M02079

# CONVENŢIA
# privind regimul de tranzit comun

## Interlaken, 20 mai 1987

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# CONVENTION ON A COMMON TRANSIT PROCEDURE

(OJ L 226, 13.8.1987, p. 2)

Amended by:

| | | Official Journal | | |
|---|---|---|---|---|
| | | No | page | date |
| ►M1 | Decision No 1/88 of the EEC-EFTA Joint Committee 'Common transit' of 22 April 1988 | L 162 | 5 | 29.6.1988 |
| ►M2 | Decision No 1/89 of the EEC-EFTA Joint Committee — Common transit of 3 May 1989 | L 200 | 4 | 13.7.1989 |
| ►M3 | Decision No 2/89 of the EEC-EFTA Joint Committee on Common transit of 8 December 1989 | L 108 | 4 | 28.4.1990 |
| ►M4 | Decision No 1/90 of the EEC-EFTA Joint Committee 'Common transit' of 13 December 1990 | L 75 | 2 | 21.3.1991 |
| ►M5 | Decision No 1/91 of the EEC-EFTA Joint Committee on Common transit of 19 September 1991 | L 402 | 1 | 31.12.1992 |
| ►M6 | Agreement in the form of an exchange of letters between the European Economic Community and the Republic of Austria, the Republic of Finland, the Republic of Iceland, the Kingdom of Norway, the Kingdom of Sweden and the Swiss Confederation relating to the amendment of the Convention of 20 May 1987 on a common transit procedure | L 25 | 27 | 2.2.1993 |
| ►M7 | Decision No 2/93 of the EEC-EFTA Joint Committee on Common transit of 23 September 1993 | L 12 | 33 | 15.1.1994 |
| ►M8 | Decision No 1/94 of the EEC-EFTA Joint Committee on Common transit of 8 December 1994 | L 371 | 2 | 31.12.1994 |
| ►M9 | Decision No 3/94 of the EEC-EFTA Joint Committee on Common transit of 8 December 1994 | L 371 | 6 | 31.12.1994 |
| ►M10 | Recommendation No 1/93 the EEC-EFTA Joint Committee on the simplification of formalities in trade in goods of 23 September 1993 | L 36 | 27 | 14.2.1996 |
| ►M11 | Recommendation No 1/93 the EEC-EFTA Joint Committee on Common transit of 23 September 1993 | L 36 | 32 | 14.2.1996 |
| ►M12 | Decision No 2/95 of the EC-EFTA Joint Committee on Common transit of 26 October 1995 | L 117 | 14 | 14.5.1996 |
| ►M13 | Decision No 3/96 of the EC-EFTA Joint Committee on Common transit of 5 December 1996 | L 43 | 32 | 14.2.1997 |
| ►M14 | Decision No 4/96 of the EC-EFTA Joint Committee on Common transit of 5 December 1996 | L 43 | 33 | 14.2.1997 |
| ►M15 | Agreement in the form of an Exchange of Letters between the European Community and the Republic of Iceland, the Kingdom of Norway and the Swiss Confederation relating to the amendment of the Convention of 20 May 1987 on a common transit procedure | L 91 | 14 | 5.4.1997 |
| ►M16 | Decision No 2/97 of the EC-EFTA Joint Committee on Common transit of 23 July 1997 | L 238 | 27 | 29.8.1997 |
| ►M17 | Decision No 3/97 of the EC-EFTA Joint Committee on Common transit of 23 July 1997 | L 238 | 30 | 29.8.1997 |
| ►M18 | Decision No 4/97 of the EC-EFTA Joint Committee on Common transit of 17 December 1997 | L 5 | 34 | 9.1.1998 |

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|---|---|---|---|---|
| ►M19 | Decision No 1/99 of the EC-EFTA Joint Committee on Common transit of 12 February 1999 | L 65 | 50 | 12.3.1999 |
| ►M20 | Decision No 2/99 of the EC-EFTA Joint Committee on Common transit of 30 March 1999 | L 119 | 53 | 7.5.1999 |
| ►M21 | Decision No 1/2000 of the EC-EFTA Joint Committee on Common transit of 20 December 2000 | L 9 | 1 | 12.1.2001 |
| ►M22 | Decision No 1/2001 of the EC-EFTA Joint Committee on Common transit of 7 June 2001 | L 165 | 54 | 21.6.2001 |
| ►M23 | Decision No 2/2002 of the EC-EFTA Joint Committee on Common transit of 27 November 2002 | L 4 | 18 | 9.1.2003 |
| ►M24 | Decision No 1/2005 of the EC-EFTA Joint Committee on Common transit of 17 June 2005 | L 189 | 35 | 21.7.2005 |
| ►M25 | Decision No 2/2005 of the EC-EFTA Joint Committee on Common transit of 17 June 2005 | L 189 | 59 | 21.7.2005 |
| ►M26 | Decision No 3/2005 of the EC-EFTA Joint Committee on Common transit of 17 June 2005 | L 189 | 61 | 21.7.2005 |
| ►M27 | Decision No 4/2005 of the EC-EFTA Joint Committee on Common transit of 15 August 2005 | L 225 | 29 | 31.8.2005 |
| ►M28 | Decision No 6/2005 of the EC-EFTA Joint Committee on Common transit of 4 October 2005 | L 324 | 96 | 10.12.2005 |
| ►M29 | Decision No 1/2007 of the EC-EFTA Joint Committee on Common transit of 16 April 2007 | L 145 | 18 | 7.6.2007 |
| ►M30 | Decision No 1/2008 of the EC-EFTA Joint Committee on Common transit of 16 June 2008 | L 274 | 1 | 15.10.2008 |
| ►M31 | Decision No 1/2009 of the EC-EFTA Joint Committee on Common transit of 31 July 2009 | L 207 | 12 | 11.8.2009 |
| ►M32 | Decision No 3/2012 of the EU-EFTA Joint Committee on Common transit of 26 June 2012 | L 182 | 42 | 13.7.2012 |
| ►M33 | Decision No 4/2012 of the EU-EFTA Joint Committee on Common transit of 26 June 2012 | L 297 | 34 | 26.10.2012 |
| ►M34 | Decision No 1/2013 of the EU-EFTA Joint Committee on Common transit of 1 July 2013 | L 277 | 14 | 18.10.2013 |
| ►M35 | Decision No 2/2013 of the EU-EFTA Joint Committee on Common transit of 7 November 2013 | L 315 | 106 | 26.11.2013 |
| ►M36 | Decision No 2/2015 of the EU-EFTA Joint Committee on Common transit of 17 June 2015 | L 174 | 32 | 3.7.2015 |
| ►M37 | Decision No 4/2015 of the EU-EFTA Joint Committee on Common transit of 26 November 2015 | L 344 | 7 | 30.12.2015 |
| ►M38 | Decision No 1/2016 of the EU-EFTA Joint Committee on Common transit of 28 April 2016 | L 142 | 25 | 31.5.2016 |
| ►M39 | Decision No 1/2017 of the EU-EFTA Joint Committee on common transit of 5 December 2017 | L 8 | 1 | 12.1.2018 |
| ►M40 | Decision No 2/2018 of the EU-CTC Joint Committee of 4 December 2018 | L 317 | 48 | 14.12.2018 |
| ►M41 | Decision No 1/2019 of the EU-CTC Joint Committee established by the Convention of 20 May 1987 on a common transit procedure of 4 December 2019 | L 103 | 47 | 3.4.2020 |
| ►M42 | Decision No 1/2021 of the EU-CTC Joint Committee of 1 June 2021 | L 240 | 5 | 7.7.2021 |
| ►M43 | Decision No 1/2022 of the EU-CTC Joint Committee of 25 August 2022 | L 253 | 1 | 30.9.2022 |
| ►M44 | Decision No 3/2022 of the EU-CTC Joint Committee of 29 September 2022 | L 272 | 36 | 20.10.2022 |

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| ►**M45** | Decision No 3/2024 of the EU-CTC Joint Committee of 5 November 2024 | L 174 | 1 | 27.1.2025 |
| ►**M46** | Decision No 1/2024 of the EU-CTC Joint Committee of 18 October 2024 | L 137 | 1 | 30.1.2025 |

Corrected by:

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| ►**C1** | Corrigendum, OJ L 13, 16.1.2002, p. 36 (1/2000) |
| ►**C2** | Corrigendum, OJ L 45, 19.2.2015, p. 22 (1/2008) |

▼B

# 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,

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:

## 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 ►M38 between the common transit 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 ►M38 Union transit procedure ◄.

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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.

▼M6

*Article 2*

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:

▼M38

(a) in the Community:

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

— goods wholly obtained in the customs territory of the Community and not incorporating goods imported from countries or territories outside the customs territory of the Community;

— goods brought into the customs territory of the Community from countries or territories outside that territory and released for free circulation;

— goods obtained or produced in the customs territory of the Community, either solely from goods referred to in the second indent or from goods referred to in the first and second indents.

▼M6

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 ►M38 Union goods ◄.

▼M38

(b) in a common transit country:

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

▼M6

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 ►M38 the customs status of Union 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 ►M38 the customs status of Union goods ◄ need not accompany them.

▼M11

*Article 3*

1. For the purposes of this Convention, the term:

▼M38

(a) 'transit' shall mean a procedure under which goods are carried under the control of the competent authorities from one Contracting Party to another Contracting Party or to the same Contracting Party over at least one frontier;

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

▼M11

(c) 'third country' shall mean any State which is not Contracting Party to this Convention;

▼M38

(d) 'common transit country' shall mean any country, other than a Member State of the Community, that is a Contracting Party to this Convention.

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▼M11

3. In the application of the rules laid down in this Convention for the T1 or T2 procedure, the ►M38 common transit countries ◄ and the Community and its Member States shall have the same rights and obligations.

▼M6

*Article 4*

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.

▼B

*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.

▼M6

*Article 6*

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 ►M21 Appendix I ◄ 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.

▼B

**Implementation of the transit procedure**

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*Article 7*

▼M38

1. Subject to any special provisions of this Convention, the competent offices of the common transit countries are empowered to assume the functions of customs offices of departure, customs offices of transit, customs offices of destination and customs offices of guarantee.

2. The competent offices of the Member States of the Community shall be empowered to accept T1 or T2 declarations for transit to a customs office of destination situated in a common transit country. Subject to any special provisions of this Convention, they shall be also certifying the customs status of Union goods for those goods.

3. Where several consignments of goods are grouped together and loaded on a single means of transport, and are dispatched as a consolidated load by one holder of the procedure in a single T1 or T2 operation, from one customs office of departure to one customs office of destination for delivery to one consignee, a Contracting Party may require that those consignments shall save in exceptional, duly justified cases, be included in one single T1 or T2 declaration with the corresponding list of items.

▼M6

4. Notwithstanding the requirement for ►M38 the customs status of Union 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.

▼M6

5. Notwithstanding the requirement for ►M38 the customs status of Union 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.

▼B

*Article 8*

No addition, removal or substitution may be made in the case of goods forwarded under cover of a T1 or T2 ►M21 procedure ◄, in particular when consignments are split up, transhipped or bulked.

▼M6

*Article 9*

1. Goods which are brought into ►M38 a common transit 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.

▼M38

2. Where such goods are reconsigned from a common transit country after having been placed, in that common transit country, under a customs procedure other than a transit or a warehousing procedure, no T2 procedure may be applied.

▼M6

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 ►M38 from a common transit 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 Harmonized 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.

▼M38

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

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*Article 10*

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.

▼M21

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▼M6

*Article 11*

1. As a general rule, identification of the goods shall be ensured by sealing.

2. The following shall be sealed:

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(a) the space containing the goods, where the means of transport or the container has been approved under other regulations or recognised by the customs office of departure as suitable for sealing;

▼M6

(b) each individual package in other cases.

▼M38

3. The customs office of departure shall consider means of transport and containers to be suitable for sealing on the following conditions:

(a) seals can be simply and effectively affixed to the means of transport or the container;

(b) the means of transport or the container is so constructed that when goods are removed or introduced, the removal or introduction leaves visible traces, the seals are broken or show signs of tampering, or an electronic monitoring system registers the removal or introduction;

▼M38

(c) the means of transport or the container contains no concealed spaces where goods may be hidden;

(d) the spaces reserved for the goods are readily accessible for inspection by the customs authorities.

▼M30

4. ►M38 The customs 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 makes them readily identifiable.

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*Article 12*

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3. The ►M38 holder of the procedure ◄ or his authorized representative shall, at the request of the national departments responsible for transit statistics, provide any information relating ►M21 to the T1 or T2 ►M38 declarations ◄ ◄ necessary for the compilation of statistics.

**Administrative assistance**

▼M6

*Article 13*

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:

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(a) the conditions under which those goods were carried:

— whatever the way in which they were reconsigned, where they arrived in the country to which the request is addressed under cover ►M21 of a T1 or T2 procedure ◄ or a document certifying ►M38 the customs status of Union goods ◄, or

— whatever the way in which they arrived, where they were reconsigned from the country to which the request is addressed under cover ►M21 of a T1 or T2 procedure ◄ or a document certifying ►M38 the customs status of Union goods ◄;

(b) the conditions of any warehousing of those goods where they arrived in the country to which the request is addressed under cover ►M21 of a T2 procedure ◄ or a document certifying ►M38 the customs status of Union goods ◄ or where they were reconsigned from that country under cover ►M21 of a T2 procedure ◄ or a document certifying ►M38 the customs status of Union goods ◄.

4. Any request 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 a 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 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.

▼M15

**Recovery**

*Article 13 (a)*

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.

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**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.

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.

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3. The Joint Committee shall adopt by decision:

(a) amendments to the Appendices;

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(c) other amendments to this Convention made necessary by amendments to the Appendices;

▼M17

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▼M11

►M17 (d) ◄ transitional measures required in the case of the accession of new Member States to the Community;

►M17 (e) ◄ invitations to third countries within the meaning of Article 3 (1) (c) to accede to this Convention in accordance with Article 15a.

▼M17

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

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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.

▼M17

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

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6. From the date referred to in paragraph 5, the third country concerned may be represented on the Joint Committee, subcommittees and working parties by observers.

**Accession of third countries**

*Article 15a*

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.

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**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*

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.

▼M17

*Article 19*

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

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*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, ►M38 to the territories of the common transit 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.

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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, 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.

Done at Interlaken, 20 May 1987.

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*APPENDIX I*

## COMMON TRANSIT PROCEDURES

TITLE I

## GENERAL PROVISIONS

*CHAPTER I*

### *Subject matter and scope of the procedure and definitions*

*Article 1*

**Subject matter**

1. As provided for in Article 1(3) of the Convention, this Appendix lays down rules governing the common transit procedure.

2. Save where otherwise stated, the provisions of this Appendix shall apply to operations under the common transit procedure.

*Article 2*

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

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

*Article 3*

**Definitions**

For the purposes of the Convention the following definitions apply:

(a) 'customs authorities' means the customs administrations responsible for applying the Convention and any other authorities empowered under national law to apply the Convention;

(b) 'person' means a natural person, a legal person, and any association of persons which is not a legal person but which is recognised under the Union law, national law or the law of a common transit country as having capacity to perform legal acts;

(c) 'transit declaration' means the act whereby a person indicates in the prescribed form and manner a wish to place goods under the common transit procedure;

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(d) 'transit accompanying document' means document ►M46 produced ◄ using electronic data-processing techniques to accompany the goods and based on the particulars of the transit declaration;

(e) 'declarant' means the person lodging a transit declaration in his own name or the person in whose name such a declaration is lodged;

(f) 'holder of the procedure' means the person who lodges the transit declaration, or on whose behalf that declaration is lodged;

(g) 'customs office of departure' means the customs office where a transit declaration is accepted;

(h) 'customs office of transit' means the customs office competent for the point of entry into the customs territory of a Contracting Party when the goods move under the common transit procedure, or the customs office competent for the point of exit from the customs territory of a Contracting Party when the goods are leaving that territory in the course of a transit operation via a frontier between that Contracting Party and a third country;

(i) 'customs office of destination' means the customs office where goods placed under the common transit procedure are presented in order to end the procedure;

(j) 'Master Reference Number (MRN)' means the registration number allocated to a transit declaration by the competent customs authority using electronic data processing techniques;

(k) 'customs office of guarantee' means the customs office where the customs authorities of each country decide that guarantees are to be lodged;

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

(m) 'debtor' means any person liable for a debt;

(n) 'release of goods' means the act whereby the customs authorities make goods available for the purposes specified for the common transit procedure under which they are placed;

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(o) 'person established in the customs territory of a Contracting Party' means:

— in the case of a natural person, any person who has his or her habitual residence in the customs territory of that Contracting Party;

— in the case of a legal person or an association of persons, any person having its registered office, central headquarters or a permanent business establishment in the customs territory of that Contracting Party;

(p) 'electronic data-processing techniques' means electronic information exchange between economic operators and customs authorities, among customs authorities and between customs authorities and other involved governmental or European or common transit countries' agencies or institutions in an agreed and defined format with a purpose of automated processing and storage of the data after reception using any of the following means:

(i) electronic data interchange;

(ii) computer-to-computer interchange;

(iii) electronic transfer of structured data by standard messages or services from one electronic processing environment to another without human intervention;

(iv) online introduction of data into customs data-processing systems for storage and processing resulting in online responses;

(q) 'electronic data interchange' ('EDI') means an electronic transmission of data, structured in accordance with agreed message standards, between two computer systems;

(r) 'electronic transit system' means electronic system used for the electronic data interchange of the common transit procedure;

(s) 'standard message' means a predefined structure for the electronic transmission of data;

(t) 'personal data' means any information relating to an identified or identifiable person;

(u) 'fixed transport installation' means technical means (e.g. pipelines and electric power lines) used for continuous transport of goods;

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

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*CHAPTER II*

***General provisions on the common transit procedure***

*Article 4*

**Electronic system relating to the procedure**

1. For the completion of the customs formalities of the common transit procedure, the electronic transit system shall be used, unless otherwise provided for in this Appendix.

2. In agreement with each other, the Contracting Parties shall adopt measures for the application of the electronic transit system laying down the following:

(a) the rules defining and governing the messages to be exchanged between customs offices, as required for the application of the customs legislation;

(b) a common data set and the format of the data messages to be exchanged under the customs legislation.

*Article 5*

**Use of the electronic transit system**

1. The competent authorities shall use the electronic transit system for information exchange for the purposes of the common transit procedure, unless otherwise provided for in this Appendix.

2. The Contracting Parties shall use Common Communication Network/Common Systems Interface of the European Union (CCN/CSI) for the information exchange referred to in paragraph 1.

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

*Article 6*

**Security of data**

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

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2. In addition to the measures referred to in paragraph 1, the competent authorities shall establish and maintain adequate security arrangements for the effective, reliable and secure operation of the electronic transit system.

3. Modifications to data and deletion of data shall be recorded together with information about the reason for the modification or deletion, the exact time of the modification or deletion and the identity of the person who carried it out.

The original data or any processed data shall be kept for at least three calendar years from the end of the year in which such data was recorded, or for longer if so required by the countries.

4. The competent authorities shall monitor the security of the data regularly.

5. Any competent authorities involved shall inform each other of all suspected breaches of security.

*Article 7*

**Protection of personal data**

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

This restriction shall not prevent the use of such data by the customs authorities for the purposes of risk analysis and investigations during the common transit procedure and for legal proceedings arising out of this common transit procedure. Where that data is used for those purposes, the customs authorities which supplied the information shall be notified immediately.

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2. The Contracting Parties shall ensure that the processing of personal data exchanged in the application of the Convention is done in accordance with Regulation (EU) 2016/679 of the European Parliament and of the Council [1].

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3. Each Contracting Party shall take the necessary steps to ensure compliance with this Article.

[1] Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the protection of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1).

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*CHAPTER III*

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

*Article 8*

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

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

(a) presentation of the goods intact and the necessary information at the customs office of destination, within the prescribed time-limit and in compliance with the measures taken by the customs authorities to ensure their identification;

(b) observance of the customs provisions relating to the common transit procedure;

(c) unless otherwise provided for in the Convention, provision of a guarantee in order to ensure payment of the amount of the debt, which may be incurred in respect of the goods.

2. A carrier or recipient of goods who accepts goods knowing that they are moving under the common transit procedure shall also be responsible for presentation of the goods intact at the customs office of destination within the prescribed time-limit and in compliance with the measures taken by the customs authorities to ensure their identification.

*CHAPTER IV*

***Guarantees***

*Article 9*

**Electronic system relating to guarantees**

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

*Article 10*

**Obligation to provide a guarantee**

1. The holder of the procedure shall provide a guarantee in order to ensure payment of the debt which may be incurred in respect of the goods placed under the common transit procedure.

2. The guarantee shall be provided as either:

(a) an individual guarantee covering a single operation; or

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(b) a comprehensive guarantee covering several operations in the form of an undertaking given by a guarantor, where a simplification provided for in ►M39 Article 55(1)(a) ◄ applies.

3. However, the customs authorities may refuse to accept the type of guarantee proposed where it is incompatible with the proper functioning of the common transit procedure.

*Article 11*

**Forms of the individual guarantee**

1. The individual guarantee may be provided in one of the following forms:

(a) by a cash deposit;

(b) by an undertaking given by a guarantor;

(c) by vouchers.

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

*Article 12*

**Guarantor**

1. The guarantor referred to in Articles 10(2)(b), 11(1)(b) and 11(2) shall be a third person established in the Contracting Party where the guarantee is provided and approved by the customs authorities requiring the guarantee.

The guarantor shall indicate in his undertaking an address for service or appoint an agent in each country of the Contracting Parties involved in the common transit operation.

2. The guarantor shall undertake in writing to pay the secured amount of debt. The undertaking shall also cover, within the limits of the secured amount, amounts of debt payable following *a posteriori* checks.

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

*Article 13*

**Guarantee Waiver**

1. No guarantee shall be required in any of the following situations:

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(a) goods carried by air where the transit procedure based on an electronic transport document as transit declaration for air transport is used;

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(b) goods carried on the Rhine, the Rhine waterways, the Danube or the Danube waterways;

(c) goods carried by fixed transport installation;

(d) goods carried by rail or air where the paper-based transit procedure for goods carried by rail or air is used.

2. In cases referred to in paragraph 1(d), the guarantee waiver shall apply only to the authorisations for the use of the paper-based common transit procedure for goods carried by rail or air, granted before 1 May 2016. ►M39 That waiver shall apply until 1 May 2019 or, for authorisations having a limited period of validity, until the end of that period, whichever is the earlier. ◄

*CHAPTER V*

***Miscellaneous provisions***

*Article 14*

**Legal status of documents and records**

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

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

*Article 15*

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

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

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

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*Article 16*

**Central office**

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

The Commission shall forward this information to the other countries.

*Article 17*

**Offences and penalties**

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

TITLE II

**OPERATION OF THE PROCEDURE**

*CHAPTER I*

***Individual guarantee***

*Article 18*

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

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

*Article 19*

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

1. An individual guarantee provided in the form of a cash deposit or by any other equivalent means of payment shall be given in accordance with the provisions in force in the country of departure in which the guarantee is required.

2. Individual guarantees in the form of a cash deposit provided in one of the Contracting Parties shall be valid in all Contracting Parties. They shall be repaid when the procedure has been discharged.

3. Where a guarantee is given by making a cash deposit or any other equivalent means of payment, no interest thereon shall be payable by the customs authorities.

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*Article 20*

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

1. An undertaking given by a guarantor for the purposes of an individual guarantee shall be provided using the form set out in Annex C1 to Appendix III. That undertaking shall be retained at the customs office of guarantee for the period of its validity.

2. Where required by national law, regulation or administrative provision, or in accordance with common practice, a country may allow the undertaking referred to in paragraph 1 to take a different form provided it has the same legal effect as the undertaking set out in the form.

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

(a) a guarantee reference number;

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

The holder of the procedure shall not modify that access code.

*Article 21*

**Individual guarantee in the form of vouchers**

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

Article 20(2) shall be applicable mutatis mutandis.

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

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

3. The guarantor shall provide the customs office of guarantee with any required details about the individual guarantee vouchers that he has issued.

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4. For each voucher, the guarantor shall communicate to the person who intends to be the holder of the procedure the following information:

(a) a guarantee reference number;

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

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

5. The person who intends to be the holder of the procedure shall submit at the customs office of departure a number of vouchers corresponding to the multiple of EUR 10 000 required to cover the total amount of debt which may be incurred.

6. Where a paper-based transit declaration is accepted in accordance with Article 26(1)(b), the vouchers shall be delivered in a paper-form and retained by the customs office of departure. That customs office shall communicate the identification number of each voucher to the customs office of guarantee indicated on the voucher.

*Article 22*

**Approval of the undertaking**

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

*Article 23*

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

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

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

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

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

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

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

*CHAPTER II*

***Means of transport and declarations***

*Article 24*

**Transit declaration and means of transport**

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

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

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

(a) a road vehicle accompanied by its trailer(s) or semi-trailer(s);

(b) a set of coupled railway carriages or wagons;

(c) boats constituting a single chain.

3. Where for the purposes of the common transit procedure a single means of transport is used for loading goods at more than one customs office of departure and for unloading at more than one customs office of destination, separate transit declarations shall be lodged for each of the consignments.

*Article 25*

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

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

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As of the dates of deployment of the upgrading of the New Computerised Transit System ('NCTS') referred to in the Annex to Commission Implementing Decision (EU) 2023/2879 [1], the particulars and the structure of the data of the transit declaration set out in Annex A1a to Appendix IIIa shall apply.

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*Article 26*

**Paper-based transit declarations**

1. The customs authority shall accept a paper-based transit declaration in the following cases:

(a) where goods are transported by travellers who have no direct access to the electronic transit system, according to the methods described in the Article 27;

(b) where the business continuity procedure is applied in accordance with Annex II, in the event of a temporary failure of:

(i) the electronic transit system;

(ii) the computerised system used by the holders of the procedure for lodging the common transit declaration by means of electronic data-processing techniques;

(iii) the electronic connection between the computerised system used by the holders of the procedure for lodging the common transit declaration by means of electronic data-processing techniques and the electronic transit system;

(c) where a common transit country so decides.

2. For the application of paragraph 1(a) and (c), the customs authorities shall ensure that the transit data are recorded in the electronic transit system and exchanged between the customs authorities using that system.

3. The acceptance of a paper-based transit declaration as referred to in paragraph 1(b) (ii) and (iii) shall be subject to the approval by the customs authorities.

*Article 27*

**Transit declaration for travellers**

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

[1] Commission Implementing Decision (EU) 2023/2879 of 15 December 2023 establishing the Work Programme relating to the development and deployment for the electronic systems provided for in the Union Customs Code 2023/8568 (OJ L, 2023/2879, 22.12.2023, ELI: http://data.europa.eu/eli/dec_impl/2023/2879/oj).

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As of the dates of deployment of the upgrading of the NCTS referred to in the Annex to ►M46 Implementing Decision (EU) 2023/2879 ◄, in the cases referred to in Article 26(1)(a), the traveller shall draw up the paper-based transit declaration in accordance with Articles 5 and 6 and ►M43 Annex A1a to Appendix IIIa ◄.

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*Article 28*

**Mixed consignments**

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

*Article 29*

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

1. The transit declaration shall be authenticated by the declarant.

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

(a) the accuracy and completeness of the information given in the transit declaration;

(b) the authenticity, accuracy and validity of any document supporting the transit declaration;

(c) compliance with all the obligations relating to the placing of the goods under the common transit procedure stated in the transit declaration.

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*Article 29a*

**Lodging a transit declaration prior to the presentation of the goods**

As of the dates of deployment of the upgrading of the NCTS referred to in the Annex to ►M46 Implementing Decision (EU) 2023/2879 ◄, a transit declaration may be lodged prior to the expected presentation of the goods to the customs office of departure. If the goods are not presented within 30 days of lodging of the transit declaration, that declaration shall be deemed not to have been lodged.

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*CHAPTER III*

***Formalities at the customs office of departure***

*Article 30*

**Lodging and acceptance of a transit declaration**

1. The transit declaration shall be lodged at the customs office of departure.

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2. That customs office of departure shall accept the transit declaration provided that the following conditions are met:

(a) it contains all the data necessary for the purposes of the common transit procedure as specified in Annex II to Appendix III;

(b) it is accompanied by all the necessary documents;

(c) the goods to which the transit declaration refers have been presented to customs during the official opening hours.

The customs office of departure may, at the request of the declarant, allow the goods to be presented outside the official opening hours or at any other place.

3. The customs authorities may allow the documents referred to in paragraph 1(b) not to be presented to the customs office of departure. In that case those documents shall be in the declarant's possession and at the disposal of the customs authorities.

*Article 31*

**Amendment of a transit declaration**

1. The declarant shall, upon application, be permitted to amend one or more of the particulars of the transit declaration after it has been accepted by the customs authorities. The amendment shall not render the transit declaration applicable to goods other than those it originally covered.

2. No such amendment shall be permitted where it is applied for after any of the following events:

(a) the customs authorities have informed the declarant that they intend to examine the goods;

(b) the customs authorities have established that the particulars of the customs declaration are incorrect;

(c) the customs authorities have released the goods.

*Article 32*

**Invalidation of a transit declaration**

1. The customs office of departure shall, upon application by the declarant, invalidate a transit declaration already accepted in either of the following cases:

(a) where it is satisfied that the goods are immediately to be placed under another customs procedure;

(b) where it is satisfied that, as a result of special circumstances, the placing of the goods under the customs procedure for which they were declared is no longer justified.

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

2. The transit declaration shall not be invalidated after the goods have been released unless where:

(a) goods in free circulation in a Contracting Party have been declared in error for a common transit procedure and their customs status as goods being in free circulation in the same Contracting Party has been proved afterwards;

(b) the goods have been erroneously declared under more than one customs declaration.

*Article 33*

**Itinerary for movements under common transit**

1. Goods placed under the common transit procedure shall be moved to the customs office of destination along an economically justified itinerary.

2. Where the customs office of departure or the declarant considers it necessary, that customs office shall prescribe an itinerary for the movements of goods during the common transit procedure taking into account any relevant information communicated by the declarant.

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

*Article 34*

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

1. The customs office of departure shall set a time-limit within which the goods shall be presented at the customs office of destination, taking into account the following:

(a) the itinerary;

(b) the means of transport;

(c) transport legislation or other legislation which might have an impact on setting a time-limit;

(d) any relevant information communicated by the holder of the procedure.

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

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*Article 35*

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

1. The customs office of departure may, for the purpose of verifying the accuracy of the particulars contained in a transit declaration which has been accepted:

(a) examine the declaration and the supporting documents;

(b) require the declarant to provide other documents;

(c) examine the goods;

(d) take samples for analysis or for detailed examination of the goods.

2. The customs office of departure shall verify the existence and the validity of the guarantee.

3. The examination of the goods provided for in paragraph 1(c) shall be carried out in the places designated by the customs office of departure for that purpose and during the official opening hours. However, the customs authorities may, at the declarant's request, carry out the examination of the goods outside the official opening hours or at any other place.

*Article 36*

**Identification of seals**

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

*Article 37*

**Suitability for sealing**

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

*Article 38*

**Characteristics of customs seals**

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

(a) essential characteristics of the seals:

(i) remaining intact and securely fastened in normal use;

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(ii) being easily checkable and recognisable;

(iii) being so manufactured that any breakage, tampering or removal leaves traces visible to the naked eye;

(iv) being designed for single use or, if intended for multiple use, being so designed that they can be given a clear, individual identification mark each time they are re-used;

(v) bearing of individual seal identifiers which are permanent, readily legible and uniquely numbered;

(b) technical specifications:

(i) the form and dimensions of seals may vary with the sealing method used but the dimensions shall be such as to ensure that identification marks are easy to read;

(ii) the identification marks of seals shall be impossible to falsify and difficult to reproduce;

(iii) the material used shall be resistant to accidental breakage and such as to prevent undetectable falsification or reuse.

2. Where seals have been certified by a competent body in accordance with ISO International Standard No 17712:2013 'Freight containers — Mechanical Seals', those seals shall be deemed to fulfil the requirements laid down in paragraph 1.

For containerised transports, seals with high-security features shall be used to the greatest extent possible.

3. The customs seal shall bear the following indications:

(a) the word 'Customs' in one of the official languages of the Union or of the common transit countries or a corresponding abbreviation;

(b) a country code, in the form of the ISO-alpha-2 country code, identifying the country in which the seal is affixed.

The Contracting Parties may in agreement with each other decide to use common security features and technology.

4. Each country shall notify its customs seal types in use to the Commission. The Commission shall make this information available to all countries.

5. Whenever a seal needs to be removed to allow customs inspection, the customs authority shall endeavour to reseal as necessary, with a customs seal of at least equivalent security features and note the particulars of the action, including the new seal number, on the cargo documentation.

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6. Customs seals compliant ►M39 with Annex II to Appendix I to the Convention ◄ as amended by Decision No 1/2008 of the EC-EFTA Joint Committee [1] may continue to be used until stocks run out or 1 May 2019, whichever is the earlier.

*Article 39*

**Alternative identification measures to sealing**

1. By way of derogation from Article 11(1) of the Convention, the customs office of departure may decide not to seal the goods placed under the common transit procedure and instead rely on the description of the goods in the transit declaration or in the supplementary documents provided that the description is sufficiently precise to permit easy identification of the goods and states their quantity and nature and any special features such as serial numbers of the goods.

2. By way of derogation from Article 11(1) of the Convention, unless the customs office of departure decides otherwise, neither the means of transport nor the individual packages containing the goods shall be sealed where:

(a) the goods are carried by air, and either labels are affixed to each consignment bearing the number of the accompanying airway bill, or the consignment constitutes a load unit on which the number of the accompanying airway bill is indicated;

(b) the goods are carried by rail, and identification measures are applied by the railway companies.

*Article 40*

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

1. Only goods which have been sealed in accordance with Article 11(1), (2) and (3) of the Convention or in respect of which alternative identification measures have been taken in accordance with Article 11(4) of the Convention and Article 39 of this Appendix shall be released for the common transit procedure.

2. On release of the goods, the customs office of departure shall transmit the particulars of the common transit operation:

(a) to the declared customs office of destination;

[1] Decision No 1/2008 of the EC-EFTA Joint Committee on common transit of 16 June 2008 amending the Convention of 20 May 1987 on a common transit procedure (OJ L 274, 15.10.2008, p. 1).

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(b) to each declared customs office of transit.

Those particulars shall be based on data derived from the transit declaration, as amended where appropriate.

3. The customs office of departure shall notify the holder of the procedure of the release of the goods for the common transit procedure.

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*Article 41*

**Transit accompanying document and List of items**

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1. The customs office of departure shall provide a transit accompanying document to the declarant, or to the person who presented the goods at the office of departure, at the request of that person. The transit accompanying document shall be provided using the form set out in Annex A3 to Appendix III and shall include the particulars set out in Annex A4 to Appendix III.

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2. If necessary, the transit accompanying document shall be supplemented by a List of items established using the form set out in Annex A5 to Appendix III and shall include the particulars set out in Annex A6 to Appendix III. The List of items shall form the integral part of the transit accompanying document.

3. ►M46 As of the dates of deployment of the upgrading of the NCTS referred to in the Annex to Implementing Decision (EU) 2023/2879, the customs office of departure shall provide to the declarant, or to the person who presented the goods at the office of departure, a transit accompanying document at the request of that person, supplemented by a List of items. The List of items shall form an integral part of the transit accompanying document. ◄

The transit accompanying document shall be provided using the form set out in Annex A3a to ►M43 Appendix IIIa ◄ and shall include the particulars set out in Annex A4a to ►M43 Appendix IIIa ◄. The List of items shall be provided using the form set out in Annex A5a to ►M43 Appendix IIIa ◄ and shall include the particulars set out in Annex A6a to ►M43 Appendix IIIa ◄.

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*CHAPTER IV*

***Formalities during transport***

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*Article 42*

**Presentation of the transit accompanying document or of the MRN of the transit declaration**

The transit accompanying document with the MRN of the transit declaration or the MRN of the transit declaration and other documents accompanying the goods shall be presented when prescribed or whenever the customs authorities so require.

▼M46

Until the deployment of the upgrading of the NCTS referred to in the Annex to Implementing Decision (EU) 2023/2879, the transit accompanying document and the List of items shall be presented in printed form.

*Article 42a*

**Means of communication of the MRN of a transit operation to the customs authorities**

The MRN of the transit declaration shall be submitted to the customs authorities by electronic data-processing techniques only.

Where the submission of the MRN by electronic data-processing techniques is not possible, the receiving customs authority shall accept the submission of the MRN by means of a transit accompanying document or a barcode and may allow other means of communication of the MRN.

Until the dates of the deployment of the upgrading of the NCTS referred to in the Annex to Implementing Decision (EU) 2023/2879, the MRN of a transit declaration shall be submitted to the customs authorities by a transit accompanying document.

▼M38

*Article 43*

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

▼M46

1. The goods together with the MRN of the transit declaration, in accordance with Article 42a, shall be presented at each customs office of transit.

▼M38

2. The customs office of transit shall record the border passage of the goods on the basis of the particulars of the common transit operation received from the customs office of departure. That passage shall be notified by the customs offices of transit to the customs office of departure.

3. The customs offices of transit may inspect the goods. Any inspection of the goods shall be carried out mainly on the basis of the particulars of the common transit operation received from the customs office of departure.

4. Where goods are carried via a customs office of transit other than that declared, the actual customs office of transit shall request the particulars of the common transit operation from the customs office of departure and notify the border passage of the goods to the customs office of departure.

▼M38

5. Paragraphs 1, 2 and 4 shall not apply to the transport of goods by rail provided that the customs office of transit can verify the border passage of the goods by other means. Such verification shall take place only in case of need. The verification may take place retrospectively.

*Article 44*

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

1. The carrier shall be required to make the necessary entries in the transit accompanying document and present without undue delay after the incident the goods together with that document to the nearest customs authority of the country in whose territory the means of transport is located where:

(a) the carrier is obliged to deviate from the itinerary prescribed in accordance with Article 33(2) due to circumstances beyond his control;

(b) seals are broken or tampered with in the course of a transport operation for reasons beyond the carrier's control;

(c) under the supervision of the customs authority, goods are transferred from one means of transport to another means of transport;

(d) imminent danger necessitates immediate partial or total unloading of the sealed means of transport;

(e) there is an incident which may affect the ability of the holder of the procedure or the carrier to comply with his obligations;

(f) any of the elements constituting a single means of transport as referred to in Article 24(2) is changed.

▼M46

In the cases referred to in the first subparagraph, points (c) and (f), where goods are carried in one and the same intermodal transport unit, the mode of transport is changed without handling the goods themselves and the intermodal transport unit bears a unique ID number, that change shall not be considered an incident for the purposes of the first subparagraph.

For the purposes of the second subparagraph, an intermodal transport unit is, for example, a container, swap body or a semi-trailer. The second subparagraph also applies to a loaded vehicle which is, itself, transported on an active means of transport.

▼M38

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

▼M46

As of the dates of deployment of the upgrading of the NCTS referred to in the Annex to Implementing Decision (EU) 2023/2879, the carrier shall present without undue delay after the incident the goods and the MRN of the transit declaration to the nearest customs authority of the country in whose territory the means of transport is located in situation referred to in the first subparagraph, points (a) to (f).

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Where the customs authorities in whose territory the means of transport is located consider that the common transit operation concerned may continue, they shall take any steps that they consider necessary, and shall record relevant information concerning the incidents referred to in the first subparagraph of this paragraph in the electronic transit system referred to in Article 4.

2. The carrier shall not be required to present the goods and the transit accompanying document with the necessary entries made to the customs authority referred to in paragraph 1 in the following cases:

(a) Incidents as referred to in paragraph 1(c), if the goods are transferred from a means of transport that is not sealed;

(b) Incidents as referred to in paragraph 1(f), where one or more carriages or wagons are withdrawn from a set of coupled railway carriages or wagons due to technical problems;

(c) Incidents as referred to in paragraph 1(f), where the tractor unit of a road vehicle is changed without its trailers or semi trailers being changed.

▼M46

As of the dates of deployment of the upgrading of the NCTS referred to in the Annex to Implementing Decision (EU) 2023/2879, the carrier shall not be required to present the goods and the MRN of the transit declaration to the customs authority referred to in paragraph 1, provided that the holder of the procedure or the carrier on behalf of the holder of the procedure provides relevant information concerning the incident to that customs authority in the following cases:

▼M39

(a) Incidents as referred to in paragraph 1(c), if the goods are transferred from a means of transport that is not sealed;

(b) Incidents as referred to in paragraph 1(f), where one or more carriages or wagons are withdrawn from a set of coupled railway carriages or wagons due to technical problems;

(c) Incidents as referred to in paragraph 1(f), where the tractor unit of a road vehicle is changed without its trailers or semi-trailers being changed.

▼M39

3. The relevant information in the transit accompanying document concerning the incidents referred to in paragraph 1 shall be recorded in the electronic transit system by the customs authorities as the case may be at the customs office of transit or at the customs office of destination.

As of the dates of deployment of the upgrading of the NCTS referred to in the Annex to ►M46 Implementing Decision (EU) 2023/2879 ◄, the relevant information concerning incidents referred to in paragraph 1 shall be recorded in the electronic transit system by the nearest customs authority of the country in whose territory the means of transport is located.

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*CHAPTER V*

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

*Article 45*

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

1. Where goods placed under a common transit procedure arrive at the customs office of destination, the following shall be presented at that customs office:

(a) the goods;

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(b) the MRN of the transit declaration in accordance with Article 42a;

▼M38

(c) any information required by the customs office of destination.

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

2. Where the presentation has taken place after expiry of the time-limit set by the customs office of departure in accordance with Article 34(1), the holder of the procedure shall be deemed to have complied with the time-limit where he or the carrier proves to the satisfaction of the customs office of destination that the delay is not attributable to him.

▼M38

3. ►M46 Where a transit accompanying document on paper is presented to the customs office of destination the office shall keep it. ◄

▼M39

The customs office of destination shall in general carry out customs controls on the basis of the particulars of the common transit declaration received from the customs office of departure.

▼M38

4. Where the common transit procedure is ended, no irregularity has been detected by the customs office of destination, and the holder of the procedure presents the transit accompanying document, that customs office shall endorse that document at the request of the holder of the procedure for the purposes of providing alternative proof in accordance with Article 51(1). The endorsement shall consist of the stamp of that customs office, the official's signature, the date and the following text:

'— Alternative proof — 99202'.

5. The common transit procedure may be ended at a customs office other than that declared in the transit declaration. That customs office shall then be considered to be the customs office of destination.

