonia        |
| ES | Spain          |
| FI | Finland        |
| FR | France         |
| GB | United Kingdom |
| GR | Greece         |
| HR | Croatia        |
| HU | Hungary        |
| IE | Ireland        |
| IS | Iceland        |
| IT | Italy          |
| LT | Lithuania      |
| LU | Luxembourg     |
| LV | Latvia         |
| MT | Malta          |
| NL | Netherlands    |
| NO | Norway         |
| PL | Poland         |
| PT | Portugal       |
| RO | Romania        |
| SE | Sweden         |
| SI | Slovenia       |
| SK | Slovakia       |
| TR | Turkey         |

Box 53: Office of destination (and country)

Use the codes shown for box 51.

## **B. Codes of linguistic references**

See Annex B6, Title III

**EXPLANATORY NOTE ON COMPLETING FORMS TO BE USED FOR  
ESTABLISHING THE COMMUNITY STATUS OF GOODS**

**A. General description**

1. Where the Community status of goods has to be established for the purposes of the Convention, forms conforming to Copy No 4 of the specimen in the SAD Convention, Annex 1, Appendix I or Copy No 4/5 of the specimen in the SAD Convention, Annex 1, Appendix II must be used. Where necessary one or more continuation sheets complying with Copy No 4 or Copy No 4/5 of the specimens in the SAD Convention, Annex I, Appendices 3 and 4 respectively, must be used.
2. The person concerned should complete only the boxes at the top of the form under the heading "Important note".
3. Forms must be completed using a typewriter or mechanographical or similar process. They may also be completed legibly by hand, in ink and in block letters.
4. No erasures or alterations may be made. Any alterations must be made by crossing out the incorrect particulars and, where appropriate, adding those required. Any alterations made in this way must be initialled by the person making them and expressly endorsed by the competent authorities. Where necessary, the latter may require a new declaration to be lodged.
5. Any unused spaces in the boxes to be completed by the person concerned must be struck through so that no subsequent entries can be made.

**B. Particulars to be entered in the different boxes**

**Box 1: Declaration**

Enter "T2L" or "T2LF" in the third subdivision.

Where continuation sheets are used, enter "T2Lbis" or "T2LFbis", as appropriate, in the third subdivision of box 1 of the forms used for the purpose.

**Box 2: Consignor/Exporter**

This box is optional for the Contracting Parties. Enter the full name and address of the consignor/exporter. The countries in question may add to the explanatory note the requirement to include a reference to the identification number allocated by the competent authorities for tax, statistical or other purposes. Where consignments are grouped, the said countries may provide that the following entry be made in this box and that the list of consignors be attached to the declaration:

– Various – 99211

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<sup>51</sup> Amended by Decision No 1/2008 of 16.6.2008 (OJ L 274, 15.10.2008, p. 1).



### Box 3: Forms

Give the number of the form and the total number of forms used.

For example if the T2L document is made out on a single form, enter 1/1; if the T2L document has a T2Lbis continuation sheet, enter 1/2 on the T2L document and 2/2 on the continuation sheet; if the T2L document has two T2Lbis continuation sheets, enter 1/3 on the T2L document, 2/3 on the first T2Lbis continuation sheet and 3/3 on the second T2Lbis continuation sheet.

### Box 4: Loading lists

Enter the number of loading lists attached.

### Box 5: Items

Enter the total number of items listed in the T2L document.

### Box 14: Declarant/Representative

Enter the full name and address of the declarant/representative in accordance with the provisions in force. If the person concerned is the same as the consignor entered in box 2 enter one of the following:

Consignor – 99213

The countries in question may add to the explanatory note the requirement to include the identification number allocated by the competent authorities for tax, statistical or other purposes.

### Box 31: Packages and description of goods, marks and numbers, container No(s), number and kind

Enter the marks, numbers, number and kind of packages or, in the case of unpackaged goods, enter the number of such goods covered by the document or the following:

– Bulk – 99212

The normal trade description must be entered in all cases. This description must include all the details needed to allow identification of the goods. Where box 33 (Commodity Code) has to be completed, the description must be expressed in sufficiently precise terms to allow classification of the goods. This box must also show the particulars required under any specific rules (e.g. on excise duties). If containers are used, the identifying marks of the container should also be entered in this box.

### Box 32: Item number

Give the number of the item shown in the list in Box 5 of the accompanying T2L document, continuation sheets or loading lists.

Where a T2L document covers only one item, the Contracting Parties need not require this box to be completed as the figure "1" should already have been entered in box 5.

**Box 33: Commodity code**

In T2L documents made out in an EFTA country, this box has to be completed only where the transit declaration or previous document includes a commodity code.

**Box 35: Gross mass**

Enter the gross mass, in kilograms, of the goods described in the corresponding box 31. The gross mass is the aggregate mass of the goods including all packing but excluding containers and other transport equipment.

Where a T2L document covers several types of goods, it is sufficient to enter the total gross mass in the first box 35 and leave the remaining boxes 35 blank.

**Box 38: Net mass**

In EFTA countries this box has to be completed only where the transit declaration or previous document includes an entry for net mass. Enter the net mass, in kilograms, of the goods described in the corresponding box 31. The net mass is the mass of the goods themselves excluding all packaging.

**Box 40: Summary declaration/previous document**

Enter the type, number, date and issuing office of the declaration or previous document used as a basis for drawing up the T2L document.

**Box 44: Additional information, documents produced, certificates and authorisations**

In EFTA countries this box has to be completed only where an entry has been made in the equivalent box in the transit declaration or preceding document. Any such entries must be repeated on the T2L document.

**Box 54: Place and date, signature and name of the declarant or his representative**

Subject to any specific provisions on the use of computerised systems, the signature of the person concerned, followed by his name and forename, must appear on the T2L document. When the person concerned is a legal person, the signatory should add after this signature and name the capacity in which he is signing.

**C. Codes of linguistic references**

See Annex B6, Title III

**CODES TO BE USED WHEN COMPLETING FORMS TO BE USED FOR  
ESTABLISHING THE COMMUNITY STATUS OF GOODS**

**A. Particulars to be entered in the different boxes**

Box 33: Commodity code

First sub-division

Give the commodity code made up of at least the six digits of the Harmonised Commodity Description and Coding System. However, in the Community give the eight digits of the Combined Nomenclature where a Community provision so requires.

Other sub-divisions

To be completed using any other specific codes of the Contracting Parties (such codes should be entered starting immediately after the first sub-division).

**B. Codes of linguistic references**

See Annex B6, Title III

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<sup>52</sup> Amended by Decision No 1/2008 of 16.6.2008 (OJ L 274, 15.10.2008, p. 1).

**LOADING LIST**

**LOADING LIST**

|  |
|--|
|  |
|  |

| No | Marks, numbers, number and kind of packages:<br>description of goods | Country of<br>dispatch/export | Gross mass | Reserved<br>for official use |
|----|--|-------------------------------|------------|------------------------------|
|    |  |                               |            |                              |

(signature)

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<sup>53</sup> Amended by Decision No 1/2008 of 16.6.2008 (OJ L 274, 15.10.2008, p. 1).

## EXPLANATORY NOTE ON THE LOADING LIST

### *TITLE I* **GENERAL**

#### **1. Definition**

The loading list referred to in Article 7 of Appendix III means a document having the characteristics described in this Annex.

#### **2. Loading list form**

2.1 Only the front of the form may be used as a loading list.

2.2 The features of a loading list are:

- (a) the heading "Loading List";
- (b) a 70 by 55 millimetre box divided into an upper part of 70 by 15 millimetres and a lower part of 70 by 40 millimetres;
- (c) columns with the following headings in the following order:
  - serial number,
  - marks, numbers, number and kind of packages, description of goods,
  - country of dispatch/export,
  - gross mass in kilograms,
  - reserved for the administration.

Users may adjust the width of the columns to their needs. However, the column headed "reserved for the administration" must always be at least 30 millimetres wide. Users may also decide for themselves how to use the spaces other than those referred to in points (a), (b) and (c).

2.3 A horizontal line must be drawn immediately under the last entry and any spaces not used must be scored through to prevent later additions.

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<sup>54</sup> Amended by Decision No 1/2008 of 16.6.2008 (OJ L 274, 15.10.2008, p. 1).

*TITLE II*  
**PARTICULARS TO BE ENTERED IN THE DIFFERENT HEADINGS**

**1. Box**

*1.1 Upper part*

Where a loading list accompanies a transit declaration, the principal must enter "T1", "T2" or "T2F" in the upper part of the box.

Where a loading list accompanies a T2L document, the person concerned must enter "T2L" or "T2LF" in the upper part of the box.

*1.2 Lower part*

The particulars listed in paragraph 4 of Title III below must be entered in this part of the box.

**2. Columns**

*2.1 Serial number*

Every item shown on the loading list must be preceded by a serial number.

*2.2 Marks, numbers, number and kind of packages, description of goods*

Where a loading list accompanies a transit declaration, the particulars must be entered in accordance with Annexes B1 and B6 to Appendix III. The list must include the information entered in boxes 31 (Packages and description de goods), 44 (Additional information, documents produced, certificates and authorisations) and, where appropriate, 33 (Commodity code) and 38 (Net mass) of the transit declaration.

Where a loading list accompanies a T2L document, the particulars must be entered in accordance with Annexes B2 and B3 to Appendix III.

*2.3 Country of dispatch/export*

Enter the name of the country from which the goods are being consigned or exported. Do not use this column where a loading list accompanies a T2L document.

*2.4 Gross mass (kg)*

Enter the details entered in box 35 of the SAD (see Annexes B2 and B6 to this Appendix).

*TITLE III*  
**USE OF LOADING LISTS**

1. A transit declaration may not have both a loading list and one or more continuation sheets attached to it.
2. Where a loading list is used, boxes 15 (Country of dispatch/export), 32 (Item number), 33 (Commodity code), 35 (Gross mass (kg)) and, where appropriate, 44 (Additional information, documents produced, certificates and authorisations) of the transit declaration form must be struck through and box 31 (Packages and description of goods) may not be used to enter the marks, numbers, number and kind of packages or description of goods. A reference to the serial number and the symbol of the different loading lists shall be entered in box 31 (Packages and description of goods) of the transit declaration form used.
3. The loading list must be produced in the same number of copies as the form to which it relates.
4. When a transit declaration is registered the loading list must be given the same registration number as the form to which it relates. This number must be entered by using a stamp which includes the name of the office of departure, or by hand. If entered by hand, it must be endorsed by the official stamp of the office of departure.

It is not obligatory for an official of the office of departure to sign the forms.

5. Where several loading lists are attached to one form used for the purpose of a T1 or T2 procedure, the lists must bear a serial number allocated by the principal, and the number of loading lists attached must be entered in box 4 (Loading lists) of the said form.
6. The provisions of paragraphs 1 to 5 apply, as appropriate, where a loading list is attached to a T2L document.

## EXPLANATORY NOTE ON COMPLETING TRANSIT DECLARATION FORMS

### *TITLE I* **GENERAL**

#### **General description**

Where Article 22 of Appendix I is applicable, the form referred to in the SAD Convention Annex I, Appendix 1 is to be used for placing goods under the transit procedure in conformance with the SAD Convention, Annex II, Appendix 3, Title 1.

Where the rules (in particular those of Article 12(1) of the Convention and Article 37 (4) to Appendix I) require additional copies of the transit declaration to be provided, the principal may use continuation sheets or photocopies, as necessary.

