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PART 1 - GENERAL

A more recent version of this manual is available.

1. GENERAL

The Transit procedure facilitates the movement of goods through the territory of the Union or a third country, by temporarily suspending duties and other charges on imported goods until they reach their final destination.

There are three types of Transit:

Union Transit, where the transit operation only covers the movement of goods within Union territory.

Common Transit, includes the movement of goods between the Union and one or more of the common transit countries and between the common transit countries themselves. The common transit countries are the Republic of Iceland, the Former Yugoslav Republic of Macedonia, the Kingdom of Norway, the Swiss Confederation, Liechtenstein, the Republic of Turkey and the Republic of Serbia.

TIR (Transports Internationaux Routiers) where the movement includes movement over Union territory and one or more of the Non-EU Countries (hereafter referred to as third countries) which are party to the TIR Convention 1975.

1.1 Legislation

The principal Regulations governing Union transit and status are:

Regulation (EU) No.952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code and

Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015, Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 and Commission Delegated Regulation (EU) 2016/341 of 17 December 2015.

The legislation governing Common Transit is contained in the Convention on a Common Transit Procedure.

The principal legislation governing TIR is the TIR Convention 1975.

1.2 EU Transit Manual

In conjunction with the above listed Regulations, the European Commission have compiled a Transit Manual for use by customs and traders as a practical explanatory guide relating to all aspects of the Union and Common Transit Procedures.)

1.3 User and Technical Manual for NCTS

The User and Technical Manual for NCTS was compiled primarily for operational staff as a step-by-step technical guide to the operation of the NCTS.

2. UNION TRANSIT

The Union Transit System provides for the movement under Customs control through the Union of goods that are not in free circulation and also for the movement of free circulation goods in certain circumstances. It comprises two separate procedures, viz. the External Union Transit Procedure (T1) and the Internal Union Transit Procedure (T2).

2.1 The External Union Transit Procedure (T1)

The purpose of the External Union Transit Procedure (T1) is to facilitate the movement of non-Union goods within the customs territory of the Union by suspending import duties, other charges and commercial policy measures until the goods reach their destination in the Union under a system of Customs control to ensure that import duties and other charges payable are secured. The import charges on such goods are collected at the Customs office of destination in the Member State specified and not at the external frontier. The procedure also applies to Union goods in the circumstances outlined below.

Specifically, the External Union Transit Procedure (T1) applies to the movement of:

- (1) Non - Union goods
and
- (2) Union goods, which are moving from one point to another within the customs territory of the Union in the course of **export** from the Union **to a common transit country or for transit through the territory of one or more common transit countries where the common transit procedure is being used and the Union goods:**

- have undergone customs export formalities with a view to refunds being granted on export to third countries under the common agricultural policy; or
- are from intervention stocks, are subject to control measures as to their use or destination and have undergone customs export formalities on export to third countries under the common agricultural policy; or
- are eligible for the repayment or remission of import duties on condition that they are placed under external transit in accordance with Article 118(4) of the Code.

2.2 Internal Union Transit Procedure (T2)

The Internal Union Transit Procedure (T2) applies to the movement of Union goods:

- when they are being conveyed from one point to another within the customs territory of the Union via a country or territory outside that customs territory, without any change in their customs status and where the movement is by **road**, in trade with the non-fiscal areas of the Union i.e. the Channel Islands, Canary Islands, French Overseas Departments and Mount Athos - see paragraph 14.

Union goods which are consigned from one point in the Union to another through the territory of one or more common transit countries and which are carried entirely **by sea or air** are not required to move under a transit procedure.

2.3 Intra-Union carriage of goods by Sea Transport

New procedures were introduced with effect from 1 July 1998, in respect of goods moving by sea between Member States.

The new procedures provide for two categories of intra Union shipping: -

- Authorised Regular Shipping Services
- Other Union Shipping Services

2.3.1 Regular Shipping Service

A Regular Shipping Service (RSS) means a service which carries goods in vessels that ply only between Union ports and does not come from, go to or call at any points outside the customs territory of the Union or any points in a Free Zone of a Union port nor make any transhipments of goods at sea. ".