*Article 46*

**Receipt**

▼M46

1. At the request of the person presenting the goods at the customs office of destination, that customs office shall endorse a receipt which certifies the presentation of the goods at that customs office.

The receipt shall contain a reference to the MRN of the transit declaration.

▼M38

2. The receipt shall be provided using the form set out in Annex B10 to Appendix III and be completed in advance by the person concerned.

3. The receipt shall not be used as an alternative proof of the common transit procedure having ended within the meaning of Article 51(1).

*Article 47*

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

1. ►M46 The customs office of destination shall notify the customs office of departure of the arrival of the goods on the day the goods and the MRN of the transit declaration are presented in accordance with Article 45(1). ◄

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2. ►M46 Where the common transit operation is ended at a customs office other than that declared in the transit declaration, the customs office considered to be the customs office of destination in accordance with Article 45(5) shall notify the arrival to the customs office of departure on the day the goods and the MRN of the transit declaration are presented in accordance with Article 45(1). ◄

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

3. The notification of the arrival, referred to in paragraphs (1) and (2) shall not be considered to be proof that the common transit procedure has been ended correctly.

4. The customs office of destination shall notify the control results to the customs office of departure at the latest on the third day following the day the goods are presented at the customs office of destination or at another place in accordance with Article 45(1). In exceptional cases, that time-limit may be extended up to six days.

5. By derogation from paragraph 4 of this Article, where goods are received by an authorised consignee as referred to in Article 87 the customs office of departure shall be notified at the latest on the sixth day following the day the goods were delivered to the authorised consignee.

▼M39

As of the dates of deployment of the upgrading of the NCTS referred to in the Annex to ►M46 Implementing Decision (EU) 2023/2879 ◄, where goods are carried by rail and one or more carriages or wagons are withdrawn from a set of coupled railway carriages or wagons due to technical problems, as referred to in Article 44(2)(b), the customs office of departure shall be notified at the latest on the 12th day following the day the first part of goods has been presented.

▼M38

*CHAPTER VI*

***Formalities related to the end of the procedure***

*Article 48*

**End and discharge of the procedure**

1. The common transit procedure shall end and the obligations of the holder of the procedure shall be met when the goods placed under the procedure and the required information are available at the customs office of destination, in accordance with the customs legislation.

2. The customs authorities shall discharge the common transit procedure when they are in a position to establish, on the basis of a comparison of the data available to the customs office of departure and those available to the customs office of destination, that the procedure has ended correctly.

*Article 49*

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

1. Where the customs office of departure has not received the control results within six days in accordance with Article 47(4) or Article 47(5) after receiving the notification of arrival of the goods, that customs office shall immediately request the control results from the customs office of destination which sent the notification of arrival of the goods.

The customs office of destination shall send the control results immediately after receiving the request from the customs office of departure.

2. Where the customs authority of the country of departure has not yet received information that allows for the discharge of the common transit procedure or for the recovery of the debt, it shall request the relevant information from the holder of the procedure or, where sufficient particulars are available at destination, from the customs office of destination, in the following cases:

(a) the customs office of departure has not received the notification of arrival of the goods by the expiry of the time-limit for the presentation of the goods set in accordance with Article 34;

(b) the customs office of departure has not received the control results requested in accordance with paragraph 1;

(c) the customs office of departure becomes aware that the notification of arrival of the goods or the control results were sent in error.

▼M38

3. The customs authority of the country of departure shall send requests for information in accordance with paragraph 2(a) within a period of seven days after the expiry of the time-limit referred to therein and requests for information in accordance with paragraph 2(b) within a period of seven days after the expiry of the applicable time-limit referred to in paragraph 1.

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

4. Replies to requests made in accordance with paragraph 2 shall be sent within 28 days from the date on which the request was sent.

5. Where, following a request in accordance with paragraph 2, the customs office of destination has not provided sufficient information for the common transit procedure to be discharged, the customs authority of the country of departure shall request the holder of the procedure to provide that information, at the latest 28 days after initiating the enquiry procedure.

▼M39

As of the dates of deployment of the upgrading of the NCTS referred to in the Annex to ►M46 Implementing Decision (EU) 2023/2879 ◄, where, following a request in accordance with paragraph 2, the customs office of destination has not provided sufficient information for the common transit procedure to be discharged, the customs authority of the country of departure shall request the holder of the procedure to provide that information, at the latest 35 days after initiating the enquiry procedure.

▼M38

The holder of the procedure shall reply to that request within 28 days from the date on which it was sent.

6. If the information provided in a reply from the holder of the procedure in accordance ►M39 with paragraph 5 ◄ is not sufficient to discharge the common transit procedure, but the customs authority of the country of departure considers it sufficient in order to continue the enquiry procedure, that authority shall immediately send a request for supplementary information to the customs office involved.

That customs office shall reply to the request within 40 days from the date on which it was sent.

7. Where, during the steps of an enquiry procedure set out in paragraphs 1 to 6, it is established that the common transit procedure was ended correctly, the customs authority of the country of departure shall discharge the common transit procedure and shall immediately inform the holder of the procedure of the discharge of that procedure and, where appropriate, any customs authority that may have initiated recovery.

▼M38

8. Where, during the steps of an enquiry procedure set out in paragraphs 1 to 6, it is established that the common transit procedure cannot be discharged, the customs authority of the country of departure shall establish whether a debt has been incurred.

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

(a) identify the debtor;

(b) determine the customs authority responsible for the notification of the debt.

*Article 50*

**Request to transfer recovery of the debt**

1. Where the customs authority of the country of departure during the enquiry procedure and before the time-limit referred to in Article 114(2) expires, obtain evidence that the place where the events from which the debt arises occurred is in another country, that customs authority shall immediately, and in any event within that time-limit send all the information available to the competent customs authority at that place.

2. The competent customs authority at that place shall acknowledge receipt of the information and inform the customs authority of the country of departure whether it is responsible for the recovery. If the customs authority of the country of departure has not received that information within 28 days, it shall all immediately resume the enquiry procedure or start the recovery.

▼M42

3. Where the customs authority of a country involved in a common transit operation obtains evidence, before the time-limit referred to in Article 114(2)(a) expires, that the place where the events from which the debt arises occurred is in its territory, that authority shall immediately and in any event within that time-limit send a duly justified request to the customs authority of the country of departure to transfer the responsibility to start the recovery to the requesting customs authority.

4. The customs authority of the country of departure shall acknowledge the receipt of the request made in accordance with paragraph 3 and shall inform the requesting customs authority, within 28 days from the date on which the request was sent, whether it agrees to satisfy the request and to transfer to the requesting authority the responsibility to start the recovery.

▼M38

*Article 51*

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

1. The common transit procedure shall be considered as having been ended correctly where the holder of the procedure presents, to the satisfaction of the customs authority of the country of departure, one of the following documents identifying the goods:

▼M38

(a) a document certified by the customs authority of the country of destination which identifies the goods and establishes that the goods have been presented at the customs office of destination, or have been delivered to an authorised consignee as referred to in Article 87;

(b) a document or a customs record, certified by the customs authority of a country which establishes that the goods have physically left the customs territory of the Contracting Party;

(c) a customs document issued in a third country where the goods are placed under a customs procedure;

(d) a document issued in a third country, stamped or otherwise certified by the customs authority of that country and establishing that goods are considered to be in free circulation in that country.

2. Instead of the documents referred to in paragraph 1, copies thereof certified as being true copies by the body which certified the original documents, by the authority of the third country concerned or by the authority of a country may be provided as proof.

*Article 52*

**Verification and administrative assistance**

1. The competent customs authorities may carry out post-release controls of the information supplied and any documents, forms, authorisations or data relating to the common transit operation in order to check that the entries, the information exchanged and the stamps are authentic. Such controls shall be made where doubts arise as to the accuracy and authenticity of the information provided or where fraud is suspected. They may also be made on the basis of risk analysis or by random selection.

2. A competent customs authority receiving a request to make a post-release control shall respond without delay.

3. Where the competent customs authority of the country of departure makes a request to the competent customs authority for a post-release control of information related to the common transit operation, the conditions of Article 48(2) for discharging the transit procedure shall be deemed not to have been fulfilled until the authenticity and accuracy of the data have been confirmed.

*CHAPTER VII*

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

*Article 53*

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

1. Where goods transported by a fixed transport installation enter the customs territory of one Contracting Party through that installation, those goods shall be deemed to be placed under the common transit procedure when entering that territory.

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2. Where goods are already in the customs territory of one Contracting Party and is transported by a fixed transport installation, those goods shall be deemed to be placed under the common transit procedure when placed into the fixed transport installation.

3. For the purposes of the common transit procedure where goods are transported by fixed transport installations, the holder of the procedure shall be the operator of the fixed transport installation established in the Contracting Party through the territory of which the goods enter the customs territory of the Contracting Parties in the case referred to in paragraph 1 or the operator of the fixed transport installation in the Contracting Party in which the movement starts in the case referred to in paragraph 2.

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

4. For the purposes of Article 8(2), the operator of a fixed transport installation established in a country through the territory of which the goods are transported by fixed transport installation shall be regarded as the carrier.

5. Without prejudice to the provisions of paragraph 8, the common transit procedure shall be deemed to have ended when the appropriate entry is made in the commercial records of the consignee or the operator of the fixed transport installation certifying that the goods transported by fixed transport installation:

(a) have arrived at the consignee's plant;

(b) are accepted into the distribution network of the consignee; or

(c) have left the customs territory of the Contracting Parties.

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

7. When goods are moved by fixed transport installation from a common transit country where the common transit procedure is not used for movement by fixed transport installation to a destination in a Contracting Party where the procedure is used, the said procedure shall be deemed to begin when the goods enter the territory of the latter Contracting Party.

8. When goods are moved by fixed transport installation from a Contracting Party where the common transit procedure is used for movement by fixed transport installation to a destination in a common transit country where the procedure is not used, the said procedure shall be deemed to end when the goods leave the territory of the Contracting Party where the said procedure is used.

▼M38

*Article 54*

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

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

TITLE III

**SIMPLIFICATIONS USED FOR THE COMMON TRANSIT PROCEDURE**

*CHAPTER I*

***General provisions concerning simplifications***

*Article 55*

**Types of transit simplifications**

►M39 1. ◄ Upon application the customs authorities may authorise any of the following simplifications:

(a) use of a comprehensive guarantee or guarantee waiver;

(b) the use of seals of a special type, where sealing is required to ensure the identification of the goods placed under the common transit procedure;

(c) the status of authorised consignor, allowing the holder of the authorisation to place goods under the common transit procedure without presenting them to customs;

(d) the status of authorised consignee, allowing the holder of the authorisation to receive goods moved under the common transit procedure at an authorised place to end the procedure in accordance with Article 48(1);

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(e) the use of the paper-based common transit procedure for goods carried by air;

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(f) the use of the paper-based common transit procedure specific for the goods carried by rail;

(g) the use of other simplified procedures based on Article 6 of the Convention;

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(h) the common transit procedure based on an electronic transport document as a transit declaration for air transport;

(i) the use of a customs declaration with reduced data requirements to place goods under the common transit procedure.

2. The authorisations in accordance with paragraph 1(i) to use of a customs declaration with reduced data requirements to place goods under the common transit procedure shall be granted for:

(a) transport of goods by rail;

(b) transport of goods by air where an electronic transport document is not used as a transit declaration.

3. Until the dates of deployment of the upgrading of the NCTS referred to in the Annex to ►M46 Implementing Decision (EU) 2023/2879 ◄, the paper based common transit procedure for goods carried by air as referred to in paragraph 1(e) and the paper based common transit procedure specific for the goods carried by rail as referred to in paragraph 1(f) shall apply. After those dates, those common transit procedures shall not apply.

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Until the dates of deployment of the upgrading of the NCTS referred to in the Annex to ►M46 Implementing Decision (EU) 2023/2879 ◄, the simplification referred to in paragraph 1(i) shall not apply.

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*Article 56*

**Territorial scope of the authorisations of simplifications**

1. The simplifications referred to in ►M39 Article 55(1)(b) and (c) ◄ shall apply only to common transit operations beginning in the Contracting Party where the authorisation of the simplifications is granted.

2. The simplification referred to in ►M39 Article 55(1)(d) ◄ shall apply only to common transit operations ending in the Contracting Party where the authorisation of the simplification is granted.

▼M38

3. The ►M39 simplifications ◄ referred to in ►M39 Article 55(1)(e) and (h) ◄ shall apply in the Contracting Parties specified in the authorisation of the ►M39 simplifications ◄.

4. The ►M39 simplifications ◄ referred to in ►M39 Article 55(1)(a), (f) and (i) ◄ shall apply in all Contracting Parties.

*Article 57*

**General conditions for authorisations of simplifications**

1. The authorisation referred to in ►M39 Article 55(1)(a) ◄ shall be granted to applicants fulfilling the following conditions:

(a) the applicant is established in the customs territory of a Contracting Party;

(b) the applicant has not committed any serious infringement or repeated infringement of customs legislation and taxation rules, including no record of serious criminal offences relating to his economic activity;

(c) the applicant regularly uses the common transit procedure or he has the practical standards of competence or professional qualifications directly related to the activity carried out.

2. The authorisations referred to in ►M39 Article 55(1)(b), (c), (d) and (i) ◄ shall be granted to applicants fulfilling the following conditions:

(a) the applicant is established in the customs territory of a Contracting Party;

(b) the applicant declares that he will regularly use the common transit arrangements;

(c) the applicant has not committed any serious infringement or repeated infringement of customs legislation and taxation rules, including no record of serious criminal offences relating to his economic activity;

(d) the applicant demonstrates a high level of control of his operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs controls;

(e) the applicant has the practical standards of competence or professional qualifications directly related to the activity carried out.

3. The authorisations referred to in ►M39 Article 55(1)(e) ◄ shall be granted to applicants fulfilling the following conditions:

(a) in case of the paper-based common transit procedure for goods carried by air, the applicant is an airline company and is established in the customs territory of a Contracting Party;

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(c) the applicant regularly uses the common transit arrangements, or the competent customs authority knows that he can meet the obligations under those arrangements;

(d) the applicant has not committed any serious or repeated offences against customs or tax legislation.

4. The authorisations referred to in ►M39 Article 55(1)(f) ◄ shall be granted to applicants fulfilling the following conditions:

(a) the applicant is a railway undertaking;

(b) the applicant is established in the customs territory of a Contracting Party;

(c) the applicant regularly uses the transit procedure, or the competent customs authority knows that he can meet the obligations under the procedure; and

(d) the applicant has not committed any serious or repeated offences against customs or tax legislation.

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5. The authorisations referred to in Article 55(1)(h) shall be granted to applicants fulfilling the following conditions:

(a) the applicant is established in the customs territory of a Contracting Party;

(b) the applicant declares that he will regularly use the common transit arrangements;

(c) the applicant has not committed any serious infringement or repeated infringement of customs legislation and taxation rules, including no record of serious criminal offences relating to his economic activity;

(d) the applicant demonstrates a high level of control of his operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs controls;

▼M39

(e) the applicant has the practical standards of competence or professional qualifications directly related to the activity carried out;

(f) the applicant operates a significant number of flights between airports in the Contracting Parties;

(g) the applicant demonstrates that he will be able to ensure that the particulars of the electronic transport document are available to the customs office of departure at the airport of departure and to the customs office of destination at the airport of destination and that those particulars are the same at the customs office of departure and the customs office of destination.

►M39 6. ◄ The authorisations shall only be granted provided that the customs authority considers that it will be able to supervise the common transit procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned.

*Article 58*

**Monitoring of the conditions for authorisations**

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

*Article 59*

**Contents of the application for authorisation**

1. An application for an authorisation to use simplifications shall be dated and signed. The Contracting Parties shall determine how the application shall be lodged.

2. Applications shall include all the facts which will allow the customs authorities to check that the conditions subject to which use of such simplifications may be granted have been met.

*Article 60*

**Responsibility of the applicant**

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

(a) the accuracy and completeness of the information given in the application;

(b) the authenticity, accuracy and validity of any document supporting the application.

▼M38

*Article 61*

**Customs authorities competent to grant the authorisation**

1. The applications for the simplification referred to in ►M39 Article 55(1)(c) ◄ shall be submitted to the customs authorities competent to grant the authorisation in the country where the common transit operations are due to begin.

2. The applications for the simplification referred to in ►M39 Article 55(1)(d) ◄ shall be submitted to the customs authorities competent to grant the authorisation in the country where the common transit operation are due to be ended.

3. The applications for the simplification referred to in ►M39 Article 55(1)(a), (b), (e), (f), (h) and (i) ◄ shall be submitted to the customs authorities competent for the place where the applicant's main accounts for customs purposes are held or accessible, and where at least part of the activities covered by the authorisation are to be carried out.

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

▼M39

4. Where either an authorised consignor as referred to in Article 55(1)(c) or an applicant who is applying for the simplification referred to in Article 55(1)(c) also applies for the simplification referred to in Article 55(1)(b), that application may be submitted to the customs authority competent to take a decision in the country where the common transit operations of the authorised consignor are due to begin.

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*Article 62*

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

1. Applications shall be accepted or rejected and authorisations shall be granted in accordance with the provisions in force in the Contracting Parties.

2. Decisions rejecting applications shall state the reasons for rejection and shall be communicated to the applicant in accordance with the time-limits and provisions in force in the relevant Contracting Party.

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*Article 63*

**Content of the authorisation**

1. The authorisation and one or more certified copies, if necessary, shall be given to the holder of the authorisation.

2. The authorisation shall specify the conditions for use of the simplifications and lay down the operating and control measures.

*Article 64*

**Date of effect of the authorisation**

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

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

2. The authorisation shall take effect from the date which is different from the date on which the applicant receives it or is deemed to have received it in the following cases:

(a) where the authorisation will favourably affect the applicant and the applicant has requested a different date of effect, in which case the authorisation shall take effect from the date requested by the applicant provided it is subsequent to the date from which it would have been applicable in accordance with paragraph 1;

(b) where a previous authorisation has been issued with a limitation of time and the sole aim of the current decision is to extend its validity, in which case the authorisation shall take effect from the day after the expiry of the period of validity of the former authorisation;

(c) where the effect of the authorisation is conditional upon the completion of certain formalities by the applicant, in which case the authorisation shall take effect from the day on which the applicant receives, or is deemed to have received, the notification from the competent customs authority stating that the formalities have been satisfactorily completed.

*Article 65*

**Annulment, revocation and amendment of authorisations**

1. The holder of an authorisation shall inform the customs authorities of any factor arising after the authorisation was granted which may influence its continuation or content.

2. The customs authorities shall annul an authorisation if all the following conditions are fulfilled:

(a) the authorisation was granted on the basis of incorrect or incomplete information;

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(b) the holder of the authorisation knew or ought reasonably to have known that the information was incorrect or incomplete;

(c) if the information had been correct and complete, the decision on the authorisation would have been different.

3. An authorisation shall be revoked or amended where in cases other than those referred to in paragraph 2:

(a) one or more of the conditions laid down for the granting of the authorisation were not or are no longer fulfilled; or

(b) upon application by the holder of the authorisation.

4. The holder of the authorisation shall be notified of the annulment, revocation or amendment of the authorisation in accordance with the time-limits and provisions in force in the Contracting Party.

5. The annulment of an authorisation shall take effect from the date on which the initial authorisation took effect, unless otherwise specified in the decision in accordance with the customs legislation.

6. The revocation or amendment of an authorisation shall take effect from the date on which the applicant receives it or is deemed to have received it. However, in exceptional cases where the legitimate interests of the holder of the authorisation so require, the customs authorities may defer the date when revocation or amendment takes effect in accordance with the time-limits in force in the Contracting Parties. The date when the decision takes effect shall be indicated in the decision on the revocation or amendment of the authorisation.

*Article 66*

**Re-assessment of an authorisation**

1. The customs authority competent to grant the authorisation shall re-assess it in the following cases:

(a) where there are changes to the relevant legislation affecting the authorisation;

(b) where necessary, as a result of the monitoring carried out;

(c) where necessary, due to the information provided by the holder of the authorisation in accordance with Article 65(1) or by other authorities.

2. The customs authority competent to grant the authorisation shall communicate the result of the re-assessment to the holder of the authorisation.

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*Article 67*

**Suspension of an authorisation**

1. The customs authority competent to grant the authorisation shall suspend the authorisation instead of annulling, revoking or amending it, where:

(a) that customs authority considers that there may be sufficient grounds for annulling, revoking or amending the authorisation, but does not yet have all necessary elements to decide about the annulment, revocation or amendment;

(b) that customs authority considers that the conditions for the authorisation are not fulfilled or that the holder of the authorisation does not comply with the obligations imposed under that authorisation, and it is appropriate to allow the holder of the authorisation to take measures to ensure the fulfilment of the conditions or the compliance with the obligations;

(c) the holder of the authorisation requests such suspension because he is temporarily unable to fulfil the conditions laid down for the authorisation or to comply with the obligations imposed under that authorisation.

2. In cases referred to in paragraph 1(b) and (c), the holder of the authorisation shall notify the customs authority competent to grant the authorisation of the measures he commits to undertake to ensure the fulfilment of the conditions or compliance with the obligations, as well as the period of time he needs to take those measures.

*Article 68*

**Period of suspension of an authorisation**

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

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

(a) the holder of the authorisation;

(b) the person in charge of the company which is the holder of the authorisation concerned or exercising control over its management;

(c) the person responsible for customs matters in the company which is the holder of the authorisation concerned.

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2. In cases referred to in Article 67(1)(b) and (c), the period of suspension determined by the customs authority competent to grant the authorisation shall correspond to the period of time notified by the holder of the authorisation in accordance with Article 67(2). The period of suspension may where appropriate be further extended at the request of the holder of the authorisation.

The period of suspension may be further extended by the period of time needed by the competent customs authority to verify that those measures ensure fulfilment of the conditions or compliance with the obligations, the latter period of time shall not exceed 30 days.

3. Where, following the suspension of an authorisation, the customs authority competent to grant the authorisation intends to annul, revoke or amend that authorisation in accordance with Article 65, the period of suspension, as determined in accordance with paragraph 1 and 2 of this Article, shall be extended, where appropriate, until the decision on annulment, revocation or amendment takes effect.

*Article 69*

**End of the suspension of an authorisation**

1. A suspension shall end at the expiry of the period of suspension unless before the expiry of that period one of the following situations occurs:

(a) the suspension is withdrawn on the basis that, in the cases referred to in Article 67(1)(a), there are no grounds for the annulment, revocation or amendment of the authorisation in accordance with Article 65, in which case the suspension shall end on the date of withdrawal;

(b) the suspension is withdrawn on the basis that, in cases referred to in Article 67(1)(b) and (c), the holder of the authorisation has taken, to the satisfaction of the customs authority competent to grant by the authorisation, the necessary measures to ensure fulfilment of the conditions laid down for the authorisation or compliance with the obligations imposed under that authorisation, in which case the suspension shall end on the date of withdrawal;

(c) the suspended authorisation is annulled, revoked or amended, in which case the suspension shall end on the date of annulment, revocation or amendment.

2. The customs authority competent to grant the authorisation shall inform the holder of the authorisation of the end of the suspension.

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*Article 71*

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

1. ►M39 Authorisations that have been granted on the basis of Article 44(1)(a), (b), (d), or (e) of Appendix I to the Convention as amended by Decision No 1/2008, or have been granted on the basis of Article 44(1)(f)(i) or (ii) where the simplified procedure level 1 has been used, and which are valid on 1 May 2016 and which do not have a limited period of validity, shall be reassessed by 1 May 2019. ◄

2. Authorisations granted on the basis of ►M39 Article 44(1)(a), (b), (d) and (e) of Appendix I to the Convention as amended ◄ by Decision No 1/2008 which are valid on 1 May 2016 shall remain valid as follows:

(a) for authorisations having a limited period of validity, until the end of that period or 1 May 2019, whichever is the earlier;

(b) for all other authorisations, until the authorisation is reassessed.

3. Decisions following the reassessment shall revoke the reassessed authorisations and, where appropriate, grant new authorisations. Those decisions shall be notified to the holders of the authorisation without delay.

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*Article 72*

**Keeping of records by the customs authorities**

1. The customs authorities shall keep applications and attached supporting documents, together with a copy of any authorisation issued.

2. Where an application is rejected or an authorisation is annulled, revoked, amended or suspended, the application and the decision rejecting the application or annulling, revoking, amending or suspending the authorisation, where appropriate, and all attached supporting documents shall be kept for at least three years from the end of the calendar year in which the application was rejected or the authorisation was annulled, revoked, amended or suspended.

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*Article 73*

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

Customs seals, referred to in Article 38 and seals of a special type referred to in Article 82 compliant with ►M39 Annex II to Appendix I ◄ to the Convention as amended by Decision No 1/2008 may continue to be used until stocks run out or until 1 May 2019, whichever is the earlier.

*CHAPTER II*

***Comprehensive guarantee and guarantee waiver***

*Article 74*

**Reference amount**

1. Unless otherwise provided for in Article 75, the amount of the comprehensive guarantee shall be equal to a reference amount established by the customs office of guarantee.

2. The reference amount of the comprehensive guarantee shall correspond to the amount of the debt which may become payable in connection with each common transit operation in respect of which the guarantee is provided, in the period between the placing of the goods under the common transit procedure and the moment when that procedure is discharged.

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

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

3. The customs office of guarantee shall establish the reference amount in cooperation with the holder of the procedure. When fixing the reference amount, the customs office of guarantee shall establish that amount on the basis of the information on goods placed under the common transit procedure in the preceding 12 months and on an estimate of the volume of intended operations as shown in particular by the commercial documentation and accounts of the holder of the procedure.

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

5. Each holder of the procedure shall ensure that the amount which is payable or may become payable does not exceed the reference amount.

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

6. ►M39 As of the dates of deployment of the upgrading of the NCTS referred to in the Annex to ►M46 Implementing Decision (EU) 2023/2879 ◄, the customs authorities shall monitor the guarantee. ◄

The monitoring of the reference amount that covers the amount of the debt which may become payable with respect to goods placed under the common transit procedure shall be ensured, by means of the electronic system referred to in Article 4(1) for each common transit operation at the time of placing of goods under the common transit procedure.

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7. The monitoring of the guarantee for goods placed under the common transit procedure using the simplification referred to in Article 55(1)(f) during the period between the expiry of the waiver referred to in Article 13(2) and the dates of deployment of the upgrading of the NCTS referred to in the Annex to ►M46 Implementing Decision (EU) 2023/2879 ◄ shall be ensured by regular and appropriate audits.

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*Article 75*

**The level of the comprehensive guarantee**

1. The holder of the procedure may be authorised to use a comprehensive guarantee with a reduced amount or to have a guarantee waiver.

2. The amount of the comprehensive guarantee shall be reduced to:

(a) 50 % of the reference amount determined in accordance with Article 74 where the following conditions are fulfilled:

(i) the applicant maintains an accounting system which is consistent with the generally accepted accounting principles applied in the Contracting Party where the accounts are held, allows audit-based customs control and maintains a historical record of data that provides an audit trail from the moment the data enters the file;

(ii) the applicant has an administrative organisation which corresponds to the type and size of business and which is suitable for the management of the flow of goods, and has internal controls capable of preventing, detecting and correcting errors and of preventing and detecting illegal or irregular transactions;

(iii) the applicant is not subject to bankruptcy proceedings;

(iv) during the last three years preceding the submission of the application, the applicant has fulfilled his financial obligations regarding payments of debt collected on or in connection with the import or export of goods;

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(v) the applicant demonstrates on the basis of the records and information available for the last three years preceding the submission of the application that he has sufficient financial standing to meet his obligations and fulfil his commitments having regard to the type and volume of the business activity, including having no negative net assets, unless where they can be covered;

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(b) 30 % of the reference amount determined in accordance with Article 74 where the following conditions are fulfilled:

(i) the applicant maintains an accounting system which is consistent with the generally accepted accounting principles applied in the Contracting Party where the accounts are held, allows audit-based customs control and maintains a historical record of data that provides an audit trail from the moment the data enters the file;

(ii) the applicant has an administrative organisation which corresponds to the type and size of business and which is suitable for the management of the flow of goods, and has internal controls capable of preventing, detecting and correcting errors and of preventing and detecting illegal or irregular transactions;

(iii) the applicant ensures that relevant employees are instructed to inform the customs authorities whenever compliance difficulties are discovered and establishes procedures for informing the customs authorities of such difficulties;

(iv) the applicant is not subject to bankruptcy proceedings;

(v) during the last three years preceding the submission of the application, the applicant has fulfilled his financial obligations regarding payments of debt collected on or in connection with the import or export of goods;

(vi) the applicant demonstrates on the basis of the records and information available for the last three years preceding the submission of the application that he has sufficient financial standing to meet his obligations and fulfil his commitments having regard to the type and volume of the business activity, including having no negative net assets, unless where they can be covered;

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(c) 0 % of the reference amount determined in accordance with Article 74 where the following conditions are fulfilled:

(i) the applicant maintains an accounting system which is consistent with the generally accepted accounting principles applied in the Contracting Party where the accounts are held, allows audit-based customs control and maintains a historical record of data that provides an audit trail from the moment the data enters the file;

(ii) the applicant allows the customs authority physical access to its accounting systems and, where applicable, to its commercial and transport records;

(iii) the applicant has a logistical system which identifies goods as goods in free circulation in the Contracting Party or as third-country goods and indicates, where appropriate, their location;

(iv) the applicant has an administrative organisation which corresponds to the type and size of business and which is suitable for the management of the flow of goods, and has internal controls capable of preventing, detecting and correcting errors and of preventing and detecting illegal or irregular transactions;

(v) where applicable, the applicant has satisfactory procedures in place for the handling of licences and authorisations granted in accordance with commercial policy measures or relating to trade in agricultural products;

(vi) the applicant has satisfactory procedures in place for the archiving of his records and information and for protection against the loss of information;

(vii) the applicant ensures that relevant employees are instructed to inform the customs authorities whenever compliance difficulties are discovered and establishes procedures for informing the customs authorities of such difficulties;

(viii) the applicant has appropriate security measures in place to protect the applicant's computer system from unauthorised intrusion and to secure the applicant's documentation;

(ix) the applicant is not subject to bankruptcy proceedings;

(x) during the last three years preceding the submission of the application, the applicant has fulfilled his financial obligations regarding payments of debt collected on or in connection with the import or export of goods;

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(xi) the applicant demonstrates on the basis of the records and information available for the last three years preceding the submission of the application that he has sufficient financial standing to meet his obligations and fulfil his commitments having regard to the type and volume of the business activity, including having no negative net assets, unless where they can be covered.

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3. When verifying if the applicant has sufficient financial standing for the purpose of granting of an authorisation to use a comprehensive guarantee with a reduced amount or a guarantee waiver as required by paragraphs 2(a)(v), 2(b)(vi) and 2(c)(xi), the customs authorities shall take into account the ability of the applicant to fulfil his obligations of paying his debts and other charges which may be incurred, not covered by that guarantee.

If justified, the customs authorities may take into account the risk of incurrence of those debts having regard to the type and volume of the customs related business activities of the applicant and to the type of goods for which the guarantee is required.

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*Article 76*

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

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

(a) a guarantee reference number;

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

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

*Article 77*

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

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

(a) in special circumstances;

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

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

*Article 78*

**Guarantee document**

1. The comprehensive guarantee shall be provided in the form of an undertaking by a guarantor using the form set out in Annex C4 to Appendix III. The proof of that undertaking shall be kept by the customs office of guarantee for the period of validity of the guarantee.

2. Articles 20(2) and 22 shall apply *mutatis mutandis*.

*Article 79*

**Comprehensive guarantee certificates and guarantee waiver certificates**

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1. On the basis of the authorisation and upon request of the holder of the procedure, the customs office of guarantee will issue to the holder of the procedure one or more comprehensive guarantee certificates drawn up using the form set out in Annex C5 to Appendix III or one or more guarantee waiver certificates drawn up using the form set out in Annex C6 to Appendix III to enable the holder of the procedure to provide proof of a comprehensive guarantee or a guarantee waiver within the framework of Article 26(1)(b).

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2. The period of validity of a comprehensive guarantee certificate or a guarantee waiver certificate shall not exceed five years. However, that period may be extended by the customs office of guarantee for one further period not exceeding five years.

3. Where during the period of validity of the certificate the customs office of guarantee is informed that the certificate, as a result of numerous changes, is not sufficiently legible and may be rejected by the customs office of departure, the customs office of guarantee shall invalidate the certificate and issue a new one, if appropriate.

4. Certificates with a period of validity of two years shall remain valid. Their period of validity may be extended by the customs office of guarantee for a second period not exceeding five years.

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*Article 80*

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

1. Article 23(1) and (2) shall apply *mutatis mutandis* to the revocation and cancellation relating to the authorisation to use the comprehensive guarantee or relating to the guarantor's undertaking.

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2. The revocation of an authorisation to use a comprehensive guarantee or guarantee waiver by the customs authorities, and the effective date of revocation by the customs office of guarantee of a guarantor's undertaking, or the effective date of cancellation of an undertaking by a guarantor shall be introduced in the system referred to in Article 9 by the customs office of guarantee.

3. From the effective date of revocation or cancellation referred to in paragraph 1, any comprehensive guarantee certificate or any guarantee waiver certificate issued for the application of Article 26(1)(b) shall not be used to place goods under the common transit procedure and shall be returned by the holder of the procedure to the customs office of guarantee without delay.

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

*CHAPTER III*

***Use of seals of a special type***

*Article 81*

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

1. Authorisations in accordance with ►M39 Article 55(1)(b) ◄ to use seals of a special type on means of transport, containers or packages used for the common transit procedure shall be granted where the customs authorities approve the seals set out in the application for the authorisation.

2. The customs authority shall accept in the context of authorisation the seals of a special type that have been approved by the customs authorities of another country unless it has information that the particular seal is not suitable for customs purposes.

*Article 82*

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

1. Seals of a special type shall fulfil the requirements laid down in Article 38(1).

Where seals have been certified by a competent body in accordance with ISO International Standard No 17712:2013 'Freight containers — Mechanical Seals', those seals shall be deemed to fulfil those requirements.

For containerised transports, seals with high-security features shall be used to the greatest extent possible.

2. The seal of a special type shall bear either of the following indications:

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(a) the name of the person authorised in accordance with ►M39 Article 55(1)(b) ◄ to use it;

(b) a corresponding abbreviation or code on the basis of which the customs authority of the country of departure can identify the person concerned.

3. The holder of the procedure shall enter the number and the individual seal identifiers of the seals of a special type in the transit declaration and shall affix seals no later than when goods are released for the common transit procedure.

4. Seals of a special type compliant with ►M39 Annex II to Appendix I to the Convention ◄ as amended by Decision No 1/2008 may continue to be used until stocks run out or 1 May 2019, whichever is the earlier.

*Article 83*

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

The customs authority shall do the following:

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

(b) review the seals of a special type approved by it and in use, when it receives information that another authority has decided not to approve a particular seal of a special type;

(c) conduct a mutual consultation in order to reach a common assessment;

(d) monitor the use of the seals of a special type by persons authorised in accordance with Article 81.

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

*CHAPTER IV*

***Authorised consignor status***

*Article 84*

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

The status of authorised consignor referred to in ►M39 Article 55(1)(c) ◄ shall only be granted to applicants who are authorised to provide a comprehensive guarantee or to use a guarantee waiver referred to in ►M39 Article 55(1)(a) ◄.

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*Article 85*

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

The authorisation shall specify in particular:

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

(b) the time-limit available to the customs authorities after the authorised consignor has lodged the transit declaration in order to carry out controls of the goods, if necessary, before the release of the goods;

(c) the identification measures to be taken, in which case the customs authorities may prescribe that the means of transport or the package or packages shall bear seals of a special type approved by the customs authorities as complying with the characteristics set out in Article 82 and assigned to be affixed by the authorised consignor;

(d) the prohibited categories or movements of goods;

(e) the operating and control measures which the authorised consignor has to comply with. If applicable, any specific conditions related to transit arrangements carried out beyond normal working hours of the customs office(s) of departure.

*Article 86*

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

1. Where an authorised consignor intends to place goods under the common transit procedure, he shall lodge a transit declaration at the customs office of departure. The authorised consignor shall not start the common transit operation before the expiry of the time-limit specified in the authorisation referred to in ►M39 Article 55(1)(c) ◄.

2. The authorised consignor shall enter the following information into the electronic transit system:

(a) the itinerary where an itinerary has been prescribed in accordance with Article 33(2);

(b) the time-limit set in accordance with Article 34 within which the goods shall be presented at the customs office of destination;

(c) the number and the individual seal identifiers of the seals, where appropriate.

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3. The authorised consignor shall print a transit accompanying document only after receipt of the notification of the release of the goods for the common transit procedure from the customs office of departure.

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As of the dates of deployment of the upgrading of the NCTS referred to in the Annex to Implementing Decision (EU) 2023/2879, the authorised consignor may print a transit accompanying document, provided that he has received the notification of the release of the goods for the common transit procedure from the customs office of departure.

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*CHAPTER V*

***Authorised consignee status***

*Article 87*

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

The status of authorised consignee referred to in ►M39 Article 55(1)(d) ◄ shall be granted only to applicants who declare that they will regularly receive goods that have been placed under a common transit procedure.

*Article 88*

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

1. When the goods arrive at a place specified in the authorisation, referred to in ►M39 Article 55(1)(d) ◄, the authorised consignee shall:

(a) immediately notify the customs office of destination of the arrival of the goods and inform it of any irregularities or incidents that occurred during transport;

(b) unload the goods only after obtaining the permission from the customs office of destination;

(c) after unloading enter the results of the inspection and any other relevant information relating to the unloading into his records without delay;

(d) notify the customs office of destination of the results of the inspection of the goods and inform it of any irregularities on the third day following the day on which he has received the permission to unload the goods, at the latest.

2. When the customs office of destination has received notification of arrival of the goods at the premises of the authorised consignee, it shall notify the customs office of departure of the arrival of the goods.

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3. When the customs office of destination has received the results of the inspection of the goods referred to in paragraph 1(d), it shall send the control results to the customs office of departure on the sixth day following the day the goods were delivered to the authorised consignee, at the latest.

*Article 89*

**Contents of the authorisation**

1. The authorisation shall specify in particular:

(a) the customs office or offices of destination responsible for the goods received by the authorised consignee;

(b) the time-limit when the authorised consignee is to receive the permission to unload the goods from the customs office of destination;

(c) excluded categories or movements of goods;

(d) the operating and control measures which the authorised consignee has to comply with. If applicable, any specific conditions related to transit arrangements carried out beyond normal working hours of the customs office(s) of destination.

2. The customs authorities shall specify in the authorisation whether any action by the customs office of destination is required before the authorised consignee may dispose of the goods received.

*Article 90*

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

1. The holder of the procedure shall be considered to have fulfilled his obligations and the common transit procedure shall be deemed to end in accordance with Article 48(1), when the goods have been presented intact to the authorised consignee as provided for in ►M39 Article 55(1)(d) ◄ at the place specified in the authorisation within the time-limit set in accordance with Article 34.

2. At the carrier's request the authorised consignee shall issue the receipt which certifies the arrival of the goods at a place specified in the authorisation referred to in ►M39 Article 55(1)(d) ◄ of this Appendix and contains a reference to the MRN of the common transit operation. The receipt shall be provided using the form set out in Annex B10 to Appendix III.

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*CHAPTER VI*

***Paper-based common transit procedure for goods carried by rail***

Section 1

**General provisions relating to the use of the paper-based common transit procedure for goods carried by rail**

*Article 91*

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

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

*Article 92*

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

1. The authorised railway undertakings shall keep the records at their accounting offices and use the commonly agreed system implemented at those offices in order to investigate irregularities.

2. The customs authority of the country where the authorised railway undertaking is established shall have access to the data in the accounting office of that undertaking.

3. For the purposes of the customs control the authorised railway undertaking shall, in the country of destination, make all the CIM consignment notes used as a transit declaration for the use of the paper-based common transit procedure for goods carried by rail available to the customs authority in the country of destination, in accordance with any provisions defined by mutual agreement with this authority.

*Article 93*

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

1. The holder of the paper-based common transit procedure for goods carried by rail shall be one of the following:

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(a) an authorised railway undertaking established in a country and which accepts goods for carriage under cover of a CIM consignment note as a transit declaration for the use of the paper-based common transit procedure for goods carried by rail and which fills in the box 58b of the CIM consignment note by ticking the box 'yes' and by entering its UIC code;

(b) when the transport operation starts outside the customs territory of the Contracting Parties and the goods enter that customs territory, any other authorised railway undertaking which is established in a country and on whose behalf the box 58b is filled in by a railway undertaking of a third country.

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

*Article 94*

**Obligations of the authorised railway undertakings**

1. The goods are successively taken over and carried by different authorised railway undertakings on the national scale and the authorised railway undertakings involved declare themselves as jointly liable to the customs authority for any potential debt.

2. Notwithstanding the obligations of the holder of the procedure, as referred to in Article 8, other authorised railway undertakings which take over the goods during the transport operation and which are indicated in box 57 of the CIM consignment note shall also be responsible for the proper application of the use of the paper-based common transit procedure for goods carried by rail.

3. The authorised railway undertakings in cooperation with each other shall operate a commonly agreed system to check and investigate irregularities, their movement of goods and be responsible for the following:

(a) for separate settlement of transport costs on the basis of information to be held available for each paper-based common transit operation for goods carried by rail and for each month for the independent authorised railway undertakings concerned in each country;

(b) for the breakdown of transport costs for each country whose territory the goods enter during the use of the paper-based common transit operation for goods carried by rail;

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(c) for payment of the respective share of the costs incurred by each of the cooperating authorised railway undertakings.

*Article 95*

**Label**

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

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

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

*Article 96*

**Modification of the contracts of carriage**

Where a contract of carriage is modified so that:

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

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

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

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

Section 2

**Movement of goods between Contracting Parties**

*Article 97*

**Use of the CIM consignment note**

1. The CIM consignment note shall be presented at the customs office of departure in the case of a transport operation to which the paper-based common transit procedure for goods carried by rail applies and which starts and is to end within the territory of the Contracting Parties.

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2. The customs office of departure shall clearly enter in the box reserved for customs on sheets 1, 2 and 3 of the CIM consignment note:

(a) the code 'T1', where the goods move under the T1 procedure;

(b) the code 'T2' or 'T2F', as appropriate, where the goods move under the T2 procedure and, under the Union provisions, entry of this code is mandatory.