These must then be signed by the principal and presented to the competent authorities, who must endorse them in the same way as they endorse the Single Administrative Document. Save where the rules provide otherwise, these documents must be marked "copy" and the competent authorities must accept them on the same terms as the originals, provided the said authorities consider the documents genuine and legible.

### *TITLE II* **PARTICULARS TO BE ENTERED IN THE DIFFERENT BOXES**

#### **I. Formalities in the country of departure**

##### **Box 1: Declaration**

The following must be entered in the third subdivision:

- (1) where goods are required to move under the T2 procedure: T2 or T2F;
- (2) where goods are required to move under the T1 procedure: T1;
- (3) for the consignments referred to in Article 23 of Appendix I: T.

In this case the space following the letter T must be struck through.

##### **Box 2: Consignor/Exporter**

This box is optional for the Contracting Parties.

Enter the full name and address of the consignor/exporter concerned. The Contracting Parties may add to the explanatory note the requirement to include a reference to the identification number allocated by the competent authorities for tax, statistical or other purposes.

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<sup>55</sup> Amended by Decision No 1/2008 of 16.6.2008 (OJ L 274, 15.10.2008, p. 1).



Where consignments are grouped, the Contracting Parties may provide that the following entry be made in this box and that the list of consignors be attached to the declaration:

– Various – 99211

#### Box 3: Forms

Enter the serial number of the set and the total number of sets of forms and continuation sheets used. For example, if there is one form and two continuation sheets, enter 1/3 on the form, 2/3 on the first continuation sheet and 3/3 on the second continuation sheet.

When the declaration covers only one item (i.e. when only one "goods description" box has to be completed) do not enter anything in box 3; enter the figure "1" in box 5 instead.

When two sets of 4 copies are used instead of one set of 8 copies, the two sets are to be treated as one.

#### Box 4: Number of loading lists

Enter in figures the number of loading lists attached, if any, or the number of descriptive commercial lists, if any, authorised by the competent authorities.

#### Box 5: Items

Enter the total number of items listed in the transit declaration.

#### Box 6: Total packages

This box is optional for the Contracting Parties. Enter the total number of packages making up the consignment in question.

#### Box 8: Consignee

Enter the full name and address of the person(s) or company(ies) to whom the goods are to be delivered. Where consignments are grouped, the Contracting Parties may provide that one of the entries referred to under box 2 be made in this box and that the list of consignees be attached to the transit declaration.

The Contracting Parties may allow this box not to be completed if the consignee is established outside the territory of the Contracting Parties.

The identification number need not be shown at this stage.

#### Box 15: Country of dispatch/export

##### Box 15a

Enter the name of the country from which the goods are to be dispatched/exported.

#### Box 17: Country of destination

##### Box 17a

Enter the name of the country.

#### Box 18: Identity and nationality of means of transport at departure

Enter the means of identification, e.g. the registration number(s) or name, of the means of transport (lorry, ship, railway wagon, aircraft) on which the goods are directly loaded on presentation at the office of departure, followed by the nationality of the means of transport (or that of the means of transport providing propulsion for the whole if it is made up of several means of transport), using the codes laid down for the purpose. For example, where a tractor and a trailer with different vehicle registration numbers are used, enter the registration numbers of both tractor and trailer, and the nationality of the tractor.

However where goods are carried in containers that are to be transported by road vehicles, the competent authorities may authorise the principal to leave this box 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.

Where goods are moved by fixed transport installations, do not enter anything for registration number or nationality in this box. Where goods are carried by rail, do not enter anything for nationality.

In other cases, declaration of the nationality is optional for the Contracting Parties.

#### Box 19: Container (Ctr)

This box is optional for the Contracting Parties.

Use the codes provided for the purpose to enter particulars of the presumed situation at the border of the Contracting Party in whose territory the office of departure is located, as known at the time the goods were placed under the common transit procedure.

#### Box 21: Identity and nationality of the active means of transport crossing the border

The requirement to enter the means of identification in this box is optional for the Contracting Parties.

The requirement to enter the nationality is obligatory.

However, where goods are carried by rail or moved by fixed installation, do not enter anything for registration number or nationality.

Using the appropriate code, enter the type (lorry, ship, railway wagon, aircraft, etc.) and the means of identification (e.g. registration number or name) of the active means of transport (i.e. the means of transport providing propulsion) which it is presumed will be used at the frontier crossing point on exit from the Contracting Party where the office of departure is located, followed by the code for the nationality of the means of transport, as known at the time the goods were placed under the common transit procedure.

Where combined transport or several means of transport are used, the active means of transport is the unit which provides propulsion for the whole combination. For

example, when a lorry is on a sea-going vessel, the active means of transport is the ship and where a combination of a tractor and a trailer is used, the active means of transport is the tractor.

#### Box 25: Mode of transport at the border

This box is optional for the Contracting Parties.

Use the codes provided for the purpose to enter the mode of transport which it is presumed will provide the active means of transport on which the goods will leave the territory of the Contracting Party in which the office of departure is located.

#### Box 27: Place of loading

This box is optional for the Contracting Parties.

Where a code is provided, use it to enter the place where the goods are to be loaded onto the active means of transport on which they are to cross the border of the Contracting Party in whose territory the office of departure is located, as known at the time the goods are placed under the common transit procedure.

#### Box 31: Packages and description of goods, marks and numbers, container No(s), number and kind

Enter the marks, numbers, number and kind of packages or, in the case of unpackaged goods, enter the number of such goods covered by the declaration, or one of the following:

– Bulk – 99212

The normal trade description must be entered in all cases. This description must include all the details needed to allow identification of the goods. Where box 33 (Commodity Code) has to be completed, the description must be expressed in sufficiently precise terms to allow classification of the goods. This box must also show the particulars required under any specific rules (e.g. on excise duties). If containers are used, the identifying marks of the container should also be entered in this box.

#### Box 32: Item number

Give the number of the item shown in the list of items declared in box 5.

Where a declaration covers only one item, the Contracting Parties need not require this box to be completed as the figure "1" should already have been entered in box 5.

#### Box 33: Commodity code

This box must be completed where:

- the same person makes a transit declaration at the same time as, or following, a customs declaration which includes a commodity code; or
- a transit declaration covers goods referred to in the list published in accordance with Article 1(3) to Appendix I.

Enter the code for the goods.

In T2 and T2F transit declarations made in an EFTA country this box need not be completed unless the preceding transit declaration includes a commodity code.

If it does, give the code entered in the corresponding declaration.

In all other cases use of this box is optional.

#### Box 35: Gross mass

Enter the gross mass, in kilograms, of the goods described in the corresponding box 31. The gross mass is the aggregate mass of the goods including all packing but excluding containers and other transport equipment.

Where a declaration covers several types of goods, it is sufficient to enter the total gross mass in the first box 35 and leave the remaining boxes 35 blank.

#### Box 38: Net mass

This box is optional for the Contracting Parties. Enter the net mass, in kilograms, of the goods described in the corresponding box 31.

The net mass is the mass of the goods themselves excluding all packaging.

#### Box 40: Summary declaration/previous document

Enter the reference for the preceding customs-approved treatment or use or for any corresponding customs documents. Where more than one reference has to be given, the Contracting Parties may provide that the following be entered in this box and that a list of the references concerned accompany the transit declaration:

– Various – 99211

#### Box 44: Additional information, documents produced, certificates and authorisations

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 (e.g. the serial number of the T5 control copy, the export licence or permit number, the data required under veterinary and phytosanitary regulations, the bill of lading number). Do not complete the sub-division "Additional Information code (AI)".

#### Box 50: Principal and authorised representative, place, date and signature

Enter the full name (person or company) and address of the principal and the identification number, if any, allocated by the competent authorities. If appropriate, enter the full name (person or company) of the authorised representative signing on behalf of the principal.

Subject to any specific provisions on the use of computerised systems, the original of the handwritten signature of the person concerned must appear on the copy which is to be kept at the office of departure. Where the person concerned is a legal person, the

signatory should add after his signature his full name and the capacity in which he is signing.

**Box 51: Intended offices of transit (and countries)**

Enter the intended office of entry into each Contracting Party whose territory is to be transited in the course of carriage or, where the operation involves transiting territory other than that of the Contracting Parties, the office of exit by which the means of transport will leave the territory of the Contracting Parties. The transit offices are shown in the list of offices competent for common transit operations. After the name of the office, enter the code for the country concerned.

**Box 52: Guarantee**

Use the codes laid down for this purpose to enter the type of guarantee or guarantee waiver used for the operation followed, as appropriate, by the number of the comprehensive guarantee certificate, the guarantee waiver certificate, or the individual guarantee voucher, and the office of guarantee.

Where a comprehensive guarantee, a guarantee waiver or individual guarantee furnished by a guarantor is not valid for all the Contracting Parties, add "not valid for" followed by the codes for the Contracting Party or Parties concerned.

**Box 53: Office of destination (and country)**

Enter the name of the office where the goods are to be presented in order to complete the transit operation. The offices of destination are listed on the competent offices list (COL on EUROPA) for common transit operations.

After the name of the office, enter the code for the country concerned.

## **II. Formalities en route**

Between the time when the goods leave the office of departure and the time they arrive at the office of destination certain details may have to be added on Copies No 4 and 5 of the transit declaration accompanying the goods. The details relate to the transport operation and must be entered by the carrier responsible for the means of transport on which the goods are loaded as and when the corresponding activities are carried out. The particulars may be added legibly by hand, in which case the entries should be made in ink and in block letters.

The boxes and activities involved are:

- Transhipment: use box 55

**Box 55: Transhipment**

The carrier must complete the first three lines of this box when goods are transhipped from one means of transport to another or from one container to another in the course of the operation in question.

Carriers are reminded that goods can be transhipped only under an authorisation of the competent authorities of the country in whose territory the transhipment is to be made.

Where those authorities consider that the common transit operation concerned may continue in the normal way they shall, once they have taken any steps that may be necessary, endorse Copies No 4 and 5 of the transit declaration.

- Other incidents: use box 56.

Box 56: Other incidents during carriage

Box to be completed in accordance with current obligations regarding transit.

In addition, where goods have been loaded on a semi-trailer and the tractor is changed during the journey (without the goods being handled or transhipped), enter in this box the registration number and nationality of the new tractor. Here, endorsement by the competent authorities is not necessary.