Authorisation to operate a RSS is granted to shipping companies that:

- are established in the customs territory of the Union
- have not committed any serious infringement or repeated infringements of customs legislation and taxation rules including no record of serious criminal offences relating to their economic activity (Art.39a,UCC refers)

- undertake that on the routes for which authorization is requested,
- no calls will be made at any port in a territory outside the customs territory of the Union or at any free zone in a Union port, and
- not to make any transshipments of goods at sea.

When authorisation is granted to establish regular shipping services, the shipping company will register the vessels it intends to use and the ports it intends to call at by communicating to the competent customs authority the following information:

- the port where the vessel starts its operation as a regular shipping service;;
- the names of the vessels assigned to the regular shipping service;
- The ports of call
- Any potential ports of call.

The authorising customs authority will, before granting a Regular Shipping Service authorisation, notify the customs authorities of the other Member States actually or potentially concerned, requesting their agreement through the electronic RSS information and communication system.. The consulted customs authorities will acknowledge receipt of the request and indicate their agreement or refusal within 15 days of receipt. Where the consulted customs authority signifies refusal, it will communicate the reason and legal provisions on the offence committed through the electronic RSS information and communication system. In that case the applicant will be notified of the reasons for the refusal not to issue the authorization. Where no reply or refusal is received within 15 days of receipt of the communication, the customs authorities will issue an authorisation to the shipping company concerned. Where the shipping company holds an AEOC or AEOF certificate, the requirements of Art.39(a) UCC are deemed fulfilled and no consultation is needed.

The authorised shipping company will notify any modification to the information submitted together with the date and time when the modification takes place.

2.3.2 Consequence of being a Regular Shipping Service

The procedures for the intra-Union movement of goods by sea on an authorised Regular Shipping Service are similar to those for goods moving between Member States by road i.e.

- Union Goods whose status may be demonstrated will move freely without the need for customs documentation.
- **Non-Union** goods are required to move under the Transit procedure.
- A single e-manifest may be used as the to place those goods under the Union transit procedure and the shipping company will be the Holder of the Procedure (see par 6).
- A transit Guarantee will be required **except** where the ship's e-manifest is used as a Transit Declaration.

Application for authorisation as a Regular Shipping Service and requests for further information in this regard should be made to the Central Transit Office Customs Division, Nenagh, Co. Tipperary tel: 067 63352 or email: centraltransit officenenagh@revenue.ie.

2.3.3 Other Union Shipping Services

- In the case of other Union shipping services (i.e. services which are not authorised Regular Shipping Services) the Union status of all goods carried on board must always be demonstrated because it is assumed that the goods on board are non-Union goods until the contrary is established.

3. OTHER PROCEDURES COVERING THE MOVEMENT OF GOODS

The Union and Common Transit Systems do not apply when goods are being transported under another internationally agreed system, including

- (i) the carriage of goods under cover of a TIR Carnet
- (ii) the carriage of goods under cover of an ATA Carnet used as a transit document, or
- (iii) the carriage of goods by post.

4. MOVEMENTS VIA A THIRD COUNTRY

The external Union transit procedure applies to goods passing through a country or a territory outside the customs territory of the Union where one of the following conditions is fulfilled:

- (a) provision is made to that effect under an international agreement
- (b) that carriage through that country or territory is effected under cover of a single transport document drawn up in the customs territory of the Union..

5. PROHIBITIONS AND RESTRICTIONS

Use of the Union Transit procedure does not relieve goods of any prohibitions or restrictions, which are in force or from compliance with the conditions of any import or export licences, which may be required.