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

3. Except in the cases referred to in the paragraph 2, goods which move from one point to another in the Union through the territory of one or more common transit countries and goods which move from the Union to a destination in a common transit country shall be placed under the T2 procedure, subject to conditions which shall be laid down by each ►M39 Member State of the European Union ◄, for the whole of the journey from the station of departure to the station of destination without presentation at the customs office of departure of the CIM consignment note covering the goods.

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

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

5. All sheets of the CIM consignment note shall be returned to the person concerned.

6. Each common transit country may provide that goods moving under the T1 procedure be carried under that procedure without requiring the CIM consignment note to be presented at the customs office of departure.

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7. For the goods referred to in paragraphs 2, 3 and 5, the customs office competent for the station of destination shall act as the customs office of destination. If, however, the goods are released for free circulation or placed under another procedure at an intermediate station, the customs office competent for that station shall act as the customs office of destination.

*Article 98*

**Identification measures**

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

*Article 99*

**Formalities at the customs office of transit**

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

*Article 100*

**Formalities at the customs office of destination**

1. Where the goods placed under the paper-based common transit procedure for goods carried by rail arrive at the customs office of destination, the following shall be presented by the authorised railway undertaking at that customs office:

(a) the goods;

(b) sheets 2 and 3 of the CIM consignment note.

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

2. The customs office competent for the station of destination shall act as the customs office of destination.

However, if the goods are released for free circulation or placed under another customs procedure at an intermediate station, the customs office competent for this station shall act as the customs office of destination.

3. In a case referred to in Article 97(3), no formalities need to be carried out at the customs office of destination.

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Section 3

## Movement of goods to or from third countries

*Article 101*

### Movement of goods to third countries

1. Articles 97 and 98 shall apply to a transport operation which starts within the territory of a Contracting Party and is to end in a third country.

2. The customs office competent for the frontier station through which goods placed under the paper-based common transit procedure for goods carried by rail leave the territory of a Contracting Party shall act as the customs office of destination.

3. No formalities need be carried out at that customs office.

*Article 102*

### Movement of goods from third countries

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

No formalities need be carried out at that customs office.

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

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

*Article 103*

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

1. The customs offices which are to act as the customs office of departure and the customs office of destination for transport operations which start and are to end in a third country shall be those referred to in Articles 101(2) and 102(1) respectively.

2. No formalities need be carried out at the customs office of departure or destination.

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*Article 104*

**Customs status of goods**

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

Section 4

**Other provisions**

*Article 105*

**Loading lists**

1. In case of a CIM consignment note containing more than one wagon or container, loading lists provided in the form set out in Annex B4 to Appendix III may be used.

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

2. In the case of transport operations starting within the territory of the Contracting Parties comprising both goods moving under the T1 procedure and goods moving under the T2 procedure, separate loading lists shall be made out.

The serial numbers of the loading lists relating to each of the two types of goods shall be entered in the box reserved for the description of goods on the CIM consignment note.

3. The loading lists accompanying the CIM consignment note shall form an integral part thereof and shall have the same legal effects.

4. The original of the loading lists shall be authenticated by the stamp of the station of dispatch.

*Article 106*

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

1. In the case of combined road-rail transport operations, the provisions of Articles 91 to 105 shall not preclude use of the procedures laid down in Title II. The provisions of Articles 92 and 95 shall nevertheless apply.

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2. In the cases referred to in paragraph 1, a reference to the transit declaration or to the transit declarations used shall be entered clearly in the box reserved for particulars of accompanying documents at the time the CIM consignment note is made out.

That reference shall specify the type of the transit declaration, the customs office of departure, the date and registration number of each transit declaration used.

In addition, sheet 2 of the CIM consignment note shall be authenticated by the railway undertaking competent for the last railway station involved in the common transit operation. That railway undertaking shall authenticate the CIM consignment note after ascertaining that the transport of the goods is covered by the transit declaration or declarations referred to.

3. Where goods being carried by combined road-rail transport, under cover of one or more transit declarations made under the procedure set out in Title II, are accepted by the railway undertakings in a railway station and are loaded on wagons, those railway undertakings shall assume liability for payment of debt where offences or irregularities occur during the journey by rail, if there is no valid guarantee in the country where the offence or irregularity has occurred or is deemed to have occurred, and if it is not possible to recover such amounts from the holder of the procedure.

*Article 107*

**Authorised consignor and authorised consignee**

1. Where presentation of the CIM consignment note as transit declaration and of the goods at the customs office of departure is not required in respect of the goods which are to be placed by an authorised consignor, as referred to in ►M39 Article 55(1)(c) ◄ under the paper-based common transit procedure for goods carried by rail, the customs office of departure shall take the necessary measures to ensure that sheets 1, 2 and 3 of the CIM consignment note bear the 'T1', 'T2' or 'T2F' codes, as applicable.

2. Where goods arrive at the place of an authorised consignee, as referred to in ►M39 Article 55(1)(d) ◄, the customs authorities may provide that, by way of derogation from Article 88, sheets 2 and 3 of the CIM consignment note shall be delivered direct by the authorised railway undertakings or by the transport undertaking to the customs office of destination.

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*CHAPTER VII*

▼M41

***Paper based common transit procedure for goods carried by air and common transit procedure based on an electronic transport document as a transit declaration for air transport***

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*Article 108*

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

1. An airline company may be authorised to use the goods manifest as a transit declaration where it corresponds in substance to the form set out in Appendix 3 to Annex 9 to the Convention on International Civil Aviation, done in Chicago on 7 December 1944.

2. The authorisation referred to in ►M39 Article 55(1)(e) ◄ relating to the paper-based common transit procedure for goods carried by air shall indicate the form of the manifest and the airports of departure and destination for common transit operations. The airline company authorised in accordance with Article 55(e) for that procedure shall send an authenticated copy of that authorisation to the competent customs authorities of each of the airports concerned.

3. Where a transport operation involves goods which move under the T1 procedure and goods which move under the T2 procedure between a special fiscal territory and another part of the customs territory of the Union which is not a special fiscal territory, those goods shall be listed on separate manifests.

*Article 109*

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

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

(a) the code 'T1' where the goods move under the T1 procedure;

(b) the code 'T2' or 'T2F', as appropriate, where the goods move under the T2 procedure and, under the Union provisions, entry of this code is mandatory;

(c) the name of the airline company transporting the goods;

(d) the flight number;

(e) the date of the flight;

(f) the airport of departure and the airport of destination.

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2. In addition to information requested in paragraph 1, the airline company shall for each consignment enter into that manifest the following information:

(a) the number of the air waybill;

(b) the number of packages;

(c) the trade description of the goods including all the details necessary for their identification;

(d) the gross mass.

3. Where goods are grouped, their description in the manifest shall be replaced, where appropriate, by the entry 'Consolidation', which may be abbreviated. In that case the air waybills for consignments on the manifest shall contain the trade description of the goods including all the details necessary for their identification. These air waybills shall be attached to the manifest.

4. The airline company shall date and sign the manifest.

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

6. A copy of the manifest shall be presented to the competent customs authorities at the airport of destination.

*Article 110*

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

1. Once a month, the competent customs authorities at each airport of destination shall authenticate a list of manifests drawn up by the airline companies of the manifests which were presented to those authorities during the previous month and shall transmit it to the customs authorities at each airport of departure.

2. That list shall include the following information for each manifest:

(a) the number of the manifest;

(b) the code identifying the manifest as a transit declaration in accordance with Article 109(1)(a) and (b);

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(c) the name of the airline company which transported the goods;

(d) the flight number; and

(e) the date of the flight.

3. The authorisation as referred to in ►M39 Article 55(1)(e) ◄ relating to the paper-based common transit procedure for goods carried by air may also provide that the airline companies themselves may transmit the list referred to in paragraph 1 of this Article to the competent customs authorities of each airport of departure.

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

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*Article 111a*

**Consultation prior to authorisations to use an electronic transport document as a transit declaration for air transport**

1. After having examined whether the conditions laid down in ►M46 Article 57(5) ◄ for the authorisation relating to the use of an electronic transport document as a transit declaration for air transport referred to in Article 55(1)(h) are met, the customs authority competent to grant the authorisation shall consult the customs authority at the airports of departure and destination.

Where, following the examination referred to in the first subparagraph, the consulted customs authority establishes that the applicant does not fulfil one or more of the conditions and criteria for granting that authorisation, the results, duly documented and justified, shall be transmitted to the customs authority competent to grant the authorisation.

2. The time limit for the consultation shall be fixed at 45 days from the communication from the customs authority competent to grant the authorisation of the conditions which need to be examined by the consulted authority.

3. The time limit established for the consultation in accordance with paragraph 2 may be extended by the customs authority competent to grant the authorisation in any of the following cases:

(a) where, due to the nature of the examinations to be performed, the consulted authority requests more time;

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(b) where the applicant carries out adjustments in order to ensure the fulfilment of the conditions and criteria referred to in paragraph 1 and communicates them to the customs authority competent to grant the authorisation, which shall inform the consulted customs authority accordingly.

4. Where the consulted customs authority does not respond within the time limit established for the consultation in accordance with paragraph 2, the conditions for which the consultation took place shall be deemed to be fulfilled.

5. The consultation procedure laid down in paragraphs 1 to 4 may also be applied for the purposes of reassessment and monitoring of an authorisation.

*Article 111b*

**Formalities for the use of an electronic transport document as a transit declaration for air transport**

1. The goods shall be released for the common transit procedure when the particulars of the electronic transport document have been made available to the customs office of departure at the airport in accordance with the means defined in the authorisation.

2. Where the goods are to be placed under the common transit procedure, the holder of the procedure shall enter the appropriate codes next to the relevant items in the electronic transport document:

(a) 'T1' — goods not having the customs status of Union goods, which are placed under the common transit procedure;

(b) 'T2' — goods having the customs status of Union goods, which are placed under the common transit procedure;

(c) 'T2F' — Goods having the customs status of Union goods, which are moved between a part of the customs territory of the Union where the provisions of Council Directive 2006/112/EC [1] or Council Directive 2008/118/EC [2] do not apply and a common transit country;

(d) 'C' — Union goods not placed under a transit procedure;

(e) 'TD' — Goods already placed under a transit procedure;

(f) 'X' — Union goods for which the export was ended and exit confirmed and which are not placed under a transit procedure.

[1] Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ EU L 347, 11.12.2006, p. 1).

[2] Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (OJ EU L 9, 14.1.2009, p. 12).

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3. The common transit procedure shall end when the goods are presented at the customs office of destination at the airport, and the particulars of the electronic transport document have been made available to that customs office in accordance with the means defined in the authorisation.

4. The holder of the procedure shall notify the customs offices of departure and destination immediately of all offences and irregularities.

5. The common transit procedure is deemed to be discharged unless the customs authorities have received information or have established that the procedure has not ended correctly.

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TITLE IV

**DEBT AND RECOVERY**

*CHAPTER 1*

***Debt and debtor***

*Article 112*

**Incurrence of the debt**

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

(a) the removal of the goods from the common transit procedure;

(b) non-compliance with a condition governing the placing of the goods under the common transit procedure or the use of the common transit procedure.

2. The debt shall be extinguished in any of the following ways:

(a) where the debt was incurred pursuant to paragraph 1(a) or (b) and where the following conditions are fulfilled:

(i) the failure which led to the incurrence of a debt had no significant effect on the correct operation and it did not constitute an attempt at deception;

(ii) all the formalities necessary to regularise the situation of the goods are subsequently carried out;

(b) where the removal of the goods from the common transit procedure or the non-compliance with a condition governing the placing of the goods under the common transit procedure or the use of the common transit procedure results from the total destruction or irretrievable loss of those goods as a result of the actual nature of the goods or unforeseeable circumstances or *force majeure*, or as a consequence of instruction by the customs authorities.

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Goods shall be considered as irretrievably lost when they have been rendered unusable by any person.

3. The debt shall be incurred at the moment:

(a) the goods were removed from the common transit procedure or the moment the conditions for the use of the common transit procedure were not met or ceased to be met;

(b) a customs declaration was accepted for the placing of goods under a common transit procedure where it is established subsequently that a condition governing the placing of the goods under that procedure was not in fact fulfilled.

*Article 113*

**Identification of the debtor**

1. The debtor shall be any of the following:

(a) the person who was required to comply with the conditions governing the placing of the goods under the common transit procedure or the use of the common transit procedure;

(b) any person who was aware or should reasonably have been aware that a condition under the Convention was not complied with and who acted on behalf of the person who was obliged to comply with that condition, or who participated in the act which led to the non-compliance with that condition;

(c) any person who acquired or held the goods in question and who was aware or should reasonably have been aware at the time of acquiring or receiving the goods that a condition under the Convention or under the customs legislation was not complied with;

(d) the holder of the procedure.

2. In the case referred to in paragraph Article 112(1)(b), the debtor shall be the person who is required to comply with the conditions governing the placing or the use of the goods under the common transit procedure.

3. Where a customs declaration for placing the goods under the common transit procedure is drawn up, and any information required under the customs legislation relating to the conditions governing the placing of the goods under that customs procedure is given to the customs authorities, which leads to the incurrence of a debt, the person who provided the information required to draw up the customs declaration and who knew, or who ought reasonably to have known, that such information was false shall also be a debtor.

4. Where several persons are liable for payment of the amount corresponding to one debt, they shall be jointly and severally liable for the payment of that amount.

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*Article 114*

**Place where the debt is incurred**

1. A debt shall be incurred:

(a) at the place where the events from which it arises occur;

(b) if it is not possible to determine that place, the debt shall be incurred at the place where the customs authorities conclude that the goods are in a situation in which the debt is incurred.

2. If the goods have been placed under a common transit procedure which has not been discharged and the place where the debt is incurred cannot be determined pursuant to paragraph 1(a) and (b) of this Article within the following time-limits:

(a) within seven months from the latest date on which the goods should have been presented at the customs office of destination, unless before the expiry of that time-limit a request to transfer recovery of the debt, as referred to in Article 50, was sent to the authority responsible for the place where, according to the evidence obtained by the customs authority of the country of departure, the events from which the debt arises occurred, in which case that time-limit is extended with a maximum of one month;

(b) one month from the expiry of the time-limit referred to in Article 49(4) for the reply by the holder of the procedure to a request for the information needed to discharge the procedure, where the customs authority of the country of departure has not been notified of the arrival of the goods, and the holder of the procedure has provided insufficient or no information;

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

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

*Article 115*

**Request to transfer recovery of the debt**

1. Where the competent authorities who notified the debt obtain evidence regarding the place where the event giving rise to the debt occurred, those authorities shall suspend the recovery procedure and immediately and in any event within the time-limit send all the necessary documents, including an authenticated copy of the evidence, to the competent authorities at that place.

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2. The competent authorities at that place shall acknowledge the receipt of the request and shall inform the competent authorities who notified the debt whether they are competent for recovery. If no response is received within 28 days, the competent authorities who notified the debt shall immediately resume the recovery proceedings they initiated.

*CHAPTER II*

***Action against the debtor or the guarantor***

*Article 116*

**Action against the debtor**

1. The competent customs authorities shall initiate debt recovery proceedings as soon as they are in a position to:

(a) calculate the amount of the debt; and

(b) determine the debtor.

2. Those authorities shall notify the debtor of the amount of the debt using the methods and within the time-limits mandatory in the Contracting Parties.

3. Every debt notified in accordance with paragraph 2 shall be paid by the debtor using the methods and within the time-limits mandatory in the respective Contracting Parties.

*Article 117*

**Action against the guarantor**

1. Subject to paragraph 4, the guarantor's liability shall continue as long as the debt may become due.

2. Where the common transit procedure has not been discharged, the customs authorities of the country of departure shall, within nine months from the prescribed time-limit for presentation of the goods at the customs office of destination, notify the guarantor that the procedure has not been discharged.

3. Where the common transit procedure has not been discharged, the customs authorities determined in accordance with Article 114 shall, within three years from the date of acceptance of the transit declaration, notify the guarantor that he is or might be required to pay the debt for which he is liable in respect of the common transit operation in question, stating the MRN and date of the transit declaration, the name of the customs office of departure, the holder of the procedure's name and the amount involved.

4. The guarantor shall be released from his obligations if either of the notifications provided for in paragraphs 2 and 3 have not been issued to him before the expiry of the time-limit.

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5. Where either of those notifications has been issued, the guarantor shall be informed of the recovery of the debt or the discharge of the procedure.

*Article 118*

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

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

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

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*ANNEX I*

## APPLICATION OF ARTICLE 77

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

1. Situations where use of the comprehensive guarantee for a reduced amount or the comprehensive guarantee may be prohibited temporarily:

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

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

1.2. Temporary prohibition of the use of a comprehensive guarantee

The 'large-scale fraud' referred to in Article 77(b) means a situation where it is established that, in spite of the application of Article 65 or 80, the comprehensive guarantee or the comprehensive guarantee for a reduced amount referred to in Article 75(a) and (b) is no longer sufficient to ensure payment, within the time-limit prescribed, of the debt arising when some types of goods are removed from the common transit procedure. In this connection account should be taken of the volume of goods removed and the circumstances of their removal, particularly if these result from internationally organised criminal activities.

2. Decision-making procedure for temporarily prohibiting use of the comprehensive guarantee for a reduced amount or the comprehensive guarantee

2.1. The procedure for adopting Joint Committee decisions temporarily prohibiting use of the comprehensive guarantee or the comprehensive guarantee for a reduced amount in application of Article 77(a) or (b) (hereinafter referred to as the 'decision') shall be as follows:

2.1.1. A decision may be adopted at the request of one or more Contracting Parties.

2.1.2. 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.

2.2. 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 2.3.

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

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

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

2.4. Each Contracting Party shall ensure publication of the decision.

2.5. The decision shall remain in force for 12 months. Nevertheless the Joint Committee may decide to extend its period of validity or annul it following re-examination by the Contracting Parties.

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

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

— the individual guarantee shall be put up in the form of a specific guarantee document which covers only the types of goods referred to in the decision;

— this individual guarantee may be used only at the customs office of departure identified in the guarantee document;

— it may be used to cover several simultaneous or successive operations provided that the sum of the amounts involved in current operations for which the procedure has not yet been discharged does not exceed the reference amount of the individual guarantee. In that case, the customs office of guarantee assigns one initial access code for the guarantee to the holder of the procedure. The holder of the procedure can assign one or more access codes to this guarantee to be used by himself or his representatives;

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

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

4.1. Holders of the procedure may be authorised to use a comprehensive guarantee or a comprehensive guarantee for a reduced amount to place under the common transit procedure goods to which the decision temporarily prohibiting such use applies if they can show that no

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debt has arisen in respect of the types of goods in question in the course of common transit operations which they have undertaken in the two years preceding the decision or, where debts have arisen during that period, if they can show that these were fully paid up by the debtor or the guarantor within the time-limit prescribed.

To obtain authorisation to use a temporarily prohibited comprehensive guarantee, the holder of the procedure shall also meet the conditions set out in Article 75(2)(b).

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

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

'— UNRESTRICTED USE — 99209'.

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*ANNEX II*

**BUSINESS CONTINUITY PROCEDURE FOR COMMON TRANSIT**

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*CHAPTER I*

***General provisions***

1. This Annex lays down specific provisions for use of the business continuity procedure, under Article 26(1) of Appendix I, for the holders of the procedure, including authorised consignors, in the event of a temporary failure of:

— the electronic transit system;

— the computerised system used by the holders of the procedure for lodging the common transit declaration by means of electronic data-processing techniques, or

— the electronic connection between the computerised system used by the holders of the procedure for lodging the common transit declaration by means of electronic data-processing techniques and the electronic transit system.

2. Transit declarations

2.1. The transit declaration used in a business continuity procedure shall be recognisable by all parties involved in the transit operation in order to avoid problems at the customs office of transit, at the customs office of destination and upon arrival at the authorised consignee. For this reason the used documents are limited to the following:

— a Single Administrative Document (SAD), or

— a SAD printed out on plain paper by the computerised system of the economic operator, as foreseen in Annex B6 to Appendix III, or

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— as of the dates of deployment of the upgrading of the NCTS referred to in the Annex to ►M46 Implementing Decision (EU) 2023/2879 ◄, a SAD printed out on plain paper by the computerised system of the economic operator, as foreseen in Annex B6a to Appendix III, or

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— a Transit Accompanying Document (TAD), supplemented, if necessary by List of items (LoI) ►M39 , ◄

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— as of the dates of deployment of the upgrading of the NCTS referred to in the Annex to ►M46 Implementing Decision (EU) 2023/2879 ◄, a Transit Accompanying Document (TAD) supplemented by List of items (LoI).

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2.2. The transit declaration may be supplemented by one or more continuation sheets using the form set out in Appendix 3 to Annex I to the Convention on the simplification of formalities in trade in goods done at Interlaken on 20 May 1987 (SAD Convention). The forms shall be an integral part of the declaration. Loading lists complying with Annex B5 to Appendix III and provided using the form set out in Annex B4 to Appendix III may be used instead of continuation sheets as the descriptive part of a written transit declaration, of which they shall be an integral part.

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As of the dates of deployment of the upgrading of the NCTS referred to in the Annex to ►M46 Implementing Decision (EU) 2023/2879 ◄, loading lists complying with Annex B5a to Appendix III and provided using the form set out in Annex B4a to Appendix III may be used instead of continuation sheets as the descriptive part of a written transit declaration, of which they shall be an integral part.

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2.3. For the implementation of point 2.1 of this Annex, the transit declaration shall be completed in accordance with Annex B6 to Appendix III.

▼M39

As of the dates of deployment of the upgrading of the NCTS referred to in the Annex to ►M46 Implementing Decision (EU) 2023/2879 ◄, for the implementation of point 2.1 of this Annex, the transit declaration shall be completed in accordance with Annex B6a to Appendix III.

▼M38

*CHAPTER II*

***Implementing rules***

3. Unavailability of the electronic transit system

3.1. The rules shall be applied as follows:

— the transit declaration shall be completed and submitted to the customs office of departure in copies 1, 4 and 5 of the SAD in accordance with SAD Convention or in two copies of the TAD, supplemented, if necessary, by LoI, in accordance with Annexes A3, A4, A5 and A6 to Appendix III;

▼M39

— as of the dates of deployment of the upgrading of the NCTS referred to in the Annex to ►M46 Implementing Decision (EU) 2023/2879 ◄, the transit declaration shall be completed and submitted to the customs office of departure in copies 1, 4 and 5 of the SAD in accordance with SAD Convention or in two copies of the TAD, supplemented, if necessary, by LoI, in accordance with Annexes A3a, A4a, A5a and A6a to Appendix III;

▼M38

— the transit declaration shall be registered in box C using a system of numbering different from that used in the electronic transit system;

— the business continuity procedure shall be indicated on the copies of the transit declaration with one of the stamps using the forms set out in Annex B7 to Appendix III, in box A of the SAD or instead of the MRN and the barcode on the TAD;

▼M38

— the authorised consignor shall fulfil all the obligations and conditions regarding the entries to be made in the declaration and the use of the special stamp referred to in points 22 to 25 of this Annex using respectively boxes C and D;

— the transit declaration shall be stamped either by the customs office of departure in case of the standard procedure or by the authorised consignor where Article 84 of Appendix I applies.

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

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

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

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

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

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

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

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

— when the authorised consignor makes more than 2 % of his declarations in a year under the business continuity procedure, the authorisation shall be reviewed in order to assess whether its conditions are still met.

6. Data-capture by the customs authority

However, in the cases referred to in points 4 and 5 of this Annex, the customs authority may allow the holder of the procedure to submit the transit declaration in one copy (making use of the SAD or the TAD) to the customs office of departure in order to have it processed by the electronic transit system.

*CHAPTER III*

***Operation of the procedure***

7. Furnishing of an individual guarantee by a guarantor

Where the customs office of guarantee is not the customs office of departure for the transit operation, it shall keep a copy of the guarantor's undertaking. The holder of the procedure shall present the original to the customs office of departure, where it shall be retained. If necessary the customs office of departure may request a translation into the official language, or one of the official languages, of the country concerned.

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8. Signing of the transit declaration and undertaking of the holder of the procedure

By signing the transit declaration the holder of the procedure assumes responsibility for:

— the accuracy of the information given in the declaration,

— the authenticity of the documents presented,

— compliance with all the obligations relating to the entry of the goods under the transit procedure.

9. Identification measures

Where Article 36(7) of Appendix I applies, the customs office of departure shall enter the following phrase against the 'seals affixed' heading in box D ('Control by office of departure') of the transit declaration:

'— Waiver — 99201'.

10. Entries in the transit declaration and release of the goods

— The customs office of departure shall record the results of the verification on each copy of the transit declaration.

— Where the findings of the verification are consistent with the declaration the customs office of departure shall release the goods and record the date on the copies of the transit declaration.

11. Goods placed under the common transit procedure shall be carried under cover of copies 4 and 5 of the SAD or under cover of one copy of the TAD given to the holder of the procedure by the customs office of departure. Copy 1 of the SAD and the copy of TAD shall remain at the customs office of departure.

12. Customs office of transit

12.1. The carrier shall present a transit advice note made out on a form set out in Annex B8 to Appendix III to each customs office of transit, which shall retain it. Instead of the transit advice note a photocopy of copy 4 of the SAD or a photocopy of the copy of the TAD may be presented and retained by the customs office of transit.

12.2. Where goods are carried via the customs office of transit other than that declared, the actual customs office of transit shall inform the customs office of departure.

13. Presentation at the customs office of destination

13.1. The customs office of destination shall register the copies of the transit declaration, record on them the date of arrival and enter the details of controls carried out.

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

Where the actual customs office of destination comes under the jurisdiction of a Contracting Party other than the one having jurisdiction over the customs office declared, the actual customs office shall enter in box I ('Control by customs office of destination') of the transit declaration the following endorsement in addition to the usual observations it is required to make:

'— Differences: customs office where goods were presented ..... (customs office reference number) — 99203'.

13.3. Where the second paragraph of point 13.2 of this Annex applies and where the transit declaration bears the following statement, the actual customs office of destination shall keep the goods under its control and not allow their removal other than to the Contracting Party having jurisdiction over the customs office of departure, unless specifically authorised by the latter:

'— Exit from the Union subject to restrictions or charges under Regulation/Directive/Decision No ... — 99204'.

14. Receipt

The receipt may be made out on the back of copy 5 of the SAD, in the space provided or in the form set out in Annex B10 to Appendix III.

15. Return of copy 5 of the SAD or the copy of the TAD

The competent customs authority of the Contracting Party of destination shall return copy 5 of the SAD to the customs authority in the Contracting Party of departure without delay and at most within 8 days of the date when the operation ended. Where the TAD is used it is the copy of the TAD presented which is returned under the same conditions as copy 5.

16. Informing the holder of the procedure and alternative proof of the end of the procedure

Where the copies referred to in point 15 of this Annex are not returned to the customs authority of the Contracting Party of departure within 30 days of the time-limit for presentation of the goods at the customs office of destination, that authority shall inform the holder of the procedure and ask him to furnish proof that the procedure has ended correctly.

17. Enquiry procedure

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

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

— identify the debtor,

— determine the customs authorities responsible for notification of the debt.

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

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

18. Guarantee — Reference amount

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

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

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

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

— comprehensive guarantee certificate, in the form set out in Annex C5 to Appendix III;

— guarantee waiver certificates, in the form set out in Annex C6 to Appendix III;

— individual guarantee voucher, in the form set out in Annex C3 to Appendix III.

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19.2. Particulars of the certificates and the voucher shall be entered on transit declarations.

▼M42

19.3. The period of validity of a comprehensive guarantee certificate or a guarantee waiver certificate shall not exceed five years. However, that period may be extended by the customs office of guarantee for one further period not exceeding five years.

Where during the period of validity of the certificate the customs office of guarantee is informed that the certificate, as a result of numerous changes, is not sufficiently legible and may be rejected by the customs office of departure, the customs office of guarantee shall invalidate the certificate and issue a new one, if appropriate.

Certificates with a period of validity of two years shall remain valid. Their period of validity may be extended by the customs office of guarantee for a second period not exceeding five years.

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19.4. From the effective date of revocation of an authorisation to use a comprehensive guarantee or revocation and cancellation of an undertaking provided in the case of a comprehensive guarantee, any issued certificates may not be used to place goods under the common transit procedure and shall be returned by the holder of the procedure to the customs office of guarantee without delay.

19.5. Each country shall provide to the Commission information about the means by which certificates that remain valid and 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 accordingly.

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20. Special loading lists

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

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As of the dates of deployment of the upgrading of the NCTS referred to in the Annex to ►M46 Implementing Decision (EU) 2023/2879 ◄, the customs authority may accept the transit declaration supplemented by loading lists which do not comply with all the requirements set out in Annex B5a to Appendix III.

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Such lists can be used only where:

— they are produced by the companies which use an electronic data-processing system to keep their records;

— they are designed and completed in such a way that they can be used without difficulty by the customs authority;

— they include, for each item, the information required in Annex B5 to Appendix III ►M39 ; ◄

▼M39

— as of the dates of deployment of the upgrading of the NCTS referred to in the Annex to ►M46 Implementing Decision (EU) 2023/2879 ◄, they include, for each item, the information required in Annex B5a to Appendix III.

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20.2. Descriptive lists drawn up for the purposes of carrying out dispatch/export formalities may also be allowed for use as loading lists under point 20.1 of this Annex, even where such lists are produced by the companies not using an electronic data-processing system to keep their records.

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20.3. The holder of the procedure which uses an electronic data-processing system to keep his records and already uses special loading lists, may also use them for common transit operations involving only one type of goods if this facility is made necessary by the system of the holder of the procedure.

21. Use of seals of a special type

The holder of the procedure shall enter, against the heading 'seals affixed' in box 'D. Control by office of departure' of the transit declaration, the number and the individual seal identifiers of the seals affixed.

22. Authorised consignor — Pre-authentication and formalities at departure

22.1. For the application of points 3 and 5 of this Annex the authorisation shall stipulate that box 'C. Office of departure' of the transit declaration shall:

— be stamped in advance with the stamp of the customs office of departure and signed by an official of that office; or

— be stamped by the authorised consignor with a special stamp approved by the competent authority and using the form set out in Annex B9 to Appendix III. The stamp may be pre-printed on the forms where a printer approved for that purpose is used.

The authorised consignor shall complete the box by entering the date on which the goods are consigned and shall allocate a number to the transit declaration in accordance with the rules laid down in the authorisation.

22.2. The customs authority may prescribe the use of forms bearing a distinctive mark as a means of identification.

23. Authorised consignor — Security measures for the stamp

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

He shall inform the customs authority of the security measures he is taking to apply in accordance with the first paragraph.

23.1. In the event of the misuse by any person of forms stamped in advance with the stamp of the customs office of departure or with a special stamp, the authorised consignor shall be liable, without prejudice to any criminal proceedings, for the payment of duties and other charges payable in a particular country in respect of goods carried under cover of such forms unless he can satisfy the customs authority by whom he was authorised that he took the measures requested of him under point 23.

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24. Authorised consignor — Information to be entered on declarations

24.1. Not later than on consignment of the goods, the authorised consignor shall complete the transit declaration and, where necessary, enter in box 44 the itinerary prescribed in accordance with Article 33(2) of Appendix I and, in box 'D. Control by office of departure', the period prescribed in accordance with Article 34 of Appendix I within which the goods shall be presented at the customs office of destination, the identification measures applied and the following endorsement:

'— Authorised consignor — 99206'.

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

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

25. Authorised consignor — Waiver of signature

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

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

'— Signature waived — 99207'.

26. Authorised consignee — Obligations

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

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

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*APPENDIX II*

▼M38

**CUSTOMS STATUS OF UNION GOODS AND PROVISIONS ON THE EURO**

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*Article 1*

This Appendix lays down the rules for implementing the provisions on ►M38 the customs status of Union goods ◄ and use of the euro in the Convention and Appendix I.

TITLE I

▼M41

**PROOF OF THE CUSTOMS STATUS OF UNION GOODS**

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*CHAPTER 1*

***Scope***

*Article 2*

1. Proof of ►M38 the customs status of Union 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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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.

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*CHAPTER II*

▼M38

***Establishing the customs status of Union goods***

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*Article 3*

**Competent office**

For the purposes of this Chapter 'competent office' shall be taken to mean the authorities with responsibility for certifying ►M38 the customs status of Union goods ◄.

*Article 4*

**General provisions**

1. Proof of ►M38 the customs status of Union 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 ►M38 the customs status of Union 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 ►M38 the customs status of Union goods ◄ shall be furnished by the production of a T2L document.

2. ►M39 A T2L document shall bear the code 'T2L' or 'T2LF'. ◄

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*Article 6*

**Form**

1. The T2L document shall be ►M38 provided using ◄ 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 ►M38 provided ◄ in accordance with the specimen in ►M38 Annex B4 to ◄ 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 ►M38 ►M39 Annex B5a ◄ to ◄ 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 ►M39 Article 57 ◄ 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 ►M39 Annex B5a ◄ to Appendix III.

3. Descriptive lists ►M38 provided ◄ 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 ►M39 economic operators ◄ not using an integrated electronic or automatic data-processing system to keep their records.

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*Article 8*

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**Issuance of a T2L document**

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1. Subject to the provisions of Article 19, the T2L document shall be ►M39 issued ◄ 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. ►M38 The customs status of Union 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.

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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 ►M38 if the value of the goods exceeds EUR 15 000 ◄. 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 ►M38 exclusively Union goods ◄.

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 ►M39 a common transit ◄ 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 ►M38 the customs status of Union 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.

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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 kilogrammes;

(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 ►M38 Union goods whose customs 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.

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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 ►M38 the customs status of Union 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 ►M38 the customs 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 ►M38 the customs office of departure ◄ accompanied by the signature of the competent official.

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2. Where the TIR carnet or the ATA carnet covers both ►M38 Union goods ◄ and ►M38 non-Union 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 ►M38 Union goods ◄.

*Article 13*

▼M38

**Goods in baggage carried by a passenger**

Where it is necessary to establish the customs status of Union goods in baggage carried by a passenger or contained in their luggage, the goods, provided that they are not intended for commercial use, are to be considered as having the customs status of Union goods when:

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(a) they are declared as ►M38 having the customs status of Union 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

▼M38

**Proof of the customs status of Union goods provided by the authorised issuer**

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*Article 14*

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**Authorised issuer**

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1. The competent authorities of each country may authorise any person, hereinafter referred to as the 'authorised ►M38 issuer ◄', who satisfies the requirements of ►M39 Article 57(1), 2(d) and (6) ◄ of Appendix I and proposes to establish ►M38 the customs status of Union 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 ►M39 Article 59, 60, 61(3), 62 to 69 and 72 ◄ of Appendix I shall apply *mutatis mutandis* to the authorisation referred to in paragraph 1.

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*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);

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(b) under what circumstances the authorised issuer shall justify the use of the forms;

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(c) the ►M38 excluded ◄ categories or movements of goods;

(d) how and within what period the authorised ►M38 issuer ◄ ►M39 shall ◄ 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 ►M38 issuing ◄ the T2L document and any continuation sheet or sheets ►M39 shall ◄ 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 ►M38 issuer ◄ 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 ►M38 issuer ◄ 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.

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3. In the event of the misuse by any person of forms stamped in advance with the stamp of the ►M39 competent authority ◄ or with the special stamp, the authorised ►M38 issuer ◄ 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 ►M38 authorised issuer ◄ 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:

— ►M38 Authorised issuer ◄ ►M38 ———— ◄

*Article 17*

**Waiving of the signature**

1. The competent authorities may authorise the authorised ►M38 issuer ◄ not to sign T2L documents or commercial documents bearing the special stamp referred to in Annex B9 to Appendix III which are ►M38 provided ◄ by an electronic or automatic data-processing system. Such authorisation shall be subject to the condition that the authorised ►M38 issuer ◄ 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 ►M38 provided ◄ in accordance with paragraph 1 shall contain in place of the authorised ►M38 issuer's ◄ signature the following endorsement:

— Signature waived ►M38 ———— ◄.

*Article 18*

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

1. The competent authorities of each country may authorise shipping companies not to ►M38 provide ◄ the manifest serving to demonstrate ►M38 the customs status of Union 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.

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2. The authorisation referred to in paragraph 1 shall be granted only to international shipping companies which:

(a) fulfil the conditions of ►M39 Article 57(1), (2)(d) and (6) ◄ of Appendix I by way of derogation from ►M39 Article 57(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 ►M38 45 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.

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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.

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*Article 18a*

**Customs goods manifest**

1. The competent authorities of each country may authorise shipping companies to provide the proof of the customs status of Union goods by means of a customs goods manifest relating to the goods transmitted by electronic data interchange.

2. The authorisation referred to in paragraph 1 shall be granted only to shipping companies who satisfy the requirements of Article 57(1)(a) and (b) and (2)(d) of Appendix I.

3. Issuers authorised to establish the proof of the customs status of Union goods by means of a shipping company's manifest as set out in Article 10 may issue also the customs goods manifest referred to in this Article.

4. The customs goods manifest shall include at least the information listed in Article 10(2).

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*Article 19*

**Obligation to make a copy**

The authorised ▶M38 issuer ◀ 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 ▶M38 three years ◀.

*Article 20*

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**Controls upon the authorised issuer**

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The competent authorities may carry out upon authorised ▶M38 issuers ◀ any controls they consider necessary. The said ▶M38 issuers ◀ shall furnish all the necessary information and facilities for this purpose.

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*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 ►M38 the customs status of Union goods ◄ have been correctly applied.

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TITLE Ia

**PROVISIONS CONCERNING THE NON-ALTERATION OF THE CUSTOMS STATUS OF UNION GOODS FOR GOODS TRANSPORTED THROUGH A T2 CORRIDOR**

*Article 21a*

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

1. Goods having the customs status of Union goods which are carried by rail may move, without being subject to a customs procedure, from one point to another within the customs territory of the Union and be transported through the territory of a common transit country without alteration of their customs status, where:

(a) the transport of the goods is covered by a single transport document issued in a Member State of the European Union;

(b) the single transport document contains the following endorsement: 'T2-Corridor';

(c) the transit through a common transit country is being monitored by means of an electronic system in that common transit country; and

(d) the railway undertaking concerned is authorised by the common transit country whose territory is transited to use the T2-Corridor procedure.

2. The common transit country keeps the Joint Committee referred to in Article 14 of the Convention or a working group set up by that Committee on the basis of paragraph 5 of that Article informed about the modalities regarding the electronic monitoring system, and about the railway undertakings which are authorised to use the procedure mentioned in paragraph 1 of this Article.

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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 ►M39 accepted ◄ in accordance with ►M39 Article 30(2) ◄ of Appendix I.

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*APPENDIX III*

**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

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**TRANSIT DECLARATION AND FORMS WHEN USING ELECTRONIC DATA-PROCESSING TECHNIQUES**

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*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 ►M38 be provided using the form set out ◄ 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 ►M38 be provided using the form set out ◄ in Annex A5. It shall be produced and used according to the explanatory notes in Annex A6.

TITLE II

▼M38

**FORMS USED FOR:**

**— PROVING THE CUSTOMS STATUS OF UNION GOODS,**

**— TRANSIT DECLARATION FOR TRAVELLERS,**

**— BUSINESS CONTINUITY PROCEDURE FOR TRANSIT**

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*Article 5*

1. ►M38 Forms used as documents proving the customs status of Union goods shall be provided using the form set out in the SAD Convention, Annex I, Appendices 1 to 4. ◄

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2. ►M38 Forms used as transit declarations when applying the business continuity procedure for transit or transit declarations for travellers shall be provided using the form set out in the SAD Convention, Annex I, Appendix 1. ◄

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 ►M38 the customs status of Union goods ◄, in accordance with the explanatory note in Annex B2;

(b) as transit declarations for the ►M38 business continuity procedure for transit ◄ 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 '►M38 UNION 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 ►M38 be provided using the form set out ◄ in Annex B4. They shall be completed in accordance with the explanatory note in Annex B5.

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2. The forms shall be printed on paper dressed for writing purposes, weighing at least 40 g/m$^2$ 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 22 of Appendix I shall ►M38 be provided using the form set out ◄ in Annex B8 to this Appendix.

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*Article 9*

**Receipt**

1. The specimen for making out receipts shall ►M38 be provided using the form set out in ◄ Annex B10.

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*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 55 g/m$^2$. 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.

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*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 100 g/m$^2$. 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.

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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.

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*ANNEX A1*

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

### TITLE I

### GENERAL

►M38 The EDI 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 ►M38 holder of the procedure ◄ 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. ►M38 The EDI 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

an alphanumeric

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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

## PART ICULARS 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

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— PACKAGES

— PREVIOUS ADMINISTRATIVE REFERENCES

— PRODUCED DOCUMENTS/CERTIFICATES

— SPECIAL MENTIONS

CUSTOMS OFFICE of departure

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TRADER holder of the procedure

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REPRESENTATIVE

CUSTOMS OFFICE of transit

CUSTOMS OFFICE of destination

▼M30

TRADER authorised consignee

CONTROL RESULT

▼M38

SEALS INFORMATION

▼M30

— SEALS ID

GUARANTEE

— GUARANTEE REFERENCE

▼M38

— VALIDITY LIMITATION EU

— VALIDITY LIMITATION NON EU

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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 ►M38 Article 28 ◄ of Appendix I: T-.

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*Total number of items (box 5)*

Type/Length: n ..5

The attribute shall be used.

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*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 ►M38 the customs 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 ►M38 holder of the procedure ◄ 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.

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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 ►M38 the customs 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 ►M38 holder of the procedure ◄ 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 ►M38 the customs 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.

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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 ►M38 the customs 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 ►M38 the customs office of departure ◄ is located.

Use of this attribute is optional for the Contracting Parties.

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*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.

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*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.

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*Dialogue language indicator at departure*

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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 ▶M38 the customs 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.

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**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

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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 ►M38 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

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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.

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*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:

►M38 ———— ◄ the same person makes a transit declaration at the same time as, or following, a customs declaration which includes a commodity code.

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Enter the code for the goods.

In T2 and T2F transit declarations made in ►M38 a common transit 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.

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*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.

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*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.

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— **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.

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*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.

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*Kind of packages (box 31)*

Type/Length: an2

The package codes referred to in Annex A2 shall be used.

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*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 '►M38 Unpacked ◄' (NE, NF, NG). It cannot be used if the attribute 'Kind of packages' contains one of the previously mentioned codes.

*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 '►M38 Unpacked ◄' (NE). In other cases this attribute cannot be used.