*TITLE III<sup>56</sup>*

**TABLE OF LINGUISTIC REFERENCES AND OF THEIR CODES**

| Linguistic references |    |                       | Codes                    |
|-----------------------|----|-----------------------|--------------------------|
| –                     | BG | Ограничена валидност  | Limited validity – 99200 |
| –                     | CS | Omezená platnost      |                          |
| –                     | DA | Begrænset gyldighed   |                          |
| –                     | DE | Beschränkte Geltung   |                          |
| –                     | EE | Piiratud kehtivus     |                          |
| –                     | EL | Περιορισμένη ισχύς    |                          |
| –                     | ES | Validez limitada      |                          |
| –                     | FR | Validité limitée      |                          |
| –                     | HR | Valjanost ograničena  |                          |
| –                     | IT | Validità limitata     |                          |
| –                     | LV | Ierobežots derīgums   |                          |
| –                     | LT | Galiojimas apribotas  |                          |
| –                     | HU | Korlátozott érvényű   |                          |
| –                     | MT | Validità limitata     |                          |
| –                     | NL | Beperkte geldigheid   |                          |
| –                     | PL | Ograniczona ważność   |                          |
| –                     | PT | Validade limitada     |                          |
| –                     | RO | Validitate limitată   |                          |
| –                     | SL | Omejena veljavnost    |                          |
| –                     | SK | Obmedzená platnosť    |                          |
| –                     | FI | Voimassa rajoitetusti |                          |
| –                     | SV | Begränsad giltighet   |                          |
| –                     | EN | Limited validity      |                          |
| –                     | IS | Takmarkað gildissvið  |                          |

<sup>56</sup> Amended by Decision No 1/2013 of 1.7.2013 (OJ L 277, 18.10.2013, p. 14).

|   |    |                     |                |
|---|----|---------------------|----------------|
| – | NO | Begrenset gyldighet |                |
| – | TR | Sınırlı Geçerli     |                |
| – | BG | Освобождено         | Waiver – 99201 |
| – | CS | Osvobození          |                |
| – | DA | Fritaget            |                |
| – | DE | Befreiung           |                |
| – | EE | Loobutud            |                |
| – | EL | Απαλλαγή            |                |
| – | ES | Dispensa            |                |
| – | FR | Dispense            |                |
| – | HR | Oslobođeno          |                |
| – | IT | Dispensa            |                |
| – | LV | Derīgs bez zīmoga   |                |
| – | LT | Leista neplombuoti  |                |
| – | HU | Mentesség           |                |
| – | MT | Tneħħija            |                |
| – | NL | Vrijstelling        |                |
| – | PL | Zwolnienie          |                |
| – | PT | Dispensa            |                |
| – | RO | Dispensă            |                |
| – | SL | Opustitev           |                |
| – | SK | Oslobodenie         |                |
| – | FI | Vapautettu          |                |
| – | SV | Befrielse           |                |
| – | EN | Waiver              |                |
| – | IS | Undanþegið          |                |
| – | NO | Fritak              |                |
| – | TR | Vazgeçme            |                |



|   |    |                            |                           |
|---|----|----------------------------|---------------------------|
|   |    |                            | Alternative proof – 99202 |
| – | BG | Алтернативно доказателство |                           |
| – | CS | Alternativní důkaz         |                           |
| – | DA | Alternativt bevis          |                           |
| – | DE | Alternativnachweis         |                           |
| – | EE | Alternatiivsed tõendid     |                           |
| – | EL | Εναλλακτική απόδειξη       |                           |
| – | ES | Prueba alternativa         |                           |
| – | FR | Preuve alternative         |                           |
| – | HR | Alternativni dokaz         |                           |
| – | IT | Prova alternativa          |                           |
| – | LV | Alternatīvs pierādījums    |                           |
| – | LT | Alternatyvusis įrodymas    |                           |
| – | HU | Alternatív igazolás        |                           |
| – | MT | Prova alternattiva         |                           |
| – | NL | Alternatief bewijs         |                           |
| – | PL | Alternatywny dowód         |                           |
| – | PT | Prova alternativa          |                           |
| – | RO | Probă alternativă          |                           |
| – | SL | Alternativno dokazilo      |                           |
| – | SK | Alternatívny dôkaz         |                           |
| – | FI | Vaihtoehtoinen todiste     |                           |
| – | SV | Alternativt bevis          |                           |
| – | EN | Alternative proof          |                           |
| – | IS | Önnur sönnun               |                           |
| – | NO | Alternativt bevis          |                           |
| – | TR | Alternatif Kanıt           |                           |

|   |    |  |   |
|---|----|--|---|
| – | BG | Различия: митническо учреждение, където стоките са представени (наименование и страна) | Differences: office where goods were presented ..... (name and country) – 99203 |
| – | CS | Nesrovnalosti: úřad, kterému bylo zboží předloženo ..... (název a země)                |   |
| – | DA | Forskelle: det sted, hvor varerne blev frembudt ..... (navn og land)                   |   |
| – | DE | Unstimmigkeiten: Stelle, bei der die Gestellung erfolgte ..... (Name und Land)         |   |
| – | EE | Erinevused: asutus, kuhu kaup esitati.....(nimi ja riik)                               |   |
| – | EL | Διαφορές: εμπορεύματα προσκομισθέντα στο τελωνείο ..... (Όνομα και χώρα)               |   |
| – | ES | Diferencias: mercancías presentadas en la oficina ..... (nombre y país)                |   |
| – | FR | Différences: marchandises présentées au bureau ..... (nom et pays)                     |   |
| – | HR | Razlike: Carinarnica kojoj je roba podnesena ..... (naziv i zemlja)                    |   |
| – | IT | Differenze: ufficio al quale sono state presentate le merci ..... (nome e paese)       |   |
| – | LV | Atšķirības: muitas iestāde, kurā preces tika uzrādītas (nosaukums un valsts)           |   |
| – | LT | Skirtumai: įstaiga, kuriai pateiktos prekės (pavadinimas ir valstybė)                  |   |
| – | HU | Eltérések: hivatal, ahol az áruk bemutatása megtörtént ..... (név és ország)           |   |
| – | MT | Differenzi: uffiċċju fejn l-oġġetti kienu pprezentati (isem u pajjiż)                  |   |
| – | NL | Verschillen: kantoor waar de goederen zijn aangebracht ..... (naam en land)            |   |
| – | PL | Nie zgodności: urząd, w którym przedstawiono towar ..... (nazwa i kraj)                |   |
| – | PT | Diferenças: mercadorias apresentadas na estância ..... (nome e país)                   |   |

|   |    |   |   |
|---|----|---|---|
| – | RO | Diferențe: mărfuri prezentate la biroul vamal .....(nume și țara)   |   |
| – | SL | Razlike: urad, pri katerem je bilo blago predloženo ... (naziv in država)   |   |
| – | SK | Nezrovnalosti: úrad, ktorému bol tovar dodaný ..... (názov a krajina)   |   |
| – | FI | Muutos: toimipaikka, jossa tavarat esitetty ..... (nimi ja maa)   |   |
| – | SV | Avvikelse: tullkontor där varorna anmäldes ..... (namn och land)  |   |
| – | EN | Differences: office where goods were presented ..... (name and country)   |   |
| – | IS | Breying: tollstjórnaskrifstofa þar sem vörum var framvísað ..... (nafn og land)                                     |   |
| – | NO | Forskjell: det tollsted hvor varene ble fremlagt ..... (navn og land)   |   |
| – | TR | Değişiklikler: Eşyanın sunulduğu idare.....(adı ve ülkesi).   |   |
| – | BG | Излизането от ..... подлежи на ограничения или такси съгласно Регламент/Директива/Решение № ...,                    | Exit from ..... subject to restrictions or charges under Regulation/Directive/Decision No ... – 99204 |
| – | CS | Výstup ze ..... podléhá omezením nebo dávkám podle nařízení/směrnice/rozhodnutí č. ...                              |   |
| – | DA | Udpassage fra ..... undergivet restriktioner eller afgifter i henhold til forordning/direktiv/afgørelse nr. ...     |   |
| – | DE | Ausgang aus ..... — gemäß Verordnung/Richtlinie/Beschluss Nr. ... Beschränkungen oder Abgaben unterworfen.          |   |
| – | EE | Väljumine ..... on aluseks piirangutele ja/või maksudele vastavalt määrusele/direktiivile/otsusele nr ...           |   |
| – | EL | Η έξοδος από ..... υποβάλλεται σε περιορισμούς ή σε επιβαρύνσεις από τον κανονισμό/την οδηγία/την απόφαση αριθ. ... |   |

|   |    |   |
|---|----|---|
| – | ES | Salida de..... sometida a restricciones o imposiciones en virtud del (de la) Reglamento/Directiva/Decisión n° ...                   |
| – | FR | Sortie de ..... soumise à des restrictions ou à des impositions par le règlement ou la directive/décision n° ...                    |
| – | HR | Izlaz iz ..... podliježe ograničenjima ili pristojbama temeljem Uredbe/Direktive/Odluke br ...                                      |
| – | IT | Uscita dal ..... soggetta a restrizioni o ad imposizioni a norma del(la) regolamento/direttiva/decisione n. ...                     |
| – | LV | Izvešana no ....., piemērojot ierobežojumus vai maksājumus saskaņā ar Regulu/Direktīvu/Lēmumu Nr. ...,                              |
| – | LT | Išvežimui iš ..... taikomi apribojimai arba mokesčiai, nustatyti Reglamentu/Direktyva/Sprendimu Nr....,                             |
| – | HU | A kilépés ..... területéről a ... rendelet/irányelv/határozat szerinti korlátozás vagy teher megfizetésének kötelezettsége alá esik |
| – | MT | Hruġ mill-..... suġġett għall-restrizzjonijiet jew hlasijiet taht Regola/Direttiva/Deċiżjoni Nru...                                 |
| – | NL | Bij uitgang uit de ..... zijn de beperkingen of heffingen van Verordening/Richtlijn/Besluit nr. ... van toepassing.                 |
| – | PL | Wyprowadzenie z ..... podlega ograniczeniom lub opłatom zgodnie z rozporządzeniem/dyrektywą/decyzją nr ...                          |
| – | PT | Saída da ..... sujeita a restrições ou a imposições pelo(a) Regulamento/Directiva/Decisão n.º ...                                   |
| – | RO | Ieșire din..... supusă restricțiilor sau impunerilor în temeiul Regulamentului/Directivei/Deciziei nr ...                           |
| – | SL | Iznos iz ... zavezan omejitvam ali obveznim dajatvam na podlagi Uredbe/Direktive/Odločbe št. ...                                    |

|      |  |                                     |
|------|--|-------------------------------------|
| – SK | Výstup z ..... podlieha obmedzeniam alebo platbám podľa nariadenia/smernice/rozhodnutia č. ....                          |                                     |
| – FI | ..... vientiin sovelletaan asetuksen/direktiivin/päätöksen N:o ... mukaisia rajoituksia tai maksuja                      |                                     |
| – SV | Utförsel från ..... underkastad restriktioner eller avgifter i enlighet med förordning/direktiv/beslut nr ...            |                                     |
| – EN | Exit from ..... subject to restrictions or charges under Regulation/Directive/Decision No ...                            |                                     |
| – IS | Útflutningur frá .....háð takmörkunum eða gjöldum samkvæmt reglugerð/fyrirmælum/ákvörðun nr. ....                        |                                     |
| – NO | Utførsel fra ..... underlagt restriksjoner eller avgifter i henhold til forordning/direktiv/vedtak nr. ....              |                                     |
| – TR | Eşyanın ..... 'dan çıkışı ..... No.lu Tüzük / Direktif / Karar kapsamında kısıtlamalara veya mali yükümlülöklere tabidir |                                     |
| – BG | Освободено от задължителен маршрут,  | Prescribed itinerary waived – 99205 |
| – CS | Osvobození od stanovené trasy  |                                     |
| – DA | fritaget for bindende transportrute  |                                     |
| – DE | Befreiung von der verbindlichen Beförderungsrute   |                                     |
| – EE | Ettenähtud teekonnast loobutud   |                                     |
| – EL | Απαλλαγή από την υποχρέωση τήρησης συγκεκριμένης διαδρομής   |                                     |
| – ES | Dispensa de itinerario obligatorio   |                                     |
| – FR | Dispense d'itinéraire contraignant   |                                     |
| – HR | Oslobođeno od propisanog plana puta  |                                     |
| – IT | Dispensa dall'itinerario vincolante  |                                     |
| – LV | Atļauts novirzīties no noteiktā maršruta   |                                     |
| – LT | Leista nenustatyti maršruto  |                                     |