6. THE HOLDER OF THE PROCEDURE

Each Transit Operation must be carried out by a person known as the Holder of the Procedure, who accepts responsibility for the Transit. The Holder of the Procedure will indicate by making a Transit Declaration that they wish to carry out a transit operation. They are responsible for the presentation of the goods intact (with seals intact where appropriate) and the required information/Transit Declaration at the customs Office of Destination within the prescribed time limit and are responsible for payment of duties and other charges which may become due in the event of an irregularity occurring. A Holder of the Procedure may authorise a representative (Authorised Representative) to act on their behalf.

Notwithstanding the Holder of the Procedure's obligations, the carrier or recipient of the goods who accepts them knowing that they are moving under the Transit System is also responsible for production of the goods intact (with seals intact where appropriate) at the customs Office of Destination within the prescribed time limit.

7. GUARANTEES

At the time of making a Transit Declaration the Holder of the Procedure will be required to have a guarantee in place to ensure payment of the amount of customs debt and other charges which may be incurred in respect of the goods.

Guarantee certificates for comprehensive guarantees for transit movements will be issued through the Guarantee Office on receipt of a properly completed form of Undertaking from a Guarantor and will be valid for use throughout the Union.

Further information on guarantees is available at revenue.ie or from the Guarantee Office at Office of the Revenue Commissioners, Nenagh, Co. Tipperary at 067-63235/63175/63223/63103 or by email to aeo@revenue.ie.

8. THE GUARANTOR

A Guarantor will be a natural or legal third person (normally a Bank or an Insurance Company). Guarantors will be established in the Member State where the guarantee is provided and approved by the customs authorities requiring the guarantee. The Guarantor is responsible for payment of duties and other charges, as a result of an irregularity concerning the Transit movement where the Holder of the Procedure does not pay the liability. The Guarantor and the Holder of the Procedure must not be the same person.

Guarantors may obtain further information from the Guarantee Office.

9. TYPES OF GUARANTEES

9.1 Individual Guarantee

An Individual Guarantee covers the amount of duty and other charges on the goods in one single customs operation including e.g. a Transit operation. It can be in the form of either an Undertaking from a Guarantor or a cash deposit. It will be presented by the Holder of the Procedure at the Office of Departure at the time of making a Transit Declaration.

9.2 Comprehensive Guarantee

A Comprehensive Guarantee covers the amount of import or export duty corresponding to the customs debt of two or more customs operations including transit operations carried out by the Holder of the Procedure subject to certain limits and within the conditions of the guarantee.

The amount of the Comprehensive Guarantee may be reduced to 50%, 30% or 0% (**Guarantee Waiver**) subject to certain criteria.

Comprehensive Guarantee certificates issued by the Guarantee Office are valid for a period of two years and may be extended on application from the Holder of the Procedure for one further period of two years.

9.3 Exemption from Union Transit Guarantee requirement

A Transit Guarantee is not currently required in Union Transit for transit movements solely by air or by the railway companies of the Member States.

Also, a Transit Guarantee is not required for intra-Union movements by sea by an Authorised Regular Shipping Service where the Ship's e-manifest is authorised as the Transit Declaration

10. THE TRANSIT DECLARATION

10.1 Completion of a Transit Declaration

New Computerised Transit System (NCTS)

All transit declarations are required to be submitted electronically by the declarant via the New Computerised Transit System (NCTS). NCTS provides for the input and processing of the declaration by electronic means. It is designed to provide better management and control of Union, Common Transit and TIR movements.

All the Member States of the Union & the common transit countries use NCTS.

10.2 Completing a normal-procedure transit declaration

A trader using normal transit procedure must input the relevant data on the transit declaration into NCTS including the Holder of the Procedure's Guarantee Reference Number (GRN), the trader's access code and the potential liability amount of the goods covered by the transit. When the data is input to NCTS, the system generates a unique Master Reference Number (MRN), which will identify the transit at NCTS offices throughout Europe. When all the information is correctly input to and accepted by NCTS, a Transit Accompanying Document (TAD) is then printed by the system at the customs office of departure for the trader. The trader must collect this TAD when presenting the goods for examination at the customs office of departure. Once the customs officer has carried out all of the necessary checks of the goods and has given the trader the TAD, the transit movement can commence.