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

Number: 9

Enter the reference for the preceding ►M38 customs procedure ◄ 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 ►M38 the customs office of departure ◄ is ►M38 a common transit 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.

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*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. ▶M38 ——— ◀ 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.

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— **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.

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*Export from EU (box 44)*

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Type/Length: n1

If the attribute 'Additional information id' contains the code 'DG0' or 'DG1' the attribute 'Export from ►M38 EU ◄' 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 country (box 44)*

Type/Length: a2

If the attribute 'Additional information id' contains the code 'DG0' or 'DG1' the attribute 'Export from ►M38 EU ◄' 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.

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**HOLDER OF THE PROCEDURE (box 50)**

▼M30

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.

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**REPRESENTATIVE (box 50)**

Number: 1

The data group shall be used if ►M38 the holder of the procedure ◄ 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 ►M38 the intended customs 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, ►M38 the customs 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; ►M38 the customs 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.

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**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 ▶M38 holder of the procedure ◀ 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.

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**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 ►M38 the customs 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 ►M42 (country code presented in Annex A2) ◄ | Alphabetic 2 | IT |
| 3 | Unique identifier for the acceptance given by ►M38 the customs 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 ►M38 the customs office of guarantee ◄. National administrations which want to have the customs office reference number of ►M38 the customs office of guarantee ◄ included in the GRN could use up to the first six characters to insert the national number of ►M38 the customs office of guarantee ◄.

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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 ►M38 the electronic 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 ►M38 holder of the procedure ◄ and used to secure a specific guarantee.

— ►M38 **VALIDITY LIMITATION (EU)** ◄

Number: 1

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*Not valid for EU (box 52)*

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Type/Length: n1

The following codes are to be used:

0 = no,

1 = yes.

— ►M38 **VALIDITY LIMITATION NON EU** ◄

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 ►M38 Union ◄ cannot be used.

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*ANNEX A2*

**ADDITIONAL CODES FOR THE COMPUTERISED TRANSIT SYSTEM**

▼M39

This Annex shall cease to apply as of the dates of deployment of the upgrading of the NCTS referred to in the Annex to Implementing Decision (EU) 2016/578.

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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.

▼M42

XI is used for Northern Ireland. The code XI is optional for Contracting Parties for the data elements Country (box 8 and ex box 8) and Destination country (box 17a and ex box 17a).

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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.

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5. ►M35 PACKAGE CODE

(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 |
| Bag, flexible container | FX |
| Bag, gunny | GY |
| Bag, jumbo | JB |
| Bag, large | ZB |
| Bag, multiply | MB |

▼M30

| | |
|---|---|
| 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 |

▼M30

| | |
|---|---|
| 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 |

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| | |
|---|---|
| Box, wooden, natural wood, ordinary | QP |
| Box, wooden, natural wood, with sift proof walls | QQ |
| Bucket | BJ |
| Bulk, gas (at 1 031 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 |

▼M30

| | |
|---|---|
| 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 |

▼M30

| | |
|---|---|
| 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 |

▼M30

| | |
|---|---|
| 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 |

▼M30

| | |
|---|---|
| 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 |

▼M30

| | |
|---|---|
| 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 | PLN |
| 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 |

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| | |
|---|---|
| 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 without coat/liner | WT |
| Intermediate bulk container, textile, coated | WV |
| Intermediate bulk container, textile, coated and liner | WX |
| Intermediate bulk container, textile, with liner | WW |

▼M30

| | |
|---|---|
| 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 |

▼M30

| | |
|---|---|
| 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, 100 cm × 110 cm | AH |
| Pallet, AS 4068-1993 | OD |
| Pallet, box Combined open-ended box and pallet | PB |
| Pallet, CHEP 100 cm × 120 cm | OC |
| Pallet, CHEP 40 cm × 60 cm | OA |
| Pallet, CHEP 80 cm × 120 cm | OB |

▼M30

| | |
|---|---|
| Pallet, ISO T11 | OE |
| Pallet, modular, collars 80 cm × 100 cm | PD |
| Pallet, modular, collars 80 cm × 120 cm | PE |
| Pallet, modular, collars 80 cm × 60 cm | 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 |

▼M30

| | |
|---|---|
| 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 | TI |
| Tank container, generic | TG |
| Tank, cylindrical | TY |
| Tank, rectangular | TK |

▼M30

| | |
|---|---|
| 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 |

▼M30

| | |
|---|---|
| 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 ►M38 Union goods ◄.

T2F = Transit declaration covering a common transit procedure for ►M38 Union goods ◄ coming from or going to a part of ►M38 the customs territory of the Union ◄ where ►M38 the Union rules ◄ for value-added tax do not apply.

T2CIM = ►M38 Union goods ◄ carried under cover of a CIM consignment note ►M38 ———— ◄.

T2TIR = ►M38 Union goods ◄ carried under cover of a TIR carnet.

T2ATA = ►M38 Union goods ◄ carried under cover of an ATA carnet.

T2L = Single Administrative Document proving ►M38 the customs status of Union goods ◄.

T2LF = Single Administrative Document proving ►M38 the customs status of Union goods ◄ in the exchange between parts of ►M38 the customs territory of the Union ◄ where ►M38 the Union 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 ►M38 non-Union goods ◄

*..... .....

* any other previous document (an..5)

▼M30

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 |

▼M38

| | |
|---|---|
| SMGS consignment note (rail) | 722 |
| ——— | |

▼M30

| | |
|---|---|
| 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 |

▼M38

| | |
|---|---|
| ——— | |

▼M30

| | |
|---|---|
| Despatch note model T2L | 825 |

▼M30

| | |
|---|---|
| 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 |
| ►M38 Certificate of origin form A (GSP) ◄ | 865 |
| Import licence | 911 |
| Cargo declaration (arrival) | 933 |
| Embargo permit | 941 |
| TIF form | 951 |
| TIR carnet | 952 |
| ►M38 Movement certificate EUR.1 ◄ | 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 |

▼M30

9. ADDITIONAL INFORMATION/SPECIAL INDICATION CODE

The codes applicable are as follows:

DG0 = Export from one ►M38 common transit country ◄ subject to restriction or export from ►M38 the Union ◄ subject to restriction.

DG1 = Export from one ►M38 common transit country ◄ subject to duties or export from ►M38 the Union ◄ 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 certificate number |
| For comprehensive guarantee | 1 | — comprehensive guarantee certificate number<br>— office of guarantee |
| For individual guarantee by a guarantor | 2 | — reference for the guarantee undertaking<br>— office of guarantee |
| For individual guarantee in cash | 3 | |
| For individual guarantee in the form of vouchers | 4 | — individual guarantee voucher number |
| For guarantee waiver<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 ►M38 between the customs office of departure and the customs office of transit ◄<br>(Article 10(2)(b) of the Convention) | 7 | |
| For individual guarantee of the type under point 3 of ►M38 Annex I to Appendix I ◄. | 9 | — reference for the guarantee undertaking<br>— ►M38 customs office of guarantee ◄ |

Country codes

The codes adopted for box 51 are applicable.

▼M30

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.

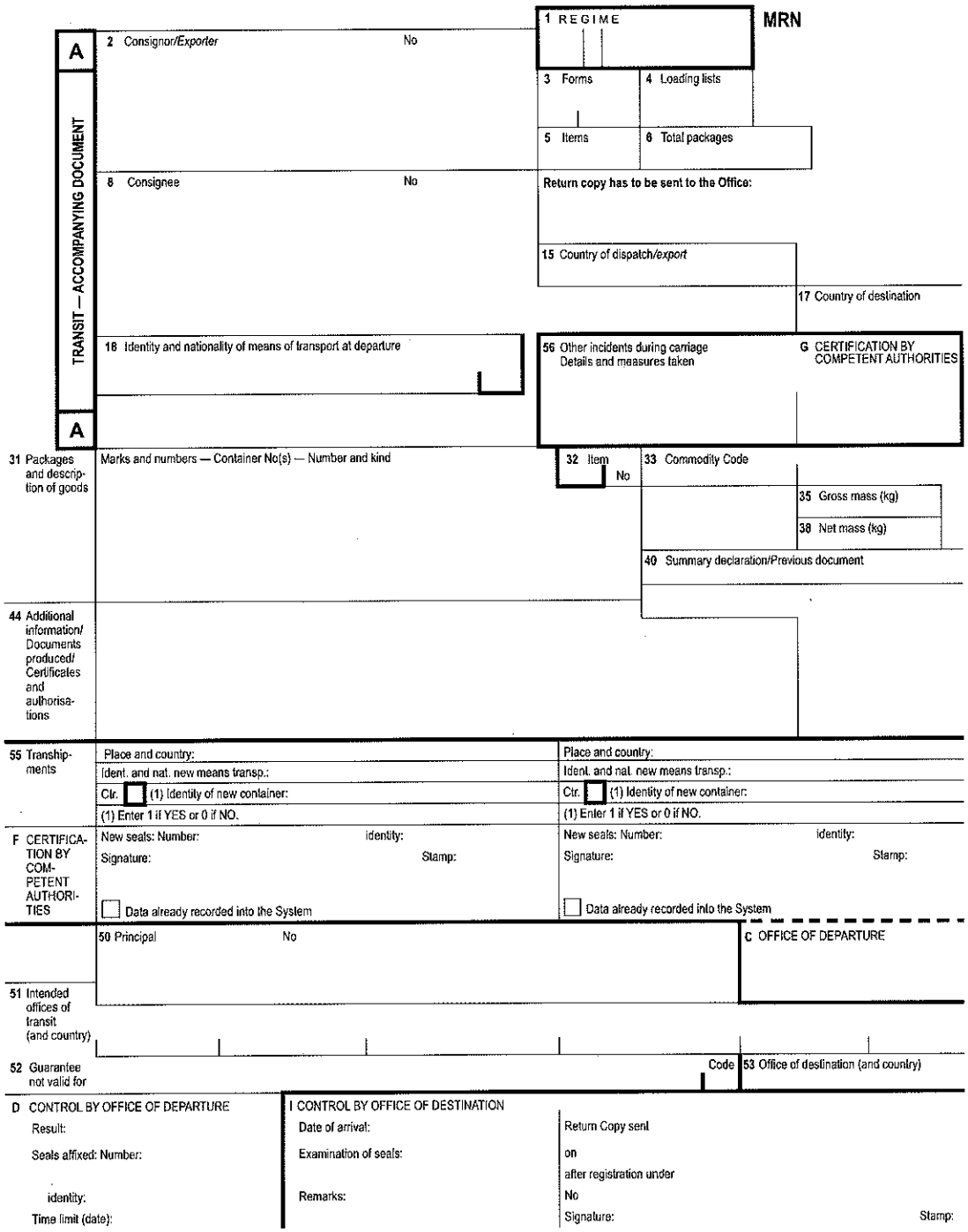
Field 2 has to be freely filled with a 6 character alphanumeric code. The six characters allow national administrations, where necessary, to define a hierarchy of customs offices.

►M38 The customs offices of destination ◄ are listed on the competent office list (COL on the Europa site) for the common transit operations.

▼M30

*ANNEX A3*

## SPECIMEN OF TRANSIT ACCOMPANYING DOCUMENT



▼M30

*ANNEX A4*

## 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 ►M38 can be green in colour ◄.

▼M38

The transit accompanying document shall be printed on the basis of the data derived from the transit declaration, where appropriate amended by the holder of the procedure and/or verified by the customs office of departure, and completed with:

▼M30

1. ►M38 MRN (Master 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. ►M42 (country code presented in Annex A2) ◄ | 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 ►M38 the customs 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,

— second subdivision: total number of sheets printed (including list of items),

▼M38

— shall not be used when there is only one item.

▼M30

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 ►M38 where the business continuity procedure for transit is used ◄.

▼M38

Any references to 'principal' are understood as referring to the 'holder of the procedure'.

▼M30

4. Box C:

— the name of ►M38 the customs office of departure ◄,

— reference number of ►M38 the customs 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 ►M38 the customs office of departure ◄ and the time they arrive at ►M38 the customs 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 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 the transit accompanying documents.

▼M38

The customs authorities at the customs office of transit or the customs office of destination, as the case may be, are under an obligation to incorporate into the system the added data on the transit accompanying document. The data can also be incorporated by the authorised consignee.

▼M30

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.

▼M38

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

▼M30

— 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.

▼M30

*ANNEX A5*

**SPECIMEN OF THE LIST OF ITEMS**

| List of Items | | | |
|---|---|---|---|
| Sheet | A | | |

**OoDep:** **MRN**

**Date:**

| Item No (32) | Marks/numbers (31.1) | Number/kind (31.2) | Container No (31.3) | Description of goods (31.4) |
|---|---|---|---|---|
| Regime (1/3) | Commodity Code (33) | Sensitivity Code (31.5) | Sensitive Quantity (31.6) | Summary declaration/Previous document (40) |
| Country of dispatch/export (15) | Country of destination (17) | Gross mass (kg) (35) | Net mass (kg) (38) | Additional information/Documents produced/Certificates and authorisations (44) |
| Consignor / Exporter (2) | | | Consignee (8) | |
| | | | | |
| | | | | |
| | | |

▼M30

*ANNEX A6*

## 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 ►M38 the customs office of departure ◄.

3. Date — date of acceptance of the transit declaration.

4. ►M38 MRN — Master Reference Number ◄.

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.

▼M30

*ANNEX B1*

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

▼M39

This Annex shall cease to apply as of the dates of deployment of the upgrading of the NCTS referred to in the Annex to Implementing Decision (EU) 2016/578.

▼M30

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. ▶M38 However, in the Union give the eight digits of the Combined Nomenclature where a Union 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).

▼M34

Box 51: Intended transit offices

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 |
| EE | Estonia |
| ES | Spain |
| FI | Finland |

▼M34

| | |
|---|---|
| FR | France |

▼M42

| | |
|---|---|
| GB | United Kingdom (excluding Northern Ireland) |

▼M34

| | |
|---|---|
| GR | Greece |
| HR | Croatia |
| HU | Hungary |
| IE | Ireland |
| IS | Iceland |
| IT | Italy |
| LT | Lithuania |
| LU | Luxembourg |
| LV | Latvia |

▼M41

| | |
|---|---|
| MK | North Macedonia |

▼M34

| | |
|---|---|
| MT | Malta |
| NL | Netherlands |
| NO | Norway |
| PL | Poland |
| PT | Portugal |
| RO | Romania |

▼M37

| | |
|---|---|
| RS | Serbia |

▼M34

| | |
|---|---|
| SE | Sweden |
| SI | Slovenia |
| SK | Slovakia |
| TR | Turkey |

▼M44

| | |
|---|---|
| UA | Ukraine |

▼M42

| | |
|---|---|
| XI | Northern Ireland |

▼M30

Box 53: Office of destination (and country)

Use the codes shown for box 51.

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

See Annex B6, Title III

▼M30

*ANNEX B2*

▼M38

## EXPLANATORY NOTE ON COMPLETING FORMS TO BE USED FOR ESTABLISHING THE CUSTOMS STATUS OF UNION GOODS

▼M30

### A. General description

1. Where ▶M38 the customs status of Union 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 ▶M38 a new form to be submitted ◀.

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

▼M30

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.

▼M30

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 ►M38 a common transit 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

►M38 In common transit 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

►M38 In common transit 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.

▼M30

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 his signature and name the capacity in which he is signing.

### C. **Codes of linguistic references**

See Annex B6, Title III

▼M30

*ANNEX B3*

▼M38

## CODES TO BE USED WHEN COMPLETING FORMS TO BE USED WHEN ESTABLISHING THE CUSTOMS STATUS OF UNION GOODS

▼M30

### 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. ►M38 However, in the Union give the eight digits of the Combined Nomenclature where a Union 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

▼M30

*ANNEX B4*

**LOADING LIST**

| | | | | |
|---|---|---|---|---|
| No | Marks, numbers, number and kind of packages; description of goods | Country of dispatch/export | Gross mass | Reserved for official use |
| | | | | |

(signature)

▼M30

*ANNEX B5*

## 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 kilogrammes,

— 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.

### TITLE II

### PARTICULARS TO BE ENTERED IN THE DIFFERENT HEADINGS

1. **Box**

1.1. Upper part

Where a loading list accompanies a transit declaration, ►M38 the holder of the procedure shall 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.

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1.2. ►M38 Bottom 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 this Appendix. 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 this Appendix.

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)), 38 (net 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 ►M38 the copies of a transit declaration to which it relates ◄.

4. ►M38 When a transit declaration is registered the loading list must be given the same registration number as the forms of the transit declaration to which it relates. This number must be entered by using a stamp which includes the name of the customs office of departure, or by hand. If entered by hand, it shall be endorsed by the official stamp of the customs office of departure.

It is not obligatory for an official of the customs office of departure to sign the forms. ◄

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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 ►M38 holder of the procedure ◄, 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.

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*ANNEX B6*

## 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 this Convention and Article 37(4) to Appendix I) require additional copies of the transit declaration to be provided, the ►M38 holder of the procedure ◄ may use continuation sheets or photocopies, as necessary.

These must then be signed by the ►M38 holder of the procedure ◄ 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 ►M38 Article 28 ◄ of Appendix I: T.

In this case the space following the letter T must be struck through.

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

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

▼M38

T2F Goods having the customs status of Union goods, which are moved between a part of the customs territory of the Union where the provisions of Council Directive 2006/112/EC (1) or Council Directive 2008/118/EC (2) do not apply and a common transit country.

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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.

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.

(1) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).

(2) Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (OJ L 9, 14.1.2009, p. 12).

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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 ►M38 the customs 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 ►M38 holder of the procedure ◄ 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.

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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 ►M38 the customs 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 ►M38 the customs 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 ►M38 the customs 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 ►M38 the customs office of departure ◄ is located, as known at the time the goods are placed under the common transit procedure.

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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

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— the Convention specifies that its use is obligatory.

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Enter the code for the goods.

In T2 and T2F transit declarations made in ►M38 a common transit 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.

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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 ►M38 customs procedure ◄ 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

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Enter the details required under any specific rules applicable in the country of dispatch/export together with the reference numbers of the documents produced in support of the declaration, or any additional reference deemed necessary in relation with the declaration or the goods covered by the declaration (e.g. the export licence or permit number, the data required under veterinary and phytosanitary regulations, the bill of lading number). Do not complete the sub-division 'Additional Information code (AI)'.

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Box 50: Principal and authorised representative, place, date and signature

Enter the full name (person or company) and address of the ►M38 holder of the procedure ◄ 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 ►M38 holder of the procedure ◄.

Subject to any specific provisions on the use of ►M38 electronic transit system ◄, the original of the handwritten signature of the person concerned must appear on the copy which is to be kept at ►M38 the customs 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.

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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, ►M38 the customs office of exit ◄ by which the means of transport will leave the territory of the Contracting Parties. ►M38 The customs offices of transit ◄ 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 ►M38 the customs 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. ►M38 The custom 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 ►M38 the customs office of departure ◄ and the time they arrive at ►M38 the customs 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.

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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

**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 | |

▼M34

| | | |
|---|---|---|
| — HR | Valjanost ograničena | |

▼M30

| | | |
|---|---|---|
| — IT | Validità limitata | |
| — LV | Ierobežots derīgums | |
| — LT | Galiojimas apribotas | |
| — HU | Korlátozott érvényű | |

▼M30

| Linguistic references | | | Codes |
|---|---|---|---|
| ▼M36 | | | |
| | — ►M41 MK ◄ | Ограничено важење | |
| ▼M30 | | | |
| | — MT | Validità limitata | |
| | — NL | Beperkte geldigheid | |
| | — PL | Ograniczona ważność | |
| | — PT | Validade limitada | |
| | — RO | Validitate limitată | |
| ▼M37 | | | |
| | — RS | Ограничена важност | |
| ▼M30 | | | |
| | — SL | Omejena veljavnost | |
| | — SK | Obmedzená platnosť | |
| | — FI | Voimassa rajoitetusti | |
| | — SV | Begränsad giltighet | |
| | — EN | Limited validity | |
| ▼M34 | | | |
| | | | |
| ▼M30 | | | |
| | — IS | Takmarkað gildissvið | |
| | — NO | Begrenset gyldighet | |
| ▼M33 | | | |
| | — TR | Sınırlı Geçerli | |
| ▼M44 | | | |
| | — UA | Дія обмежена | |
| ▼M30 | | | |
| | — BG | Освободено | Waiver — 99201 |
| | — CS | Osvobození | |
| | — DA | Fritaget | |
| | — DE | Befreiung | |
| | — EE | Loobumine | |
| | — EL | Απαλλαγή | |
| | — ES | Dispensa | |
| | — FR | Dispense | |

▼M30

| Linguistic references | | Codes |
|---|---|---|
| ▼M34 | | |
| — HR | Oslobođeno | |
| ▼M30 | | |
| — IT | Dispensa | |
| — LV | Derīgs bez zīmoga | |
| — LT | Leista neplombuoti | |
| — HU | Mentesség | |
| ▼M36 | | |
| — MK [1] | Изземање | |
| ▼M30 | | |
| — MT | Tneħħija | |
| — NL | Vrijstelling | |
| — PL | Zwolnienie | |
| — PT | Dispensa | |
| — RO | Dispensă | |
| ▼M37 | | |
| — RS | Ослобођење | |
| ▼M30 | | |
| — SL | Opustitev | |
| — SK | Oslobodenie | |
| — FI | Vapautettu | |
| — SV | Befrielse | |
| — EN | Waiver | |
| ▼M34 | | |
| ——— | | |
| ▼M30 | | |
| — IS | Undanþegið | |
| — NO | Fritak | |
| ▼M33 | | |
| — TR | Vazgeçme | |
| ▼M44 | | |
| — UA | Звільнення | |
| ▼M30 | | |
| — BG | Алтернативно доказателство | Alternative proof — 99202 |
| — CS | Alternativní důkaz | |
| — DA | Alternativt bevis | |

▼M30

| Linguistic references | | Codes |
|---|---|---|
| — DE | Alternativnachweis | |
| — EE | Alternatiivsed tõendid | |
| — EL | Εναλλακτική απόδειξη | |
| — ES | Prueba alternativa | |
| — FR | Preuve alternative | |
| ▼M34 | | |
| — HR | Alternativni dokaz | |
| ▼M30 | | |
| — IT | Prova alternativa | |
| — LV | Alternatīvs pierādījums | |
| — LT | Alternatyvusis įrodymas | |
| — HU | Alternatív igazolás | |
| ▼M36 | | |
| — MK [1] | Алтернативен доказ | |
| ▼M30 | | |
| — MT | Prova alternattiva | |
| — NL | Alternatief bewijs | |
| — PL | Alternatywny dowód | |
| — PT | Prova alternativa | |
| — RO | Probă alternativă | |
| ▼M37 | | |
| — RS | Алтернативни доказ | |
| ▼M30 | | |
| — SL | Alternativno dokazilo | |
| — SK | Alternatívny dôkaz | |
| — FI | Vaihtoehtoinen todiste | |
| — SV | Alternativt bevis | |
| — EN | Alternative proof | |
| ▼M34 | | |
| ——— | | |
| ▼M30 | | |
| — IS | Önnur sönnun | |
| — NO | Alternativt bevis | |

▼M30

| Linguistic references | | Codes |
|---|---|---|
| ▼M33 | | |
| — TR | Alternatif Kanıt | |
| ▼M44 | | |
| — UA | Альтернативне підтвердження | |
| ▼M30 | | |
| — 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) | |
| ▼M34 | | |
| — HR | Razlike: Carinarnica kojoj je roba podnesena ..... (naziv i zemlja) | |
| ▼M30 | | |
| — 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) | |
| ▼M36 | | |
| — MK [1] | Разлики: Испостава каде стоките се ставени на увид ... (назив и земја) | |
| ▼M30 | | |
| — MT | Differenzi: uffiċċju fejn l-oġġetti kienu ppreżentati (isem u pajjiż) | |
| — NL | Verschillen: kantoor waar de goederen zijn aangebracht ..... (naam en land) | |
| — PL | Niezgodności: urząd w którym przedstawiono towar ..... (nazwa i kraj) | |

▼M30

| | Linguistic references | Codes |
|---|---|---|
| — PT | Diferenças: mercadorias apresentadas na estância ..... (nome e país) | |
| — RO | Diferenţe: mărfuri prezentate la biroul vamal .....(nume şi ţara)ò | |
| ▼M37 | | |
| — RS | Разлике: царински орган којем је предата роба ...(назив и земља) | |
| ▼M30 | | |
| — 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) | |
| ▼M34 | | |
| ▼M30 | | |
| — IS | Breying: tollstjóraskrifstofa þar sem vörum var framvísað ..... (nafn og land) | |
| — NO | Forskjell: det tollsted hvor varene ble fremlagt ..... (navn og land) | |
| ▼M33 | | |
| — TR | Değişiklikler: Eşyanın sunulduğu idare ... (adı ve ülkesi) | |
| ▼M44 | | |
| — UA | Розбіжності: митниця, де товари були пред'явлені ... (назва і країна) | |
| ▼M30 | | |
| — 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 ... | |

▼M30

| | Linguistic references | Codes |
|---|---|---|
| — EL | Η έξοδος από ..... υποβάλλεται σε περιορισμούς ή σε επιβαρύνσεις από τον Κανονισμό/την Οδηγία/την Απόφαση αριθ. ... | |
| — ES | Salida de..... sometida a restricciones o imposiciones en virtud del (de la) Reglamento/Directiva/Decisión no ... | |
| — FR | Sortie de ..... soumise à des restrictions ou à des impositions par le règlement ou la directive/décision n° ... | |

▼M34

| | | |
|---|---|---|
| — HR | Izlaz iz..... podliježe ograničenjima ili pristojbama temeljem Uredbe/Direktive/Odluke br... | |

▼M30

| | | |
|---|---|---|
| — IT | Uscita dalla ..... soggetta a restrizioni o ad imposizioni a norma del(la) regolamento/direttiva/decisione n. ... | |
| — LV | Izvešana no ....., piemērojot ierobežojumus vai maksājumus saskaņā ar Regulu/Direktīvu/Lēmumu No..., | |
| — LT | Išvežimui iš ..... taikomi apribojimai arba mokesčiai, nustatytiReglamentu/Direktyva/Sprendimu Nr...., | |
| — HU | A kilépés..... területéről a ...rendelet/irányelv/határozat szerinti korlátozás vagy teher megfizetésének kötelezettsége alá esik | |

▼M36

| | | |
|---|---|---|
| — MK [1] | Излез од ... предмет на ограничувања или давачки согласно Уредба/Директива/Решение № ... | |

▼M30

| | | |
|---|---|---|
| — MT | Ħruġ mill-..... suġġett għall-restrizzjonijiet jew ħlasijiet taħt Regola/Direttiva/Deċiżjoni Nru... | |
| — NL | Bij uitgang uit de .....zijn de beperkingen of heffingen van Verordening/Richtlijn/Besluit nr. ... van toepassing. | |
| — PL | Wyprowadzenie z..... podlega ograniczeniom lub opłatom zgodnie z rozporządzeniem/dyrektywą/decyzją nr ... | |
| — PT | Saída da ..... sujeita a restrições ou a imposições pelo(a) Regulamento/Directiva/Decisão n.° ... | |
| — RO | Ieşire din..... supusă restricţiilor sau impunerilor în temeiul Regulamentului/Directivei/Deciziei nr ... | |

▼M30

| | Linguistic references | | Codes |
|---|---|---|---|
| ▼M37 | | | |
| | — RS | Излаз из … подлеже ограничењима или дажбинама на основу Уредбе/Директиве/Одлуке бр … | |
| ▼M30 | | | |
| | — 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 ... | |
| ▼M34 | | | |
| | ——— | | |
| ▼M30 | | | |
| | — 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. …. | |
| ▼M33 | | | |
| | — TR | Eşyanın … 'dan çıkışı … No.lu Tüzük/Direktif/Karar kapsamında kısıtlamalara veya mali yükümlülüklere tabidir | |
| ▼M44 | | | |
| | — UA | Вибуття із … з урахуванням обмежень та зі сплатою зборів відповідно до Регламенту/Директиви/Рішення № … | |
| ▼M38 | | | |
| | ——— | | |
| ▼M30 | | | |
| | — BG | Одобрен 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 | |

▼M30

| | Linguistic references | Codes |
|---|---|---|
| ▼M34 | | |
| — HR | Ovlašteni pošiljatelj | |
| ▼M30 | | |
| — IT | Speditore autorizzato | |
| — LV | Atzītais nosūtītājs | |
| — LT | Įgaliotas siuntėjas | |
| — HU | Engedélyezett feladó | |
| ▼M36 | | |
| — MK (1) | Овластен испраќач | |
| ▼M30 | | |
| — MT | Awtorizzat li jibgħat | |
| — NL | Toegelaten afzender | |
| — PL | Upoważniony nadawca | |
| — PT | Expedidor autorizado | |
| — RO | Expeditor agreat | |
| ▼M37 | | |
| — RS | Овлашћени пошиљалац | |
| ▼M30 | | |
| — SL | Pooblaščeni pošiljatelj | |
| — SK | Schválený odosielateľ | |
| — FI | Valtuutettu lähettäjä | |
| — SV | Godkänd avsändare | |
| — EN | Authorised consignor | |
| ▼M34 | | |
| ——— | | |
| ▼M30 | | |
| — IS | Viðurkenndur sendandi | |
| — NO | Autorisert avsender | |
| ▼M33 | | |
| — TR | İzinli Gönderici | |
| ▼M44 | | |
| — UA | Авторизований вантажовідправник | |
| ▼M30 | | |
| — BG | Освободен от подпис | Signature waived — 99207 |
| — CS | Podpis se nevyžaduje | |

▼M30

| Linguistic references | | Codes |
|---|---|---|
| — DA | Fritaget for underskrift | |
| — DE | Freistellung von der Unterschriftsleistung | |
| — EE | Allkirjanõudest loobutud | |
| — EL | Δεν απαιτείται υπογραφή | |
| — ES | Dispensa de firma | |
| — FR | Dispense de signature | |

▼M34

| | | |
|---|---|---|
| — HR | Oslobođeno potpisa | |

▼M30

| | | |
|---|---|---|
| — IT | Dispensa dalla firma | |
| — LV | Derīgs bez paraksta | |
| — LT | Leista nepasirašyti | |
| — HU | Aláírás alól mentesítve | |

▼M36

| | | |
|---|---|---|
| — MK ([8]) | Изземање од потпис | |

▼M30

| | | |
|---|---|---|
| — MT | Firma mhux meħtieġa | |
| — NL | Van ondertekening vrijgesteld | |
| — PL | Zwolniony ze składania podpisu | |
| — PT | Dispensada a assinatura | |
| — RO | Dispensă de semnătură | |

▼M37

| | | |
|---|---|---|
| — RS | Ослобођено од потписа | |

▼M30

| | | |
|---|---|---|
| — SL | Opustitev podpisa | |
| — SK | Oslobodenie od podpisu | |
| — FI | Vapautettu allekirjoituksesta | |
| — SV | Befrielse från underskrift | |
| — EN | Signature waived | |

▼M34

———

▼M30

| | | |
|---|---|---|
| — IS | Undanþegið undirskrift | |

▼M30

| | Linguistic references | | Codes |
|---|---|---|---|
| — NO | Fritatt for underskrift | | |
| ▼M33 | | | |
| — TR | İmzadan Vazgeçme | | |
| ▼M44 | | | |
| — UA | Звільнено від підпису | | |
| ▼M30 | | | |
| — BG | ЗАБРАНЕНО ОБЩО ОБЕЗПЕЧЕНИЕ | | COMPREHENSIVE GUARANTEE PROHIBITED — 99208 |
| — CS | ZÁKAZ GLOBÁLNÍ ZÁRUKY | | |
| — DA | FORBUD MOD SAMLET KAUTION | | |
| — DE | GESAMTBÜRGSCHAFT UNTERSAGT | | |
| — EE | ÜLDTAGATISE KASUTAMINE KEELATUD | | |
| — EL | ΑΠΑΓΟΡΕΥΕΤΑΙ Η ΣΥΝΟΛΙΚΗ ΕΓΓΥΗΣΗ | | |
| — ES | GARANTÍA GLOBAL PROHIBIDA | | |
| — FR | GARANTIE GLOBALE INTERDITE | | |
| ▼M34 | | | |
| — HR | ZABRANJENO ZAJEDNIČKO JAMSTVO | | |
| ▼M30 | | | |
| — IT | GARANZIA GLOBALE VIETATA | | |
| — LV | VISPĀRĒJS GALVOJUMS AIZLIEGTS | | |
| — LT | NAUDOTI BENDRĄJĄ GARANTIJĄ UŽDRAUSTA | | |
| — HU | ÖSSZKEZESSÉG TILALMA | | |
| ▼M36 | | | |
| — MK [1] | ЗАБРАНА ЗА УПОТРЕБА НА ОПШТА ГАРАНЦИЈА | | |
| ▼M30 | | | |
| — MT | MHUX PERMESSA GARANZIJA KOMPRENSIVA | | |
| — NL | DOORLOPENDE ZEKERHEID VERBODEN | | |
| — PL | ZAKAZ KORZYSTANIA Z GWARANCJI GENERALNEJ | | |
| — PT | GARANTIA GLOBAL PROIBIDA | | |
| — RO | GARANȚIA GLOBALĂ INTERZISĂ | | |
| ▼M37 | | | |
| — RS | ЗАБРАЊЕНО ЗАЈЕДНИЧКО ОБЕЗБЕЂЕЊЕ | | |
| ▼M30 | | | |
| — SL | PREPOVEDANO SKUPNO ZAVAROVANJE | | |
| — SK | ZÁKAZ CELKOVEJ ZÁRUKY | | |
| — FI | YLEISVAKUUDEN KÄYTTÖ KIELLETTY | | |

▼M30

| | Linguistic references | | Codes |
|---|---|---|---|
| | — SV | SAMLAD SÄKERHET FÖRBJUDEN | |
| | — EN | COMPREHENSIVE GUARANTEE PROHIBITED | |
| ▼M34 | | | |
| | _____ | | |
| ▼M30 | | | |
| | — IS | ALLSHERJARTRYGGING BÖNNUÐ | |
| | — NO | FORBUD MOT BRUK AV UNIVERS-ALGARANTI. | |
| ▼M33 | | | |
| | — TR | KAPSAMLI TEMINAT YASAKLANMIŞTIR | |
| ▼M44 | | | |
| | — UA | ЗАГАЛЬНА ГАРАНТІЯ ЗАБОРОНЕНА | |
| ▼M30 | | | |
| | — BG | ИЗПОЛЗВАНЕ БЕЗ ОГРАНИЧЕНИЯ | UNRESTRICTED USE — 99209 |
| | — CS | NEOMEZENÉ POUŽITÍ | |
| | — DA | UBEGRÆNSET ANVENDELSE | |
| | — DE | UNBESCHRÄNKTE VERWENDUNG | |
| | — EE | PIIRAMATU KASUTAMINE | |
| | — EL | ΑΠΕΡΙΟΡΙΣΤΗ ΧΡΗΣΗ | |
| | — ES | UTILIZACIÓN NO LIMITADA | |
| | — FR | UTILISATION NON LIMITEE | |
| ▼M34 | | | |
| | — HR | NEOGRANIČENA UPORABA | |
| ▼M30 | | | |
| | — IT | UTILIZZAZIONE NON LIMITATA | |
| | — LV | NEIEROBEŽOTS IZMANTOJUMS | |
| | — LT | NEAPRIBOTAS NAUDOJIMAS | |
| | — HU | KORLÁTOZÁS ALÁ NEM ESŐ HASZNÁLAT | |
| ▼M36 | | | |
| | — MK (1) | УПОТРЕБА БЕЗ ОГРАНИЧУВАЊЕ | |
| ▼M30 | | | |
| | — MT | UŻU MHUX RISTRETT | |
| | — NL | GEBRUIK ONBEPERKT | |
| | — PL | NIEOGRANICZONE KORZYSTANIE | |

▼M30

| | Linguistic references | | Codes |
|---|---|---|---|
| | — PT | UTILIZAÇÃO ILIMITADA | |
| | — RO | UTILIZARE NELIMITATĂ | |
| ▼M37 | | | |
| | — RS | НЕОГРАНИЧЕНА УПОТРЕБА | |
| ▼M30 | | | |
| | — SL | NEOMEJENA UPORABA | |
| | — SK | NEOBMEDZENÉ POUŽITIE | |
| | — FI | KÄYTTÖÄ EI RAJOITETTU | |
| | — SV | OBEGRÄNSAD ANVÄNDNING | |
| | — EN | UNRESTRICTED USE | |
| ▼M34 | | | |
| | — | | |
| ▼M30 | | | |
| | — IS | ÓTAKMÖRKUÐ NOTKUN | |
| | — NO | UBEGRENSET BRUK | |
| ▼M33 | | | |
| | — TR | KISITLANMAMIŞ KULLANIM | |
| ▼M44 | | | |
| | — UA | ВИКОРИСТАННЯ БЕЗ ОБМЕЖЕНЬ | |
| ▼M30 | | | |
| | — 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* | |
| ▼M34 | | | |
| | — HR | Izdano naknadno | |
| ▼M30 | | | |
| | — IT | Rilasciato a posteriori | |
| | — LV | Izsniegts retrospektīvi | |
| | — LT | Retrospektyvusis išdavimas | |
| | — HU | Kiadva visszamenőleges hatállyal | |

▼M30

| Linguistic references | | Codes |
|---|---|---|
| ▼M36 | | |
| — MK (1) | Дополнително издадено | |
| ▼M30 | | |
| — MT | Maħruġ b'mod retrospettiv | |
| — NL | Achteraf afgegeven | |
| — PL | Wystawione retrospektywnie | |
| — PT | Emitido a posteriori | |
| — RO | Eliberat ulterior | |
| ▼M37 | | |
| — RS | Накнадно издато | |
| ▼M30 | | |
| — SL | Izdano naknadno | |
| — SK | Vyhotovené dodatočne | |
| — FI | Annettu jälkikäteen | |
| — SV | Utfärdat i efterhand | |
| — EN | Issued retroactively | |
| ▼M34 | | |
| _____ | | |
| ▼M30 | | |
| — IS | Útgefið eftir á | |
| — NO | Utstedt i etterhånd | |
| ▼M33 | | |
| — TR | Sonradan Düzenlenmiştir | |
| ▼M44 | | |
| — UA | Видано згодом | |
| ▼M30 | | |
| — BG | Разни | Various — 99211 |
| — CS | Různí | |
| — DA | Diverse | |
| — DE | Verschiedene | |
| — EE | Erinevad | |
| — EL | διάφορα | |
| — ES | Varios | |
| — FR | Divers | |

▼M30

| | Linguistic references | Codes |
|---|---|---|
| ▼M34 | | |
| — HR | Razni | |
| ▼M30 | | |
| — IT | Vari | |
| — LV | Dažādi | |
| — LT | Įvairūs | |
| — HU | Többféle | |
| ▼M36 | | |
| — MK [1] | Различни | |
| ▼M30 | | |
| — MT | Diversi | |
| — NL | Diverse | |
| — PL | Różne | |
| — PT | Diversos | |
| — RO | Diverse | |
| ▼M37 | | |
| — RS | Разно | |
| ▼M30 | | |
| — SL | Razno | |
| — SK | Rôzni | |
| — FI | Useita | |
| — SV | Flera | |
| — EN | Various | |
| ▼M34 | | |
| ——— | | |
| ▼M30 | | |
| — IS | Ýmis | |
| — NO | Diverse | |
| ▼M33 | | |
| — TR | Çeşitli | |
| ▼M44 | | |
| — UA | Різне | |
| ▼M30 | | |
| — BG | Насипно | Bulk — 99212 |
| — CS | Volně loženo | |
| — DA | Bulk | |

▼M30

| Linguistic references | | Codes |
|---|---|---|
| — DE | Lose | |
| — EE | Pakendamata | |
| — EL | χύμα | |
| — ES | A granel | |
| — FR | Vrac | |
| ▼M34 | | |
| — HR | Rasuto | |
| ▼M30 | | |
| — IT | Alla rinfusa | |
| — LV | Berams | |
| — LT | Nesupakuota | |
| — HU | Ömlesztett | |
| ▼M36 | | |
| — MK [1] | Ресус | |
| ▼M30 | | |
| — MT | Bil-kwantità | |
| — NL | Los gestort | |
| — PL | Luzem | |
| — PT | A granel | |
| — RO | Vrac | |
| ▼M37 | | |
| — RS | Расуто | |
| ▼M30 | | |
| — SL | Razsuto | |
| — SK | Vol'ne | |
| — FI | Irtotavaraa | |
| — SV | Bulk | |
| — EN | Bulk | |
| ▼M34 | | |
| _____ | | |
| ▼M30 | | |
| — IS | Vara í lausu | |
| — NO | Bulk | |

▼M30

| Linguistic references | | Codes |
|---|---|---|
| ▼M33 | | |
| — TR | Dökme | |
| ▼M44 | | |
| — UA | Навалювальний вантаж | |
| ▼M30 | | |
| — BG | Изпращач | Consignor — 99213 |
| — CS | Odesílatel | |
| — DA | Afsender | |
| — DE | Versender | |
| — EE | Saatja | |
| — EL | αποστολέας | |
| — ES | Expedidor | |
| — FR | Expéditeur | |
| ▼M34 | | |
| — HR | Pošiljatelj | |
| ▼M30 | | |
| — IT | Speditore | |
| — LV | Nosūtītājs | |
| — LT | Siuntėjas | |
| — HU | Feladó | |
| ▼M36 | | |
| — MK [1] | Испраќач | |
| ▼M30 | | |
| — MT | Min jikkonsenja | |
| — NL | Afzender | |
| — PL | Nadawca | |
| — PT | Expedidor | |
| — RO | Expeditor | |
| ▼M37 | | |
| — RS | Пошиљалац | |
| ▼M30 | | |
| — SL | Pošiljatelj | |
| — SK | Odosielateľ | |
| — FI | Lähettäjä | |

▼M30

| Linguistic references | | Codes |
|---|---|---|
| — SV | Avsändare | |
| — EN | Consignor | |
| ▼M34 | | |
| ▼M30 | | |
| — IS | Sendandi | |
| — NO | Avsender | |
| ▼M33 | | |
| — TR | Gönderici | |
| ▼M44 | | |
| — UA | Вантажовідправник | |

▼M36

(1) Provisional code that does not affect the definitive denomination of the country to be attributed after the conclusion of the negotiations currently taking place in the United Nations.

▼M30

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.