|   |    |   |                              |
|---|----|---|------------------------------|
| – | HU | Előírt útvonal alól mentesítve                    |                              |
| – | MT | Tneħħija ta' l-itinerarju preskitt                |                              |
| – | NL | Geen verplichte route                             |                              |
| – | PL | Zwolniony z wiążącej trasy przewozu               |                              |
| – | PT | Dispensa de itinerário vinculativo                |                              |
| – | RO | Dispensă de la itinerarul obligatoriu             |                              |
| – | SL | Opustitev predpisane poti                         |                              |
| – | SK | Oslobodenie od predpísanej trasy                  |                              |
| – | FI | Vapautettu sitovan kuljetusreitin noudattamisesta |                              |
| – | SV | Befrielse från bindande färdväg                   |                              |
| – | EN | Prescribed itinerary waived                       |                              |
| – | IS | Undanþága frá bindandi flutningsleið              |                              |
| – | NO | Fritak for bindende reiserute                     |                              |
| – | TR | Zorunlu Güzergahtan Vazgeçme.                     |                              |
| – | BG | Одобен изпращач                                   | Authorised consignor – 99206 |
| – | CS | Schválený odesílatel                              |                              |
| – | DA | Godkendt afsender                                 |                              |
| – | DE | Zugelassener Versender                            |                              |
| – | EE | Volitatud kaubasaatja                             |                              |
| – | EL | Εγκεκριμένος αποστολέας                           |                              |
| – | ES | Expedidor autorizado                              |                              |
| – | FR | Expéditeur agréé                                  |                              |
| – | HR | Ovlašteni pošiljatelj                             |                              |
| – | IT | Speditore autorizzato                             |                              |
| – | LV | Atzītais nosūtītājs                               |                              |
| – | LT | Igaliotas siuntėjas                               |                              |
| – | HU | Engedélyezett feladó                              |                              |

|      |  |                          |
|------|--|--------------------------|
| – MT | Awtorizzat li jibghat                      |                          |
| – NL | Toegelaten afzender                        |                          |
| – PL | Upoważniony nadawca                        |                          |
| – PT | Expedidor autorizado                       |                          |
| – RO | Expeditor agreat                           |                          |
| – SL | Pooblaščen pošiljatelj                     |                          |
| – SK | Schválený odosielateľ                      |                          |
| – FI | Valtuutettu lähettäjä                      |                          |
| – SV | Godkänd avsändare                          |                          |
| – EN | Authorised consignor                       |                          |
| – IS | Viðurkenndur sendandi                      |                          |
| – NO | Autorisert avsender                        |                          |
| – TR | İzinli Gönderici.                          |                          |
| – BG | Освободен от подпис                        | Signature waived – 99207 |
| – CS | Podpis se nevyžaduje                       |                          |
| – DA | Fritaget for underskrift                   |                          |
| – DE | Freistellung von der Unterschriftsleistung |                          |
| – EE | Allkirjanõudest loobutud                   |                          |
| – EL | Δεν απαιτείται υπογραφή                    |                          |
| – ES | Dispensa de firma                          |                          |
| – FR | Dispense de signature                      |                          |
| – HR | Oslobođeno potpisa                         |                          |
| – IT | Dispensa dalla firma                       |                          |
| – LV | Derīgs bez paraksta                        |                          |
| – LT | Leista nepasirašyti                        |                          |
| – HU | Aláírás alól mentesítve                    |                          |
| – MT | Firma mhux meħtieġa                        |                          |
| – NL | Van ondertekening vrijgesteld              |                          |

|   |    |   |  |
|---|----|---|--|
| – | PL | Zwolniony ze składania podpisu          |  |
| – | PT | Dispensada a assinatura                 |  |
| – | RO | Dispensă de semnătură                   |  |
| – | SL | Opustitev podpisa                       |  |
| – | SK | Oslobodenie od podpisu                  |  |
| – | FI | Vapautettu allekirjoituksesta           |  |
| – | SV | Befrielse från underskrift              |  |
| – | EN | Signature waived                        |  |
| – | IS | Undanþegið undirskrift                  |  |
| – | NO | Fritatt for underskrift                 |  |
| – | TR | İmzadan Vazgeçme                        |  |
| – | BG | ЗАБРАНЕНО ОБЩО ОБЕЗПЕЧЕНИЕ              | COMPREHENSIVE<br>GUARANTEE<br>PROHIBITED – 99208 |
| – | CS | ZÁKAZ GLOBÁLNÍ ZÁRUKY                   |  |
| – | DA | FORBUD MOD SAMLET KAUTION               |  |
| – | DE | GESAMTBÜRGSCHAFT UNTERSAGT              |  |
| – | EE | ÜLDTAGATISE KASUTAMINE<br>KEELATUD      |  |
| – | EL | ΑΠΑΓΟΡΕΥΕΤΑΙ Η ΣΥΝΟΛΙΚΗ<br>ΕΓΓΥΗΣΗ      |  |
| – | ES | GARANTÍA GLOBAL PROHIBIDA               |  |
| – | FR | GARANTIE GLOBALE INTERDITE              |  |
| – | HR | ZABRANJENO ZAJEDNIČKO JAMSTVO           |  |
| – | IT | GARANZIA GLOBALE VIETATA                |  |
| – | LV | VISPĀRĒJS GALVOJUMS AIZLIEGTS           |  |
| – | LT | NAUDOTI BENDRĄJĄ GARANTIJĄ<br>UŽDRAUSTA |  |
| – | HU | ÖSSZKEZESSÉG TILALMA                    |  |
| – | MT | MHUX PERMESSA GARANZIJA<br>KOMPENSIVA   |  |



|   |    |   |                             |
|---|----|---|-----------------------------|
| – | NL | DOORLOPENDE ZEKERHEID<br>VERBODEN           |                             |
| – | PL | ZAKAZ KORZYSTANIA Z GWARANCJI<br>GENERALNEJ |                             |
| – | PT | GARANTIA GLOBAL PROIBIDA                    |                             |
| – | RO | GARANȚIA GLOBALĂ INTERZISĂ                  |                             |
| – | SL | PREPOVEDANO SPLOŠNO<br>ZAVAROVANJE          |                             |
| – | SK | ZÁKAZ CELKOVEJ ZÁRUKY                       |                             |
| – | FI | YLEISVAKUUDEN KÄYTTÖ<br>KIELLETTY           |                             |
| – | SV | SAMLAD SÄKERHET FÖRBJUDEN                   |                             |
| – | EN | COMPREHENSIVE GUARANTEE<br>PROHIBITED       |                             |
| – | IS | ALLSHERJARTRYGGING BÖNNUÐ                   |                             |
| – | NO | FORBUD MOT BRUK AV<br>UNIVERSALGARANTI      |                             |
| – | TR | KAPSAMLI TEMİNAT<br>YASAKLANMIŞTIR.         |                             |
| – | BG | ИЗПОЛЗВАНЕ БЕЗ ОГРАНИЧЕНИЯ                  | UNRESTRICTED USE –<br>99209 |
| – | CS | NEOMEZENÉ POUŽITÍ                           |                             |
| – | DA | UBEGRÆNSET ANVENDELSE                       |                             |
| – | DE | UNBESCHRÄNKTE VERWENDUNG                    |                             |
| – | EE | PIIRAMATU KASUTAMINE                        |                             |
| – | EL | ΑΠΕΡΙΟΡΙΣΤΗ ΧΡΗΣΗ                           |                             |
| – | ES | UTILIZACIÓN NO LIMITADA                     |                             |
| – | FR | UTILISATION NON LIMITÉE                     |                             |
| – | HR | NEOGRANIČENA UPORABA                        |                             |
| – | IT | UTILIZZAZIONE NON LIMITATA                  |                             |
| – | LV | NEIEROBEŽOTS IZMANTOJUMS                    |                             |
| – | LT | NEAPRIBOTAS NAUDOJIMAS                      |                             |

|   |    |                                     |                              |
|---|----|-------------------------------------|------------------------------|
| – | HU | KORLÁTOZÁS ALÁ NEM ESŐ<br>HASZNÁLAT |                              |
| – | MT | UŻU MHUX RISTRETT                   |                              |
| – | NL | GEBRUIK ONBEPERKT                   |                              |
| – | PL | NIEOGRANICZONE KORZYSTANIE          |                              |
| – | PT | UTILIZAÇÃO ILIMITADA                |                              |
| – | RO | UTILIZARE NELIMITATĂ                |                              |
| – | SL | NEOMEJENA UPORABA                   |                              |
| – | SK | NEOBMEDZENÉ POUŽITIE                |                              |
| – | FI | KÄYTTÖÄ EI RAJOITETTU               |                              |
| – | SV | OBEGRÄNSAD ANVÄNDNING               |                              |
| – | EN | UNRESTRICTED USE                    |                              |
| – | IS | ÓTAKMÖRKUÐ NOTKUN                   |                              |
| – | NO | UBEGRENSET BRUK                     |                              |
| – | TR | KISITLANMAMIŞ KULLANIM              |                              |
| – | BG | Издаден впоследствие                | Issued retroactively – 99210 |
| – | CS | Vystaveno dodatečně                 |                              |
| – | DA | Udstedt efterfølgende               |                              |
| – | DE | Nachträglich ausgestellt            |                              |
| – | EE | Välja antud tagasiulatuvalt         |                              |
| – | EL | Εκδοθέν εκ των υστέρων              |                              |
| – | ES | Expedido a posteriori               |                              |
| – | FR | Délivré a posteriori                |                              |
| – | HR | Izdano naknadno                     |                              |
| – | IT | Rilasciato a posteriori             |                              |
| – | LV | Izsniegts retrospektīvi             |                              |
| – | LT | Retrospektyvusis išdavimas          |                              |
| – | HU | Kiadva visszamenőleges hatállyal    |                              |

|   |    |                             |                 |
|---|----|-----------------------------|-----------------|
| – | MT | Maħruġ b'mod retrospettiv   |                 |
| – | NL | Achteraf afgegeven          |                 |
| – | PL | Wystawione retrospektywnie  |                 |
| – | PT | Emitido <i>a posteriori</i> |                 |
| – | RO | Eliberat ulterior           |                 |
| – | SL | Izdano naknadno             |                 |
| – | SK | Vyhotovené dodatočne        |                 |
| – | FI | Annettu jälkikäteen         |                 |
| – | SV | Utfärdat i efterhand        |                 |
| – | EN | Issued retroactively        |                 |
| – | IS | Útgefið eftir á             |                 |
| – | NO | Utstedt i etterhånd         |                 |
| – | TR | Sonradan Düzenlenmiştir     |                 |
| – | BG | Разни                       | Various – 99211 |
| – | CS | Různí                       |                 |
| – | DA | Diverse                     |                 |
| – | DE | Verschiedene                |                 |
| – | EE | Erinevad                    |                 |
| – | EL | Διάφορα                     |                 |
| – | ES | Varios                      |                 |
| – | FR | Divers                      |                 |
| – | HR | Razni                       |                 |
| – | IT | Vari                        |                 |
| – | LV | Dažādi                      |                 |
| – | LT | Įvairūs                     |                 |
| – | HU | Többféle                    |                 |
| – | MT | Diversi                     |                 |
| – | NL | Diversen                    |                 |