Within NCTS appropriate messages are automatically sent to the customs office of destination and to any office of transit en route informing them that this transit is en route to them.

11. SIMPLIFIED TRANSIT PROCEDURES

In certain circumstances (and subject to certain conditions) traders can use Simplified Transit Procedures. For example, traders approved as Authorised Consignors or Authorised Consignees can have transit formalities completed at their own premises and Airlines (including express air carriers) and Shipping lines can, subject to certain conditions, avail of simplified transit procedures whereby airline and shipping e-manifests can be used, following authorisation, as the transit declaration to place goods under the Union transit procedure

11.1 Authorised Consignors

An Authorised Consignor, as holder of the authorisation, is allowed to place goods under the Union transit procedure without presenting them to customs at departure..

The conditions for approval as an Authorised Consignor are that the applicant:

- is established in the customs territory of the Union
- s/he declares they will regularly use the Union transit arrangements;
- fulfils the following criteria:
 - (a) The absence of any serious infringements or repeated infringements of customs legislation and taxation rules including no record of serious criminal offences relating to their economic activity;
 - (b) Has a high level of control of his or her operations by means of a system of managing commercial and transport records to allow appropriate customs controls;
 - (c) practical standards of competence or professional qualifications directly related to the activity carried out.
- is authorised to provide a Comprehensive Guarantee or to use a guarantee waiver
- keeps suitable records; and
- communicates electronically with Revenue through NCTS.

11.2 Authorised Consignees

An economic operator who is approved as an Authorised Consignee by Customs is allowed to receive goods under the Union transit procedure at his premises or any other specified place, to end the procedure. Authorisation will only be granted to applicants who fulfil the following conditions: e.g.

- are established in the customs territory of the Union;
- declare that they will regularly use the Union transit procedure to receive goods moved under the Union transit procedure;
- the following criteria are fulfilled:
 - (a) the absence of any serious infringement or repeated infringements of customs legislation and taxation rules, including no record of serious criminal offences relating to the economic activity
 - (b) has a high level of control of his or her operations by means of a system of managing commercial and transport records to allow appropriate customs controls
 - (c) has practical standards of competence or professional qualifications directly related to the activity carried out.
- declare that they will regularly receive goods that have been placed under a Union transit procedure
- communicates electronically with Revenue through NCTS.

11.3 Airlines, Shipping Lines and Railway Companies

Airlines, Shipping Lines and Railway Companies who are willing to act as Holder of the Procedure can be approved to use a Simplified Transit Procedure which involves the use of the e-Manifest/ as the Transit Declaration.

Further information on these simplified procedures and application forms, as appropriate, may be obtained from the Central Transit Office Customs Division, Nenagh, Co. Tipperary tel: 067 63352 or email:
centraltransitofficenenagh@revenue.ie.

12. COMMON TRANSIT

12.1 General

As indicated at paragraph 1, the Common Transit procedure applies to (i) the movement of goods between the Union Territory and one or more of the common transit countries and (ii) the movement of goods to, from and between the common transit countries themselves.

The provisions relating to Common Transit are broadly in line with those applicable to Union Transit.

12.2. Scope of Common Transit Procedure

12.2.1 Direct Exports to Common Transit Countries by Air or Sea

Goods being exported from the State direct by air or direct by sea to a common transit country do not require to be placed under the T1 or T2 Procedure, as appropriate.

12.3. Exports to Common Transit Countries by Combined Transport i.e. (i) by air and land and (ii) by sea and land

12.3.1

(a) Non-Union Goods to which the External Union Transit Procedure (T1) applies (see paragraph 2.1)

In the case of transport by sea direct to a port or by air direct to an airport in a common transit country, where the goods are to be unloaded there and then carried by land to their final destination the goods should be placed under the T1 procedure before departure from the State.

In all such cases the Office of Destination shown on the Transit Declaration will be located in the common transit country concerned.