▼M38

*ANNEX B7*

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

1. Stamp No 1

| |
|---|
| **NCTS FALLBACK PROCEDURE**<br>UNION TRANSIT/COMMON TRANSIT<br>*NO DATA AVAILABLE IN THE SYSTEM*<br>*INITIATED ON*_____<br>*(Date/hour)* |

(dimensions: 26 × 59 mm)

2. Stamp No 2

| |
|---|
| **BUSINESS CONTINUITY PROCEDURE**<br>UNION TRANSIT/COMMON TRANSIT<br>*NO DATA AVAILABLE IN THE SYSTEM*<br>*INITIATED ON*_____<br>*(Date/hour)* |

(dimensions: 26 × 59 mm)

▼M38

*ANNEX B8*

**TC10 — TRANSIT ADVICE NOTE**

TC 10 — TRANSIT ADVICE NOTE

Identification of means of transport .....

| TRANSIT DECLARATION | | REFERENCE NUMBER OF THE INTENDED CUSTOMS OFFICE OF TRANSIT |
|---|---|---|
| Type (T1, T2 or T2F) and the number | Reference number of the customs office of departure | |
| | | FOR OFFICIAL USE<br>Date of transit<br>.....<br>.....<br>(Signature)<br><br>Official stamp |

▼M38

*ANNEX B9*

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

<table>
<tr><td>1</td><td colspan="2">2</td></tr>
<tr><td colspan="2">3</td><td>4</td></tr>
<tr><td colspan="2">5</td><td>6</td></tr>
</table>

(dimensions: 55 × 25 mm)

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

▼M38

*ANNEX B10*

**TC 11 — RECEIPT**

**TC 11 — RECEIPT**

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

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

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

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

has been lodged.

Official stamp

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

.....

(Signature)

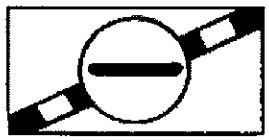
(1) Delete as necessary
(2) In a case of temporary failure of the electronic transit system enter a number used in BCP

▼M30

*ANNEX B11*

**LABEL**

(rail transit)



▼M38 _____

▼M44

*ANNEX C1*

**GUARANTOR'S UNDERTAKING – INDIVIDUAL GUARANTEE**

I. **Undertaking by the guarantor**

1. The undersigned [1]

.....

.....

resident at [2]

.....

.....

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

.....

up to a maximum amount of.....

in favour of the European Union (comprising the Kingdom of Belgium, the Republic of Bulgaria, the Czech Republic, the Kingdom of Denmark, the Federal Republic of Germany, the Republic of Estonia, the Hellenic Republic, the Republic of Croatia, the Kingdom of Spain, the French Republic, Ireland, the Italian Republic, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Grand Duchy of Luxembourg, Hungary, the Republic of Malta, the Kingdom of the Netherlands, the Republic of Austria, the Republic of Poland, the Portuguese Republic, Romania, the Republic of Slovenia, the Slovak Republic, the Republic of Finland, the Kingdom of Sweden) and Georgia, the Republic of Iceland, the Republic of North Macedonia, the Kingdom of Norway, the Republic of Serbia, the Swiss Confederation, the Republic of Türkiye, Ukraine, the United Kingdom of Great Britain and Northern Ireland [3] [4], the Principality of Andorra and the Republic of San Marino [5], any amount for which the person providing this guarantee [6]:

.....

may be or become liable to the abovementioned countries for debt in the form of duty and other charges [7] with respect to the goods described below covered by the following customs operation [8]:

.....

.....

Goods description

.....

.....

.....

▼M45

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

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

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

4. For the purpose of this undertaking, the undersigned gives his or her address for service [9] in each of the other countries referred to in point 1 as:

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

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

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

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

▼M45

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

(Signature) [10]

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

Office of guarantee.....

.....

.....

Guarantor's undertaking approved on ..... to cover the customs operation effected under customs declaration/temporary storage declaration No..... of..... [11]

.....

(Stamp and Signature)

---

Notes:

[1] Surname and forename or name of firm.

[2] Full address.

[3] Pursuant to the Protocol on Ireland/Northern Ireland of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community, Northern Ireland is to be considered as part of the European Union for the purposes of this guarantee. Therefore, a guarantor established in the customs territory of the European Union shall indicate an address for service or appoint an agent in Northern Ireland if the guarantee may be used therein. However, if a guarantee, in the context of common transit, is made valid in the European Union and in the United Kingdom, a single address for service or an appointed agent in the United Kingdom may cover all parts of the United Kingdom, including Northern Ireland.

[4] Delete the name/names of the State/States on the territory of which the guarantee may not be used.

[5] The references to the Principality of Andorra and the Republic of San Marino shall apply solely to Union transit operations.

[6] Surname and forename, or name of firm and full address of the person providing the guarantee.

[7] Applicable with respect to the other charges due in connection with the import or export of the goods where the guarantee is used for the placing of goods under the Union/common transit procedure or may be used in more than one Member State.

[8] Enter one of the following customs operations:

(a) temporary storage,

(b) Union transit procedure/common transit procedure,

(c) customs warehousing procedure,

▼M45

(d) temporary admission procedure with total relief from import duty,

(e) inward processing procedure,

(f) end-use procedure,

(g) release for free circulation under normal customs declaration without deferred payment,

(h) release for free circulation under normal customs declaration with deferred payment,

(i) release for free circulation under a customs declaration lodged in accordance with Article 166 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code,

(j) release for free circulation under a customs declaration lodged in accordance with Article 182 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code,

(k) temporary admission procedure with partial relief from import duty,

(l) if another – indicate the other kind of operation.

(9) 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 or her and the acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of point 4 must be made to correspond. The courts of the places in which the addresses for service of the guarantor or of his or her agents are situated shall have jurisdiction in disputes concerning this guarantee.

(10) 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).

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

▼M45

*ANNEX C2*

**GUARANTOR'S UNDERTAKING – INDIVIDUAL GUARANTEE IN THE FORM OF VOUCHERS**

I. **Undertaking by the guarantor**

1. The undersigned [1]

.....

.....

resident at [2]

.....

.....

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

.....

.....

in favour of the European Union (comprising the Kingdom of Belgium, the Republic of Bulgaria, the Czech Republic, the Kingdom of Denmark, the Federal Republic of Germany, the Republic of Estonia, the Hellenic Republic, the Republic of Croatia, the Kingdom of Spain, the French Republic, Ireland, the Italian Republic, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Grand Duchy of Luxembourg, the Republic of Hungary, the Republic of Malta, the Kingdom of the Netherlands, the Republic of Austria, the Republic of Poland, the Portuguese Republic, Romania, the Republic of Slovenia, the Slovak Republic, the Republic of Finland, the Kingdom of Sweden) and Georgia, the Republic of Iceland, the Republic of North Macedonia, the Kingdom of Norway, the Republic of Serbia, the Swiss Confederation, the Republic of Türkiye, Ukraine, the United Kingdom of Great Britain and Northern Ireland [3], the Principality of Andorra and the Republic of San Marino [4], any amount of the holder of the procedure for which the holder of the procedure may be or become liable to the abovementioned countries for debt in the form of duty and other charges due in connection with the import or export of the goods placed under the Union or common transit procedure, in respect of which the undersigned has undertaken to issue individual guarantee vouchers up to a maximum of EUR 10 000 per voucher.

2. The undersigned undertakes to pay upon the first application in writing by the competent authorities of the countries referred to in point 1 and without being able to defer payment beyond a period of 30 days from the date of application the sums requested, up to EUR 10 000 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 been discharged.

▼M45

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

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

4. For the purpose of this undertaking, the undersigned gives his or her address for service[5] in each of the other countries referred to in point 1 as:

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

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

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

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

Done at .....

on .....

.....

(Signature) [6]

▼M45

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

Office of guarantee

.....

.....

Guarantor's undertaking approved on .....

.....

(Stamp and signature)

---

Notes:

(1) Surname and forename or name of firm.

(2) Full address.

(3) Pursuant to the Protocol on Ireland/Northern Ireland of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community, Northern Ireland is to be considered as part of the European Union for the purposes of this guarantee. Therefore, a guarantor established in the customs territory of the European Union shall indicate an address for service or appoint an agent in Northern Ireland if the guarantee may be used therein. However, if a guarantee, in the context of common transit, is made valid in the European Union and in the United Kingdom, a single address for service or an appointed agent in the United Kingdom may cover all parts of the United Kingdom, including Northern Ireland.

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

(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 or her and the acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of point 4 must be made to correspond. The courts of the places in which the addresses for service of the guarantor or of his or her agents are situated shall have jurisdiction in disputes concerning this guarantee.

(6) The signature must be preceded by the following in the signatory's own handwriting: 'Valid as guarantee voucher'.

▼M38

*ANNEX C3*

## INDIVIDUAL GUARANTEE VOUCHER

(Front)

**TC 32 — INDIVIDUAL GUARANTEE VOUCHER** A 000 000

Issued by: .....

.....

(Name and address of individual or company)

(undertaking of the guarantor accepted on .....
by the customs guarantee office of .....)

This voucher, issued on ..... is valid for an amount of up to 10 000 EUR for a Union transit/common transit operation beginning not later than ..... and in respect of which the holder of the procedure is .....

.....

(Name and address of individual or company)

..... .....

(Signature of the holder of the procedure (*) (Signature and stamp of guarantor)

(*) Signature optional

(Back)

To be completed by the customs office of departure

Transit operation effected under document T1, T2, T2F (*)

Registered on ..... under No .....

by the customs office at .....

..... .....

(Official stamp) Signature

(*) Delete as necessary

▼M38

Technical requirements for voucher.

The voucher shall be printed on paper free of mechanical pulp, dressed for writing purposes and weighing at least 55 $g/m^2$. It 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.

The format shall be 148 by 105 millimetres.

The voucher shall show the name and address of the printer, or a mark by which it may be identified, and an identification number.

▼M45

*ANNEX C4*

**GUARANTOR'S UNDERTAKING – COMPREHENSIVE GUARANTEE**

I. **Undertaking by the guarantor**

1. The undersigned [1]

.....

.....

resident at [2]

.....

.....

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

.....

up to a maximum amount of.....

in favour of the European Union (comprising the Kingdom of Belgium, the Republic of Bulgaria, the Czech Republic, the Kingdom of Denmark, the Federal Republic of Germany, the Republic of Estonia, Ireland, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Republic of Croatia, the Italian Republic, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Grand Duchy of Luxembourg, Hungary, the Republic of Malta, the Kingdom of the Netherlands, the Republic of Austria, the Republic of Poland, the Portuguese Republic, Romania, the Republic of Slovenia, the Slovak Republic, the Republic of Finland, the Kingdom of Sweden) and Georgia, the Republic of Iceland, the Republic of North Macedonia, the Kingdom of Norway, the Republic of Serbia, the Swiss Confederation, the Republic of Türkiye, Ukraine, the United Kingdom of Great Britain and Northern Ireland [3] [4], the Principality of Andorra and the Republic of San Marino [5], any amount for which the person providing this guarantee [6]

.....

may be or become liable to the abovementioned countries for debt in the form of duty and other charges [7] which may be or have been incurred with respect to the goods covered by the customs operations indicated in point 1a and/or point 1b.

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

.....

(a) being 100/50/30 % [8] of the part of the reference amount corresponding to an amount of customs debts and other charges which may be incurred, equivalent to the sum of the amounts listed in point 1a,

and

.....

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

▼M45

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

(a) temporary storage – ..... ,

(b) Union transit procedure/common transit procedure – ..... ,

(c) customs warehousing procedure – ..... ,

(d) temporary admission procedure with total relief from import duty – ..... ,

(e) inward processing procedure – ..... ,

(f) end-use procedure – ..... ,

(g) if another – indicate the other kind of operation – ..... .

1b. The amounts forming the part of the reference amount corresponding to an amount of customs debts and, where applicable, other charges which have been incurred are as follows for each of the purposes listed below [9]:

(a) release for free circulation under normal customs declaration without deferred payment – ..... ,

(b) release for free circulation under normal customs declaration with deferred payment – ..... ,

(c) release for free circulation under a customs declaration lodged in accordance with Article 166 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code – ..... ,

(d) release for free circulation under a customs declaration lodged in accordance with Article 182 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code – ..... ,

(e) temporary admission procedure with partial relief from import duty – ..... ,

(f) end-use procedure – ..... [10],

(g) if another – indicate the other kind of operation – ..... .

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

▼M45

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 incurred during a customs operation commenced before the preceding demand for payment was received or within 30 days thereafter.

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

4. For the purpose of this undertaking, the undersigned gives his or her address for service[11] in each of the other countries referred to in point 1 as:

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

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

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

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

Done at .....

on .....

.....

(Signature) [12]

▼M45

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

Office of guarantee

.....

.....

Guarantor's undertaking approved on .....

.....

(Stamp and signature)

---

Notes:

(1) Surname and forename, or name of the firm.

(2) Full address.

(3) Pursuant to the Protocol on Ireland/Northern Ireland of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community, Northern Ireland is to be considered as part of the European Union for the purposes of this guarantee. Therefore, a guarantor established in the customs territory of the European Union shall indicate an address for service or appoint an agent in Northern Ireland if the guarantee may be used therein. However, if a guarantee, in the context of common transit, is made valid in the European Union and in the United Kingdom, a single address for service or an appointed agent in the United Kingdom may cover all parts of the United Kingdom, including Northern Ireland.

(4) Delete the name/names of the country/countries on whose territory the guarantee may not be used.

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

(6) Surname and forename, or name of the firm, and full address of the person providing the guarantee.

(7) Applicable with respect to the other charges due in connection with the import or export of the goods where the guarantee is used for the placing of goods under the Union/common transit procedure or may be used in more than one Member State or one Contracting Party.

(8) Delete what does not apply.

(9) Procedures other than common transit apply solely in the Union.

(10) For amounts declared in a customs declaration for the end-use procedure.

(11) 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 point 4 must be made to correspond. The courts of the place in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee.

(12) 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).

▼M38

*ANNEX C5*

**COMPREHENSIVE GUARANTEE CERTIFICATE**

TC31 COMPREHENSIVE GUARANTEE CERTIFICATE

Front

| | | | | |
|---|---|---|---|---|
| 1. Valid until | Day | Month | Year | 2. Number |
| 3. Holder of the procedure (surname and forename, or name of company, full address and country) | | | | |
| 4. Guarantor (surname and forename, or name of company, full address and country) | | | | |
| 5. Customs office of guarantee (reference number) | | | | |
| 6. Reference amount<br>Currency code | In figures: | | In letters: | |

7. The customs office of guarantee certifies that the holder of the procedure named above has furnished a comprehensive guarantee which is valid for Union/common transit operations through the customs territories listed below whose names have not been crossed out:

EUROPEAN UNION, ▶M45 GEORGIA — ◀ ICELAND — ▶M41 NORTH MACEDONIA ◀ — NORWAY — SERBIA — SWITZERLAND — TURKEY — ▶M44 UKRAINE — ◀ ▶M40 UNITED KINGDOM (*) — ◀ ANDORRA (*) — SAN MARINO (*)

8. Special observations

| | |
|---|---|
| 9. Period of validity extended until<br>dd/mm/yy inclusive | |
| Done | Done |
| at ..... on ..... | at ..... on ..... |
| (place) (date) | (place) (date) |
| (Signature and stamp of the customs office of guarantee) | (Signature and stamp of the customs office of guarantee) |

(*) Only for the Union transit operations

▶M42 (**) Pursuant to the Protocol on Ireland/Northern Ireland of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community, Northern Ireland should be considered as part of the European Union for the purposes of this guarantee. ◀

▼M38

Back

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

| 11. Surname, forename and specimen signature of authorised person | 12. Signature of the holder of the procedure (*) | 11. Surname, forename and specimen signature of authorised person | 12. Signature of the holder of the procedure (*) |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

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

▼M38

*ANNEX C6*

**GUARANTEE WAIVER CERTIFICATE**

TC33 — GUARANTEE WAIVER CERTIFICATE

Front

| | | | | |
|---|---|---|---|---|
| 1. Valid until | Day | Month | Year | 2. Number |
| 3. Holder of the procedure (surname and forename, or name of company, full address and country) | | | | |
| 4. Customs office of guarantee (reference number) | | | | |
| 5. Reference amount<br>Currency code | In figures | In letters | | |

6. The customs office of guarantee certifies that the holder of the procedure named above has been granted a guarantee waiver in respect of his Union/common transit operations through the customs territories listed below whose names have not been crossed out:
EUROPEAN UNION, ►M45 GEORGIA, ◄ ICELAND, ►M41 NORTH MACEDONIA ◄, NORWAY, SERBIA, SWITZERLAND, TURKEY, ►M44 UKRAINE, ◄ ►M40 UNITED KINGDOM ◄ (**), ANDORRA (*), SAN MARINO (*)

7. Special observations

| | |
|---|---|
| 8. Period of validity extended until<br>dd/mm/yy inclusive<br><br>Done<br><br>at ..... on .....<br>(place) (date)<br><br>(Signature and stamp of the customs office of guarantee) | Done<br><br>at ..... on .....<br>(place) (date)<br><br>(Signature and stamp of the customs office of guarantee) |

(*) Only for the Union transit operations
►M42 (**) Pursuant to the Protocol on Ireland/Northern Ireland of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community, Northern Ireland should be considered as part of the European Union for the purposes of this guarantee. ◄

▼M38

Back

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

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

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

▼M30

*ANNEX C7*

**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

▼M39

———

▼M30

►M39 ——— ◄ Where a ►M38 holder of the procedure ◄ has undertaken to lodge all his transit declarations at ►M39 a specific customs 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, ►M38 the customs 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 ►M38 holder of the procedure ◄ 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 ►M38 holder of the procedure ◄. The ►M38 holder of the procedure ◄ has the option of striking through any boxes he does not wish to use.

2.2. The ►M38 holder of the procedure ◄ may revoke such authorisations at any time.

2.3. Any person whose name has been entered on the back of a certificate of this kind which is presented at ►M38 a customs office of departure ◄ is the authorised representative of the ►M38 holder of the procedure ◄.

3. **Use of such certificates where use of a comprehensive guarantee is prohibited**

For procedure, see point 4 of Annex IV to Appendix I.

▼M39

*APPENDIX IIIa*

This Appendix shall apply as of the dates of deployment of the upgrading of the NCTS referred to in the Annex to ►M46 Implementing Decision (EU) 2023/2879 ◄.

**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 PROCESSING TECHNIQUES**

*Article 2*

**Transit declaration**

A transit declaration as defined in Article 25 of Appendix I shall contain the data elements specified in ►M43 Annex A1a ◄ and shall conform to the formats using the codes both defined ►M43 in that Annex ◄.

*Article 3*

**Transit accompanying document**

The transit accompanying document shall be provided using the form set out in Annex A3a. It shall be produced and used in accordance with the explanatory notes in Annex A4a.

*Article 4*

**List of items**

The list of items shall be provided using the form set out in Annex A5a. It shall be produced and used in accordance with the explanatory notes in Annex A6a.

TITLE II

**FORMS USED FOR:**

**— PROVING THE CUSTOMS STATUS OF UNION GOODS,**

**— TRANSIT DECLARATION FOR TRAVELLERS,**

**— BUSINESS CONTINUITY PROCEDURE FOR TRANSIT**

*Article 5*

1. Forms used as documents proving the customs status of Union goods shall be provided using the form set out in the SAD Convention, Annex I, Appendices 1 to 4.

▼M39

2. Forms used as transit declarations when applying the business continuity procedure for transit or transit declarations for travellers shall be provided using the form set out in the SAD Convention, Annex I, Appendix 1.

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 customs status of Union goods, in accordance with the explanatory note in Annex B2;

(b) as transit declarations for the business continuity procedure for transit for travellers, in accordance with the explanatory note in Annex B6.

In both cases, the codes in Annexes A1a, and B3 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 'UNION TRANSIT'. Documents bearing such marks or either expression shall be accepted when presented in the territory of 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 be provided using the form set out in Annex B4 ►M43 to Appendix III ◄. They shall be completed in accordance with the explanatory note ►M43 in Annex B5a to Appendix IIIa ◄.

2. The forms shall be printed on paper that is dressed for writing purposes, weighs at least 40 $g/m^2$ and is 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.

▼M39

*Article 8*

**Transit advice note**

Forms used for transit advice notes within the framework of Article 21 of Appendix I shall be provided using the form set out in Annex B8 ►M43 to Appendix III ◄.

*Article 9*

**Receipt**

The specimen for making out receipts shall be provided using the form set out in Annex B10 ►M43 to Appendix III ◄.

*Article 10*

**Individual guarantee**

1. Forms used for individual guarantee vouchers shall conform to the specimen in Annex C3 ►M43 to Appendix III ◄.

2. The forms shall be printed on paper free of mechanical pulp, dressed for writing purposes and weighing at least 55 g/m$^2$. 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 ►M43 to Appendix III ◄. They shall be completed according to the explanatory note in Annex C7 ►M43 of that Appendix ◄.

2. The certificates shall be printed on white paper free of mechanical pulp and weighing at least 100 g/m$^2$. 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.

▼M39

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

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*ANNEX A1a*

**COMMON DATA REQUIREMENTS FOR A TRANSIT DECLARATION**

This Annex shall apply as of the dates of deployment of the upgrading of the NCTS referred to in the Annex to Implementing Decision (EU) 2023/2879, or any subsequent updates of that decision, with the exception of the provisions on data elements relating to an electronic transport document as a transit declaration as referred to in Article 55(1)(h) of Appendix I, which shall apply at the latest as of 1 May 2018.

TITLE I

**DATA REQUIREMENTS**

*CHAPTER I*

Introductory notes to the data requirements table

(1) The data elements, formats and codes, and, if applicable, the structure of the data elements, as defined in this Annex, shall apply to transit declarations made by using an electronic data processing technique as well as to paper-based declarations.

(2) The data elements which may be provided for each transit procedure and the formats of the data elements are set out in the data requirements table in Title II. The specific provisions concerning each data element as they are set out in Title III apply without prejudice to the status of the data elements as defined in the data requirements table.

The data elements are listed in the order of their data element number.

(3) The 'A', 'B' or 'C' symbols in the table in Title II have no bearing on the fact that certain data is collected only where circumstances warrant it. For example, the D.E. 18 09 057 000 Combined Nomenclature code (status 'A') will only be collected where required by the Contracting Parties' legislation.

They may be complemented by conditions or clarifications listed in the numbered notes attached to the data requirements in Title II, Chapter II, and in the notes of Title III.

(4) Without affecting in any way the obligations to provide data in accordance with this Annex and without prejudice to Article 29 of Appendix I, the content of the data provided to customs for a given data requirement will be based on the information as it is known by the economic operator that provides it at the time it is provided to Customs.

(5) Whenever the information in a transit declaration dealt with in this Annex takes the form of codes, the code-list provided for in Title III or national codes, where foreseen, shall be applied.

(6) National codes may be used by the countries for data elements: 12 01 000 000 Previous document (sub-element 12 01 002 000 Type and sub-element 12 01 005 000 Measurement unit and qualifier), 12 02 000 000 Additional information (sub-element 12 02 008 000 Code), 12 03 000 000 Supporting document (sub-elements 12 03 002 000 Type), 12 04 000 000 Additional reference (sub-element 12 04 002 000 Type), certificates and authorisations.

For Member States of the European Union, they shall notify the Commission of the list of national codes used for these data elements. The Commission shall publish the list of those codes.

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(7) Maximum cardinalities for each transit procedure:

D 1x

MC 1x (per declaration header)

HC 999x (per MC for transit)

HI 9,999x (per HC)

(8) The following references to code lists defined in international standards or in the Contracting Parties' legal acts are used:

| | Short name | Source | Definition |
|---|---|---|---|
| 1. | Package Type Code | UN/ECE Recommendation 21 | Package Type Code as defined in the latest version of Annex IV to UN/ECE Recommendation 21 |
| 2. | Currency Code | ISO 4217 | Three-letter alphabetic code defined by International Standard ISO 4217 |
| 3. | Country Code | ISO 3166- alpha-2 country code | In the context of transit operations, the ISO 3166- alpha-2 country code shall be used, and the code 'XI' shall be used for Northern Ireland |
| 4. | UN/LOCODE | UNECE Recommendation No. 16 | UN/LOCODE as defined in UNECE Recommendation No. 16 |
| 6. | Code for Types of Means of Transport | UNECE Recommendation No. 28 | Code for types of means of transport as defined in UNECE Recommendation No. 28 |
| 9. | CUS codes | ECICS (European Customs Inventory of Chemical Substances) | Customs Union and Statistics (CUS) number assigned within the European Customs Inventory of Chemical Substances (ECICS) to mainly chemical substances and preparations. |

(9) The codes as specified in Title III that can be found in the TARIC database shall be defined in common agreement with the Contracting Parties.

*CHAPTER II*

**Table legend**

Section 1

**Column headings**

| Columns | Declarations/notifications/proof of the customs status of Union goods | Legal Basis |
|---|---|---|
| D.E. No. | Order number allocated to the data element concerned. | |
| Old Box No. | Box number in ANNEX B6 of Appendix III as laid down by Decision No 1/2008 of the EU-EFTA Joint Committee on common transit of 16 June 2008. | |

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| Columns | Declarations/notifications/proof of the customs status of Union goods | Legal Basis |
|---|---|---|
| Data element / class name | Name of the data element / class concerned. | |
| Data sub-element / sub-class name | Name of the data sub-element / sub-class concerned. | |
| Data sub-element name | Name of the data sub-element concerned | |
| D1 | Transit declaration. | Articles 25 and 26 of Appendix I |
| D2 | Transit declaration with reduced dataset – (Transport by rail, air and sea). | Article 55(1)(i) of Appendix I |
| D3 | Transit – Use of an electronic transport document as customs declaration – (Transport by air). | Article 55(1)(h) of Appendix I |
| D4 | Presentation Notification in relation to the pre-lodged transit declaration. | Article 29a of Appendix I |
| Format | Data type and data length. | |
| Codes in Title III | Indicates if complementary notes on the format and codes are available in Title III. | |

Section 2

**Column headings**

| Group | Title of the group |
|---|---|
| Group 11 | Message information (including procedure codes) |
| Group 12 | References of messages, documents, certificates, authorisations |
| Group 13 | Parties |
| Group 16 | Places/Countries/Regions |
| Group 17 | Customs offices |
| Group 18 | Goods identification |
| Group 19 | Transport information (modes, means and equipment) |
| Group 99 | Other data elements (statistical data, guarantees, tariff related data) |

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Section 3

**Symbols in the columns Declaration**

| Symbol | Symbol description |
|---|---|
| A | Mandatory: data required by every country without prejudice to introductory note 3. |
| B | Optional for the countries: data that countries may decide to waive. |
| C | Optional for economic operators: data which economic operators may decide to supply but which cannot be demanded by the countries. Where an economic operator decides to supply the information, all required sub-elements have to be declared.<br>Where 'C' is used for a data element / data class all the data sub-elements / data sub-class that belongs to this data element / data class are mandatory where declarant decides to supply the information unless this is specified differently in Title II, Chapter I. |
| D | Data element required at the level of the transit declaration header.<br>The data elements of the declaration level contain information that applies to the entire declaration. |
| MC | Data element required at the Master Consignment level.<br>The data elements of the Master consignment level contain information that applies to a transport contract issued by a carrier and direct contracting party. This header information is applicable for every Master Consignment Item in case of declarations and notifications referred to in Title II, Chapter I. |
| HC | Data element required at the House Consignment level.<br>The data elements of the House consignment level contains information that applies to the lowest transport contract issued by a freight forwarder, non-vessel or aircraft operating common carrier or his agent or a postal operator. This header information is valid for every House Consignment Item in case of declarations and notifications referred to in Title II, Chapter I. |
| HI | Data element required at the House Consignment Goods Item level.<br>The House consignment goods item level is a sub-level to the House consignment level. The data elements of the House consignment item level contain information that originate from different positions in the transport document referred to in the current House consignment. This Item information is applicable in case of declarations and notifications referred to in Title II, Chapter I. |
| * | Applicable as from 21 January 2025 |
| *** | Shall apply as from 1 March 2027 |
| ° | Shall be discontinued to apply as from 21 January 2025 |
| °°° | Shall be discontinued to apply as from 1 March 2027 |
| *^) | The cardinality for the Number of seals has to be understood in relation to the transport equipment, i.e. 1x per container. |

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Section 4

**Symbols in the column Format**

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

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.

Examples of field lengths and formats:

a1 1 alphabetic character, fixed length

n2 2 numeric characters, fixed length

an3 3 alphanumeric characters, fixed length

a..4 up to 4 alphabetic characters

n..5 up to 5 numeric characters

an..6 up to 6 alphanumeric characters

n..7,2 up to 7 numeric characters including maximum 2 decimals, a delimiter being allowed to float.

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TITLE II

## TABLE OF THE COMMON DATA REQUIREMENTS FOR TRANSIT DECLARATIONS

*CHAPTER I*

***Table***

| D.E. No. | Old Box No | Data element / class name | Data sub-element / sub-class name | Data sub-element name | Declaration | | | | Cardinality | | | | Format | Codes in Title III |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | D1 | D2 | D3 | D4 | D | MC | HC | HI | | |
| Group 11 - Message information (including procedure codes) | | | | | | | | | | | | | | |
| 11 01 000 000 | 1 | declaration type | | | A | A | A | | 1x | | | 1x | an..5 | Y |
| | | | | | D<br>HI | D<br>HI | D<br>HI | | | | | | | |
| 11 02 000 000 | New | Additional declaration type | | | A | A | A | | 1x | | | | a1 | Y |
| | | | | | D | D | D | | | | | | | |
| 11 03 000 000 | 32 | Goods item number | | | A | A | | | | | | 1x | n..5 | N |
| | | | | | HI | HI | | | | | | | | |
| 11 07 000 000 | New | Security | | | A | A | | | 1x | | | | n1 | Y |
| | | | | | D | D | | | | | | | | |
| 11 08 000 000 | New | Reduced dataset indicator | | | A | A | | A | 1x | | | | n1 | Y |
| | | | | | D | D | | D | | | | | | |

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| D.E. No. | Old Box No | Data element / class name | Data sub-element / sub-class name | Data sub-element name | Declaration | | | | Cardinality | | | | Format | Codes in Title III |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | D1 | D2 | D3 | D4 | D | MC | HC | HI | | |
| 11 11 000 000 | New | Declaration goods item number | | | A | A | | A | | | | 1x | n..5 | N |
| | | | | | HI | HI | | HI | | | | | | |
| Group 12 - References of messages, documents, certificates, authorisations | | | | | | | | | | | | | | |
| 12 01 000 000 | 40 | Previous document | | | A | A | A | | | 9,999x | 99x | 99x | | N |
| | | | | | MC<br>HC<br>HI | MC<br>HC<br>HI | MC<br>HC<br>HI | | | | | | | |
| 12 01 001 000 | | | Reference number | | A | A | A | | | 1x | 1x | 1x | an..70 | Y |
| | | | | | MC<br>HC<br>HI | MC<br>HC<br>HI | MC<br>HC<br>HI | | | | | | | |
| 12 01 002 000 | | | Type | | A | A | A | | | 1x | 1x | 1x | an4 | N |
| | | | | | MC<br>HC<br>HI | MC<br>HC<br>HI | MC<br>HC<br>HI | | | | | | | |
| 12 01 003 000 | | | Type of packages | | A | A | A | | | | | 1x | an..2 | N |
| | | | | | HI | HI | HI | | | | | | | |
| 12 01 004 000 | | | Number of packages | | A | A | A | | | | | 1x | n..8 | N |
| | | | | | HI | HI | HI | | | | | | | |

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| D.E. No. | Old Box No | Data element / class name | Data sub-element / sub-class name | Data sub-element name | Declaration | | | | Cardinality | | | | Format | Codes in Title III |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | D1 | D2 | D3 | D4 | D | MC | HC | HI | | |
| 12 01 005 000 | | | Measurement unit and qualifier | | A | A | A | | | | | 1x | an..4 | N |
| | | | | | HI | HI | HI | | | | | | | |
| 12 01 006 000 | | | Quantity | | A | A | A | | | | | 1x | n..16,6 | N |
| | | | | | HI | HI | HI | | | | | | | |
| 12 01 007 000 | | | Goods item identifier°°° Goods item number*** | | A | A | A | | | | | 1x | n..5 | N |
| | | | | | HI | HI | HI | | | | | | | |
| 12 01 079 000 | | | Complement of information | | C | C | | | | 1x | 1x | 1x | an..35 | N |
| | | | | | MC HC HI | MC HC HI | | | | | | | | |
| 12 02 000 000 | 44 | Additional information | | | C | C | C | | | 99x | | 99x | | N |
| | | | | | MC HI | MC HI | MC HI | | | | | | | |
| 12 02 008 000 | | | Code | | A | A | A | | | 1x | | 1x | an5 | Y |
| | | | | | MC HI | MC HI | MC HI | | | | | | | |
| 12 02 009 000 | | | Text | | A | A | A | | | 1x | | 1x | an..512 | N |
| | | | | | MC HI | MC HI | MC HI | | | | | | | |

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| D.E. No. | Old Box No | Data element / class name | Data sub-element / sub-class name | Data sub-element name | Declaration | | | | Cardinality | | | | Format | Codes in Title III |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | D1 | D2 | D3 | D4 | D | MC | HC | HI | | |
| 12 03 000 000 | 44 | Supporting document | | | A | A | A | | | 99x | | 99x | | N |
| | | | | | MC HI | MC HI | MC HI | | | | | | | |
| 12 03 001 000 | | | Reference number | | A | A | A | | | 1x | | 1x | an..70 | N |
| | | | | | MC HI | MC HI | MC HI | | | | | | | |
| 12 03 002 000 | | | Type | | A | A | A | | | 1x | | 1x | an4 | N |
| | | | | | MC HI | MC HI | MC HI | | | | | | | |
| 12 03 013 000 | | | Document line-item number | | C | C | C | | | 1x | | 1x | n..5 | N |
| | | | | | MC HI | MC HI | MC HI | | | | | | | |
| 12 03 079 000 | | | Complement of information | | C | | | | | 1x | | 1x | an..35 | N |
| | | | | | MC HI | | | | | | | | | |
| 12 04 000 000 | 44 New | Additional reference | | | A | A | A | | | 99x | 99x | 99x | | N |
| | | | | | MC HC HI | MC HC HI | MC HC HI | | | | | | | |

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| D.E. No. | Old Box No | Data element / class name | Data sub-element / sub-class name | Data sub-element name | Declaration | | | | Cardinality | | | | Format | Codes in Title III |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | D1 | D2 | D3 | D4 | D | MC | HC | HI | | |
| 12 04 001 000 | | | Reference number | | C | C | C | | | 1x | 1x | 1x | an..70 | N |
| | | | | | MC<br>HC<br>HI | MC<br>HC<br>HI | MC<br>HC<br>HI | | | | | | | |
| 12 04 002 000 | | | Type | | A | A | A | | | 1x | 1x | 1x | an4 | Y |
| | | | | | MC<br>HC<br>HI | MC<br>HC<br>HI | MC<br>HC<br>HI | | | | | | | |
| 12 05 000 000 | 44<br>New | Transport document | | | A<br>[8] | A<br>[8] | A<br>[8] | | | 99x | 99x | | | N |
| | | | | | MC<br>HC | MC<br>HC | MC<br>HC | | | | | | | |
| 12 05 001 000 | | | Reference number | | A | A | A | | | 1x | 1x | | an..70 | N |
| | | | | | MC<br>HC | MC<br>HC | MC<br>HC | | | | | | | |
| 12 05 002 000 | | | Type | | A | A | A | | | 1x | 1x | | an4 | N |
| | | | | | MC<br>HC | MC<br>HC | MC<br>HC | | | | | | | |
| 12 08 000 000 | | Reference number/UCR | | | C | C | C | | | 1x | 1x | 1x | an..35 | N |
| | | | | | MC<br>HC<br>HI | MC<br>HC<br>HI | MC<br>HC<br>HI | | | | | | | |

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| D.E. No. | Old Box No | Data element / class name | Data sub-element / sub-class name | Data sub-element name | Declaration | | | | Cardinality | | | | Format | Codes in Title III |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | D1 | D2 | D3 | D4 | D | MC | HC | HI | | |
| 12 09 000 000 | New | LRN | | | A | A | A | A | 1x | | | | an..22 | N |
| | | | | | D | D | D | D | | | | | | |
| 12 12 000 000 | 44<br>New | Authorisation | | | A<br>[60] | A<br>[60] | A<br>[60] | | 9x | | | | | N |
| | | | | | D | D | D | | | | | | | |
| 12 12 001 000 | | | Reference number | | A | A | A | | 1x | | | | an..35 | N |
| | | | | | D | D | D | | | | | | | |
| 12 12 002 000 | | | Type | | A | A | A | | 1x | | | | an..4 | N |
| | | | | | D | D | D | | | | | | | |
| Group 13 – Parties | | | | | | | | | | | | | | |
| 13 02 000 000 | 2 | Consignor | | | C | | | | | 1x | 1x | | | N |
| | | | | | MC<br>HC | | | | | | | | | |
| 13 02 016 000 | | | Name | | A<br>[6] | | | | | 1x | 1x | | an..70 | N |
| | | | | | MC<br>HC | | | | | | | | | |

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| D.E. No. | Old Box No | Data element / class name | Data sub-element / sub-class name | Data sub-element name | Declaration | | | | Cardinality | | | | Format | Codes in Title III |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | D1 | D2 | D3 | D4 | D | MC | HC | HI | | |
| 13 02 017 000 | 2(no) | | Identification number | | A | | | | | 1x | 1x | | an..17 | Y |
| | | | | | MC<br>HC | | | | | | | | | |
| 13 02 018 000 | | | Address | | A<br>[6] | | | | | 1x | 1x | | | N |
| | | | | | MC<br>HC | | | | | | | | | |
| 13 02 018 019 | | | | Street and number | A | | | | | 1x | 1x | | an..70 | N |
| | | | | | MC<br>HC | | | | | | | | | |
| 13 02 018 020 | | | | Country | A | | | | | 1x | 1x | | a2 | N |
| | | | | | MC<br>HC | | | | | | | | | |
| 13 02 018 021 | | | | Postcode | A | | | | | 1x | 1x | | an..17 | N |
| | | | | | MC<br>HC | | | | | | | | | |
| 13 02 018 022 | | | | City | A | | | | | 1x | 1x | | an..35 | N |
| | | | | | MC<br>HC | | | | | | | | | |

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| D.E. No. | Old Box No | Data element / class name | Data sub-element / sub-class name | Data sub-element name | Declaration | | | | Cardinality | | | | Format | Codes in Title III |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | D1 | D2 | D3 | D4 | D | MC | HC | HI | | |
| 13 02 074 000 | | | Contact person | | C | | | | | 9x | 9x | | | N |
| | | | | | MC<br>HC | | | | | | | | | |
| 13 02 074 016 | | | | Name | A | | | | | 1x | 1x | | an..70 | N |
| | | | | | MC<br>HC | | | | | | | | | |
| 13 02 074 075 | | | | Phone number | A | | | | | 1x | 1x | | an..35 | N |
| | | | | | MC<br>HC | | | | | | | | | |
| 13 02 074 076 | | | | E-mail address | C | | | | | 1x | 1x | | an..256 | N |
| | | | | | MC<br>HC | | | | | | | | | |
| 13 03 000 000 | 8 | Consignee | | | A | A | A | | 1x | 1x | 1x | | | N |
| | | | | | MC<br>HC<br>HI° | MC<br>HC<br>HI° | MC<br>HC<br>HI° | | | | | | | |
| 13 03 016 000 | | | Name | | A<br>[6] | A<br>[6] | A<br>[6] | | | 1x | 1x | | an..70 | N |
| | | | | | MC<br>HC<br>HI° | MC<br>HC<br>HI° | MC<br>HC<br>HI° | | | | | | | |

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| D.E. No. | Old Box No | Data element / class name | Data sub-element / sub-class name | Data sub-element name | Declaration | | | | Cardinality | | | | Format | Codes in Title III |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | D1 | D2 | D3 | D4 | D | MC | HC | HI | | |
| 13 03 017 000 | 8 (no) | | Identification number | | A [8] | A [8] | A [8] | | | 1x | 1x | | an..17 | Y |
| | | | | | MC HC HI° | MC HC HI° | MC HC HI° | | | | | | | |
| 13 03 018 000 | | | Address | | A [6] | A [6] | A [6] | | | 1x | 1x | | | N |
| | | | | | MC HC HI° | MC HC HI° | MC HC HI° | | | | | | | |
| 13 03 018 019 | | | | Street and number | A | A | A | | | 1x | 1x | 1x | an..70 | N |
| | | | | | MC HC HI° | MC HC HI° | MC HC HI° | | | | | | | |
| 13 03 018 020 | | | | Country | A | A | A | | | 1x | 1x | 1x | a2 | Y |
| | | | | | MC HC HI° | MC HC HI° | MC HC HI° | | | | | | | |
| 13 03 018 021 | | | | Postcode | A | A | A | | | 1x | 1x | 1x | an..17 | N |
| | | | | | MC HC HI° | MC HC HI° | MC HC HI° | | | | | | | |

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| D.E. No. | Old Box No | Data element / class name | Data sub-element / sub-class name | Data sub-element name | Declaration | | | | Cardinality | | | | Format | Codes in Title III |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | D1 | D2 | D3 | D4 | D | MC | HC | HI | | |
| 13 03 018 022 | | | | City | A | A | A | | | 1x | 1x | 1x | an..35 | N |
| | | | | | MC HC HI° | MC HC HI° | MC HC HI° | | | | | | | |
| 13 06 000 000 | 14 | Representative | | | A | A | A | A | 1x | | | | | N |
| | | | | | D | D | D | D | | | | | | |
| 13 06 017 000 | 4 (no) | | Identification number | | A | A | A | A | 1x | | | | an..17 | N |
| | | | | | D | D | D | D | | | | | | |
| 13 06 030 000 | 14 | | Status | | A | A | A | A | 1x | | | | n1 | Y |
| | | | | | D | D | D | D | | | | | | |
| 13 06 074 000 | | | Contact person | | C | C | C | C | 9x | | | | | N |
| | | | | | D | D | D | D | | | | | | |
| 13 06 074 016 | | | | Name | A | A | A | A | 1x | | | | an..70 | N |
| | | | | | D | D | D | D | | | | | | |
| 13 06 074 075 | | | | Phone number | A | A | A | A | 1x | | | | an..35 | N |
| | | | | | D | D | D | D | | | | | | |