|   |    |                   |              |
|---|----|-------------------|--------------|
| – | PL | Różne             |              |
| – | PT | Diversos          |              |
| – | RO | Diverse           |              |
| – | SL | Razno             |              |
| – | SK | Rôzni             |              |
| – | FI | Useita            |              |
| – | SV | Flera             |              |
| – | EN | Various           |              |
| – | IS | Ýmis              |              |
| – | NO | Diverse           |              |
| – | TR | Çeşitli           |              |
| – | BG | Насипно           | Bulk – 99212 |
| – | CS | Volně loženo      |              |
| – | DA | Bulk              |              |
| – | DE | Unverpackte Waren |              |
| – | EE | Mahtkaup          |              |
| – | EL | Χύμα              |              |
| – | ES | A granel          |              |
| – | FR | Vrac              |              |
| – | HR | Rasuto            |              |
| – | IT | Alla rinfusa      |              |
| – | LV | Berams            |              |
| – | LT | Nesupakuota       |              |
| – | HU | Ömlesztett        |              |
| – | MT | Bil-kwantità      |              |
| – | NL | Los gestort       |              |
| – | PL | Luzem             |              |
| – | PT | A granel          |              |

|   |    |                 |                   |
|---|----|-----------------|-------------------|
| – | RO | Vrac            |                   |
| – | SL | Razsuto         |                   |
| – | SK | Voľne           |                   |
| – | FI | Irtotavaraa     |                   |
| – | SV | Bulk            |                   |
| – | EN | Bulk            |                   |
| – | IS | Vara í lausu    |                   |
| – | NO | Bulk            |                   |
| – | TR | Dökme           |                   |
| – | BG | Изпращач        | Consignor – 99213 |
| – | CS | Odesílatel      |                   |
| – | DA | Afsender        |                   |
| – | DE | Versender       |                   |
| – | EE | Saatja          |                   |
| – | EL | Αποστολέας      |                   |
| – | ES | Expedidor       |                   |
| – | FR | Expéditeur      |                   |
| – | HR | Pošiljatelj     |                   |
| – | IT | Speditore       |                   |
| – | LV | Nosūtītājs      |                   |
| – | LT | Siuntėjas       |                   |
| – | HU | Feladó          |                   |
| – | MT | Min jikkonsenja |                   |
| – | NL | Afzender        |                   |
| – | PL | Nadawca         |                   |
| – | PT | Expedidor       |                   |
| – | RO | Expeditor       |                   |
| – | SL | Pošiljatelj     |                   |

|   |    |             |  |
|---|----|-------------|--|
| – | SK | Odosielateľ |  |
| – | FI | Lähetäjä    |  |
| – | SV | Avsändare   |  |
| – | EN | Consignor   |  |
| – | IS | Sendandi    |  |
| – | NO | Avsender    |  |
| – | TR | Gönderici   |  |

*TITLE IV*  
**INSTRUCTIONS ON THE CONTINUATION SHEETS**

- A. Continuation sheets may be used only if a declaration covers more than one item (see box 5). They must be presented together with a form corresponding to the SAD Convention, Annex I, Appendix 1.
- B. The instructions in Titles I and II above apply equally to continuation sheets.  
However:
- enter "T1bis", "T2bis" or "T2Fbis" in the third subdivision of box 1 in accordance with the common transit procedure applicable to the goods concerned;
  - use of box 2 and box 8 of the continuation sheet in the SAD Convention, Annex I, Appendix 3 is optional for the Contracting Parties and should show only the name and identification number, if any, of the person concerned.
- C. If continuation sheets are used,
- any boxes for "description of goods" which have not been used must be struck out to prevent later use;
  - boxes 32 (Item number), 33 (Commodity code), 35 (Gross mass (kg)), 38 (Net mass (kg)) and 44 (Additional information, documents produced, certificates and authorisations) of the transit declaration used must be struck through and box 31 (Packages and description of goods) may not be used to enter the marks, numbers, number and kind of packages or description of goods. A reference to the serial number and the symbol of the different continuation sheets shall be entered in box 31 (Packages and description of goods) of the transit declaration used.

**STAMP FOR THE FALLBACK PROCEDURE**

|   |
|---|
| <p><b>NCTS FALLBACK PROCEDURE</b></p> <p>NO DATA AVAILABLE IN THE SYSTEM</p> <p>INITIATED ON .....</p> <p>(Date/Hour)</p> |
|---|

(dimensions: 26 × 59 mm, red ink)

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<sup>57</sup> Amended by Decision No 1/2008 of 16.6.2008 (OJ L 274, 15.10.2008, p. 1).

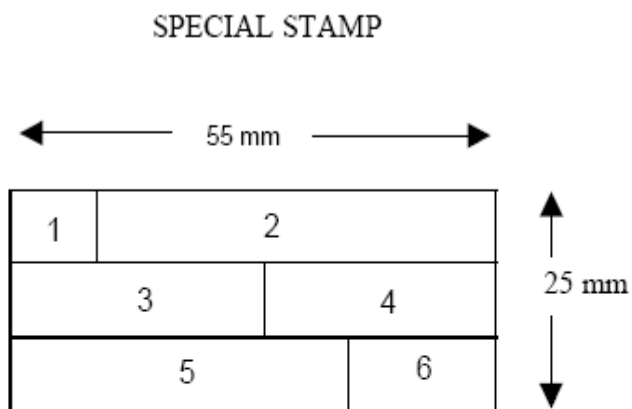
**TC 10 – TRANSIT ADVICE NOTE**

|  |                     |  |
|--|---------------------|--|
| <p><b>TC 10 - TRANSIT ADVICE NOTE</b></p> <p>Identification of means of transport.....</p> |                     |  |
| TRANSIT DECLARATION  |                     | OFFICE OF TRANSIT INTENDED<br>(AND COUNTRY):   |
| Type (T1, T2 or T2F) and number  | Office of departure |  |
|  |                     | FOR OFFICIAL USE   |
|  |                     | Date of transit:<br>.....  |
|  |                     | (Signature)<br>.....   |
|  |                     | <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;"> Official stamp </div> |

<sup>58</sup> Amended by Decision No 1/2008 of 16.6.2008 (OJ L 274, 15.10.2008, p. 1).



**SPECIAL STAMP FOR AUTHORISED CONSIGNOR**



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

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<sup>59</sup> Amended by Decision No 1/2008 of 16.6.2008 (OJ L 274, 15.10.2008, p. 1).

**TC 11 - RECEIPT**

**TC 11 - RECEIPT**

\_\_\_\_\_

The office of destination at .....  
hereby certifies that document T1, T2, T2F (1) or TAD  
control copy T5 (1)  
registered on ..... under No. ....  
by the office at .....  
has been lodged.



At ....., on .....  
.....  
(Signature)

\_\_\_\_\_  
(1) Delete as necessary

<sup>60</sup> Amended by Decision No 1/2008 of 16.6.2008 (OJ L 274 of 15.10.2008, p. 1).

*ANNEX B11*<sup>61</sup>

**LABEL**

(rail transit)



Colours : black on green

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<sup>61</sup> Amended by Decision No 1/2008 of 16.6.2008 (OJ L 274, 15.10.2008, p. 1).

## **C. ANNEXES GUARANTEES**

### **ANNEX C1<sup>62</sup>**

#### **COMMON/COMMUNITY TRANSIT PROCEDURE GUARANTEE DOCUMENT INDIVIDUAL GUARANTEE**

##### **I. Undertaking by the guarantor**

1. The undersigned<sup>(1)</sup>.....resident at<sup>(2)</sup>.....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, the United Kingdom of Great Britain and Northern Ireland) and the Republic of Iceland, the Kingdom of Norway, the Swiss Confederation, the Republic of Turkey, the Principality of Andorra and the Republic of San Marino,<sup>(3)</sup> any amount of principal, further liabilities, expenses and incidentals – but not fines – for which the principal <sup>(4)</sup>.....may be or become liable to the abovementioned countries for debt in the form of duty and other charges applicable to the goods described below placed under the Community or common transit procedure from the office of departure of.....to the office of destination of .....

Goods description:

.....

2. The undersigned undertakes to pay upon the first application in writing by the competent authorities of the countries referred to in paragraph 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 competent authorities, that the operation has ended.

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 acceptance by the office of guarantee. The undersigned shall remain liable for payment of any debt arising during the Community 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<sup>(5)</sup> in each of the other countries referred to in paragraph 1 as:

\_\_\_\_\_

<sup>62</sup> Amended by Decision No 1/2013 of 1.7.2013 (OJ L 277, 18.10.2013, p. 14).

| 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 service 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 addresses 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)<sup>(6)</sup>*

## II. Acceptance by the office of guarantee

Office of guarantee.....

Guarantor's undertaking accepted on.....to cover the Community/common transit operation effected under transit declaration No ..... of.....<sup>(7)</sup>

.....

*(Stamp and signature)*

1 Surname and forenames, or name of firm.

2 Full address.

3 Delete the name of the Contracting Party or Parties or States (Andorra or San Marino) whose territory is not transited. The references to the Principality of Andorra and the Republic of San Marino shall apply solely to Community transit operations.

4 Surname and forename, or name of firm and full address of the principal.

5 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 places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee.

6 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.

7 To be completed by the office of departure.

**COMMON/COMMUNITY TRANSIT PROCEDURE**  
**GUARANTEE DOCUMENT**  
**INDIVIDUAL GUARANTEE IN THE FORM OF VOUCHERS**

**I. Undertaking by the guarantor**

1. The undersigned<sup>(1)</sup>.....resident at<sup>(2)</sup>.....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, 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, the United Kingdom of Great Britain and Northern Ireland) and the Republic of Iceland, the Kingdom of Norway, the Swiss Confederation, the Republic of Turkey, the Principality of Andorra and the Republic of San Marino <sup>(3)</sup>, any amount of principal, further liabilities, expenses and incidentals - but not fines - for which a principal may be or become liable to the above mentioned States for debt in the form of duty and other charges applicable to the goods placed under the Community or common transit procedure, in respect of which the undersigned has undertaken to issue individual guarantee vouchers up to a maximum of EUR 7 000 per voucher.

2. The undersigned undertakes to pay upon the first application in writing by the competent authorities of the countries referred to in paragraph 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 7 000 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 ended.

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 acceptance by the office of guarantee. The undersigned shall remain liable for payment of any debt arising during any Community or common transit operations 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.

---

<sup>63</sup> Amended by Decision No 1/2013 of 1.7.2013 (OJ L 277, 18.10.2013, p. 14).

4. For the purpose of this undertaking the undersigned gives his or her address for service <sup>(4)</sup> in each of the other countries referred to in paragraph 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 service 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 addresses 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)<sup>(5)</sup>

## II. Acceptance by the office of guarantee

Office of guarantee

.....

Guarantor's undertaking accepted on

.....

.....  
(Stamp and signature)

---

1 Surname and forenames, or name of firm.

2 Full address.

3 Only for Community transit operations.

4 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 places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee.