(b) Union Goods (to which the Internal Union Transit Procedure (T2) applies)

If Union Goods are transported by sea direct to a port or by air direct to an airport in a common transit country to be unloaded there and then carried by land to their final destination under a transit procedure, the goods should be placed under the T2 procedure before departure from the State.

In the case of Union Goods being exported to a common transit country by land, exporters should be advised, in order to avoid delays at the frontier, to place any Union Goods under the T2 procedure prior to the departure of those goods from the State.

Union goods consigned from one Member State to another by road through the territory of a common transit country must be placed under the Internal Union Transit Procedure (T2).

12.4. Imports from COMMON TRANSIT COUNTRIES

Where transit operations are initiated in a common transit country, the transit procedure used will normally be the T1 Procedure. However, only movements by road will be under a Transit Declaration. Direct movements by air or sea do not normally require to be put under a Transit Declaration. Goods coming from a third country (other than a common transit country) and transhipped in a port in a common

transit country for onward movement to the EU do not require to be put under the T1 procedure in the common transit country port.

12.5 Transit Advice Note (TAN)

A TAN (TC10) must be lodged at each Office of Transit (see **Appendix 1**). The TC10 need not be presented when NCTS is used.

12.6 Guarantees and Guarantee Waivers

Any guarantee required must be valid for the common transit countries involved in the transit operation and guarantors must nominate approved correspondents in those countries. A service address is required in each country for which a guarantee is valid so that written communications and legal proceedings can be verifiably delivered should a customs debt arise.

12.7 Proof of Union Status

Where proof of Union Status is required for goods being exported to a common transit country, any one of the documents T2L (copy 4 of the SAD with symbol “T2L” inserted), Invoice or transport document certified by Customs as appropriate is acceptable. Where an invoice or transport document is used instead of a T2L, it must always be authenticated by Customs at the Office of Departure (regardless of the value of the goods covered by that invoice or transport document).

13. T.I.R.

13.1. General

Ireland, in common with the other Member States of the European Communities, is party to the Customs Convention on the International Transport of Goods under cover of TIR Carnets (TIR Convention 1975). The Convention entered into force in Ireland on 20 June 1983 and replaced the older 1959 TIR Convention. There are currently 67 contracting parties to the Convention.

TIR can only be used in the European Union where the movement either starts or ends in a third country, or where the goods move between two or more Member States via the territory of a third country.

The purpose of the TIR System is to facilitate to the greatest possible extent the movement of goods in international trade while effectively protecting the revenue of each State through which such goods are carried.

The TIR system provides for the movement of goods, under Customs seal, in approved road vehicles or containers, across one or more frontiers. It is a condition of the system that some portion of the journey between the beginning and end of the TIR operation must be made by road. Where a road vehicle is used, TIR plates must be displayed on it during the TIR operation. Where a container is used it must have a TIR approval plate permanently affixed.

14. PROVISIONS RELATING TO CHANNEL ISLANDS, CANARY ISLANDS, FRENCH OVERSEAS DEPARTMENTS, MOUNT ATHOS, ALAND ISLANDS

14.1 General

The following territories, though they form part of the **customs territory** of the Union (see **Appendix 2**), are not included in the **fiscal territory** of the Union:

- Channel Islands;
- Canary Islands;
- French Overseas Departments i.e.;
- Guadeloupe;
- Martinique;
- Guyana;
- Reunion;
- Mount Athos (Greece);
- Aland Islands.

In order to ensure that VAT at importation and excise duty are collected (or to ensure eligibility for zero-rating) on trade between the rest of the Union and the above territories, Union Goods consigned from, to or between these territories must be placed under the Internal Union Transit Procedure (T2).