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| D.E. No. | Old Box No | Data element / class name | Data sub-element / sub-class name | Data sub-element name | Declaration | | | | Cardinality | | | | Format | Codes in Title III |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | D1 | D2 | D3 | D4 | D | MC | HC | HI | | |
| 13 06 074 076 | | | | E-mail address | C | C | C | C | 1x | | | | an..256 | N |
| | | | | | D | D | D | D | | | | | | |
| 13 07 000 000 | 50 | Holder of the transit procedure | | | A | A | A | A | 1x | | | | | N |
| | | | | | D | D | D | D | | | | | | |
| 13 07 016 000 | | | Name | | A [6] [7] | A [6] [7] | A [6] [7] | | 1x | | | | an..70 | N |
| | | | | | D | D | D | | | | | | | |
| 13 07 017 000 | 50 (no) | | Identification number | | A | A | A | A | 1x | | | | an..17 | N |
| | | | | | D | D | D | D | | | | | | |
| 13 07 018 000 | | | Address | | A [6] [7] | A [6] [7] | A [6] [7] | | 1x | | | | | N |
| | | | | | D | D | D | | | | | | | |
| 13 07 018 019 | | | | Street and number | A | A | A | | 1x | | | | an..70 | N |
| | | | | | D | D | D | | | | | | | |
| 13 07 018 020 | | | | Country | A | A | A | | 1x | | | | a2 | N |
| | | | | | D | D | D | | | | | | | |

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| D.E. No. | Old Box No | Data element / class name | Data sub-element / sub-class name | Data sub-element name | Declaration | | | | Cardinality | | | | Format | Codes in Title III |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | D1 | D2 | D3 | D4 | D | MC | HC | HI | | |
| 13 07 018 021 | | | | Postcode | A | A | A | | 1x | | | | an..17 | N |
| | | | | | D | D | D | | | | | | | |
| 13 07 018 022 | | | | City | A | A | A | | 1x | | | | an..35 | N |
| | | | | | D | D | D | | | | | | | |
| 13 07 074 000 | | | Contact person | | C | C | C | | 1x | | | | | N |
| | | | | | D | D | D | | | | | | | |
| 13 07 074 016 | | | | Name | A | A | A | | 1x | | | | an..70 | N |
| | | | | | D | D | D | | | | | | | |
| 13 07 074 075 | | | | Phone number | A | A | A | | 1x | | | | an..35 | N |
| | | | | | D | D | D | | | | | | | |
| 13 07 074 076 | | | | E-mail address | C | C | C | | 1x | | | | an..256 | N |
| | | | | | D | D | D | | | | | | | |
| 13 14 000 000 | 44 | Additional supply chain actor | | | C | C | C | | | 99x | 99x | 99x | | N |
| | | | | | MC HC HI | MC HC HI | MC HC HI | | | | | | | |

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| D.E. No. | Old Box No | Data element / class name | Data sub-element / sub-class name | Data sub-element name | Declaration | | | | Cardinality | | | | Format | Codes in Title III |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | D1 | D2 | D3 | D4 | D | MC | HC | HI | | |
| 13 14 017 000 | | | Identification number | | A | A | A | | | 1x | 1x | 1x | an..17 | N |
| | | | | | MC<br>HC<br>HI | MC<br>HC<br>HI | MC<br>HC<br>HI | | | | | | | |
| 13 14 031 000 | | | Role | | A | A | A | | | 1x | 1x | 1x | a..3 | Y |
| | | | | | MC<br>HC<br>HI | MC<br>HC<br>HI | MC<br>HC<br>HI | | | | | | | |
| Group 15 – Dates/Times/Periods | | | | | | | | | | | | | | |
| 15 11 000 000 | New | Limit date | | | A<br>[82] | A<br>[82] | | A<br>[82] | 1x | | | | an..19 | N |
| | | | | | D | D | | D | | | | | | |
| Group 16 – Places/Countries/Regions | | | | | | | | | | | | | | |
| 16 03 000 000 | 17a | Country of destination | | | A | A | A | | | 1x | 1x* | 1x | a2 | N |
| | | | | | MC<br>HC<br>HI | MC<br>HC<br>HI | MC<br>HI | | | | | | | |
| 16 06 000 000 | 15 | Country of dispatch | | | A | C | | | | 1x | 1x | 1x | a2 | N |
| | | | | | MC<br>HC<br>HI | MC<br>HC<br>HI | | | | | | | | |

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| D.E. No. | Old Box No | Data element / class name | Data sub-element / sub-class name | Data sub-element name | Declaration | | | | Cardinality | | | | Format | Codes in Title III |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | D1 | D2 | D3 | D4 | D | MC | HC | HI | | |
| 16 12 000 000 | New | Country of routing of consignment | | | A | A | | | | 99x | | | | N |
| | | | | | MC | MC | | | | | | | | |
| 16 12 020 000 | | | Country | | A | A | | | | 1x | | | a2 | Y |
| | | | | | MC | MC | | | | | | | | |
| 16 13 000 000 | 27 | Place of loading | | | A [61] | A [61] | A | A | | 1x | | | | N |
| | | | | | MC | MC | MC | MC | | | | | | |
| 16 13 020 000 | | | Country | | A | A | A | A | | 1x | | | a2 | N |
| | | | | | MC | MC | MC | MC | | | | | | |
| 16 13 036 000 | | | UN/ LOCODE | | A | A | A | A | | 1x | | | an..17 | N |
| | | | | | MC | MC | MC | MC | | | | | | |
| 16 13 037 000 | | | Location | | A | A | A | A | | 1x | | | an..35 | N |
| | | | | | MC | MC | MC | MC | | | | | | |
| 16 15 000 000 | 30 | Location of goods | | | A [61[ [75] | A [61[ [75] | A [61[ [75] | | | 1x | | | an..35 | N |
| | | | | | MC | MC | MC | | | | | | | |

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| D.E. No. | Old Box No | Data element / class name | Data sub-element / sub-class name | Data sub-element name | Declaration | | | | Cardinality | | | | Format | Codes in Title III |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | D1 | D2 | D3 | D4 | D | MC | HC | HI | | |
| 16 15 036 000 | | | UN/ LOCODE | | A | A | A | A | | 1x | | | an..17 | N |
| | | | | | MC | MC | MC | MC | | | | | | |
| 16 15 045 000 | | | Type of location | | A | A | A | A | | 1x | | | a1 | Y |
| | | | | | MC | MC | MC | MC | | | | | | |
| 16 15 046 000 | | | Qualifier of identification | | A | A | A | A | | 1x | | | a1 | Y |
| | | | | | MC | MC | MC | MC | | | | | | |
| 16 15 047 000 | | | Customs office | | A | A | A | A | | 1x | | | | N |
| | | | | | MC | MC | MC | MC | | | | | | |
| 16 15 047 001 | | | | Reference number | A | A | A | A | | 1x | | | an8 | N |
| | | | | | MC | MC | MC | MC | | | | | | |
| 16 15 048 000 | | | GNSS | | A | A | A | A | | 1x | | | | N |
| | | | | | MC | MC | MC | MC | | | | | | |
| 16 15 048 049 | | | | Latitude | A | A | A | A | | 1x | | | an..17 | N |
| | | | | | MC | MC | MC | MC | | | | | | |
| 16 15 048 050 | | | | Longitude | A | A | A | A | | 1x | | | an..17 | N |
| | | | | | MC | MC | MC | MC | | | | | | |

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| D.E. No. | Old Box No | Data element / class name | Data sub-element / sub-class name | Data sub-element name | Declaration | | | | Cardinality | | | | Format | Codes in Title III |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | D1 | D2 | D3 | D4 | D | MC | HC | HI | | |
| 16 15 051 000 | | | Economic operator | | A | A | A | A | | 1x | | | | N |
| | | | | | MC | MC | MC | MC | | | | | | |
| 16 15 051 017 | | | | Identification number | A | A | A | A | | 1x | | | an..17 | N |
| | | | | | MC | MC | MC | MC | | | | | | |
| 16 15 052 000 | | | Authorisation number | | A | A | A | A | | 1x | | | an..35 | N |
| | | | | | MC | MC | MC | MC | | | | | | |
| 16 15 053 000 | | | Additional identifier | | A | A | A | A | | 1x | | | an..4°°°<br>an..8*** | N |
| | | | | | MC | MC | MC | MC | | | | | | |
| 16 15 018 000 | | | Address | | A | A | A | A | | 1x | | | | N |
| | | | | | MC | MC | MC | MC | | | | | | |
| 16 15 018 019 | | | | Street and number | A | A | A | A | | 1x | | | an..70 | N |
| | | | | | MC | MC | MC | MC | | | | | | |
| 16 15 018 020 | | | | Country | A | A | A | A | | 1x | | | a2 | N |
| | | | | | MC | MC | MC | MC | | | | | | |

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| D.E. No. | Old Box No | Data element / class name | Data sub-element / sub-class name | Data sub-element name | Declaration | | | | Cardinality | | | | Format | Codes in Title III |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | D1 | D2 | D3 | D4 | D | MC | HC | HI | | |
| 16 15 018 021 | | | | Postcode | A | A | A | A | | 1x | | | an..17 | N |
| | | | | | MC | MC | MC | MC | | | | | | |
| 16 15 018 022 | | | | City | A | A | A | A | | 1x | | | an..35 | N |
| | | | | | MC | MC | MC | MC | | | | | | |
| 16 15 081 000 | | | Postcode address | | A | A | A | A | | 1x | | | | N |
| | | | | | MC | MC | MC | MC | | | | | | |
| 16 15 081 020 | | | | Country | A | A | A | A | | 1x | | | a2 | N |
| | | | | | MC | MC | MC | MC | | | | | | |
| 16 15 081 021 | | | | Postcode | A | A | A | A | | 1x | | | an..17 | N |
| | | | | | MC | MC | MC | MC | | | | | | |
| 16 15 081 025 | | | | House number | A | A | A | A | | 1x | | | an..35 | N |
| | | | | | MC | MC | MC | MC | | | | | | |
| 16 15 074 000 | | | Contact person | | C | C | C | C | | 9x | | | | N |
| | | | | | MC | MC | MC | MC | | | | | | |
| 16 15 074 016 | | | | Name | A | A | A | A | | 1x | | | an..70 | N |
| | | | | | MC | MC | MC | MC | | | | | | |

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| D.E. No. | Old Box No | Data element / class name | Data sub-element / sub-class name | Data sub-element name | Declaration | | | | Cardinality | | | | Format | Codes in Title III |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | D1 | D2 | D3 | D4 | D | MC | HC | HI | | |
| 16 15 074 075 | | | | Phone number | A | A | A | A | | 1x | | | an..35 | N |
| | | | | | MC | MC | MC | MC | | | | | | |
| 16 15 074 076 | | | | E-mail address | C | C | C | C | | 1x | | | an..256 | N |
| | | | | | MC | MC | MC | MC | | | | | | |
| 16 17 000 000 | New | Prescribed itinerary*** | | | A | A | | | 1x | | | | n1 | Y |
| | | | | | D | D | | | | | | | | |
| Group 17 – Customs Offices | | | | | | | | | | | | | | |
| 17 03 000 000 | New | Customs office of departure | | | A | A | A | A | 1x | | | | | N |
| | | | | | D | D | D | D | | | | | | |
| 17 03 001 000 | | | Reference number | | A | A | A | A | 1x | | | | an8 | N |
| | | | | | D | D | D | D | | | | | | |
| 17 04 000 000 | 51 | Customs office of transit | | | A | A | | | 9x | | | | | N |
| | | | | | D | D | | | | | | | | |
| 17 04 001 000 | | | Reference number | | A | A | | | 1x | | | | an8 | N |
| | | | | | D | D | | | | | | | | |

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| D.E. No. | Old Box No | Data element / class name | Data sub-element / sub-class name | Data sub-element name | Declaration | | | | Cardinality | | | | Format | Codes in Title III |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | D1 | D2 | D3 | D4 | D | MC | HC | HI | | |
| 17 05 000 000 | 53 | Customs office of destination | | | A | A | A | | 1x | | | | | N |
| | | | | | D | D | D | | | | | | | |
| 17 05 001 000 | | | Reference number | | A | A | A | | 1x | | | | an8 | N |
| | | | | | D | D | D | | | | | | | |
| 17 06 000 000 | | Customs office of exit for transit | | | A | A | | | 9x | | | | | N |
| | | | | | D | D | | | | | | | | |
| 17 06 001 000 | | | Reference number | | A | A | | | 1x | | | | an8 | N |
| | | | | | D | D | | | | | | | | |

Group 18 – Goods identification

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 18 01 000 000 | 38 | Net mass | | | A | | | | | | | 1x | n..16,6 | N |
| | | | | | HI | | | | | | | | | |
| 18 02 000 000 | | Supplementary units°°° Supplementary unit*** | | | | C | | | | | | 1x | n..16,6 | N |
| | | | | | | HI | | | | | | | | |

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| D.E. No. | Old Box No | Data element / class name | Data sub-element / sub-class name | Data sub-element name | Declaration | | | | Cardinality | | | | Format | Codes in Title III |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | D1 | D2 | D3 | D4 | D | MC | HC | HI | | |
| 18 04 000 000 | 35 | Gross mass | | | A | A | A | | | 1x | 1x | 1x | n..16,6 | N |
| | | | | | MC<br>HC<br>HI | MC<br>HC<br>HI | MC<br>HC<br>HI | | | | | | | |
| 18 05 000 000 | 31 | Description of goods | | | A | A | A | | | | | 1x | an..512 | N |
| | | | | | HI | HI | HI | | | | | | | |
| 18 06 000 000 | New | Packaging | | | A | A | A | | | | | 99x | | N |
| | | | | | HI | HI | | | | | | | | |
| 18 06 003 000 | 31 | | Type of packages | | A | A | A | | | | | 1x | an2 | N |
| | | | | | HI | HI | HI | | | | | | | |
| 18 06 004 000 | 31 | | Number of packages | | A | A | A | | | | | 1x | n..8 | N |
| | | | | | HI | HI | HI | | | | | | | |
| 18 06 054 000 | 31 | | Shipping marks | | A<br>[8] | A<br>[8] | A<br>[8] | | | | | 1x | an..512 | N |
| | | | | | HI | HI | HI | | | | | | | |
| 18 07 000 000 | | Dangerous goods | | | C | C | | | | | | 99x | | N |
| | | | | | HI | HI | | | | | | | | |

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| D.E. No. | Old Box No | Data element / class name | Data sub-element / sub-class name | Data sub-element name | Declaration | | | | Cardinality | | | | Format | Codes in Title III |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | D1 | D2 | D3 | D4 | D | MC | HC | HI | | |
| 18 07 055 000 | | | UN number for dangerous goods | | A | A | | | | | | 1x | an..4 | N |
| | | | | | HI | HI | | | | | | | | |
| 18 08 000 000 | 31 | CUS code | | | C | C | C | | | | | 1x | an..512 | N |
| | | | | | HI | HI | HI | | | | | | | |
| 18 09 000 000 | | Commodity code | | | A | A | C | | | | | 1x | | N |
| | | | | | HI | HI | HI | | | | | | | |
| 18 09 056 000 | New | | Harmonized System sub-heading code* | | A | A | A | | | | | 1x | an6 | N |
| | | | | | HI | HI | HI | | | | | | | |
| 18 09 057 000 | 33 | | Combined nomenclature code | | B | B | C | | | | | 1x | an2 | N |
| | | | | | HI | HI | HI | | | | | | | |

Group 19 – Transport information (modes, means and equipment)

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 19 01 000 000 | 19 | Container indicator | | | A [61] | A [61] | A | A | | 1x | | | n1 | Y |
| | | | | | MC | MC | MC | | | | | | | |

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| D.E. No. | Old Box No | Data element / class name | Data sub-element / sub-class name | Data sub-element name | Declaration | | | | Cardinality | | | | Format | Codes in Title III |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | D1 | D2 | D3 | D4 | D | MC | HC | HI | | |
| 19 02 000 000 | | Conveyance reference number | | | B | B | | B | | 9x | 9x | | an..17 | N |
| | | | | | MC | MC | | MC | | | | | | |
| 19 03 000 000 | 25 | Mode of transport at the border | | | A [30] | A [30] | | | | 1x | | | n1 | Y |
| | | | | | MC | MC | | | | | | | | |
| 19 04 000 000 | 26 | Inland mode of transport | | | B | B | | B | | 1x | | | n1 | Y |
| | | | | | MC | MC | | MC | | | | | | |
| 19 05 000 000 | 18(1) | Departure transport means | | | A [34] [35] [36] [61] | A [34] [35] [36] [61] | A [34] [35] [36] | A [34] [35] [36] | | 999x | 999x | | | N |
| | | | | | MC HC | MC HC | MC HC | MC HC | | | | | | |
| 19 05 017 000 | | | Identification number | | A | A | A | A | | 1x | 1x | | an..35 | N |
| | | | | | MC HC | MC HC | MC HC | MC HC | | | | | | |
| 19 05 061 000 | | | Type of identification | | A | A | A | A | | 1x | 1x | | n2 | Y |
| | | | | | MC HC | MC HC | MC HC | MC HC | | | | | | |

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| D.E. No. | Old Box No | Data element / class name | Data sub-element / sub-class name | Data sub-element name | Declaration | | | | Cardinality | | | | Format | Codes in Title III |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | D1 | D2 | D3 | D4 | D | MC | HC | HI | | |
| 19 05 062 000 | 18(2) | | Nationality | | A | A | A | A | | 1x | 1x | | a2 | N |
| | | | | | MC<br>HC | MC<br>HC | MC<br>HC | MC<br>HC | | | | | | |
| 19 07 000 000 | New | Transport equipment | | | A<br>[61] | A<br>[61] | A | A | | 9,999x | | | | N |
| | | | | | MC | MC | MC | MC | | | | | | |
| 19 07 044 000 | | | Goods reference | | A | A | | A | | 9,999x | | | n..5 | N |
| | | | | | MC | MC | | MC | | | | | | |
| 19 07 063 000 | 31 | | Container identification number | | A | A | A | A | | 1x | | | an..17 | N |
| | | | | | MC | MC | MC | MC | | | | | | |
| 19 08 000 000 | New | Active border transport means | | | A<br>[34]<br>[35]<br>[36]<br>[61]<br>[70]<br>[71] | A<br>[34]<br>[35]<br>[36]<br>[61]<br>[70]<br>[71] | | A<br>[34]<br>[35]<br>[36]<br>[70]<br>[71] | | 9x | | | | N |
| | | | | | MC | MC | | MC | | | | | | |
| 19 08 017 000 | 21(1) | | Identification number | | A | A | | A | | 1x | | | an..35 | N |
| | | | | | MC | MC | | MC | | | | | | |

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| D.E. No. | Old Box No | Data element / class name | Data sub-element / sub-class name | Data sub-element name | Declaration | | | | Cardinality | | | | Format | Codes in Title III |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | D1 | D2 | D3 | D4 | D | MC | HC | HI | | |
| 19 08 061 000 | | | Type of identification | | A | A | | A | | 1x | | | n2 | Y |
| | | | | | MC | MC | | MC | | | | | | |
| 19 08 062 000 | 21(2) | | Nationality | | A | A | | A | | 1x | | | a2 | N |
| | | | | | MC | MC | | MC | | | | | | |
| 19 08 084 000 | New | | Customs office at border | | A | A | | A | | 1x | | | an8 | N |
| | | | | | MC | MC | | MC | | | | | | |
| 19 10 000 000 | D | Seal | | | A [61] | A [61] | A [65] | A | | 99x | | | | N |
| | | | | | MC | MC | MC | MC | | | | | | |
| 19 10 068 000 | | | Number of seals | | A | A | A | A | | 1x*^) | | | n..4 | N |
| | | | | | MC | MC | MC | MC | | | | | | |
| 19 10 015 000 | | | Identifier | | A | A | A | A | | 1x | | | an..20 | N |
| | | | | | MC | MC | MC | MC | | | | | | |
| Group 99 – Other data elements (statistical data, guarantees, tariff related data) | | | | | | | | | | | | | | |
| 99 02 000 000 | 52 | Guarantee type | | | A | A | | | 9x | | | | an1 | Y |
| | | | | | D | D | | | | | | | | |

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| D.E. No. | Old Box No | Data element / class name | Data sub-element / sub-class name | Data sub-element name | Declaration | | | | Cardinality | | | | Format | Codes in Title III |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | D1 | D2 | D3 | D4 | D | MC | HC | HI | | |
| 99 03 000 000 | 52 | Guarantee reference | | | A | A | | | 99x | | | | | N |
| | | | | | D | D | | | | | | | | |
| 99 03 069 000 | | | GRN | | A | A | | | 1x | | | | an..24 | N |
| | | | | | D | D | | | | | | | | |
| 99 03 070 000 | | | Access code | | A | A | | | 1x | | | | an..4 | N |
| | | | | | D | D | | | | | | | | |
| 99 03 012 000 | | | Currency | | A | A | | | 1x | | | | a3 | N |
| | | | | | D | D | | | | | | | | |
| 99 03 071 000 | | | Amount to be covered | | A | A | | | 1x | | | | n..16,2 | N |
| | | | | | D | D | | | | | | | | |
| 99 04 000 000 | New | Specific guarantee reference | | | A | A | | | 1x | | | | an..35 | N |
| | | | | | D | D | | | | | | | | |

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*CHAPTER II*

***Notes***

| Note number | Note description |
|---|---|
| [6] | Where the Economic Operators Registration and Identification (EORI) number or a common transit country or third-country unique identification number recognised by the customs office of departure is provided, the name and address shall not be provided. |
| [7] | The Holder of the transit procedure Identification number is mandatory only in the cases where the EORI number or a third-country unique identification number recognised by the Union of the person concerned is not provided. Where the EORI number or a third-country unique identification number recognised by the Union is provided, the name and address shall not be provided. |
| [8] | This information shall only be provided where available |
| [30] | Countries may waive this requirement for modes of transport other than rail in case the transit movement does not cross the external border of the Contracting Parties. |
| [34] | Not for use in the case of postal consignments or carriage by fixed transport installations. |
| [35] | Where goods are carried in intermodal transport units, such as, but not limited to, containers, swap bodies and semi trailers, the holder of the transit procedure does not have to provide this information 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 the goods are released for transit. The intermodal transport units shall bear unique ID numbers and such numbers are indicated in D.E. 19 07 063 000 Container identification number. |
| [36] | In the following cases, countries shall waive the obligation to enter this information on a transit declaration lodged at the customs office of departure in relation with the means of transport on which the goods are directly loaded:<br>— where the logistical pattern does not allow this data element to be provided and the holder of the transit procedure has the AEOC status in the Union or a similar status in a common transit country, and<br>where the relevant information may be traced where needed by the customs authorities via the records of the holder of the transit procedure. |
| [60] | This data element is to be provided when an authorisation exists according to Article 55 of Appendix I. |
| [61] | This data element is optional when the declaration is submitted prior to presentation of goods. |
| [65] | This information shall only be provided when customs authority decided to seal the goods. |

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| Note number | Note description |
|---|---|
| [70] | Not for use in the case there is no customs office of transit (D.E. 17 04 000 000) declared. |
| [71] | This information shall not be provided if it is the same as the Departure transport means (D.E. 19 05 000 000). |
| [75] | For completion only where Contracting Parties' legislation so provides. |
| [82] | This information shall be provided only when an authorised consignor is used for the declaration concerned |

TITLE III

## NOTES AND CODES IN RELATION WITH THE COMMON DATA REQUIREMENTS FOR A 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.

Group 11 –Message information (including procedure codes)

11 01 000 000 Declaration type

Enter the relevant code.

The codes to be used are:

| Code | Description | Dataset in the data requirements table in Title II of this Annex |
|---|---|---|
| C | Union goods not placed under a transit procedure in the context of the application of Article 55(1)(h) of Appendix I. | D3 |
| T | Mixed consignments comprising both goods which are to be placed under the T1 procedure and goods which are to be placed under the T2 procedure, covered by Article 28 of Appendix I. | D1, D2 |
| T1 | Goods not having the customs status of Union goods, which are placed under the transit procedure. | D1, D2, D3 |
| T2 | Goods having the customs status of Union goods, which are placed under the transit procedure. | D1, D2, D3 |
| T2F | Goods having the customs status of Union goods, which are moved between a part of the customs territory of the Union where the provisions of Directive 2006/112/EC or Directive 2008/118/EC do not apply and a common transit country. | D1, D2, D3 |
| TD | Goods already placed under a transit procedure in the context of the application of Article 55(1)(h) of Appendix I. | D3 |

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| Code | Description | Dataset in the data requirements table in Title II of this Annex |
|---|---|---|
| X | Union goods for which the export was ended and exit confirmed and which are not placed under a transit procedure in the context of the application of Article 55(1)(h) of Appendix I. | D3 |

11 02 000 000 Additional declaration type

Enter the relevant code.

The codes to be used are:

| | |
|---|---|
| A | for a standard customs declaration (under Articles 25 and 26 of Appendix I) |
| D | for lodging a standard customs declaration (such as referred to under code A) in accordance with Article 29a of Appendix I |

11 03 000 000 Goods item number

Number of the item contained in the house consignment of the declaration, the summary declaration, notification or proof of the customs status of Union goods. This number is unique throughout each house consignment. The items shall be numbered in a sequential fashion, starting from '1' for the first item and increment the numbering by '1' for each following item per house consignment.

11 07 000 000 Security

Using the relevant codes, indicate if the declaration is combined with Exit summary declaration (EXS) or Entry summary declaration (ENS) in accordance with the legislation on the safety and security measures of the respective Contracting Parties.

The codes to be used are:

| Code | Description | Explanation |
|---|---|---|
| 0 | No | Declaration is not combined with Exit summary declaration or Entry summary declaration. |
| 1 | ENS | Declaration is combined with Entry summary declaration. |
| 2 | EXS | Declaration is combined with Exit summary declaration. |
| 3 | ENS and EXS | Declaration is combined with Exit summary declaration and Entry summary declaration. |

11 08 000 000 Reduced dataset indicator

Using the relevant codes, indicate if the declaration contains the reduced dataset.

The codes to be used are:

| | |
|---|---|
| 0 | No (Goods are not declared using a reduced data set) |
| 1 | Yes (Goods are declared using a reduced data set) |

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11 11 000 000 Declaration goods item number

All relevant data requirements table columns used:

This number is unique throughout the declaration. The items shall be numbered in a sequential fashion, starting from '1' for the first item and increment the numbering by '1' for each following item.

Group 12 – References of messages, documents, certificates, authorisations

12 01 000 000 Previous document

Indicate details relating to the previous document.

For the Member States of the European Union – Enter the details related to the writing-off of the goods declared in the declaration concerned, in relation with the ending of the temporary storage. Such details shall include the writing-off quantity and the respective measurement unit.

12 01 001 000 Reference number

Give the reference for the temporary storage or the previous customs procedure or corresponding customs documents.

For the Member States of the European Union – if the export is followed by transit, enter the MRN of the export declaration.

The codes to be used are:

The identification number or another recognisable reference of the document is inserted in Data Element 12 01 001 000.

In case the MRN is referred to as previous document, the reference number shall have the following structure:

| Field | Content | Format | Examples |
|---|---|---|---|
| 1 | Last two digits of year of formal acceptance of the declaration (YY) | n2 | 21 |
| 2 | Identifier of the country where the declaration / notification is lodged (Country Code as referred to in introductory note 8 number 3) | a2 | RO |
| 3 | Unique identifier for message per year and country | an 12 | 9876AB889-012 |
| 4 | Procedure identifier | a1 | B |
| 5 | Check digit | an1 | 1 |

Fields 1 and 2 as explained above.

Field 3 shall be filled in with an identifier for the message concerned. The way that field is used is under the responsibility of national administrations but each message handled during one year within the given country must have a unique number in relation to the procedure concerned.

▼M46

National administrations that want to have the reference number of the competent customs office included in the MRN, may use up to the first 6 characters to represent it.

Field 4 shall be filled in with an identifier of the procedure as defined in the table below.

Field 5 shall be filled with a value that is a check digit for the whole MRN. This field allows for detection of an error when capturing the whole MRN.

Codes to be used in field 4 Procedure identifier:

| Code | Procedure |
|---|---|
| A | Export only |
| B | Export and exit summary declaration |
| C | Exit summary declaration only |
| D | Re-export notification |
| E | Dispatch of goods in relation with special fiscal territories |
| J | Transit declaration only |
| K | Transit declaration and exit summary declaration |
| L | Transit declaration and entry summary declaration |
| M | Transit declaration and exit summary declaration and entry summary declaration |
| P | Proof of the customs status of Union goods/Customs goods manifest |
| R | Import declaration only |
| S | Import declaration and entry summary declaration |
| T | Entry summary declaration only |
| U | Temporary storage declaration |
| V | Introduction of goods in relation with special fiscal territories |
| W | Temporary storage declaration and entry summary declaration |
| Z | Arrival notification |

12 01 002 000 Type

Using the relevant code, indicate the type of the document.

The codes to be used are:

The codes can be found in the TARIC database.

12 01 003 000 Type of package

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Enter the code specifying the type of package relevant for writing-off the number of packages.

The codes to be used are:

Package type code as referred to in introductory note 8 number 1.

12 01 004 000 Number of packages

Enter the relevant writing-off number of packages.

12 01 005 000 Measurement unit and qualifier

Enter the relevant writing-off measurement unit and qualifier.

The codes and their formats to be used are:

The measurement units and qualifiers defined in TARIC shall be used. In such case, the format of the measurement units and qualifiers shall be an..4, but shall never be n..4 formats, reserved for national measurement units and qualifiers.

If no such measurement units and qualifiers are available in TARIC, national measurement units and qualifiers may be used. Their format shall be n..4.

12 01 006 000 Quantity

Enter the relevant writing-off quantity.

12 01 007 000 Goods item identifier °°°*Goods item number****

Enter the goods item number as declared in the Previous document.

12 01 079 000 Complement of information

Enter complementary information concerning the Previous document.

This data element allows the economic operator to provide any complementary information related to the Previous document.

12 02 000 000 Additional information:

Use this data element in relation to information for which Contracting Parties' legislationdoes not specify the field in which it is to be entered.

12 02 008 000 Code

Enter the relevant code, and, if applicable, the code provided for by the country concerned.

The codes and their formats to be used are:

A five-digit code is used to encode additional information of a customs nature:

Code 0xxxx - General category

Code 2xxxx - On transit

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The codes '00200', '20100', '20200' and '20300' are used in case of paper-based and electronic transit declarations, if applicable.

| Code | Legal basis | Subject | Additional information |
|---|---|---|---|
| 00200 | Annex A1a, Title III | Several occurrences of documents and parties | 'Various' |
| 20100 | Article 18 of the Convention | Export from one Contracting Party or from the Union subject to restriction | |
| 20200 | Article 18 of the Convention | Export from one Contracting Party or from the Union subject to duties | |
| 20300 | Article 18 of the Convention | Export | 'Export' |

Countries may define national codes.

National codes must have the format a1an4.

12 02 009 000 Text

Any explanatory text for the declared code may be provided if necessary.

12 03 000 000 Supporting document

12 03 001 000 Reference number

Identification or reference number of Contracting Parties' or international documents or certificates produced in support of the declaration.

Using the relevant codes, enter the details required by any specific rules applicable together with reference data of the documents produced in support of the declaration.

Identification or reference number of national documents or certificates produced in support of the declaration.

12 03 002 000 Type

Using the relevant codes, indicate the type of the document.

Enter the details related to the writing-off of the goods declared in the declaration concerned, in relation with the export and import licences and certificates.

The codes and their formats to be used are:

Contracting Parties' or international documents, certificates and authorisations produced in support of the transit declaration, must be entered in the format a1an3. The list of documents, certificates and authorisations, and their respective codes can be found in the TARIC database.

National documents, certificates and authorisations produced in support of the transit declaration, must be entered in the format n1an3. The four characters represent codes based on that country's own nomenclature.

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12 03 013 000 Document line-item number:

Enter the sequential number of the item in the supporting document (e.g. certificate, licence, permit, entry document etc.), corresponding to the item in question.

12 03 079 000 Complement of information

Enter complementary information concerning the Supporting document.

This data element allows the economic operator to provide any complementary information related to the Supporting document.

12 04 000 000 Additional reference

12 04 001 000 Reference number

Reference number or another recognisable reference number which is not covered by Supporting document, Transport document or Additional information.

12 04 002 000 Type

Using the relevant codes, enter the details required by any specific rules applicable.

The codes and their formats to be used are:

Contracting Parties' codes for Additional references must be entered in the format a1an3. The list of additional references and their respective codes can be found in the TARIC database.

Countries may define national codes. National Additional reference codes must be entered in the format n1an3, possibly followed either by an identification number or another recognisable reference. The four characters represent codes based on that country's own nomenclature.

12 05 000 000 Transport document

This data element includes the type and reference of the transport document.

12 05 001 000 Reference number

Data requirements table column D1 and D2:

This data element includes the reference to the transport document(s) that covers the transport of goods when they are in transit.

For column D3:

This data element includes the reference of the transport document that is used as transit declaration.

12 05 002 000 Type

Using the relevant codes, indicate the type of the document.

The codes to be used are:

The codes can be found in the TARIC database.

12 08 000 000 Reference number/UCR

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This entry concerns the unique consignment reference number assigned by the person concerned to the consignment in question.

It may take the form of WCO (ISO 15459) codes or equivalent. It provides access to underlying commercial data of interest to customs.

12 09 000 000 LRN

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

12 12 000 000 Authorisation

12 12 001 000 Reference number

Enter the reference number of all authorisations necessary for the declaration and notification.

12 12 002 000 Type

Using the relevant codes, indicate the type of the document.

The codes to be used are:

The codes can be found in the TARIC database.

Group 13 – Parties

13 02 000 000 Consignor

Party consigning goods as stipulated in the transport contract by the party ordering the transport.

This element must be provided when different from the declarant.

13 02 016 000 Name

Enter the full name and where applicable the legal form of the party.

13 02 017 000 Identification number:

Enter the EORI number of the consignor or the trader identification number in a common transit country.

Where facilitations are granted in the framework of a third-country traders' partnership programme which is recognised by the Contracting Party concerned, this information may take the form of a third-country unique identification number which has been made available to the Contracting Party concerned by the third-country concerned. That number may be used whenever available to the declarant.

The codes to be used are:

The structure of a third-country unique identification number which has been made available to the Contracting Party concerned is as follows:

| Field | Content | Format |
|---|---|---|
| 1 | Country code | a2 |
| 2 | Unique identification number in a third country | an..15 |

▼M46

Country code: Country Code as referred to in introductory note 8 number 3.

13 02 018 000 Address:

13 02 018 019 Street and number

Enter the name of the street of the party's address and the number of the building or facility.

13 02 018 020 Country

Enter the code of the country.

The codes to be used are:

Country Code as referred to in introductory note 8 number 3.

13 02 018 021 Postcode:

Enter the relevant postcode for the related address particulars.

13 02 018 022 City

Enter the city name of the party's address.

13 02 074 000 Contact person

13 02 074 016 Name

Enter the name of the contact person.

13 02 074 075 Phone number

Enter the phone number of the contact person.

13 02 074 076 E-mail address

Enter the e-mail address of the contact person.

13 03 000 000 Consignee

Party to whom goods are actually consigned.

This data element and its sub-elements may be declared at HI level until the upgrading of the NCTS referred to in the Annex to Implementing Decision (EU) 2023/2879 by all the Contracting Parties.

13 03 016 000 Name

Enter the full name and where applicable the legal form of the party.

13 03 017 000 Identification number

Enter the EORI number or the trader identification number in a common transit country.

▼M46

Where facilitations are granted in the framework of a third-country traders' partnership programme which is recognised by the Contracting Party concerned, this information may take the form of a third-country unique identification number which has been made available to the Contracting Party concerned by the third country concerned. That number may be used whenever available to the declarant.

The codes to be used are:

The identification number as defined for D.E. 13 02 017 000 Consignor/Identification number shall be used.

13 03 018 000 Address:

13 03 018 019 Street and number

Enter the name of the street of the party's address and the number of the building or facility.

13 03 018 020 Country

Enter the code of the country.

The codes to be used are:

Country Code as referred to in introductory note 8 number 3.

For common transit countries - the code XI is optional.

13 03 018 021 Postcode

Enter the relevant postcode for the related address particulars.

13 03 018 022 City:

Enter the city name of the party's address.

13 06 000 000 Representative

This information shall be required, if different from D.E. 13 07 000 000 Holder of the transit procedure.

13 06 017 000 Identification number

Enter the EORI number of the person concerned or the trader identification number in a common transit country.

The codes to be used are:

The identification number as defined for D.E. 13 02 017 000 Consignor/Identification number shall be used.

13 06 030 000 Status

Enter the relevant code representing the status of the representative.

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The codes to be used are:

Insert one of the following codes before the full name to designate the status of the representative:

| | |
|---|---|
| 2 | Direct representation (the customs representative acts in the name of and on behalf of another person) |
| 3 | Indirect representation (the customs representative acts in his or her own name, but on behalf of another person) |

The code 3 is irrelevant for customs transit procedures.

13 06 074 000 Contact person:

13 06 074 016 Name

Enter the name of the contact person.

13 06 074 075 Phone number

Enter the phone number of the contact person.

13 06 074 076 E-mail address

Enter the e-mail address of the contact person.

13 07 000 000 Holder of the transit procedure:

13 07 016 000 Name:

Enter the full name (person or company) and address of the holder of the transit procedure. Where appropriate, enter the full name (person or company) of the authorised representative lodging the transit declaration on behalf of the holder of the procedure.

13 07 017 000 Identification number

Enter the EORI number of the holder of the transit procedure or the trader identification number in a common transit country.

The codes to be used are:

The identification number as defined for D.E. 13 02 017 000 Consignor/Identification number shall be used.

13 07 018 000 Address:

13 07 018 019 Street and number

Enter the name of the street of the party's address and the number of the building or facility.

13 07 018 020 Country

Enter the code of the country.

The codes to be used are:

Country Code as referred to in introductory note 8 number 3.

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13 07 018 021 Postcode

Enter the relevant postcode for the related address particulars.

13 07 018 022 City

Enter the city name of the party's address.

13 07 074 000 Contact person:

13 07 074 016 Name

Enter the name of the contact person.

13 07 074 075 Phone number

Enter the phone number of the contact person.

13 07 074 076 E-mail address

Enter the e-mail address of the contact person.

13 14 000 000 Additional supply chain actor

Additional supply chain actors can be indicated here to demonstrate that the entire supply chain was covered by the economic operators holders of the AEO status.

If this data class is used Role and Identification number shall be provided, else this data element is optional.

13 14 017 000 Identification number

The EORI number or third-country unique identification number shall be declared when such number was assigned to the party.

The codes to be used are:

The identification number as defined for D.E. 13 02 017 000 Consignor/Identification number shall be used.

13 14 031 000 Role

Enter the relevant role code specifying the role of the additional supply chain actors.

The codes to be used are:

The following parties can be declared:

| Role Code | Party | Description |
|---|---|---|
| CS | Consolidator | Freight forwarder combining individual smaller consignments into a single larger consignment (in a consolidation process) that is sent to a counterpart who mirrors the consolidator's activity by dividing the consolidated consignment into its original components |
| FW | Freight Forwarder | Party undertaking forwarding of goods |
| MF | Manufacturer | Party which manufactures goods |

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| Role Code | Party | Description |
|---|---|---|
| WH | Warehouse Keeper | Party taking responsibility for goods entered into a warehouse |

Group 15 – Dates/Times/Periods

15 11 000 000 Limit date

All relevant data requirements table columns used:

The date by which the goods shall be presented at the customs office of destination.

Group 16 – Places/Countries/Regions

16 03 000 000 Country of destination

Using the relevant code, enter the last country of destination of the goods.

The country of last known destination is defined as the last country to which it is known at the time of release into the customs procedure that the goods are to be delivered.

The codes to be used are:

Country Code as referred to in introductory note 8 number 3.

For common transit countries - the code XI is optional.

16 06 000 000 Country of dispatch

Using the relevant code, enter the country from which the goods are dispatched/ exported or where the transit movement started and the transit declaration was submitted.***

The codes to be used are:

Country Code as referred to in introductory note 8 number 3.

16 12 000 000 Country of routing of the consignment

This data element is required when a prescribed itinerary is defined by the customs office of departure (see 16 17 000 000 Prescribed itinerary). ***

Identification in a chronological order of the countries through which the goods are routed between the country of departure and destination. This comprises also the countries of departure and of destination of the goods.

16 12 020 000 Country

Enter the relevant country code(s) in correct sequence of the routing of the consignment.

The codes to be used are:

Country Code as referred to in introductory note 8 number 3.

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16 13 000 000 Place of loading

Identification of the seaport, airport, freight terminal, rail station or other place at which the goods are loaded onto the means of transport being used for their carriage, including the country where it is located. Where available, coded information shall be provided for the identification of the location.

In case there is no UN/LOCODE available for the location concerned, the country code shall be followed by the name of the place, with the maximum level of precision available.

16 13 020 000 Country

Where the UN/LOCODE is not available, enter the country code for the place at which the goods are loaded onto the means of transport being used to cross the frontier of the Contracting Party.

The codes to be used are:

Where the place of loading is not coded according to the UN/LOCODE, the country where the place of loading is located is identified by the Country Code as referred to in introductory note 8 number 3.

16 13 036 000 UN/LOCODE

Enter the UN/LOCODE for the place at which the goods are loaded onto the means of transport being used for their carriage to cross the frontier of the Contracting Party.

The codes to be used are:

UN/LOCODE as referred to in introductory note 8 number 4.

16 13 037 000 Location

Where the UN/LOCODE is not available, enter the name of the place at which the goods are loaded onto the means of transport being used for their carriage to cross the frontier of the Contracting Party.

16 15 000 000 Location of goods

Using the relevant codes, enter the location where the goods may be examined. This location shall be precise enough to allow customs to carry out the physical control of the goods.

Only one Type of location is to be used at the same time.

16 15 036 000 UN/LOCODE

Use the codes defined in the UN/LOCODE Code List by Country.

The codes to be used are:

UN/LOCODE as referred to in introductory note 8 number 4.

16 15 045 000 Type of location

Enter the relevant code specified for type of location.

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The codes to be used are:

For the type of location, use the codes specified below:

| | |
|---|---|
| A | Designated location |
| B | Authorised place |
| C | Approved place |
| D | Other |

16 15 046 000 Qualifier of identification

Enter the relevant code for the identification of the location. Based on the used qualifier only the relevant identifier shall be provided.