5 The signature must be preceded by the following in the signatory's own handwriting: 'Guarantee'.

**INDIVIDUAL GUARANTEE VOUCHER**

(Front)

|   |   |
|---|---|
| <b>TC 32 - INDIVIDUAL GUARANTEE VOUCHER</b>   | A 000 000                                   |
| Issued by: .....  |   |
| .....<br>(Name and address of individual or firm)   |   |
| (Undertaking of the guarantor accepted on .....<br>by the guarantee office of.....)   |   |
| <hr/>   |   |
| This voucher, issued on ....., is valid for an amount of up to<br>7 000 euros for a Community transit/common transit operation beginning<br>not later than ..... and in respect of which the principal is<br>.....<br>.....<br>(Name and address of individual or firm) |   |
| .....<br>(Signature of the principal ) (1)  | .....<br>(Signature and stamp of guarantor) |
| <hr style="width: 20%; margin-left: 0;"/><br>(1) Signature optional   |   |

(Back)

|   |                    |
|---|--------------------|
| <b>To be completed by the office of departure</b>   |                    |
| Transit operation effected under document T1, T2, T2F (1)<br>registered on ..... under No .....<br>by the office at ..... |                    |
| .....<br>(Official stamp)   | .....<br>Signature |
| <hr style="width: 20%; margin-left: 0;"/><br>(1) Delete as necessary  |                    |

<sup>64</sup> Amended by Decision No 1/2008 of 16.6.2008 (OJ L 274, 15.10.2008, p. 1).



**COMMON/COMMUNITY TRANSIT PROCEDURE**  
**GUARANTEE DOCUMENT**  
**COMPREHENSIVE GUARANTEE**

**I. Undertaking by the guarantor**

1. The undersigned (<sup>1</sup>).....resident at (<sup>2</sup>).....hereby jointly and severally guarantees, at the office of guarantee of .....up to a maximum amount of .....being 100/50/30 %(<sup>3</sup>) of the reference amount, 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, the United Kingdom of Great Britain and Northern Ireland) and the Republic of Iceland, the Kingdom of Norway, the Swiss Confederation, the Republic of Turkey, the Principality of Andorra and the Republic of San Marino(<sup>4</sup>), any amount of principal, further liabilities, expenses and incidentals - but not fines – for which the principal (<sup>5</sup>)....., may be or become liable to the abovementioned countries for debt in the form of duty and other charges applicable to the goods placed under the Community or common transit procedure.

2. The undersigned undertakes to pay upon the first application in writing by the competent authorities of the countries referred to in paragraph 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 competent authorities, that the operation has ended.

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.

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 arising during a Community or common transit 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 acceptance by the office of guarantee. The undersigned shall remain liable for payment of any debt arising during any Community or common transit operations 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.

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<sup>65</sup> Amended by Decision No 1/2013 of 1.7.2013 (OJ L 277, 18.10.2013, p. 14).

4. For the purpose of this undertaking the undersigned gives his or her address for service <sup>(6)</sup> in each of the other countries referred to in paragraph 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 service 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 addresses 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)<sup>(7)</sup>

## II. Acceptance by the office of guarantee

Office of guarantee

.....

Guarantor's undertaking accepted on

.....

.....  
(Stamp and signature)

<sup>1</sup> Surname and forenames, or name of firm.

<sup>2</sup> Full address.

<sup>3</sup> Delete what does not apply.

<sup>4</sup> Delete the name of the Contracting Party or Parties or States (Andorra or San Marino) whose territory is not transited. The references to the Principality of Andorra and the Republic of San Marino shall apply solely to Community transit operations.

<sup>5</sup> Surname and forename, or name of firm and full address of the principal.

<sup>6</sup> 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 places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee.

<sup>7</sup> The signature must be preceded by the following in the signatory's own handwriting: "Guarantee for the amount of ..." with the amount written out in full.

**COMPREHENSIVE GUARANTEE CERTIFICATE****FRONT****TC31 - COMPREHENSIVE GUARANTEE CERTIFICATE***(Front)*

|  |                    |             |
|--|--------------------|-------------|
| 1. Valid until   | Day   Month   Year | 2. Number   |
| 3. Principal (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. Office of guarantee (name, full address and country)  |                    |             |
| 6. Reference amount<br>Currency code   | in figures:        | in letters: |
| 7. The office of guarantee certifies that the principal named above has furnished a comprehensive guarantee which is valid for Community/common transit operations through the customs territory of those countries listed below whose names have not been crossed out:<br>EUROPEAN COMMUNITY, ICELAND, NORWAY, SWITZERLAND, TURKEY, ANDORRA (*), SAN MARINO (*) |                    |             |
| 8. Special observations  |                    |             |
| 9. Period of validity extended until<br>  Day   Month   Year  <br>      inclusive<br>Done at ....., on.....<br>(Place) (Date)<br>(Signature and stamp of office of guarantee)  |                    |             |
| Done at ....., on.....<br>(Place) (Date)<br>(Signature and stamp of office of guarantee)   |                    |             |

(\*) only for Community transit operations

<sup>66</sup> Amended by Decision No 1/2013 of 1.7.2013 (OJ L 277, 18.10.2013, p. 14).

## Annex C5

### BACK

10. Persons authorised to sign Community/common transit declarations on behalf of the principal

(Back)

| 11. Surname, forename and specimen signature of authorised person | 12. Signature of principal (1) | 11. Surname, forename and specimen signature of authorised person | 12. Signature of principal (1) |
|---|--------------------------------|---|--------------------------------|
|   |                                |   |                                |
|   |                                |   |                                |
|   |                                |   |                                |
|   |                                |   |                                |

(1) Where the principal 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****FRONT****TC33 - GUARANTEE WAIVER CERTIFICATE**

(Front)

|  |                    |  |
|--|--------------------|--|
| 1. Valid until   | Day   Month   Year | 2. Number  |
| 3. Principal (Surname and forename or name of company, full address and country)   |                    |  |
| 4. Office of guarantee (name, full address and country)  |                    |  |
| 5. Reference amount<br>Currency code   | in figures:        | in letters:  |
| 6. The office of guarantee hereby certifies that the principal named above has been granted a guarantee waiver in respect of his Community/common transit operations through the customs territory of those countries listed below whose names have not been crossed out:<br><br>EUROPEAN COMMUNITY, ICELAND, NORWAY, SWITZERLAND, TURKEY, ANDORRA (*), SAN MARINO (*) |                    |  |
| 7. Special observations:   |                    | Done at ..... on .....<br>(Place) (Date)<br><br>(Signature and stamp of office of guarantee) |
| 8. Period of validity extended until<br>  Day   Month   Year  <br>      inclusive<br><br>Done at ..... on .....<br>(Place) (Date)<br>(Signature and stamp of office of guarantee)  |                    |  |

(\*) only for Community transit operations

<sup>67</sup> Amended by Decision No 1/2013 of 1.7.2013 (OJ L 277, 18.10.2013, p. 14).

## Annex C6

### BACK

9. Persons authorised to sign Community/common transit declarations on behalf of the principal

(Back)

| 10. Surname, forename and specimen signature of authorised person | 11. Signature of principal (1) | 10. Surname, forename and specimen signature of authorised person | 11. Signature of principal (1) |
|---|--------------------------------|---|--------------------------------|
|   |                                |   |                                |
|   |                                |   |                                |
|   |                                |   |                                |
|   |                                |   |                                |

(1) Where the principal 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.

## **EXPLANATORY NOTE ON COMPREHENSIVE GUARANTEE CERTIFICATES AND GUARANTEE WAIVER CERTIFICATES**

### **1. Particulars to be entered on the front of a certificate**

Once issued, there shall be no amendment, addition or deletion to the remarks in boxes 1 to 8 of the comprehensive guarantee certificate and boxes 1 to 7 of the guarantee waiver certificate.

#### **1.1. Currency code**

Countries shall enter in box 6 of the comprehensive guarantee certificate and Box 5 of the guarantee waiver certificate the ISO ALPHA3 (ISO 4217) code of the currency used.

#### **1.2. Endorsements**

##### **1.2.1. Where a comprehensive guarantee may not be used because the goods are referred to in the list of Annex I to Appendix I one of the following must be entered in box 8 of the certificate:**

– Limited validity - 99200

##### **1.2.2. Where a principal has undertaken to lodge all his transit declarations at a specific office of departure, the name of the office must be entered in capitals in box 8 of the comprehensive guarantee certificate or box 7 of the guarantee waiver certificate, as appropriate.**

#### **1.3. Endorsement of certificates in the event of their validity being extended**

Where the period of validity of a certificate is extended, the office of guarantee must endorse box 9 of the comprehensive guarantee certificate or box 8 of the guarantee waiver certificate, as appropriate.

### **2. Particulars to be entered on the back of a certificate - persons authorised to sign transit declarations**

#### **2.1. When a certificate is issued, or at any time during its period of validity, the principal must enter on the back the names of the persons he authorises to sign transit declarations. Each of these entries must comprise the surname and first name of the authorised person and a specimen of his signature and each must be countersigned by the principal. The principal has the option of striking through any boxes he does not wish to use.**

#### **2.2. The principal may revoke such authorisations at any time.**

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<sup>68</sup> Amended by Decision No 1/2008 of 16.6.2008 (OJ L 274, 15.10.2008, p. 1).

2.3. Any person whose name has been entered on the back of a certificate of this kind which is presented at an office of departure is the authorised representative of the principal.

**3. Use of such certificates where use of a comprehensive guarantee is prohibited**

For procedure, see point 4 of Annex IV to Appendix I.



## *APPENDIX IV<sup>69</sup>*

# **MUTUAL ASSISTANCE FOR THE RECOVERY OF CLAIMS**

### **Aim**

#### *Article 1*

This Appendix lays down the rules for ensuring recovery in each country of the claims referred to in Article 3 which arise in another country. Implementing provisions are set out in Annex I to this Appendix.

### **Definitions**

#### *Article 2*

In this Appendix:

- "applicant authority" means the competent authority of a country which makes a request for assistance concerning a claim referred to in Article 3;
- "requested authority" means the competent authority of a country to which a request for assistance is made.

### **Scope**

#### *Article 3*

This Appendix shall apply to:

- (a) all claims relating to debts covered by Article 3, paragraph 1 of Appendix I due in connection with a common transit operation which began after the entry into force of this Appendix<sup>70</sup>;
- (b) interest and costs incidental to the recovery of the claims referred to above.

### **Communication and use of information**

#### *Article 4*

1. At the request of the applicant authority, the requested authority shall provide any information which would be useful to the applicant authority in the recovery of its claim.

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<sup>69</sup> Inserted by Recommendation No 1/94 of 8.12.1994 (OJ L 91, 5.4.1997, p. 17).

<sup>70</sup> Amended by Decision No 1/2000 of 20.12.2000 (OJ L 9, 12.1.2001, p. 1).

In order to obtain this information, the requested authority shall make use of the powers provided under the laws, regulations or administrative provisions applying to the recovery of similar claims arising in the country where that authority is situated.

2. The request for information shall indicate the name and address of the person to whom the information to be provided relates and the nature and amount of the claim in respect of which the request is made.
3. The requested authority shall not be obliged to supply information:
  - (a) which it would not be able to obtain for the purpose of recovering similar claims arising in the country in which it is situated;
  - (b) which would disclose any commercial, industrial or professional secrets; or
  - (c) the disclosure of which would be liable to prejudice the security of or be contrary to the public policy of the country.
4. The requested authority shall inform the applicant authority of the grounds for refusing a request for information.
5. Information obtained in accordance with this Article shall be used solely for the purposes of this Convention and shall be accorded the same protection by a receiving country as is afforded to information of like nature under the national law of that country. Such information may be used for other purposes only with the written consent of the competent authority which furnished it and subject to any restrictions laid down by that authority.
6. The request for information shall be established on the form corresponding to the specimen contained in Annex II to this Appendix.