14.2 Status Indicator

In order to clearly identify Union Goods consigned to or from the non-fiscal areas status indicator codes have been introduced as follows:

Code	Use
T2F	Transit Declaration This code must be inserted in Box 1 of the SAD (Internal Union Transit) or on the Air/Sea Simplified Transit Procedure (level 1) manifest when used as a transit Document.
TF	 This code must be entered as appropriate on the air/sea simplified procedures manifest (level 2) when used as a transit document
T2LF	Status Document This code must be inserted in Box 1 of the SAD (Union Status Document) and on commercial documents used as Status Documents.

F

This code must be entered as appropriate on the shipping company's manifest when it is only used to provide proof of Union Status

15. SAN MARINO

A Customs Union exists between the European Union and the Republic of San Marino for goods falling within Chapters 1 to 97 of the Common Customs Tariff, except for Chapters 72 and 73, i.e. goods falling within the scope of the Treaty establishing the European Coal and Steel Union (ECSC).

This has the following effect with regard to Union Transit: -

- (i) Goods imported from San Marino to Ireland (with the exception of ECSC goods ex. Chapters 72 and 73 which will be liable to full Third Country rates of CCT, etc.) will be covered by a **T2 Transit Declaration** issued in San Marino. Goods of Chapters 72 and 73 will be covered by a **T1 Transit Declaration**.
- (ii) **Union Goods** destined for San Marino must be placed under the **T2 transit procedure** showing San Marino as the Office of Destination.
- (iii) **Non-Union Goods** consigned to San Marino must be placed under the **T1 transit procedure** showing as the office of Destination one of the following Italian Customs Offices:
Livorno, Ravenna, Rimini, Trieste, Forli, Genova, Roma II, Orio Al Serio, Bologna or Milano II.
A T2-SM or T2L-SM document will be issued to cover their onward movement to San Marino by the Italian Customs Offices listed above.
- (iv) Transit guarantee documents and certificates should bear the words "Republic of San Marino" in the appropriate places.

The Common Transit procedure is not applicable to trade with San Marino

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

Care should be taken to ensure that the Transit Guarantee covering a Union transit operation bound for San Marino has not been issued in an common transit country. (Note: Country code is listed with the Guarantee Reference Number (GRN) in both NCTS & Business Continuity System)

16. ANDORRA

A Customs Union exists between the European Union and Andorra for **goods covered by Chapters 25 to 97** of the Harmonised System, (i.e. first six digits incorporated in the CCT)

This has the following effect with regard to Union Transit>Status: -

- (i) **Union goods** (Chapters 25 to 97 of the Harmonised System) moving from/to Andorra should move under the **T2 Union Transit System**. The Office of Departure or Destination, as appropriate, will be Andorra.
- (ii) The status of Union goods (other than those in Chapters 25 to 97 of the Harmonised System) moving to Andorra can be proved by a T2L or equivalent.
- (iii) **Non-free circulation goods** (Chapters 25 to 97 by the Harmonised System) moving from/to Andorra should move under the **T1 Union Transit System**. The Office of Departure or Destination as appropriate will be Andorra.
- (iv) Exports of processed agricultural products (covered by Chapters 25 to 97 of the Harmonised System), for which a CAP export refund is being claimed, should be covered by the **T1 Union Transit System** with the Office of Destination being Andorra. Where a Control Copy T5 is used in connection with the export to Andorra of processed agricultural products, it should be presented to Customs at the Office of Exit from the Union to provide evidence of exit from the Union.
- (v) Where processed agricultural products are being imported from Andorra to the Union, they should be covered by the **T1 Union Transit System**.

The Transit document will be endorsed as follows “charge agricultural component only - EC - Andorra Agreement” for the products in paragraphs (iv) and (v) above.

- (vi) For transit movements to/from Andorra, it will be necessary to present a Transit Advice Note (TAN) at the Customs office on the land border between the Union and Andorra i.e. in France or Spain.
- (vii) Guarantee certificates to cover Union transit operations to/from Andorra must be valid for Andorra i.e. the words “Andorra” must appear on the certificate.