The codes to be used are:

For the identification of the location, use one of the identifiers below:

| Qualifier | Identifier | Description |
|---|---|---|
| T | Postcode address | Use the postal code with or without house number for the location concerned. |
| U | UN/LOCODE | UN/LOCODE as referred to in introductory note 8 number 4. |
| V | Customs office identifier | Use the codes specified under D.E. 17 05 001 000 Customs office of destination/Reference number. |
| W | GNSS coor-dinates | Decimal degrees with negative numbers for South and West.<br>Examples: 44.424896°/8.774792° or 50.838068°/4.381508° |
| X | EORI number | The identification number as defined for D.E. 13 02 017 000 Consignor/Identification number shall be used. In case the economic operator has more than one premises, the number shall be completed by an identifier unique for the location concerned. |
| Y | Authorisation number | Enter the authorisation number of the location concerned, i.e. authorisation for the status of authorised consignor. In case the authorisation concerns more than one premises, the authorisation number shall be completed by an identifier unique for the location concerned. |
| Z | Address | Enter the address of the location concerned. |

In case code 'X' (EORI number) or 'Y' (authorisation number) is used for the identification of the location, and there are several locations associated with the EORI number or the authorisation number concerned, an additional identifier can be used to enable the unambiguous identification of the location.

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16 15 047 000 Customs office

Enter the relevant customs office code where goods are available for further customs control.

16 15 047 001 Reference number

Using the relevant code, enter the reference number of the customs office where the goods are available for further customs control.

The codes to be used are:

The identifier of the customs office shall follow the structure defined for D.E. 17 05 001 000 Customs office of destination/Reference number.

16 15 048 000 GNSS

Enter relevant coordinates from Global Navigation Satellite Systems (GNSS) where goods are available.

16 15 048 049 Latitude

Enter the latitude of the location where the goods are available.

16 15 048 050 Longitude

Enter the longitude of the location where the goods are available.

16 15 051 000 Economic operator

Use the identification number of the economic operator in whose premises the goods can be controlled.

16 15 051 017 Identification number

Enter the EORI number or the trader identification number in a common transit country of the holder of the authorisation.

The codes to be used are:

The identification number as defined for D.E. 13 02 017 000 Consignor/Identification number shall be used.

16 15 052 000 Authorisation number

Enter the authorization number of the location concerned.

16 15 053 000 Additional identifier

In case of several premises, in order the location to be specified more precisely related to an EORI, a trader identification in a common transit country or an authorisation, enter the relevant code where available.

16 15 018 000 Address:

16 15 018 019 Street and number

Enter the relevant street and number.

16 15 018 020 Country

Enter the code of the country.

▼M46

The codes to be used are:

Country Code as referred to in introductory note 8 number 3.

16 15 018 021 Postcode

Enter the relevant postcode for the related address particulars.

16 15 018 022 City

Enter the city name of the party's address.

16 15 081 000 Postcode address

This sub class may be used where it is possible to determine the location of the goods with the postcode complemented by the house number if necessary.

16 15 081 020 Country

Enter the code of the country.

The codes to be used are:

Country Code as referred to in introductory note 8 number 3.

16 15 081 021 Postcode

Enter the relevant postcode for the related location of goods.

16 15 081 025 House number

Enter the house number for the related location of goods.

16 15 074 000 Contact person

16 15 074 016 Name

Enter the name of the contact person.

16 15 074 075 Phone number

Enter the phone number of the contact person.

16 15 074 076 E-mail address

Enter the e-mail address of the contact person.

16 17 000 000 Prescribed itinerary***

Using the relevant codes, indicate if the Prescribed itinerary is applied.

Prescribed itinerary defines the route along which the goods shall be moved from the customs office of departure to the customs office of destination along an economically justified itinerary.

▼M46

The codes to be used are:

The relevant codes are given below:

| | |
|---|---|
| 0 | Goods do not have to be moved from the customs office of departure to the customs office of destination along a prescribed itinerary |
| 1 | Goods shall be moved from the customs office of departure to the customs office of destination along a prescribed itinerary |

Group 17 – Customs offices

17 03 000 000 Customs office of departure

17 03 001 000 Reference number

Using the relevant code, enter the reference number of the office where the transit operation shall start.

The codes to be used are:

The identifier of the customs office shall follow the structure defined for D.E. 17 05 001 000 Customs office of destination/Reference number.

17 04 000 000 Customs office of transit

17 04 001 000 Reference number

Enter the code for the intended customs office competent for the point of entry into the territory of a Contracting Party when the goods move under the transit procedure, or the customs office competent for the point of exit from the territory of a Contracting Party when the goods are leaving that territory in the course of a transit operation via a frontier between that Contracting Party and a third country.

Using the relevant code, enter the reference number of the custom office concerned.

The codes to be used are:

The identifier of the customs office shall follow the structure defined for D.E. 17 05 001 000 Customs office of destination / Reference number.

17 05 000 000 Customs office of destination

17 05 001 000 Reference number

Using the relevant code, enter the reference number of the office where the transit operation shall end.

The codes and their formats to be used are:

Use (an8) codes structured as follows:

— the first two characters (a2) serve to identify the country by means of the Country Code as referred to in introductory note 8 number 3,

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the next six characters (an6) stand for the office concerned in that country. It is suggested that the following structure be adopted:

The first three characters (an3) would be taken up by the UN/LOCODE location name and the last three by a national alphanumeric subdivision (an3). If this subdivision is not used, the characters '000' should be inserted.

Example: BEBRU000: BE = ISO 3166 for Belgium, BRU = UN/LOCODE location name for the city of Brussels, 000 for the unused subdivision.

17 06 000 000 Customs office of exit for transit

17 06 001 000 Reference number

Using the relevant code, enter the reference number of the office concerned.

This data element is required when the transit declaration is combined with exit summary declaration. Enter the code for the intended customs office where the transit movement leaves the safety and security area.

For Member States of the European Union – this data element is not required when the transit movement follows the export procedure.

The codes to be used are:

The identifier of the customs office shall follow the structure defined for D.E. 17 05 001 000 Customs office of destination/Reference number.

Group 18 – Goods identification

18 01 000 000 Net mass

Enter the net mass, expressed in kilograms, of the goods concerned by the relevant declaration goods item. The net mass is the mass of the goods without any packaging.

Where a net mass greater than 1 kg includes a fraction of a unit (kg), it may be rounded off in the following manner:

from 0.001 to 0.499: rounding down to the nearest kg;

from 0.5 to 0.999: rounding up to the nearest kg.

A net mass of less than 1 kg should be entered as '0.' followed by a number of decimals up to 6, discarding all '0' at the end of the quantity (e.g. 0.123 for a package of 123 grams, 0.00304 for a package of 3 grams and 40 milligrams or 0.000654 for a package of 654 milligrams).

18 02 000 000 Supplementary units°°° Supplementary unit***:

Where necessary, enter the quantity of the item in question, expressed in the unit laid down in Union legislation, as published in TARIC.

18 04 000 000 Gross mass

The gross mass is the weight of goods including packaging, but excluding the carrier's equipment for the declaration.

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Where a gross mass greater than 1 kg includes a fraction of a unit (kg), it may be rounded off in the following manner:

from 0.001 to 0.499: rounding down to the nearest kg;

from 0.5 to 0.999: rounding up to the nearest kg.

A gross mass of less than 1 kg should be entered as '0.' followed by a number of decimals up to 6, discarding all '0' at the end of the quantity (e.g. 0.123 for a package of 123 grams, 0.00304 for a package of 3 grams and 40 milligrams or. 0.000654 for a package of 654 milligrams).

Enter the gross mass, expressed in kilograms, of the goods concerned by the relevant item of goods.

Where the declaration comprises several goods items, which concern goods that are packed together in such a way that it is impossible to determine the gross mass of the goods pertaining to any goods item, the total gross mass needs only to be entered on header level.

18 05 000 000 Description of goods

Where the declarant or the holder of the transit procedure provides the CUS code for chemical substances and preparations, countries may waive the requirement of providing a precise description of the goods.

It means the normal trade description. Where the commodity code is to be provided, the description must be precise enough to allow the goods to be classified.

18 06 000 000 Packaging

This data element relates to details of the packaging of the goods subject to the declaration or notification.

18 06 003 000 Type of packages

Code specifying the type of package.

The codes to be used are:

Package type code as referred to in introductory note 8 number 1.

18 06 004 000 Number of packages

Total number of packages based on the smallest external packing unit. This is the number of individual items packaged in such a way that they cannot be divided without first undoing the packing, or the number of pieces, if unpackaged.

This information shall not be provided where goods are in bulk.

18 06 054 000 Shipping marks

Free form of description of the marks and numbers on transport units or packages.

18 07 000 000 Dangerous goods

18 07 055 000 UN number for dangerous goods

The United Nations Dangerous Goods identifier (UNDG) is the serial number assigned within the United Nations to substances and articles contained in a list of the dangerous goods most commonly carried.

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18 08 000 000 CUS code

The Customs Union and Statistics (CUS) number is assigned within the European Customs Inventory of Chemical Substances (ECICS).

The codes to be used are:

CUS Code as referred to in introductory note 8 number 9.

18 09 000 000 Commodity code

At least the Harmonised System sub-heading code shall be used where required.

18 09 056 000 Harmonised System sub-heading code *

Enter the Harmonised System sub-heading code (six-digit HS code).

The codes to be used are:

The codes can be found in the TARIC database.

18 09 057 000 Combined Nomenclature code

Enter the two additional digits of the Combined nomenclature code where required by the Contracting Parties' legislation.

The codes to be used are:

The codes can be found in the TARIC database.

Group 19 – Transport information (modes, means and equipment)

19 01 000 000 Container indicator

Enter the presumed situation when crossing the external frontier of the Contracting Party, based on the information available at the time of completion of the transit formalities, using the relevant code.

The codes to be used are:

The codes applicable are given below:

| | |
|---|---|
| 0 | Goods not transported in containers |
| 1 | Goods transported in containers |

19 02 000 000 Conveyance reference number

Identification of the journey of the means of transport, for example voyage number, the IATA flight number, trip number, if applicable.

For air transport, in situations where the operator of the aircraft transports goods under code-sharing or similar contracting agreement with partners, the partners' flight numbers shall be used.

19 03 000 000 Mode of transport at the border

Using the relevant code, enter the mode of transport corresponding to the active means of transport which it is expected will be used on exit from the customs territory of the Contracting Party.

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The codes to be used are:

The codes applicable are given below:

| Code | Description |
|---|---|
| 1 | Maritime transport |
| 2 | Rail transport |
| 3 | Road transport |
| 4 | Air transport |
| 5 | Mail (Active mode of transport unknown) |
| 7 | Fixed transport installations |
| 8 | Inland waterway transport |
| 9 | Other mode of transport (i.e. own propulsion) |

19 04 000 000 Inland mode of transport

Using the relevant code, enter the mode of transport upon departure.

The codes to be used are:

The codes provided for in this Title as regards D.E. 19 03 000 000 Mode of transport at the border shall be used.

19 05 000 000 Departure transport means

19 05 017 000 Identification number

This information shall take the form of the IMO ship identification number or the unique European Vessel Identification Number (ENI code) for transport by sea or inland waterways.

For other modes of transport, the method of identification shall be:

| Means of transport | Method of identification |
|---|---|
| Inland waterway transport | IMO ship identification number or unique European Vessel Identification Number (ENI) |
| Air transport | Number and date of flight (where there is no flight number, enter the aircraft's registration number) |
| Road transport | Vehicle and/or trailer registration number |
| Rail transport | Wagon number |

Where goods are transported by way of a trailer and a tractor, enter registration numbers of both trailer and tractor. Where the registration number of the tractor is not known, enter the trailer registration number.

19 05 061 000 Type of identification

Using the relevant code, enter the type of the identification number.

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The codes to be used are:

The codes applicable are given below:

| Code | Description |
|---|---|
| 10 | IMO ship identification number |
| 11 | Name of the sea-going vessel |
| 20 | Wagon number |
| 21 | Train number |
| 30 | Registration number of the road vehicle |
| 31 | Registration number of the road trailer |
| 40 | IATA flight number |
| 41 | Registration number of the aircraft |
| 80 | European Vessel Identification Number (ENI code) |
| 81 | Name of the inland waterways vessel |

19 05 062 000 Nationality

Enter the nationality of the means of transport (or that of the vehicle propelling the others if there are several means of transport) on which the goods are directly loaded at the time of transit formalities, in the form of the relevant code.

Where goods are transported by way of a trailer and a tractor, enter the nationality of both trailer and tractor. Where the nationality of the tractor is not known, enter the nationality of the trailer.

The codes to be used are:

Country Code as referred to in introductory note 8 number 3.

19 07 000 000 Transport equipment

19 07 044 000 Goods reference

For each container, enter the goods item number(s) for the goods transported in this container.

19 07 063 000 Container identification number

Marks (letters and/or numbers) which identify the container.

For modes of transport other than air, a container is a special box to carry freight, strengthened and stackable and allowing horizontal or vertical transfers.

In the air mode, containers are special boxes to carry freight, strengthened and allowing horizontal or vertical transfers.

In the context of this data element, the swap bodies and semi-trailers used for road and rail transport shall be considered as containers.

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If applicable, for containers covered by the standard ISO 6346, the identifier (prefix) allocated by the International Bureau of Containers and Intermodal Transport (BIC) shall also be provided in addition to the container identification number.

For swap bodies and semi-trailers the ILU (Intermodal Loading Units) code as introduced by the European EN 13044 standard shall be used.

19 08 000 000 Active border transport means

19 08 084 000 Customs office at border

Using the relevant code, enter the reference number of the office where the active means of transport crosses the Contracting Party frontier.

The codes to be used are:

The identifier of the customs office shall follow the structure defined for D.E. 17 05 001 000 Customs office of destination/Reference number.

19 08 017 000 Identification number

Enter the identity of the active means of transport crossing the Contracting Party frontier.

In the case of combined transport or where several means of transport are used, the active means of transport is the one that propels the whole combination. For example, in the case of a lorry on a sea-going vessel, the active means of transport is the ship. In the case of a tractor and trailer, the active means of transport is the tractor. Depending on the means of transport concerned, the following details concerning identity shall be entered:

| Means of transport | Method of identification |
|---|---|
| Sea and inland waterway transport | IMO ship identification number |
| Air transport | Number and date of flight (where there is no flight number, enter the aircraft's registration number) |
| Road transport | Vehicle and/or trailer registration number |
| Rail transport | Wagon number |

19 08 061 000 Type of identification

Using the relevant code, enter the type of identification number.

The codes to be used are:

The codes defined in this Title for D.E. 19 05 061 000 Departure transport means/Type of identification shall be used for the type of identification.

19 08 062 000 Nationality

Using the relevant code, enter the nationality of the active means of transport crossing the Contracting Party frontier.

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In the case of combined transport or where several means of transport are used, the active means of transport is the one that propels the whole combination. For example, in the case of a lorry on a sea-going vessel, the active means of transport is the ship. In the case of a tractor and trailer, the active means of transport is the tractor.

The codes to be used are:

Country Code as referred to in introductory note 8 number 3.

19 10 000 000 Seal:

19 10 068 000 Number of seals

Enter the number of seals affixed to the transport equipment, where applicable.

19 10 015 000 Identifier

The information shall be provided, if an authorised consignor lodges a declaration for which his authorisation requires the use of seals of a special type or a holder of the transit procedure is granted the use of seals of a special type.

Group 99 – Other data elements (statistical data, guarantees, tariff related data)

99 02 000 000 Guarantee type

Using the relevant codes, enter the type of guarantee used for the transit operation.

The codes to be used are:

The codes applicable are given below:

| Code | Description |
|---|---|
| 0 | For guarantee waiver (Article 75(2)(c) of Appendix I). |
| 1 | For comprehensive guarantee (Article 75(1) and (2)(a) and (b) of Appendix I). |
| 2 | For individual guarantee in the form of an undertaking by a guarantor (Article 20 of Appendix I). |
| 3 | For individual guarantee in cash or other means of payment recognised by the customs authorities as being equivalent to a cash deposit, made in euro or in the currency of the country in which the guarantee is required (Article 19 of Appendix I). |
| 4 | For individual guarantee in the form of vouchers (Article 21 of Appendix I). |
| 8 | For guarantee not required for certain public bodies (1). |
| 9 | For individual guarantee of the type under point 3 of Annex I to Appendix I. |
| A | For guarantee waiver by agreement (Article 10(2)(a) of the Convention). |
| R | For guarantee not required for goods carried on the Rhine, the Rhine waterways, the Danube or the Danube waterways (Article 13(1)(b) of Appendix I). |

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| Code | Description |
|---|---|
| C | For guarantee not required for goods carried by fix transport installations (Article 13(1)(c) of Appendix I). |
| H | For guarantee not required for goods placed under the transit procedure in accordance with Article 13(1)(a) of Appendix I. |
| J | Guarantee not required for the journey between customs office of departure and customs office of transit (Article 10(2)(b) of the Convention). |

(1) For Member States of the European Union.

99 03 000 000 Guarantee reference:

99 03 069 000 GRN

Enter the guarantee reference number.

99 03 070 000 Access code

Enter the access code.

99 03 012 000 Currency

Using the relevant code, enter the currency in which amount to be covered is established.

The codes to be used are:

Currency code as referred to in introductory note 8 number 2.

99 03 071 000 Amount to be covered

Enter the amount of customs debt that can incur or has incurred in relation to the particular declaration, thus to be covered by the guarantee.

99 04 000 000 Specific guarantee reference

All relevant data requirements table columns used:

Enter the guarantee reference other than Guarantee Reference Number (GRN).

TITLE IV

**LINGUISTIC REFERENCES AND THEIR CODES**

| Linguistic reference | | Description |
|---|---|---|
| BG | опаковка N | N packaging - 98200 |
| CS | obal N | |
| DA | N-emballager | |
| DE | N-Umschließungen | |
| EE | N-pakendamine | |
| EL | Συσκευασία N | |
| EN | N packaging | |
| ES | envases N | |
| FI | N-pakkaus | |
| FR | emballages N | |
| GA | N - pacáistíocht | |
| ►M45 GE | შეფუთვების რაოდენობა ◄ | |
| HR | N pakiranje | |

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| Linguistic reference | | Description |
|---|---|---|
| HU | N csomagolás | |
| IS | N umbúðir | |
| IT | imballaggi N | |
| LT | N pakuoté | |
| LV | N iepakojums | |
| MK | N пакување | |
| MT | ippakkjar N | |
| NL | N-verpakkingen | |
| NO | N-emballasje | |
| PL | opakowania N | |
| PT | embalagens N | |
| RO | ambalaj N | |
| RS | N паковање | |
| SI | N embalaža | |
| SK | N - obal | |
| SV | N förpackning | |
| TR | N Kaplar | |
| UA | N пакування | |
| BG | Ограничена валидност | Limited validity — 99200 |
| CS | Omezená platnost | |
| DA | Begrænset gyldighed | |
| DE | Beschränkte Geltung | |
| EE | Piiratud kehtivus | |
| EL | Περιορισμένη ισχύς | |
| EN | Limited validity | |
| ES | Validez limitada | |
| FI | Voimassa rajoitetusti | |
| FR | Validité limitée | |
| GA | Bailíocht theoranta | |
| ►M45 GE | შეზღუდული ვადა ◄ | |
| HR | Ograničena valjanost | |
| HU | Korlátozott érvényű | |
| IS | Takmarkað gildissvið | |
| IT | Validità limitata | |
| LT | Galiojimas apribotas | |
| LV | Ierobežots derīgums | |
| MK | Ограничено важење | |
| MT | Validità limitata | |
| NL | Beperkte geldigheid | |
| NO | Begrenset gyldighet | |
| PL | Ograniczona ważność | |
| PT | Validade limitada | |
| RO | Validitate limitată | |
| RS | Ограничена важност | |

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| Linguistic reference | | Description |
|---|---|---|
| SK | Obmedzená platnosť | |
| SL | Omejena veljavnost | |
| SV | Begränsad giltighet | |
| TR | Sınırlı Geçerli | |
| UA | Дія обмежена | |
| BG | Освободено | Waiver – 99201 |
| CS | Osvobození | |
| DA | Fritaget | |
| DE | Befreiung | |
| EE | Loobutud | |
| EL | Απαλλαγή | |
| EN | Waiver | |
| ES | Dispensa | |
| FI | Vapautettu | |
| FR | Dispense | |
| GA | Tarscaoileadh | |
| ►M45 GE | განთავისუფლება ◄ | |
| HR | Oslobođeno | |
| HU | Mentesség | |
| IS | Undanþegið | |
| IT | Dispensa | |
| LT | Leista neplombuoti | |
| LV | Derīgs bez zīmoga | |
| MK | Изземање | |
| MT | Tneħħija | |
| NL | Vrijstelling | |
| NO | Fritak | |
| PL | Zwolnienie | |
| PT | Dispensa | |
| RO | Derogarea | |
| RS | Ослобођење | |
| SK | Upustenie | |
| SL | Opustitev | |
| SV | Befrielse | |
| TR | Vazgeçme | |
| UA | Звільнення | |
| BG | Алтернативно доказателство | Alternative proof – 99202 |
| CS | Alternativní důkaz | |
| DA | Alternativt bevis | |
| DE | Alternativnachweis | |
| EE | Alternatiivsed tõendid | |
| EL | Εναλλακτική απόδειξη | |
| EN | Alternative proof | |

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| Linguistic reference | | Description |
|---|---|---|
| ES | Prueba alternativa | |
| FI | Vaihtoehtoinen todiste | |
| FR | Preuve alternative | |
| GA | Cruthúnas malartach | |
| ►M45 GE | ალტერნატიული მტკიცებულება ◄ | |
| HR | Alternativni dokaz | |
| HU | Alternatív igazolás | |
| IS | Önnur sönnun | |
| IT | Prova alternativa | |
| LT | Alternatyvusis įrodymas | |
| LV | Alternatīvs pierādījums | |
| MK | Алтернативен доказ | |
| MT | Prova alternattiva | |
| NL | Alternatief bewijs | |
| NO | Alternativt bevis | |
| PL | Alternatywny dowód | |
| PT | Prova alternativa | |
| RO | Probă alternativă | |
| RS | Алтернативни доказ | |
| SK | Alternatívny dôkaz | |
| SL | Alternativno dokazilo | |
| SV | Alternativt bevis | |
| TR | Alternatif Kanıt | |
| UA | Альтернативне підтвердження | |
| 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) | |
| EN | Differences: office where goods were presented ..... (name and country) | |
| ES | Diferencias: mercancías presentadas en la oficina ..... (nombre y país) | |
| FI | Muutos: toimipaikka, jossa tavarat esitetty ..... (nimi ja maa) | |
| FR | Différences: marchandises présentées au bureau ..... (nom et pays) | |
| GA | Difríochtaí: oifig inár cuireadh na hearraí i láthair ..... (ainm agus tír) | |
| ►M45 GE | განსხვავება: ოფისი, სადაც წარედგინა ტვირთი ..... (სახელი და ქვეყანა) ◄ | |

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| | Linguistic reference | Description |
|---|---|---|
| HR | Razlike: Carinarnica kojoj je roba podnesena ..... (naziv i zemlja) | |
| HU | Eltérések: hivatal, ahol az áruk bemutatása megtörtént ..... (név és ország) | |
| IS | Breyting: tollstjóraskrifstofa þar sem vörum var framvísað ..... (nafn og land) | |
| IT | Differenze: ufficio al quale sono state presentate le merci ..... (nome e paese) | |
| LT | Skirtumai: įstaiga, kuriai pateiktos prekės ..... (pavadinimas ir valstybė) | |
| LV | Atšķirības: muitas iestāde, kurā preces tika uzrādītas ..... (nosaukums un valsts) | |
| MK | Разлики: Испостава каде стоките се ставени на увид ..... (назив и земја) | |
| MT | Differenzi: uffiċċju fejn l-oġġetti kienu ppreżentati (isem u pajjiż) | |
| NL | Verschillen: kantoor waar de goederen zijn aangebracht ..... (naam en land) | |
| NO | Forskjell: det tollsted hvor varene ble fremlagt ..... (navn og land) | |
| PL | Niezgodności: urząd, w którym przedstawiono towar ..... (nazwa i kraj) | |
| PT | Diferenças: mercadorias apresentadas na estância ..... (nome e país) | |
| RO | Diferenţe: mărfuri prezentate la biroul vamal ..... (nume şi ţara) | |
| RS | Разлике: царински орган којем је предата роба ..... (назив и земља) | |
| SK | Rozdiely: úrad, ktorému bol tovar predložený ..... (názov a krajina) | |
| SL | Razlike: urad, pri katerem je bilo blago predloženo ..... (naziv in država) | |
| SV | Avvikelse: tullkontor där varorna anmäldes ..... (namn och land) | |
| TR | Değişiklikler: Eşyanın sunulduğu idare ..... (adı ve ülkesi) | |
| UA | Розбіжності: митниця, де товари були пред'явлені ..... (назва і країна) | |
| 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 | ..... territooriumilt väljumise suhtes kohaldatakse piiranguid ja makse vastavalt määrusele/direktiivile/otsusele nr ..... | |

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| | Linguistic reference | Description |
|---|---|---|
| EL | Η έξοδος από ..... υποβάλλεται σε περιορισμούς ή σε επιβαρύνσεις από τον κανονισμό/την οδηγία/την απόφαση αριθ. ..... | |
| EN | Exit from ..... subject to restrictions or charges under Regulation/Directive/Decision No ..... | |
| ES | Salida de ..... sometida a restricciones o imposiciones en virtud del (de la) Reglamento/ Directiva/Decisión no ..... | |
| FI | ..... ..... vientiin sovelletaan asetuksen/direktiivin/päätöksen N:o ..... mukaisia rajoituksia tai maksuja | |
| FR | Sortie de ..... soumise à des restrictions ou à des impositions par le règlement ou la directive/ décision n° ..... | |
| GA | Scoir faoi réir srianta nó muirir faoin Uimhir Rialachán/ Treoir/Cinneadh ..... | |
| ►M45 GE | გასვლა ..... ექვემდებარება შეზღუდვებს ან გადასახადებს რეგულაციის/დირექტივის/ გადაწყვეტილების საფუძველზე No... ◄ | |
| HR | Izlaz iz ..... podliježe ograničenjima ili pristojbama temeljem Uredbe/Direktive/Odluke br ..... | |
| HU | A kilépés ..... területéről a ..... rendelet/ irányelv/határozat szerinti korlátozás vagy teher megfizetésének kötelezettsége alá esik | |
| IS | Útflutningur frá ..... háð takmörkunum eða gjöldum samkvæmt reglugerð/fyrirmælum/ ákvörðun nr. ....., | |
| IT | Uscita dalla ..... soggetta a restrizioni o ad imposizioni a norma del(la) regolamento/ direttiva/ decisione n. ....., | |
| LT | Išvežimui iš ..... taikomi apribojimai arba mokesčiai, nustatytiReglamentu/Direktyva/ Sprendimu Nr....., | |
| LV | Izvešana no ....., piemērojot ierobežojumus vai maksājumus saskaņā ar Regulu/Direktīvu/ Lēmumu No....., | |
| MK | Излез од ..... предмет на ограничувања или давачки согласно Уредба/Директива/№ ..... | |
| MT | Ħruġ mill-..... suġġett għall-restrizzjonijiet jew ħlasijiet taħt Regola/Direttiva/Deċiżjoni Nru..... | |
| NL | Bij uitgang uit de ..... zijn de beperkingen of heffingen van Verordening/Richtlijn/Besluit nr. ..... van toepassing | |
| NO | Utførsel fra ..... underlagt restriksjoner eller avgifter i henhold til forordning/direktiv/vedtak nr. ..... | |
| 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 ..... | |
| RS | Излаз из ..... подлеже ограничењима или дажбинама на основу Уредбе/Директиве/ Одлуке бр ..... | |

▼M46

| | Linguistic reference | Description |
|---|---|---|
| SK | Výstup z ..... podlieha obmedzeniam alebo platbám podľa nariadenia/smernice/rozhodnutia č ..... | |
| SL | Iznos iz ..... zavezan omejitvam ali obveznim dajatvam na podlagi uredbe/direktive/ odločbe št ..... | |
| SV | Utförsel från ..... underkastad restriktioner eller avgifter i enlighet med förordning/direktiv/ beslut nr ..... | |
| TR | Eşyanın ..... 'dan çıkışı ..... No.lu Tüzük/ Direktif/Karar kapsamında kısıtlamalara veya mali yükümlülüklere tabidir | |
| UA | Вибуття із ..... з урахуванням обмежень та зі сплатою зборів відповідно до Регламенту/ Директиви/Рішення № ..... | |
| BG | Одобрен изпращач | Authorised consignor – 99206 |
| CS | Schválený odesílatel | |
| DA | Godkendt afsender | |
| DE | Zugelassener Versender | |
| EE | Volitatud kaubasaatja | |
| EL | Εγκεκριμένος αποστολέας | |
| EN | Authorised consignor | |
| ES | Expedidor autorizado | |
| FI | Valtuutettu lähettäjä | |
| FR | Expéditeur agréé | |
| GA | Coinsíneoir údaraithe | |
| ►M45 GE | ავტორიზებული გამგზავნი ◄ | |
| HR | Ovlašteni pošiljatelj | |
| HU | Engedélyezett feladó | |
| IS | Viðurkenndur sendandi | |
| IT | Speditore autorizzato | |
| LT | Įgaliotasis siuntėjas | |
| LV | Atzītais nosūtītājs | |
| MK | Овластен испраќач | |
| MT | Awtorizzat li jibgħat | |
| NL | Toegelaten afzender | |
| NO | Autorisert avsender | |
| PL | Upoważniony nadawca | |
| PT | Expedidor autorizado | |
| RO | Expeditor agreat | |
| RS | Овлашћени пошиљалац | |
| SK | Schválený odosielateľ | |
| SL | Pooblaščeni pošiljatelj | |
| SV | Godkänd avsändare | |
| TR | İzinli Gönderici | |
| UA | Авторизований вантажовідправник | |

▼M46

| Linguistic reference | | Description |
|---|---|---|
| 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 | |
| EN | Signature waived | |
| ES | Dispensa de firma | |
| FI | Vapautettu allekirjoituksesta | |
| FR | Dispense de signature | |
| GA | Tharscaoileadh an síniú | |
| ►M45 GE | ხელმოწერისგან გათავისუფლება ◄ | |
| HR | Oslobođeno potpisa | |
| HU | Aláírás alól mentesítve | |
| IS | Undanþegið undirskrift | |
| IT | Dispensa dalla firma | |
| LT | Leista nepasirašyti | |
| LV | Derīgs bez paraksta | |
| MK | Изземање од потпис | |
| MT | Firma mhux meħtieġa | |
| NL | Van ondertekening vrijgesteld | |
| NO | Fritatt for underskrift | |
| PL | Zwolniony ze składania podpisu | |
| PT | Dispensada a assinatura | |
| RO | Dispensă de semnătură | |
| RS | Ослобођено од потписа | |
| SK | Upustenie od podpisu | |
| SL | Opustitev podpisa | |
| SV | Befrielse från underskrift | |
| TR | İmzadan Vazgeçme | |
| UA | Звільнено від підпису | |
| BG | ЗАБРАНЕНО ОБЩО ОБЕЗПЕЧЕНИЕ | COMPREHENSIVE GUARANTEE PROHIBITED – 99208 |
| CS | ZÁKAZ SOUBORNÉ JISTOTY | |
| DA | FORBUD MOD SAMLET SIKKERHEDS-STILLELSE | |
| DE | GESAMTSICHERHEIT UNTERSAGT | |
| EE | ÜLDTAGATISE KASUTAMINE KEELATUD | |
| EL | ΑΠΑΓΟΡΕΥΕΤΑΙ Η ΣΥΝΟΛΙΚΗ ΕΓΓΥΗΣΗ | |
| EN | COMPREHENSIVE GUARANTEE PROHIBITED | |
| ES | GARANTÍA GLOBAL PROHIBIDA | |
| FI | YLEISVAKUUDEN KÄYTTÖ KIELLETTY | |
| FR | GARANTIE GLOBALE INTERDITE | |
| GA | RATHAÍOCHT CHUIMSITHEACH COISCTHE | |
| ►M45 GE | საერთო გარანტიის აკრძალვა ◄ | |

▼M46

| | Linguistic reference | Description |
|---|---|---|
| HR | ZABRANJENO ZAJEDNIČKO JAMSTVO | |
| HU | ÖSSZKEZESSÉG TILOS | |
| IS | ALLSHERJARTRYGGING BÖNNUÐ | |
| IT | GARANZIA GLOBALE VIETATA | |
| LT | NAUDOTI BENDRĄJĄ GARANTIJĄ UŽDRAUSTA | |
| LV | VISPĀRĒJS GALVOJUMS AIZLIEGTS | |
| MK | ЗАБРАНА ЗА УПОТРЕБА НА ОПШТА ГАРАНЦИЈА | |
| MT | MHUX PERMESSA GARANZIJA KOMPRENSIVA | |
| NL | DOORLOPENDE ZEKERHEID VERBODEN | |
| NO | FORBUD MOT BRUK AV UNIVERS-ALGARANTI | |
| PL | ZAKAZ KORZYSTANIA Z GWARANCJI GENERALNEJ | |
| PT | GARANTIA GLOBAL PROIBIDA | |
| RO | GARANŢIA GLOBALĂ INTERZISĂ | |
| RS | ЗАБРАЊЕНО ЗАЈЕДНИЧКО ОБЕЗБЕЂЕЊЕ | |
| SK | ZÁKAZ CELKOVEJ ZÁRUKY | |
| SL | PREPOVEDANO SPLOŠNO ZAVAROVANJE | |
| SV | SAMLAD SÄKERHET FÖRBJUDEN | |
| TR | KAPSAMLI TEMİNAT YASAKLANMIŞTIR | |
| UA | ЗАГАЛЬНА ГАРАНТІЯ ЗАБОРОНЕНА | |
| BG | ИЗПОЛЗВАНЕ БЕЗ ОГРАНИЧЕНИЯ | UNRESTRICTED USE – 99209 |
| CS | NEOMEZENÉ POUŽITÍ | |
| DA | UBEGRÆNSET ANVENDELSE | |
| DE | UNBESCHRÄNKTE VERWENDUNG | |
| EE | PIIRAMATU KASUTAMINE | |
| EL | ΑΠΕΡΙΟΡΙΣΤΗ ΧΡΗΣΗ | |
| EN | UNRESTRICTED USE | |
| ES | UTILIZACIÓN NO LIMITADA | |
| FI | KÄYTTÖÄ EI RAJOITETTU | |
| FR | UTILISATION NON LIMITÉE | |
| GA | ÚSÁID NEAMHSHRIANTA | |
| ►M45 GE | შეუზღუდავი გამოყენება ◄ | |
| HR | NEOGRANIČENA UPORABA | |
| HU | KORLÁTOZÁS ALÁ NEM ESŐ HASZNÁLAT | |
| IS | ÓTAKMÖRKUÐ NOTKUN | |
| IT | UTILIZZAZIONE NON LIMITATA | |
| LT | NEAPRIBOTAS NAUDOJIMAS | |
| LV | NEIEROBEŽOTS IZMANTOJUMS | |
| MK | УПОТРЕБА БЕЗ ОГРАНИЧУВАЊЕ | |

▼M46

| | Linguistic reference | Description |
|---|---|---|
| MT | UŻU MHUX RISTRETT | |
| NL | GEBRUIK ONBEPERKT | |
| NO | UBEGRENSET BRUK | |
| PL | NIEOGRANICZONE KORZYSTANIE | |
| PT | UTILIZAÇÃO ILIMITADA | |
| RO | UTILIZARE NELIMITATĂ | |
| RS | НЕОГРАНИЧЕНА УПОТРЕБА | |
| SK | NEOBMEDZENÉ POUŽITIE | |
| SL | NEOMEJENA UPORABA | |
| SV | OBEGRÄNSAD ANVÄNDNING | |
| TR | KISITLANMAMIŞ KULLANIM | |
| UA | ВИКОРИСТАННЯ БЕЗ ОБМЕЖЕНЬ | |
| BG | Издаден впоследствие | Issued retroactively – 99210 |
| CS | Vystaveno dodatečně | |
| DA | Udstedt efterfølgende | |
| DE | Nachträglich ausgestellt | |
| EE | Välja antud tagasiulatuvalt | |
| EL | Εκδοθέν εκ των υστέρων | |
| EN | Issued retroactively | |
| ES | Expedido a posteriori | |
| FI | Annettu jälkikäteen | |
| FR | Délivré a posteriori | |
| GA | Eisithe go haisghníomhach | |
| ►M45 GE | გაიცემა რეტროაქტიულად ◄ | |
| HR | Izdano naknadno | |
| HU | Kiadva visszamenőleges hatállyal | |
| IS | Útgefið eftir á | |
| IT | Rilasciato a posteriori | |
| LT | Retrospektyvusis išdavimas | |
| LV | Izsniegts retrospektīvi | |
| MK | Дополнително издадено | |
| MT | Maħruġ b'mod retrospettiv | |
| NL | Achteraf afgegeven | |
| NO | Utstedt i etterhånd | |
| PL | Wystawione retrospektywnie | |
| PT | Emitido a posteriori | |
| RO | Eliberat ulterior | |
| RS | Накнадно издато | |
| SK | Vyhotovené dodatočne | |
| SL | Izdano naknadno | |
| SV | Utfärdat i efterhand | |
| TR | Sonradan Düzenlenmiştir | |
| UA | Видано згодом | |

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| Linguistic reference | | Description |
|---|---|---|
| BG | Разни | Various – 99211 |
| CS | Různí | |
| DA | Diverse | |
| DE | Verschiedene | |
| EE | Erinevad | |
| EL | Διάφορα | |
| EN | Various | |
| ES | Varios | |
| FI | Useita | |
| FR | Divers | |
| GA | Éagsúil | |
| ►M45 GE | სხვადასხვა ◄ | |
| HR | Razni | |
| HU | Többféle | |
| IS | Ýmis | |
| IT | Vari | |
| LT | Įvairūs | |
| LV | Dažādi | |
| MK | Различни | |
| MT | Diversi | |
| NL | Diversen | |
| NO | Diverse | |
| PL | Różne | |
| PT | Diversos | |
| RO | Diverse | |
| RS | Разно | |
| SK | Rôzne | |
| SL | Razno | |
| SV | Flera | |
| TR | Çeşitli | |
| UA | Різне | |
| BG | Насипно | Bulk – 99212 |
| CS | Volně loženo | |
| DA | Bulk | |
| DE | Lose | |
| EE | Pakendamata | |
| EL | Χύμα | |
| EN | Bulk | |
| ES | A granel | |
| FI | Irtotavaraa | |
| FR | Vrac | |
| GA | Bulc | |
| ►M45 GE | ნაყარი ◄ | |
| HR | Rasuto | |
| HU | Ömlesztett | |
| IS | Vara í lausu | |

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| Linguistic reference | | Description |
|---|---|---|
| IT | Alla rinfusa | |
| LT | Nesupakuota | |
| LV | Berams | |
| MK | Рефус | |
| MT | Bil-kwantità | |
| NL | Los gestort | |
| NO | Bulk | |
| PL | Luzem | |
| PT | A granel | |
| RO | Vrac | |
| RS | Расуто | |
| SK | Vol'ne ložené | |
| SL | Razsuto | |
| SV | Bulk | |
| TR | Dökme | |
| UA | Навалювальний вантаж | |
| | | |
| BG | Изпращач | Consignor – 99213 |
| CS | Odesílatel | |
| DA | Afsender | |
| DE | Versender | |
| EE | Saatja | |
| EL | Αποστολέας | |
| EN | Consignor | |
| ES | Expedidor | |
| FI | Lähettäjä | |
| FR | Expéditeur | |
| GA | Coinsíneoir | |
| ►M45 GE | გამგზავნი ◄ | |
| HR | Pošiljatelj | |
| HU | Feladó | |
| IS | Sendandi | |
| IT | Speditore | |
| LT | Siuntėjas | |
| LV | Nosūtītājs | |
| MK | Испраќач | |
| MT | Min jikkonsenja | |
| NL | Afzender | |
| NO | Avsender | |
| PL | Nadawca | |
| PT | Expedidor | |
| RO | Expeditor | |
| RS | Пошиљалац | |
| SK | Odosielateľ | |
| SL | Pošiljatelj | |

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| Linguistic reference | | Description |
|---|---|---|
| SV | Avsändare | |
| TR | Gönderici | |
| UA | Вантажовідправник | |

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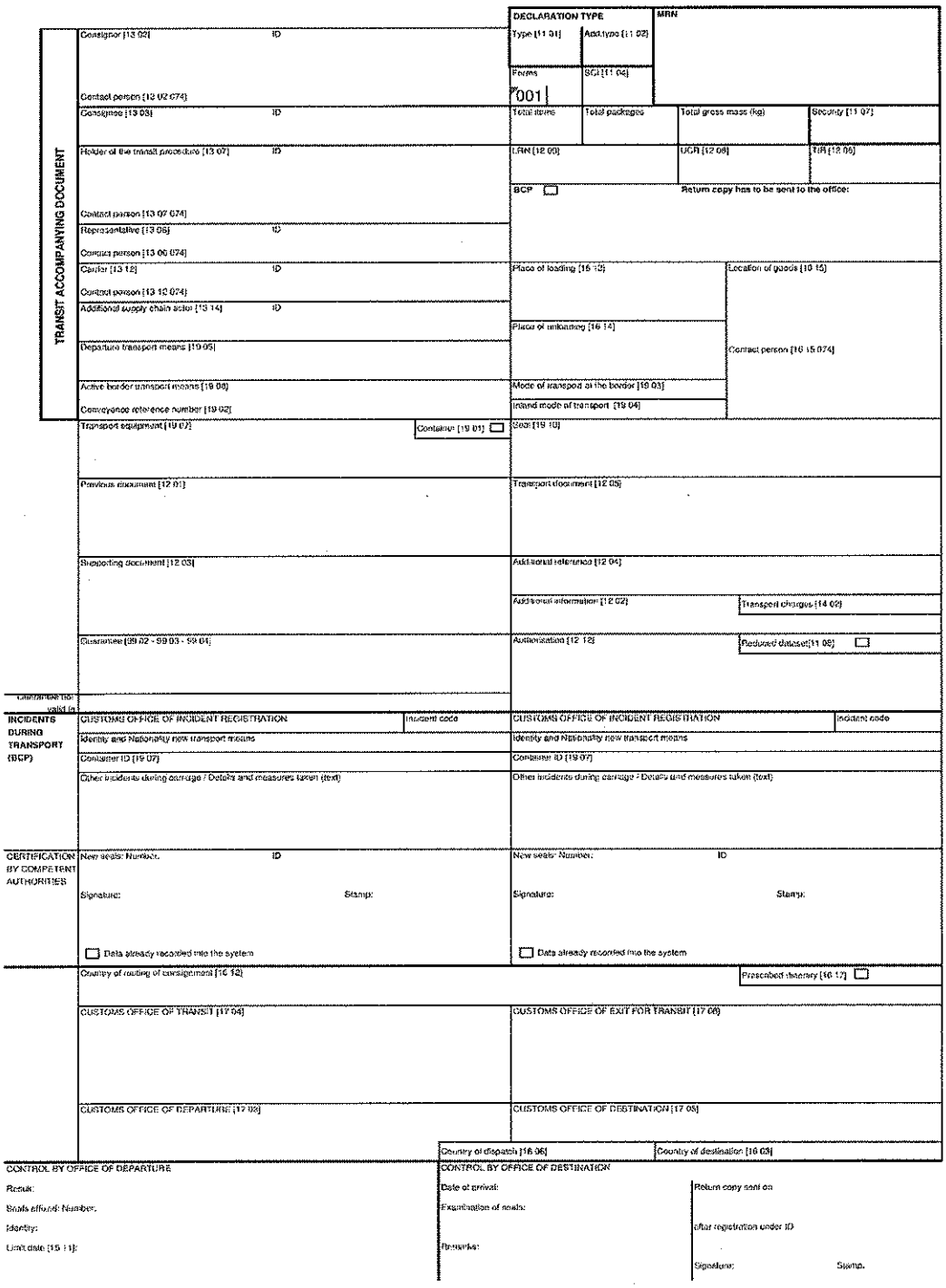
*ANNEX A3a*

## TRANSIT ACCOMPANYING DOCUMENT

This Annex shall apply as of the dates of deployment of the upgrading of the NCTS referred to in the Annex to Implementing Decision (EU) 2023/2879, or any subsequent updates of that decision.