## **Notification**

### *Article 5*

1. The requested authority shall, at the request of the applicant authority, and in accordance with the rules of law in force for the notification of similar instruments or decisions in the country in which the requested authority is situated, notify to the addressee all instruments and decisions, including those of a judicial nature, which emanate from the country in which the applicant authority is situated and which relate to a claim and/or to its recovery.
2. The request for notification shall indicate the name and address of the addressee concerned, the nature and the subject of the instrument or decision to be notified, if necessary the name and address of the debtor and the claim to which the instrument or decision relates, and any other useful information.
3. The requested authority shall promptly inform the applicant authority of the action taken on its request for notification and, more especially, of the date on which the instrument or decision was forwarded to the addressee.
4. The request for notification shall be established on the form corresponding to the specimen contained in Annex III to this Appendix.

## **Execution of requests**

### *Article 6*

1. At the request of the applicant authority, the requested authority shall recover claims which are the subject of an instrument permitting their enforcement in accordance with the laws, regulations or administrative provisions applying to the recovery of similar claims arising in the country in which the requested authority is situated.
2. For this purpose any claim in respect of which a request for recovery has been made shall be treated as a claim of the country in which the requested authority is situated, except where Article 12 applies.

### *Article 7*

1. The request for recovery of a claim which the applicant authority addresses to the requested authority must be accompanied by an official or certified copy of the instrument permitting its enforcement, issued in the country in which the applicant authority is situated and, if appropriate, by the original or a certified copy of other documents necessary for recovery.
2. The applicant authority may not make a request for recovery unless:
  - (a) the claim and/or the instrument permitting its enforcement are not contested in the country in which it is situated;
  - (b) it has, in the country in which it is situated, applied the recovery procedure available to it on the basis of the instrument referred to in paragraph 1, and the measures taken have not resulted in the payment in full of the claim;
  - (c) the claim exceeds EUR 1.500. The equivalent in national currencies of the amount expressed in EUR shall be calculated in accordance with the provisions of Article 22 of Appendix II<sup>71</sup>.
3. The request for recovery shall indicate the name and address of the person concerned, the nature of the claim, the amount of the principal and the interest and costs due, as well as any other relevant information.
4. The request for recovery shall contain in addition a statement by the applicant authority indicating the date from which enforcement is possible under the laws in force in the country in which it is situated and confirming that the conditions set out in paragraph 2 are fulfilled.
5. As soon as any relevant information relating to the matter which gave rise to the request for recovery comes to the knowledge of the applicant authority it shall forward it to the requested authority.

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<sup>71</sup> Amended by Decision No 1/2000 of 20.12.2000 (OJ L 9, 12.1.2001, p. 1).

#### *Article 8*

The instrument permitting enforcement of the claim shall, where appropriate, and in accordance with the provisions in force in the country in which the requested authority is situated, be accepted, recognized, supplemented or replaced by an instrument authorizing enforcement in the territory of that country.

Such acceptance, recognition, supplementing or replacement must take place as soon as possible following the date of receipt of the request for recovery. They may not be refused if the instrument permitting enforcement in the country in which the applicant authority is situated is properly drawn up.

If any of these formalities should give rise to an examination or contestation in connection with the claim and/or the instrument permitting enforcement issued by the applicant authority, Article 12 shall apply.

#### *Article 9*

1. Claims shall be recovered in the currency of the country in which the requested authority is situated.
2. The requested authority may, where the laws, regulations or administrative provisions in force in the country in which it is situated so permit, and after consultations with the applicant authority, allow the debtor time to pay or authorize payment by instalment. Any interest charged by the requested authority in respect of such extra time to pay shall be remitted to the applicant authority.

Any other interest charged for late payment under the laws, regulations and administrative provisions in force in the country in which the requested authority is situated shall also be remitted to the applicant authority.

#### *Article 10*

The claims to be recovered shall not be given preferential treatment in the country in which the requested authority is situated.

#### *Article 11*

The requested authority shall inform the applicant authority immediately of the action it has taken on the request for recovery.

### **Contested requests**

#### *Article 12*

1. If, in the course of the recovery procedure, the claim and/or the instrument permitting its enforcement issued in the country in which the applicant authority is situated are contested by an interested party, the action shall be brought by the latter before the competent body of the country in which the applicant authority is situated, in accordance with the laws in force there. This action must be notified by the applicant

authority to the requested authority. The party concerned may also notify the requested authority of the action.

2. As soon as the requested authority has received the notification referred to in paragraph 1 either from the applicant authority or from the interested party, it shall suspend the enforcement procedure pending the decision of the body competent in the matter. Should the requested authority deem it necessary, and without prejudice to Article 13, that authority may take precautionary measures to guarantee recovery in so far as the laws or regulations in force in the country in which it is situated allow such action for similar claims.
3. Where the enforcement measures taken in the country in which the requested authority is situated are contested, the action shall be brought before the competent body of that country in accordance with its laws and regulations.
4. Where the competent body before which the action has been brought in accordance with paragraph 1 is a judicial or administrative tribunal, the decision of that tribunal, in so far as it is favourable to the applicant authority and permits recovery of the claim in the country in which the applicant authority is situated shall constitute the 'instrument permitting enforcement' within the meaning of Articles 6, 7 and 8 and the recovery of the claim shall proceed on the basis of that decision.

### **Precautionary measures**

#### *Article 13*

1. On a reasoned request by the applicant authority, the requested authority shall take precautionary measures to ensure recovery of a claim in so far as the laws or regulations in force in the country in which it is situated so permit.
2. In order to give effect to the provisions of the first paragraph, Articles 6, 7 (1), (3) and (5), 8, 11, 12 and 14 shall apply *mutatis mutandis*.
3. The request for precautionary measures shall be established on the form corresponding to the specimen contained in Annex IV to this Appendix.

### **Exceptions**

#### *Article 14*

The requested authority shall not be obliged:

- (a) to grant the assistance provided for in Articles 6 to 13 if recovery of the claim would, because of the situation of the debtor, create serious economic or social difficulties in the country in which that authority is situated;
- (b) to accept a recovery of a claim if it maintains that it could infringe the public policy or other essential interests of the country in which that authority is situated.
- (c) to undertake recovery of a claim if the applicant authority has not exhausted the means of recovery in the territory of the country in which it is situated.

The requested authority shall inform the applicant authority of the grounds for refusing a request for assistance.

#### *Article 15*

1. Questions concerning periods of limitation shall be governed solely by the laws in force in the country in which the applicant authority is situated.
2. Steps taken in the recovery of claims by the requested authority in pursuance of a request for assistance which, if they had been carried out by the applicant authority, would have had the effect of suspending or interrupting the period of limitation according to the laws in force in the country in which the applicant authority is situated, shall be deemed to have been taken in the latter country, in so far as that effect is concerned.

### **Confidentiality**

#### *Article 16*

Documents and information sent to the requested authority pursuant to this Appendix may only be communicated by the latter to:

- (a) the person mentioned in the request for assistance;
- (b) those persons and authorities responsible for the recovery of the claims, and solely for that purpose;
- (c) the judicial authorities dealing with matters concerning the recovery of the claims.

### **Languages**

#### *Article 17*

Requests for assistance and relevant documents shall be accompanied by a translation in the official language, or one of the official languages of the country in which the requested authority is situated or in a language acceptable to such authority.

### **Assistance expenses**

#### *Article 18*

The countries concerned shall renounce all claims upon each other for the reimbursement of costs resulting from mutual assistance which they grant each other pursuant to this Appendix.

However, the country in which the applicant authority is situated shall remain liable to the country in which the requested authority is situated for costs incurred as a result of actions held to be unfounded, as far as either the substance of the claim or the validity of the instrument issued by the applicant authority are concerned.

## **Authorized authorities**

### *Article 19*

The countries shall provide each other with a list of authorities authorized to make or receive requests for assistance, as well as any subsequent relevant changes.

### *Articles 20 to 22*

(This Appendix contains no Articles 20 to 22)

## **Complementarity**

### *Article 23*

The provisions of this Appendix shall not prevent a greater measure of mutual assistance being afforded either now or in the future by particular countries under any agreements or arrangements, including those for the notification of legal or extra-legal acts.

### *Articles 24 to 26*

(This Appendix contains no Articles 24 to 26)

## **ANNEXES TO APPENDIX IV**

### *ANNEX I*

#### **IMPLEMENTING PROVISIONS**

##### **TITLE I**

##### **Scope**

###### *Article 1*

1. This Annex lays down detailed rules for implementing Appendix IV.
2. This Annex also lays down detailed rules on conversion and transfer of sums recovered.

##### **TITLE II**

##### **Request for information**

###### *Article 2*

1. The request for information referred to in Article 4 of Appendix IV shall be made out in writing in accordance with the specimen in Annex II. The said request shall bear the official stamp of the applicant authority and shall be signed by an official thereof duly authorized to make such a request.
2. The applicant authority shall, where appropriate, indicate in its request for information the name of any other requested authority to which a similar request for information has been addressed.

###### *Article 3*

The request for information may be related to

- (a) the debtor; or
- (b) any person liable for settlement of the claim under the law in force in the country where the applicant authority is situated.

Where the applicant authority knows that a third party holds assets belonging to one of the persons mentioned in the foregoing paragraph, the request may also relate to that third party.

###### *Article 4*

The requested authority shall acknowledge receipt of the request for information in writing (e.g. by telex or fax) as soon as possible and in any event within seven days of such receipt.



### *Article 5*

1. The requested authority shall transmit each item of requested information to the applicant authority as and when it is obtained.
2. Where all or part of the requested information cannot be obtained within a reasonable time, having regard to the particular case, the requested authority shall so inform the applicant authority, indicating the reasons therefore.

In any event, at the end of six months from the date of acknowledgement of receipt of the request, the requested authority shall inform the applicant authority of the outcome of the investigations which it has conducted in order to obtain the information requested.

In the light of the information received from the requested authority, the applicant authority may request the latter to continue its investigations. This request shall be made in writing (e.g. by telex or fax) within two months from the receipt of the notification of the outcome of the investigations carried out by the requested authority, and shall be treated by the requested authority in accordance with the provisions applying to the initial request.

### *Article 6*

When the requested authority decides not to comply with the request for information addressed to it, it shall notify the applicant authority in writing of the reasons for the refusal, specifying the particular provisions of Article 4 of Appendix IV which it invokes. This notification shall be made by the requested authority as soon as it has taken its decisions and in any event within six months from the date of the acknowledgement of the receipt of the request.

### *Article 7*

The applicant authority may at any time withdraw the request for information, which it has sent to the requested authority. The decision to withdraw shall be transmitted to the requested authority in writing (e.g. by telex or fax).

## **TITLE III**

### **Request for notification**

### *Article 8*

The request for notification referred to in Article 5 of Appendix IV shall be made out in writing in duplicate in accordance with the specimen in Annex III. The said request shall bear the official stamp of the applicant authority and shall be signed by an official thereof duly authorized to make such a request.

Two copies of the instrument (or decision), notification of which is requested, shall be attached to the request referred to in the foregoing paragraph.

#### *Article 9*

The request for notification may relate to any natural or legal person who, in accordance with the law in force in the country where the applicant authority is situated, shall be informed of any instrument or decision which concerns him.

#### *Article 10*

1. Immediately upon receipt of the request for notification, the requested authority shall take the necessary measures to effect that notification in accordance with the law in force in the country in which it is situated.
2. The requested authority shall inform the applicant authority of the date of notification as soon as this has been done, by returning to it one of the copies of its request with the certificate on the reverse side duly completed.