Goods that are outside the scope of the Customs Union Agreement between the EU and Andorra (i.e. those falling within Chapters 1-24 of the Harmonised System) cannot be placed under the Union Transit Procedure when moving between Andorra and the Union. In effect these goods are treated as third country exports/imports to/from Andorra.

The Common Transit procedure is not applicable to trade with Andorra.

Andorra is not a Contracting Party to the TIR Convention

Care should be taken to ensure that the Guarantee covering a Union Transit operation bound for Andorra has not been issued in a Common Transit country.

17. STATUS

17.1. General

Free Movement of Union Goods –Article 153 (1) UCC provides that, with certain limited exceptions, all goods moving within the Customs Territory of the Union are presumed to have the customs status of Union goods unless there is evidence to the contrary.

As well as goods moving between Member States by road, this also includes goods brought into the customs territory of the Union

- **by air** where the goods have been loaded or transhipped at a Union airport for consignment to another Union airport in the customs territory of the Union carried under cover of a single transport document issued in a Member State; and
- **by sea** where the goods have been carried between ports in the customs territory of the Union by an authorised Regular Shipping Service.

17.2 Requirement to prove Customs Status of Union Goods .

The following are deemed NOT to be Union goods unless it is established in each individual case that they have Union status:

- (a) goods brought into the Customs territory of the Union which are under customs supervision to determine their customs status;
- (b) goods in temporary storage;
- (c) goods placed under any of the special procedures except internal transit, outward processing and end-use procedure.

17.3 Proving Customs Status of Union Goods.

The Customs Status of Union goods can be proved, where required, by:

- the transit declaration data of goods placed under internal transit;
- T2L (SAD);
- T2LF (SAD) (non-fiscal areas);
- Customs Goods Manifest;
- Invoice or Transport Document relating to the goods indicating the code T2L/T2LF, as appropriate;
- Invoice or Transport Documents relating to the goods: no need for Customs authentication if value of the Union goods does not exceed €15,000;
- ATA Carnet or TIR Carnet showing the code T2L/T2LF which has been authenticated by Customs;
- Registration plates and registration papers for motor vehicles;
- Code number and ownership marks displayed on goods wagons belonging to railway companies;
- Declaration of Union Status for returned empty packaging/pallets will suffice save where Customs require otherwise;

- Declaration of Union Status for passengers accompanied baggage (goods not intended for commercial use) unless where Customs require otherwise;
- Print out of e-AD (Electronic Administrative Document);
- Fishing logbook, a landing declaration, a transhipment declaration and vessel monitoring system data as appropriate except where there is no doubt and the fishing vessel is less than 10 metres;
- Status Registration Document;
- Label referred to in Article 290 of Delegated Act 2015/2447.

Proof of the Customs Status of Union Goods is conditional on the goods having been:

- brought from another Member State without crossing the territory of a third country, or
- brought from another Member State through the territory of a Third Country and carried under cover of a single transport document issued in a Member State, or
- transhipped in a third country on to a means of transport other than that on to which they were initially loaded and a new transport document has been issued, provided that the new document is accompanied by a copy of the original document covering carriage from the Member State or departure to the Member State of destination.

There is provision for retroactive issue of documents proving Union Status.

Where the packaging used for the Union goods does not have Union status, the Union Status Document is endorsed “N packaging”.

A document proving the Union status of goods must **not** be used in respect of goods for which the export formalities have been completed or which have been placed under the Inward Processing procedure.

18. MISCELLANEOUS

18.1 Proving the Customs Status of Union Goods of the products of sea fishing.

Legislation

Article 213 IA lays down the procedures for proving the customs status of Union goods for the products of sea fishing and goods obtained from such products.

Procedure for Proving the Customs Status of Union Goods

The customs status of Union goods of the products of sea fishing and goods obtained from such products which are caught in the territorial waters of a country or territory forming part of the Customs territory of the Union (either by a vessel of a Member State or by a non-Member State vessel) can be proved by means of the logbook of the vessel, a landing declaration, a transhipment declaration and vessel monitoring data as appropriate which establishes the Union status.