Specimen of transit accompanying document



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*ANNEX A4a*

**NOTES AND PARTICULARS (DATA) FOR THE TRANSIT ACCOMPANYING DOCUMENT**

This Annex shall apply as of the dates of deployment of the upgrading of the NCTS referred to in the Annex to Implementing Decision (EU) 2023/2879 or any subsequent updates of such decisions.

The acronym 'BCP' ('Business continuity plan') used in this Annex refers to the business continuity procedure defined in Article 26 of Appendix I.

If the transit accompanying document is printed, the paper to be used may be plain paper.

The transit accompanying document shall be produced on the basis of the data derived from the transit declaration, where appropriate, amended by the holder of the transit procedure and/or verified by the customs office of departure, and completed as follows:

(1) Box MRN

The MRN is to be entered on the first page and on all lists of items except where these forms are used in the context of the BCP in which cases no MRN is allocated.

The 'MRN' shall also be produced in bar code mode using the standard 'code 128', character set 'B'.

(2) Box Forms:

— first subdivision: serial number of the current produced sheet,

second subdivision: total number of sheets produced (incl. list of items),

(3) Box Security [11 07]

Where this Document does not contain security information, the box shall be left blank.

(4) Box Total items:

The sum of all goods items contained in one declaration.

(5) Box Total packages:

The sum of all packages contained in one declaration.

(6) Box 'BCP – Return copy to be sent to the office':

Name, address, and identification number of the customs office to which a copy of the transit accompanying document has to be returned where BCP is used.

(7) Box Guarantee not valid in:

In case BCP is used, the country codes where the provided guarantee cannot be used shall be indicated.

(8) Incidents during transport (BCP)

This section shall be used when BCP is used and incidents occurred during a transport.

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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 customs authorities of the country in whose territory the transhipment is made, without prejudice to the exceptions foreseen/defined in Article 44 Appendix I.

Where goods are carried in intermodal transport units, such as, but not limited to, containers, swap bodies and semi-trailers, the holder of the transit procedure does not have to provide this information 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 the goods are released for transit. The intermodal transport units shall bear unique ID numbers, such numbers are indicated in D.E. 19 07 063 000 (Container identification number) and without handling the goods themselves when changing modes.

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

The boxes and activities involved are:

*Box Customs office of incident registration:*

Customs office reference number where the incident is registered.

*Box Incident code:*

Indicate the nature of the occurred incident as set out in Article 44 (1) Appendix I.

(9) Box Customs office of departure [17 03]

The name and the authorisation number of the authorised consignor (if any) shall also be provided in this box.

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

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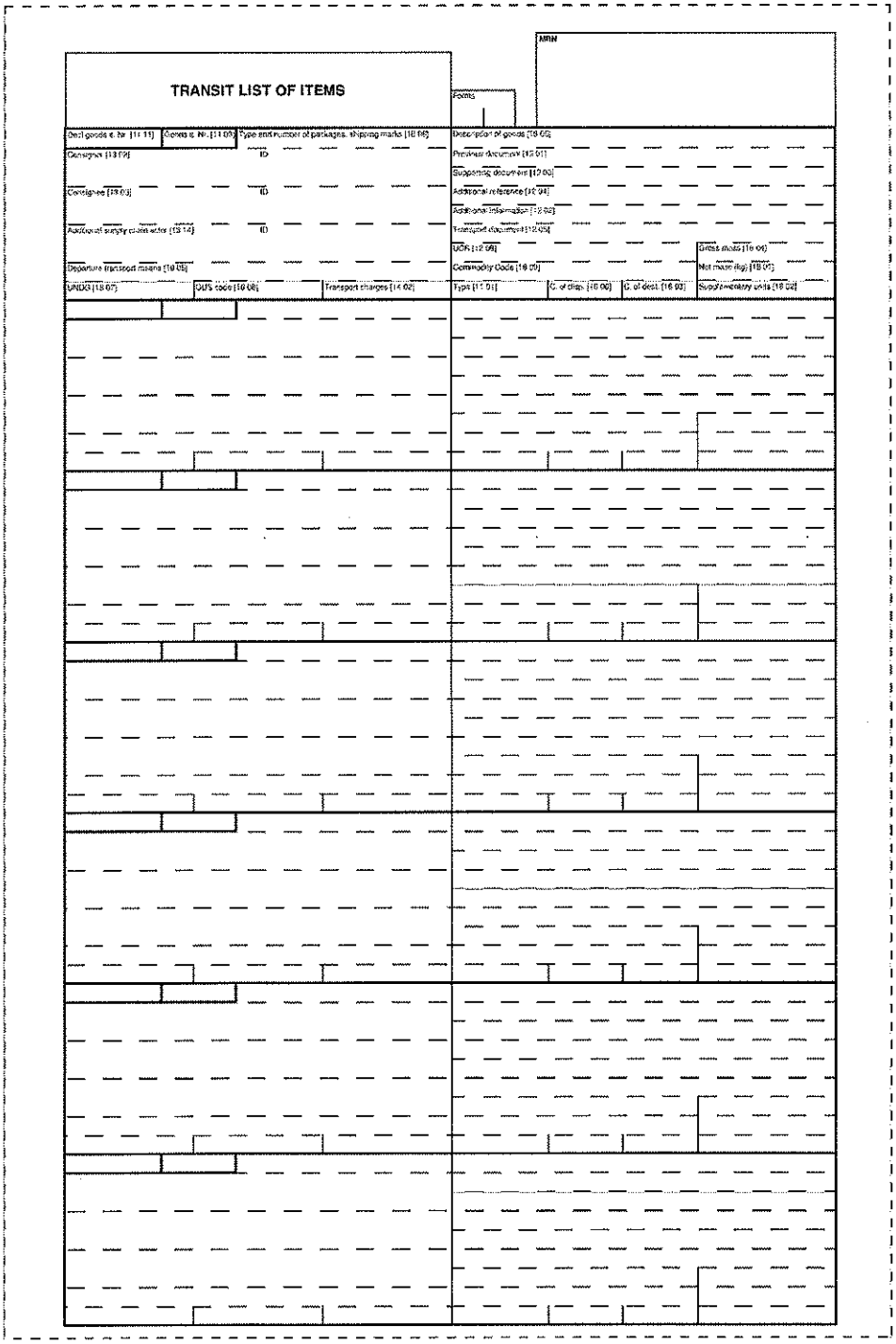
*ANNEX A5a*

**LIST OF ITEMS**

This Annex shall apply as of the dates of deployment of the upgrading of the NCTS referred to in the Annex to Implementing Decision (EU) 2023/2879.

Specimen of the list of items



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*ANNEX A6a*

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

This Annex shall apply as of the dates of deployment of the upgrading of the NCTS referred to in the Annex to Implementing Decision (EU) 2023/2879 or any such subsequent decisions.

The acronym 'BCP' ('Business continuity plan') used in this Annex refers to situations in which the business continuity procedure defined in the Article 26 of Appendix I.

The boxes of the list of items are vertically expandable. In addition to the provisions in the explanatory notes of Annex A1a, data has to be printed as follows, if appropriate using codes:

1. Box MRN — as defined in Annex A3a. The MRN is to be printed on the first page and on all lists of items except where these forms are used in the context of the BCP in which cases no MRN is allocated.

2. The data of the different boxes at item level have to be printed as follows:

   a. Box Type [11 01] – This box is only used in case of mixed consignments. Indicate the actual status of each item (T1, T2 or T2F).

   b. Box Forms:

      — First subdivision: serial number of the current printed sheet,

      Second subdivision: total number of sheets printed (List of Items).

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*ANNEX B2a*

This Annex shall apply as of the date of deployment of the PoUS system referred to in the Annex to ►M46 Implementing Decision (EU) 2023/2879 ◄.

**Common data requirements FOR T2L/T2LF as a proof of the customs status of Union goods**

TITLE I

**GENERAL**

1. The data elements which are to be provided for T2L/T2LF as a proof of the customs status of Union goods are set out in the data requirements table. The specific provisions concerning each data element as they are described in Title I of Appendix II apply without prejudice to the status of the data elements as defined in the data requirements table.

2. The 'A', 'B' or 'C' symbols in the table below have no bearing on the fact that certain data is collected only where circumstances warrant it. They may be complemented by conditions or clarifications listed in the notes attached to the data requirements.

3. The formats, codes and, if applicable, the structure of the data requirements described in this Annex are specified Annex B3a.

TITLE II

**SYMBOLS**

**Symbols in the cells**

| Symbol | Symbol description |
|---|---|
| A | Mandatory: data required by every country |
| B | Optional for the countries: data that the countries may decide to waive. |
| C | Optional for declarants: data which declarants may decide to supply but which cannot be demanded by the countries |
| X | Data element required at the item level of a proof of the customs status of Union goods. The information entered at the item level of goods is valid only for the items of goods concerned. |
| Y | Data element required at the header level of a proof of the customs status of Union goods. The information entered at the header level is valid for all declared item of goods. |

Any combination of the symbols 'X' and 'Y' means that the given data element may be provided by the declarant at any of the levels concerned.

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TITLE III

*SECTION I*

***Data requirements table***

(The notes to this table are included in brackets)

**Group 1 – Message information (including procedural codes)**

| D.E. No | Box No | D.E name | T2L/T2LF |
|---|---|---|---|
| 1/3 | 1/3 | Proof of customs status type | A<br>XY |
| 1/4 | 3 | Forms | B<br>(1)<br>(2)<br>Y |
| 1/5 | 4 | Loading lists | B<br>(1)<br>Y |
| 1/6 | 32 | Goods item number | A<br>(2)<br>X |
| 1/8 | 54 | Signature/authentication | A<br>Y |
| 1/9 | 5 | Total number of items | B<br>(1)<br>Y |

**Group 2 – References of messages, documents, certificates, authorisations**

| D.E. No | Box No | D.E. Name | T2L/T2LF |
|---|---|---|---|
| 2/1 | 40 | Simplified declaration/Previous documents | A<br>XY |
| 2/2 | 44 | Additional information | A<br>XY |
| 2/3 | 44 | Documents produced certificates and authorisations. Additional references | A<br>(7)<br>XY |
| 2/5 | | LRN | A<br>Y |

**Group 3 – Parties**

| D.E. No | Box No | D.E. Name | T2L/T2LF |
|---|---|---|---|
| 3/1 | 2 | Exporter | A<br>(13)<br>(51)<br>XY |

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| D.E. No | Box No | D.E. Name | T2L/T2LF |
|---|---|---|---|
| 3/2 | 2 (no) | Exporter identification no | A<br>(52)<br>XY |
| 3/20 | 14 (no) | Representative identification no | A<br>Y |
| 3/21 | 14 | Representative status code | A<br>Y |
| 3/43 | | Person requesting a proof of the customs status of Union goods identification no | A<br>Y |

**Group 5 – Dates/Times/Periods/Places/Countries/Regions**

| D.E. No | Box No | D.E. Name | T2L/T2LF |
|---|---|---|---|
| 5/4 | 50, 54 | Declaration date | B<br>(1)<br>Y |
| 5/5 | 50, 54 | Declaration place | B<br>(1)<br>Y |
| 5/28 | | Requested validity of the proof | A<br>Y |

**Group 6 – Goods identification**

| D.E. No | Box No | D.E. Name | T2L/T2LF |
|---|---|---|---|
| 6/1 | 38 | Net mass (kg) | A<br>(23)<br>X |
| 6/5 | 35 | Gross mass (kg) | A<br>XY |
| 6/8 | 31 | Description of goods | A<br>X |
| 6/9 | 31 | Type of packages | A<br>X |
| 6/10 | 31 | Number of packages | A<br>X |
| 6/11 | 31 | Shipping marks | A<br>X |

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| D.E. No | Box No | D.E. Name | T2L/T2LF |
|---|---|---|---|
| 6/14 | 33(1) | Commodity Code — Combined Nomenclature Code | A<br>(23)<br>X |
| 6/18 | 6 | Total packages | B<br>Y |

**Group 7 – Transport information (modes, means and equipment)**

| D.E. No | Box No | D.E. Name | T2L/T2LF |
|---|---|---|---|
| 7/2 | 19 | Container | A<br>Y |
| 7/10 | 31 | Container identification number | A<br>XY |

*SECTION II*

***Notes***

| Note number | Note description |
|---|---|
| (1) | Countries may require this data element only in the context of paper-based procedure |
| (2) | When the paper-based declaration covers only one item of goods, countries may provide for this box to be left empty, the figure '1' having been entered in box 5. |
| (7) | Countries may waive this obligation if their systems allow them to deduce this information automatically and unambiguously from information elsewhere in the declaration. |
| (13) | For the Member States of the European Union – this information is mandatory only in the cases the EORI number in the Union or a third country unique identification number recognised by the Union is not provided. Where the EORI number in the Union or a third country unique identification number is provided, the name and address shall not be provided unless a paper-based declaration is used. |
| (23) | For completion only where common transit countries legislation so provides |
| (51) | For common transit countries – this information is mandatory. |
| (52) | For common transit countries – this information is mandatory. The EORI number in the Union and the trader identification number in a common transit country shall be provided. If the EORI number has not been granted, only the trader identification number in a common transit country shall be provided. |

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TITLE IV

**NOTES IN RELATION WITH DATA REQUIREMENTS**

*SECTION I*

***Introduction***

The descriptions and notes contained in this title apply to the data elements referred to in the data requirements table in Title III, Chapter 3, Section I of this Annex.

*SECTION II*

***Data requirements***

1/3. Proof of customs status type

Enter the relevant code.

1/4. Forms

Enter the number of the subset in relation to the total number of subsets of forms and continuation forms 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.

Where the proof of status is made up from two sets of four copies instead of one set of eight copies, the two sets are to be treated as one for the purpose of establishing the number of forms.

1/5. Loading lists

Enter in figures the number of any loading lists attached, or of commercial descriptive lists, where these are authorised by the competent authority.

1/6. Goods item number

Number of the item in relation to the total number of items contained in the proof of the customs status of Union goods, where there is more than one item of goods.

1/8. Signature/Authentication

Signature or authentication otherwise of proof of the customs status of Union goods.

1/9. Total number of items

Total number of items of goods declared in the proof of the customs status of Union goods concerned. The item of goods is defined as the goods within a proof of the customs status of Union goods which have in common all the data with the attribute 'X' in the data requirements table in Title III, Chapter 3, Section I of this Annex.

2/1. Simplified declaration/Previous documents

If applicable, enter the reference of the customs declaration on the basis of which the proof of the customs status of Union goods is issued.

Where the MRN of the customs declaration for release for free circulation is provided and the proof of the customs status of Union goods does not concern all items of goods of the customs declaration, enter the respective item numbers in the customs declaration.

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2/2. Additional information

Enter the relevant code.

2/3. Documents produced, certificates and authorisations, additional references

(a) Identification or reference number of Union or international documents, certificates and authorisations produced in support of the proof of status, and additional references.

Using the relevant codes, enter the details required by any specific rules applicable together with reference data of the documents produced in support of the proof of status, and additional references.

(b) Identification or reference number of national documents, certificates and authorisations produced in support of the proof of status, and additional references.

If applicable, enter the authorisation number of the authorised issuer.

2/5. LRN

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

3/1. Exporter

Enter the full name and address of the person concerned.

3/2. Exporter Identification No

For the Member States of the European Union – enter the EORI number.

For common transit countries – enter the EORI number in the Union and the trader identification number in a common transit country. If the EORI number has not been granted, only the trader identification number in a common transit country shall be provided.

3/20. Representative identification No

This information shall be required if different from D.E. 3/43 (Person requesting a proof of the customs status of Union goods identification No).

For the Member States of the European Union – enter the EORI number.

For common transit countries – enter the EORI number in the Union and the trader identification number in the common transit country. If the EORI number has not been granted, only the trader identification number in the common transit country shall be provided.

3/21. Representative status code

Enter the relevant code representing the status of the representative.

3/43. Person requesting a proof of the customs status of Union goods identification No

For the member States of the European Union – enter the EORI number.

For common transit countries – enter the EORI number in the Union and the trader identification number in the common transit country. If the EORI number has not been granted, only the trader identification number in a common transit country shall be provided.

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5/4. Declaration date

Date at which the respective proof of status was issued and, when appropriate, signed or otherwise authenticated.

5/5. Declaration place

Place at which the respective proof of status was issued.

5/28. Requested validity of the proof

Indicate the requested validity of the proof of the customs status of Union goods expressed in days.

6/1. Net mass (kg)

Enter the net mass, expressed in kilograms, for each item of the goods. The net mass is the mass of the goods without any packaging.

Where a net mass greater than 1 kg includes a fraction of a unit (kg), it may be rounded off in the following manner:

— from 0,001 to 0,499: rounding down to the nearest kg,

— from 0,5 to 0,999: rounding up to the nearest kg.

A net mass of less than 1 kg should be entered as '0', followed by a number of decimals up to 6, discarding all '0' at the end of the quantity (e.g. 0,123 for a package of 123 grams, 0,00304 for a package of 3 grams and 40 milligrams or 0,000654 for a package of 654 milligrams).

6/5. Gross mass (kg)

The gross mass is the weight of goods, including packaging but excluding the carrier's equipment.

Where a gross mass greater than 1 kg includes a fraction of a unit (kg), it may be rounded off in the following manner:

— from 0,001 to 0,499: rounding down to the nearest kg,

— from 0,5 to 0,999: rounding up to the nearest kg.

A gross mass of less than 1 kg should be entered as '0', followed by a number of decimals up to 6, discarding all '0' at the end of the quantity (e.g. 0,123 for a package of 123 grams, 0,00304 for a package of 3 grams and 40 milligrams or 0,000654 for a package of 654 milligrams).

Where possible, the economic operator may provide that weight at goods item level.

6/8. Description of goods

Enter the normal trade description. Where the commodity code is to be provided, the description must be precise enough to allow the goods to be classified.

6/9. Type of packages

Enter the code specifying the type of package.

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6/10. Number of packages

Total number of packages based on the smallest external packing unit. This is the number of individual items packaged in such a way that they cannot be divided without first undoing the packing, or the number of pieces, if unpackaged.

This information shall not be provided where goods are in bulk.

6/11. Shipping marks

Free form of description of the marks and numbers on transport units or packages.

6/14. Commodity code — Combined Nomenclature code

Enter the commodity code made up of at least the six digits of the Harmonised Commodity Description and Coding System. The commodity code may be expanded to eight digits for national use.

7/2. Container

Enter the presumed situation when crossing the frontier of the Contracting Party, based on the information available at the time of the submission of the request for the proof, using the relevant code.

7/10. Container identification number

Marks (letters and/or numbers) which identify the transport container.

For modes of transport other than air, a container is a special box to carry freight, strengthened and stackable and allowing horizontal or vertical transfers.

In the air mode, containers are special boxes to carry freight, strengthened and allowing horizontal or vertical transfers.

In the context of this data element, the swap bodies and semi-trailers used for road and rail transport shall be considered as containers.

If applicable, for containers covered by the standard ISO 6346, the identifier (prefix) allocated by the International Bureau of Containers and Intermodal Transport (BIC) shall also be provided in addition to the container identification number.

For swap bodies and semi-trailers the ILU (Intermodal Loading Units) code as introduced by the European EN 13044 standard shall be used.

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*ANNEX B3a*

This Annex shall apply as of the date of deployment of the PoUS system referred to in the Annex to ►M46 Implementing Decision (EU) 2023/2879 ◄.

**Formats and codes of the common data requirements for T2L/T2LF as a proof of the customs status of Union goods**

TITLE I

**GENERAL**

1. The formats, codes and, if applicable, the structure of the data elements included in this Annex are applicable in relation to the data requirements for the proof of the customs status of Union goods, specified in Title III of Annex B2a.

2. The formats, codes and, if applicable, the structure of the data elements defined in this Annex shall apply to the paper-based proof of the customs status of Union goods.

3. Title II of this Annex includes the formats of the data elements.

4. Whenever the information in a proof of the customs status of Union goods dealt with in Title III of Annex B2a takes the form of codes, the code-list provided for in Title III of this Annex shall be applied.

5. 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

   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 have no fixed length, but 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.

   Examples of field lengths and formats:

   a1 1 alphabetic character, fixed length

   n2 2 numeric characters, fixed length

   an3 3 alphanumeric characters, fixed length

   a..4 up to 4 alphabetic characters

   n..5 up to 5 numeric characters

   an..6 up to 6 alphanumeric characters

   n..7,2 up to 7 numeric characters including maximum 2 decimals, a delimiter being allowed to float.

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6. The cardinality at header level included in the table in Title II of this Annex indicates how many times the data element may be used at header level within a proof of the customs status of Union goods.

7. The cardinality at item level included in the table in Title II of this Annex indicates how many times the data element may be repeated in relation to the item in the proof of the customs status of Union goods concerned.

TITLE II

**FORMATS AND CARDINALITY OF THE COMMON DATA REQUIREMENTS FOR THE PROOF OF THE CUSTOMS STATUS OF UNION GOODS**

| D.E. order number | D.E. name | D.E. format (Type/length) | Code-list in Title III (Y/N) | Header level cardinality | Item level cardinality | Notes |
|---|---|---|---|---|---|---|
| 1/3 | Proof of customs status type | an..5 | Y | 1x | 1x | |
| 1/4 | Forms | n..4 | N | 1x | | |
| 1/5 | Loading lists | n..5 | N | 1x | | |
| 1/6 | Goods item number | n..5 | N | | 1x | |
| 1/8 | Signature/authentication | an..35 | N | 1x | | |
| 1/9 | Total number of items | n..5 | N | 1x | | |
| 2/1 | Simplified declaration/ Previous documents | Document category: a1 +<br>Previous document type: an..3 +<br>Previous document reference: an..35 +<br>Goods item identifier: n..5 | Y | 9999x | 99x | |
| 2/2 | Additional information | Coded version (Union codes): n1 + an4<br>OR<br>(national codes): a1 +an4<br>OR<br>Free text description: an..512 | Y | | 99x | The codes are further specified in Title III |
| 2/3 | Documents produced, certificates and authorisations, additional references | Document type (Union codes): a1 + an3<br>OR<br>(national codes): n1 + an3 +<br>Document identifier: an..35 | Y | 1x | 99x | |

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| D.E. order number | D.E. name | D.E. format (Type/length) | Code-list in Title III (Y/N) | Header level cardinality | Item level cardinality | Notes |
|---|---|---|---|---|---|---|
| 2/5 | LRN | an..22 | N | 1x | | |
| 3/1 | Exporter | Name: an..70 +<br>Street and number: an..70 +<br>Country: a2 +<br>Postcode: an..9 +<br>City: an..35 | N | 1x | 1x | Country code:<br>the alphabetic codes for countries and territories are based on the current ISO alpha 2 codes (a2) in so far as they are compatible with the requirements of Commission Regulation (EU) No 1106/2012 [1]. The Commission regularly publishes regulations updating the list of country codes.<br><br>In the case of groupage consignments, where paper-based proof is used, code '00200' may be used together with a list of exporters in accordance with the notes described for D.E. 3/1 Exporter in Title III of Annex B2a of Appendix II. |
| 3/2 | Exporter identification No | an..17 | N | 1x | 1x | |
| 3/20 | Representative identification No | an..17 | N | 1x | | |
| 3/21 | Representative status code | n1 | Y | 1x | | |
| 3/43 | Person requesting a proof of the customs status of Union goods identification No | an..17 | N | 1x | | |
| 5/4 | Declaration date | n8 (yyyymmdd) | N | 1x | | |
| 5/5 | Declaration place | an..35 | N | 1x | | |
| 5/28 | Requested period of validity of the proof | n..3 | N | 1x | | |
| 6/1 | Net mass (kg) | n..16,6 | N | | 1x | |
| 6/5 | Gross mass (kg) | n..16,6 | N | 1x | 1x | |
| 6/8 | Description of goods | an..512 | N | | 1x | |

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| D.E. order number | D.E. name | D.E. format (Type/length) | Code-list in Title III (Y/N) | Header level cardinality | Item level cardinality | Notes |
|---|---|---|---|---|---|---|
| 6/9 | Type of packages | an..2 | N | | 99x | The code-list corresponds to the latest version of UN/ECE Recommendations 21 |
| 6/10 | Number of packages | n..8 | N | | 99x | |
| 6/11 | Shipping marks | an..512 | N | | 99x | |
| 6/14 | Commodity code — Combined nomenclature code | an..8 | N | | 1x | |
| 6/18 | Total packages | n..8 | N | 1x | | |
| 7/2 | Container | n1 | Y | 1x | | |
| 7/10 | Container identification number | an..17 | N | 9999x | 9999x | |

(1) Commission Regulation (EU) No 1106/2012 of 27 November 2012 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards the update of the nomenclature of countries and territories (OJ L 328, 28.11.2012, p. 7).

TITLE III

**CODES IN RELATION WITH THE COMMON DATA REQUIREMENTS FOR THE PROOF OF THE CUSTOMS STATUS OF UNION GOODS**

This Title contains the codes to be used on standard paper-based proofs of the customs status of Union goods.

1/3. Proof of customs status type

Codes to be used in the context of T2L documents

T2L Proof establishing the customs status of Union goods

T2LF Proof establishing the customs status of Union goods consigned to, from or between special fiscal territories.

T2LSM Proof establishing the status of goods destined for San Marino in application of Article 2 of Decision No 4/92 of the EEC-San Marino Co-operation Committee of 22 December 1992.

2/1. Simplified declaration/Previous documents

This data element consists of alphanumeric codes.

Each code has three components. The first component (an..3), which consists of a combination of digits and/or letters, serves to identify the type of document. The second component (an..35) represents the data needed to recognise that document, either its identification number or another recognisable reference. The third component (an..5) is used to identify which item of the previous document is being referred to.

Where a paper-based customs declaration is lodged, the three components are separated by dashes (-).

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1. The first component (an..3):

Choose the abbreviation for the document from the 'list of abbreviations for documents' below.

List of abbreviations for documents

(numeric codes extracted from the 2014b UN Directories for electronic data interchange for administration, commerce and transport: List of code for data element 1001, Document/message name, coded.)

| | |
|---|---|
| Container list | 235 |
| Delivery note | 270 |
| Packing list | 271 |
| Pro forma invoice | 325 |
| Temporary storage declaration | 337 |
| Entry summary declaration | 355 |
| Commercial invoice | 380 |
| House waybill | 703 |
| Master bill of lading | 704 |
| Bill of lading | 705 |
| House bill of lading | 714 |
| Rail consignment note | 720 |
| Road consignment note | 730 |
| Air waybill | 740 |
| Master air waybill | 741 |
| Despatch note (post parcels) | 750 |
| Multimodal/combined transport document | 760 |
| Cargo manifest | 785 |
| Bordereau | 787 |
| Transit declaration – mixed consignments (T) | 820 |
| Transit declaration (T1) | 821 |
| Transit declaration (T2) | 822 |
| Transit declaration (T2F) | T2F |
| Proof of the customs status of Union goods T2L | 825 |
| Proof of the customs status of Union goods T2LF | T2G |
| TIR carnet | 952 |
| ATA carnet | 955 |

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| | |
|---|---|
| Reference/date of entry in the declarant's records | CLE |
| Information sheet INF3 | IF3 |
| Simplified declaration | SDE |
| Declaration MRN | MRN |
| Cargo manifest simplified procedure | MNS |
| Other | ZZZ |

2. The second component (an..35):

The identification number or another recognisable reference of the document is inserted here.

3. The third component (an..5):

The item number of the goods concerned as provided in D.E. 1/6. Goods item number on the previous document.

2/2. Additional information

A five-digit code is used to encode additional information of a customs nature. This code follows the additional information unless the Contracting Parties law provides for the code to be used in place of the text.

| Legal basis | Subject | Additional information | Code |
|---|---|---|---|
| Annex B2a, Title III | Several occurrences of documents and parties | 'Various' | 00200 |
| Annex B2a, Title III | Identity between declarant and consignor | 'Consignor' | 00300 |
| Annex B2a, Title III | Identity between declarant and exporter | 'Exporter' | 00400 |
| Annex B2a, Title III | Identity between declarant and consignee | 'Consignee' | 00500 |
| Annex B2a, Title III | Request for a longer period of validity of the proof of the customs status of Union goods | 'Longer period of validity of the proof of the customs status of Union goods' | 40100 |

2/3. Documents produced, certificates and authorisations, additional references

(a) Contracting Parties' or international documents, certificates and authorisations produced in support of the proof of the customs status of Union goods, and additional references shall be entered in the form of a code defined in Title II, followed either by an identification number or another recognisable reference. The list of documents, certificates and authorisations, and of additional references and their respective codes can be found in the TARIC database.

(b) National documents, certificates and authorisations produced in support of the proof of the customs status of Union goods, and additional references shall be entered in the form of a code as defined in Title II, possibly followed either by an identification number or another recognisable reference. The four characters represent codes based on that country's own nomenclature.

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3/2. Representative status code

Insert one of the following codes (n1) before the full name and address to designate the status of the representative:

2. Representative — direct representation (the customs representative acts in the name of and on behalf of another person)

3. Representative — indirect representation (the customs representative acts in his or her own name, but on behalf of another person)

Where this data element is printed on a paper document, it will be in square brackets (Ex: [2] or [3]).

7/2. Container

0. Goods not transported in containers

1. Goods transported in containers.

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*ANNEX B5a*

## EXPLANATORY NOTE ON THE LOADING LIST

Unless otherwise specified, this Annex shall apply as of the dates of deployment of the upgrading of the NCTS referred to in the Annex to ►M46 Implementing Decision (EU) 2023/2879 ◄.

### 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.

### 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 holder of the transit procedure shall 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. Bottom part

The particulars listed in paragraph 4 of Title III below must be entered in this part of the box.

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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 B6a 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 Annex B2a 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 B2a and B6a 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 (Goods 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 copies of a transit declaration to which it relates.

4. When a transit declaration is registered, the loading list must be given the same registration number as the forms of the transit declaration to which it relates. This number must be entered by using a stamp which includes the name of the customs office of departure, or by hand. If entered by hand, it shall be endorsed by the official stamp of the customs office of departure.

   It is not obligatory for an official of the customs office of departure to sign the forms.

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 holder of the transit procedure, 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.

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*APPENDIX IV*

## MUTUAL ASSISTANCE FOR THE RECOVERY OF CLAIMS

Subject matter

*Article 1*

This Appendix lays down the rules for ensuring recovery in each country of the claims referred to in Article 3 that 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 that 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, point 1 of Appendix I due in connection with a common transit operation that began after the entry into force of this Appendix;

(b) interest and costs incidental to the recovery of the claims referred to above.

Request for information

*Article 4*

1. At the request of the applicant authority, the requested authority shall provide any information that would be useful to the applicant authority in the recovery of its claim.

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 contain at least the following information:

(a) name, address and other data relevant to the identification of the person to whom the information to be provided relates;

(b) information relating to the claim(s) such as nature and amount of the claim;

(c) any other information, if needed.

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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 in which it is situated.

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 that furnished it and subject to any restrictions laid down by that authority.

6. The request for information shall be provided using the form set out in Annex II to this Appendix.

Request for 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 contain at least the following information:

(a) name, address and other data relevant to the identification of the addressee;

(b) nature and subject of the instrument or decision to be notified;

(c) information relating to the claim(s); such as nature and amount of the claim

(d) any other information, if needed.

2a. The applicant authority shall make a request for notification only when it is unable to notify in the country where the applicant authority is situated, in accordance with the rules governing the notification of the document concerned or when such notification would give rise to disproportionate difficulties.

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 provided using the form set out in Annex III to this Appendix.

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Request for recovery

*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.

3. The request for recovery shall contain at least the following information:

(a) name, address and other data relevant to the identification of the person concerned;

(b) exact nature of the claim(s);

(c) amount of the claim(s);

(d) other information, if needed

(e) a statement by the applicant authority indicating the date from which enforcement is possible under the laws in force in the country where the applicant authority is situated and confirming that the conditions set out in paragraph 2 are fulfilled.

4. 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.

*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.

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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, 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.

Disputes

*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.

2a 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.

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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.

Request for precautionary measures

*Article 13*

1. At the request of the applicant authority, the requested authority shall take precautionary measures, if allowed by its national law and in accordance with its administrative practices, to ensure recovery where a claim or the instrument permitting enforcement in the country where the applicant authority is situated is contested at the time when the request is made, or where the claim is not yet the subject of an instrument permitting enforcement in the country where the applicant authority is situated, in so far as precautionary measures are also possible, in a similar situation, under the national law and administrative practices in this country.

1a. The request for precautionary measures may be accompanied by other documents relating to the claims, issued in the country where the applicant authority is situated.

2. In order to give effect to the provisions of the paragraph 1, Articles 6, 7(3) and (4), 8, 11, 12 and 14 shall apply mutatis mutandis.

3. The request for precautionary measures shall be provided using the form set out 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, in so far as the laws, regulations and administrative practices in force in this country allow such exception for national claims;

(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,

(d) to grant assistance if the total amount of the claims for which assistance is requested is less than EUR 1 500.

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.

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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, interrupting or prolonging 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.

3. The applicant authority and the requested authority shall inform each other of any action which interrupts, suspends or prolongs the limitation period of the claim for which the recovery or precautionary measures were requested, or which may have this effect.

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*

1. 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.

2. Information and other particulars communicated by the requested authority to the applicant authority shall be conveyed in the official language or one of the official languages of the country where the requested authority is situated or in another language agreed between the applicant and requested authorities.

Costs

*Article 18*

1. 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, where recovery creates a specific problem, concerns a very large amount in costs or relates to organised crime, the applicant and requested authorities may agree reimbursement arrangements specific to the cases in question.

2. Notwithstanding paragraph 1, 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 inform the Commission of its competent authorities authorized to make or receive requests for assistance, as well as of any subsequent relevant changes.

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The Commission shall make the information received available to the other countries.

*Articles 20 to 22*

(This Appendix contains no Articles 20 to 22)

Final Provisions

*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)

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*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

General provisions

*Article 1a*

1. The applicant authority may make a request for assistance in respect of either a single claim or several claims where those are recoverable from one and the same person.

2. A request for information, notification, recovery or precautionary measures may relate to any of the following persons:

(a) the debtor or debtors;

(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 subparagraph, the request may also relate to that third party.

3. If the requested authority refuses to handle a request for assistance, it shall notify the applicant authority of the reasons for its refusal, specifying the provisions of Article 4(3) of Appendix IV on which it relies. Such notification shall be given by the requested authority as soon as it has taken its decision and in any event within one month of the date of the acknowledgment of the receipt of the request.

4. Each request for information, notification, recovery or precautionary measures shall indicate whether a similar request has been addressed to any other authority.

TITLE III

Request for information

*Article 2*

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.

(This Annex contains no Article 3)

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*Article 4*

The requested authority shall acknowledge receipt of the request for information in writing (e.g. by e-mail or fax) as soon as possible and in any event within seven days of such receipt.

Upon receipt of the request the requested authority shall, where appropriate, ask the applicant authority to provide any additional information necessary. The applicant authority shall provide all additional necessary information to which it normally has access.

*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.

3. 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.

4. 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 e-mail 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.

(This Annex contains no Article 6)

*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 e-mail or fax).

TITLE IV

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 using the form set out 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 that person.

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*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.

If necessary, without prejudice to the final date for notification indicated in the request for notification, the requested authority shall ask the applicant authority to provide additional information.

The applicant authority shall provide all additional information to which it normally has access.

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 -V

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 using the form set out 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 in the country where the requested authority is situated, accompanying the request shall be completed by or under the responsibility of the applicant authority, based on the initial instrument permitting enforcement in the country where the applicant authority is situated.

2a. The instrument permitting enforcement 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.

(This Annex contains no Article 12)

*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*

1. The requested authority shall acknowledge receipt of the request for recovery and/or for the taking of precautionary measures in writing (e.g. by e-mail or fax) as soon as possible and in any event within seven days of its receipt.

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2. The requested authority may ask the applicant authority to provide additional information or to complete the instrument permitting enforcement in the requested country, if required. The applicant authority shall provide all additional necessary information to which it normally has access.

*Article 15*

1. 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 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 e-mail 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.

2. No later than at the end of each six-months period following the date of acknowledgement of the receipt of the request, the requested authority shall inform the applicant authority of the state of progress or the outcome of the procedure for recovery or for precautionary measures.

3. If the laws, regulations and administrative practices in force in the country where the requested authority is situated do not permit precautionary measures or the recovery measures under Article 12(2a) of Appendix IV, the requested authority shall notify the applicant authority thereof as soon as possible and in the event within one month of the receipt of notification referred to in Article 14(1).

*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 e-mail 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 e-mail 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 e-mail 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.

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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.

However, if recovery measures applied by the requested authority are contested for a reason not falling within the responsibility of the country where the applicant authority is situated, the requested authority may wait to transfer any sums recovered in relation to the claims, until the dispute is settled, if the following conditions are simultaneously fulfilled:

(a) The requested authority finds it likely that the outcome of this contestation will be favourable to the party concerned, and

(b) The applicant authority has not declared that it will reimburse the sums already transferred if the outcome of that contestation is favourable to the party concerned.

*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 VI

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.

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*ANNEX II*

**CONVENTION OF 20 MAY 1987 ON A COMMON TRANSIT PROCEDURE**

**(Article 4 of Appendix IV)**

(Description of the applicant authority, address, telephone, e-mail 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 (1) | Information relating to the claim(s) | Requested information |
|---|---|---|
| (a) Name and address { Known (*) / Assumed (*)<br>(b) Other relevant information concerning the above person<br>— principal debtor<br>— co-debtor<br>— third party holding assets | — Amount of the relevant claim or claims (including possible interest and costs)<br>— Exact nature of the claim(s)<br>— Other information | |
| | Other requested authorities | .....<br>(Signature)<br>(Official stamp) |

(*) delete as appropriate
(1) Natural or legal person

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*ANNEX III*

**CONVENTION OF 20 MAY 1987 ON A COMMON TRANSIT PROCEDURE**

**(Article 5 of Appendix IV)**

(Description of the applicant authority, address, telephone, e-mail 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 (1) | Nature and subject of the instrument (or decision) to be notified | Information relating to the claim(s) | Other information |
|---|---|---|---|
| (a) Name and address { Known (*) Assumed (*)<br>(b) Name and address of the principal debtor if different from addressee<br>(c) Other information | | — Amount of the claim(s) (including any interest and costs)<br>— Exact nature of the claim(s)<br>— Other information | .....<br>(Signature)<br>(Official stamp) |

(*) delete as appropriate
(1) Natural or legal person

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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 [1] (*):

— 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 appropriate.

[1] Indicate exactly whether the notification was made to the addressee in person or by another procedure.

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*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, e-mail 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 (*)

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<table>
<tr><td rowspan="2">Information relating to the person concerned (1)</td><td colspan="5">Information relating to the claim(s)</td></tr>
<tr><td>Exact nature of the claim(s)</td><td>Amount expressed in the currency of the country in which the applicant authority is situated</td><td>Amount expressed in the currency of the country in which the requested authority is situated</td><td>Rate of exchange used</td><td>Other information</td></tr>
<tr><td>(a) Name and address { Known (*) Assumed (*)</td><td rowspan="2"></td><td rowspan="2">Amount of principal (2)<br>..... | .....<br>Amount of interest up to the date of signature of this document (2)<br>..... | .....<br>Amount of costs up to the date of signature of this document (2)<br>..... | .....<br>Total<br>..... | .....</td><td rowspan="2"></td><td rowspan="2">Date on which enforcement becomes possible<br>Period of limitation<br>Assets of the debtor held by a third party</td></tr>
<tr><td>(b) Other relevant information:<br>— principal debtor<br>— co-debtor<br>— third party holding assets</td></tr>
<tr><td colspan="3">Details of documents attached</td><td colspan="3">.....<br>(Signature)<br><br>(Official stamp)</td></tr>
<tr><td colspan="6">(*) Delete as appropriate<br>(1) Natural or legal person<br>(2) Where the unit of execution is general, indicate the amounts of the different claims</td></tr>
</table>

Prin prezenta confirm că textul alăturat este o copie certificată a Convenţiei privind regimul de tranzit comun, adoptată la Interlaken, la 20 mai 1987, originalul copiei certificate fiind depozitat la Arhiva Tratatelor a Ministerului Afacerilor Externe.

Anatol CEBUC,
Şef al Direcţiei Drept Internaţional a
Ministerului Afacerilor Externe