### **TITLE IV**

#### **Request for recovery and/or for the taking of precautionary measures**

#### *Article 11*

1. The request for recovery and/or for the taking of precautionary measures referred to in Articles 6 and 13 of Appendix IV, shall be made out in writing in accordance with the specimen in Annex IV. The request, which shall include a declaration that the conditions laid down in Appendix IV for initiating the mutual assistance procedure in the particular case have been fulfilled, shall bear the official stamp of the applicant authority and shall be signed by an official thereof duly authorized to make such a request.
2. The instrument permitting enforcement which shall accompany the request for recovery and/or for the taking of precautionary measures may be issued in respect of several claims where it concerns one and the same person.

For the purposes of Articles 12 to 19, all claims which are covered by the same instrument permitting enforcement shall be deemed to constitute a single claim.

#### *Article 12*

1. The request for recovery and/or for the taking of precautionary measures may relate to
  - (a) the debtor; or
  - (b) any person liable for settlement of the claim under the law in force in the country in which the applicant authority is situated.
2. Where appropriate, the applicant authority shall inform the requested authority of any assets of the persons referred to in paragraph 1 which to its knowledge are held by a third party.

### *Article 13*

1. The applicant authority shall state the amounts of the claim to be recovered both in the currency of the country in which it is situated and also in the currency of the country in which the requested authority is situated.
2. The rate of exchange to be used for the purposes of paragraph 1 shall be the latest selling rate recorded on the most representative exchange market or markets of the country in which the applicant authority is situated, on the date when the request for recovery is signed.

### *Article 14*

The requested authority shall acknowledge receipt of the request for recovery and/or for the taking of precautionary measures in writing (e.g. by telex or fax) as soon as possible and in any event within seven days of its receipt.

### *Article 15*

Where, within a reasonable time having regard to the particular case, all or part of the claim cannot be recovered or precautionary measures cannot be taken, the requested authority shall so inform the applicant authority, indicating the reasons therefore.

In any event, at the end of one year from the date of acknowledgement of the receipt of the request, the requested authority shall inform the applicant authority of the outcome of the procedure which it has undertaken for recovery and/or for the taking of precautionary measures.

In the light of the information received from the requested authority, the applicant authority may request the latter to continue the procedure which it has undertaken for recovery and/or for the taking of precautionary measures. This request shall be made in writing (e.g. by telex or fax) within two months from the receipt of the notification of the outcome of the procedure undertaken by the requested authority for recovery and/or for the taking of precautionary measures, and shall be treated by the requested authority in accordance with the provisions applying to the initial request.

### *Article 16*

Any action contesting the claim or the instrument permitting its enforcement which is taken in the country in which the applicant authority is situated shall be notified to the requested authority in writing (e.g. by telex or fax) by the applicant authority immediately after it has been informed of such action.

### *Article 17*

1. If the request for recovery and/or for the taking of precautionary measures becomes nugatory as a result of payment of the claim or of its cancellation or for any other reason, the applicant authority shall immediately inform the requested authority in

writing (e.g. by telex or fax) so that the latter may stop any action which it has undertaken.

2. Where the amount of the claim which is the subject of the request for recovery and/or for the taking of precautionary measures is amended for any reason, the applicant authority shall immediately inform the requested authority in writing (e.g. by telex or fax).

If the amendment consists of a reduction in the amount of the claim, the requested authority shall continue the action which it has undertaken with a view to recovery and/or to the taking of precautionary measures, but that action shall be limited to the amount still outstanding if, at the time the requested authority is informed of the reduction of the amount of the claim, the original amount has already been recovered by it but the transfer procedure referred to in Article 18 has not yet been initiated, the requested authority shall repay the amount overpaid to the person entitled thereto.

If the amendment consists of an increase in the amount of the claim, the applicant authority shall as soon as possible address to the requested authority an additional request for recovery and/or for the taking of precautionary measures. This additional request shall, as far as possible, be dealt with by the requested authority at the same time as the original request of the applicant authority. Where, in view of the state of progress of the existing procedure, the joinder of the additional request and the original request is not possible, the requested authority shall only be required to comply with the additional request if it concerns an amount not less than that referred to in Article 7 of Appendix IV.

3. To convert the amended amount of the claim into the currency of the country in which the requested authority is situated, the applicant authority shall use the exchange rate used in its original request.

#### *Article 18*

Any sum recovered by the requested authority, including, where applicable, the interest referred to in Article 9 (2) of Appendix IV, shall be the subject of a transfer to the applicant authority in the currency of the country in which the requested authority is situated. This transfer shall take place within one month of the date on which the recovery was effected.

#### *Article 19*

Irrespective of any amounts collected by the requested authority by way of interest referred to in Article 9 (2) of Appendix IV, the claim shall be deemed to have been recovered in proportion to the recovery of the amount expressed in the national currency of the country in which the requested authority is situated, on the basis of the exchange rate referred to in Article 13 (2).

TITLE V  
**General and final provisions**

*Article 20*

1. A request for assistance may be made by the applicant authority in respect of either a single claim or several claims where these are recoverable from one and the same person.
2. The information provided for in Annexes II, III and IV may be drawn up on plain paper by means of data processing systems provided that the resultant printouts comply with the format of the forms contained in the Annexes.

*Article 21*

Information and other particulars communicated by the requested authority to the applicant authority shall be made out in the official language or one of the official languages of the country in which the requested authority is situated.

## ANNEX II

### CONVENTION OF 20 MAY 1987 ON A COMMON TRANSIT PROCEDURE (Article 4 of Appendix IV)

(Description of the applicant authority, address, telephone, telex and bank account numbers, etc.)

.....  
(Place and date of sending request)

.....  
(File reference of applicant authority)

To

.....  
(Name of the authority to whom the request is sent, postbox, place, etc.)

(Space reserved for the authority to whom the request is sent)

### REQUEST FOR INFORMATION

I, the undersigned, .....  
(Name and official capacity)

acting as the agent duly authorized by the applicant authority indicated above, hereby request the following information to be obtained in accordance with Article 4 of Appendix IV to the Convention

| Information relating to the person concerned <sup>(1)</sup>   | Information relating to the claim(s)  | Information request  |
|---|---|--|
| <div style="display: flex; align-items: center;"> <div style="flex: 1;"> <p>(a) Name and address</p> <p>(b) Other relevant information concerning the above person</p> <ul style="list-style-type: none"> <li>– principal debtor</li> <li>– co-debtor</li> <li>– third party holding assets</li> </ul> </div> <div style="font-size: 3em; margin: 0 10px;">}</div> <div style="flex: 1;"> <p>Known (*)</p> <p>Assumed (*)</p> </div> </div> | <ul style="list-style-type: none"> <li>– Amount of the relevant claim or claims (including possible interest and costs)</li> <li>– Exact nature of the claim(s)</li> <li>– Other information</li> </ul> |  |
|   | Other requested authorities   |  |
|   |   | <p>.....</p> <p>(Signature)</p><br><br><p>(Official stamp)</p> |
| <p>(*) delete as appropriate</p> <p><sup>(1)</sup> Natural or legal person</p>  |   |  |

### ANNEX III

## CONVENTION OF 20 MAY 1987 ON A COMMON TRANSIT PROCEDURE (Article 5 of Appendix IV)

(Description of the applicant authority, address, telephone, telex and bank account numbers, etc.)

.....  
(Place and date of sending request)

.....  
(File reference of applicant authority)

To

.....  
(Name of the authority to whom the request is sent, postbox, place, etc.)

(Space reserved for the authority to whom the request is sent)

### REQUEST FOR NOTIFICATION

I, the undersigned, .....  
(name and official capacity)

acting as the agent duly authorized by the applicant authority indicated above, hereby request notification, pursuant to article 5 of Appendix IV to the Convention of the following instrument decision (\*).

| Information relating to the person concerned <sup>(1)</sup>              | Nature and subject of the instrument (or decision) to be notified | Information relating to the claim(s)   | Other information    |
|--|---|--|----------------------|
| (a) Name and address { Known (*)<br>Assumed (*)                          |   | – Amount of the claim(s) (including any interest and costs)<br>– Exact nature of the claim(s)<br>– Other information |                      |
| (b) Name and address of the principal debtor if different from addressee |   |  | .....<br>(Signature) |
| (c) Other information  |   |  | (Official stamp)     |
| (*) delete as appropriate<br>( <sup>1</sup> ) Natural or legal person    |   |  |                      |

## CERTIFICATE

The undersigned hereby certifies:

- that the instrument/decision (\*) attached to the request overleaf has been notified to the addressee referred to in the said request dated.....The notification was made in the following manner <sup>(1)</sup> (\*):

- that the instrument/decision (\*) attached to the request overleaf was not to be notified to the addressee referred to in the said request for the following reasons (\*):

.....  
(Date)

.....  
(Signature)

(Official stamp)

---

(\*) Delete as appropriatel.

<sup>(1)</sup> Indicate exactly whether the notification was made to the addressee in person or by another procedure.



# ANNEX IV

## CONVENTION OF 20 MAY 1987 ON A COMMON TRANSIT PROCEDURE (Article 6 to 13 of Appendix IV)

(Description of the applicant authority, address, telephone, telex and bank account numbers, etc.)

.....  
(Place and date of sending request)

.....  
(File reference of applicant authority)

To

.....  
(Name of the authority to whom the request is sent, postbox, place, etc.)

(Space reserved for the authority to whom the request is sent)

### REQUEST FOR RECOVERY/PRECAUTIONARY MEASURES TO BE TAKEN (\*)

I, the undersigned, .....  
(name and official capacity)

acting as the agent duly authorized by the applicant authority indicated above, hereby request:

- recovery of the following claim(s) covered by the attached unit of execution pursuant to Article 7 of Appendix IV to the Convention; the conditions of Article 7 (2) (a) and (b) are satisfied (\*),
- precautionary measures to be taken, pursuant to Article 13 of Appendix IV to the Convention in respect of the person mentioned below concerning the claim(s) covered by the attached unit of execution; I attach hereto a statement of the reasons for this request (\*)

| Information relating to the person concerned (1)   | Information relating to the claim(s) |  |  |                       |  |  |  |
|--|--------------------------------------|--|--|-----------------------|--|--|--|
|  | Exact nature of the claim(s)         | Amount expressed in the currency of the country in which the applicant authority is situated | Amount expressed in the currency of the country in which the requested authority is situated | Rate of exchange used | Other information                          |  |  |
| (a) Name and address      } Known (*)<br>} Assumed (*)<br><br>(b) Other relevant information:<br>– principal debtor<br>– co-debtor<br>– third party holding assets |                                      | Amount of principal (2)  |  |                       | Date on which enforcement becomes possible |  |  |
|  |                                      | .....  |  |                       | Period of limitation                       |  |  |
|  |                                      | Amount of interest up to the date of signature of this document (2)                          |  |                       | Assets of the debtor held by a third party |  |  |
|  |                                      | .....  |  | (Signature)           |  |  |  |
| Details of documents attached  |                                      | Amount of costs up to the date of signature of this document (2)                             |  |                       |  |  |  |
|  |                                      | .....  |  | (Official stamp)      |  |  |  |
|  |                                      | Total  |  |                       |  |  |  |
|  |                                      | .....  |  |                       |  |  |  |

(\*) Delete as appropriate  
 (1) Natural or legal person  
 (2) Where the unit of execution is general, indicate the amounts of the different claims