

Customs Transit – General

Part 1

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1. General

The Transit procedure facilitates the movement of goods through the territory of the Union or a common transit country, by suspending duties and other charges on imported goods until they arrive at their 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 Republic of North 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 a 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 Procedure provides for the movement under Customs control through the Union of goods that are not in free circulation and 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 arrive at 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 T1 procedure also applies to Union goods in the circumstances outlined below.

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

- Non - Union goods

and

- Where Union goods, being exported **to a common transit country or where Union goods are exported and pass through one or more common transit countries where the provisions of the Convention on a common transit procedure apply 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
 - have come from intervention stocks, are subject to control measures as to their use or destination and have undergone customs 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:

- moving from one point to another within the customs territory of the Union and passing through a country or territory outside that customs territory, without any change in their customs status and where the movement is by **road**.
- when Union goods are moved from the Union to a common transit country and transit procedure follows export procedure, the T2 procedure applies.
- 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

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

The procedures provided 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) is a service which carries goods in vessels that ply only between ports situated in the customs territory of the Union and may not make any calls at any port outside this territory or at any Free Zone in a Union port, nor make any transshipment 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)
- undertakes to communicate, once the authorization is issued, the names of the vessels assigned to the RSS,
- 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
- will not to make any transshipment 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 and may specify
- any potential ports of call.

The authorising customs authority will, before granting an RSS authorisation, notify the customs authorities of the other Member States concerned or potentially concerned, requesting their agreement through the electronic Customs Decision System (CDS). 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 CDS. In that case the applicant will be notified of the reasons for the refusal not to issue the authorisation. Where no reply or refusal is received within 15 days of receipt of the communication, the competent 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 Benefit of being a Regular Shipping Service

The procedures for the intra-Union movement of goods by sea on an authorised Regular Shipping Service vessel are similar in some ways 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 on board a RSS vessel are required to move under the Transit procedure.
- Use of an electronic Transport Document (eTD), where authorised, can be used as the Transit Declaration 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 not be required where the shipping company is authorised to use the eTD as a Transit Declaration.

Further information can be provided by contacting the Central Transit Office, Customs Division, Nenagh, Co. Tipperary tel: 067 63352 or email: centraltransitofficenenagh@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 a non-RSS vessel must always be demonstrated because it is assumed that all the goods on board are non-Union goods until their Union status is established. The Transit procedure will not be required where goods are carried on board a non-RSS vessel.

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

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

4. Movements via a third Country

The external Union transit procedure (T1) applies to goods passing through a country or a territory outside the customs territory of the Union if 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.

The operation of the T1 procedure will be suspended while the goods are outside the customs territory of the Union as referred to in (b) above.

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 movement. The Holder of the Procedure will indicate by submitting a Transit Declaration through NCTS 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 procedure 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

Customs duties and all other charges applicable to goods are suspended when goods are released to move under a Union/Common transit.

At the time of lodging a Transit Declaration in NCTS, the Holder of the Procedure must be authorised to hold a comprehensive guarantee for the transit operation(s) to ensure that payment of any customs debt arising can be recovered in the event of an irregularity.

Applications for comprehensive guarantee must be submitted using the EU Trader portal, [Customs Decision System \(CDS\)](#).

AEO traders may qualify for a waiver on the comprehensive guarantee for Transit Procedure (as authorised consignor) and for Temporary Storage Facility (as authorised consignee).

Guarantee certificates for comprehensive guarantees/guarantee waivers used under the paper-based Business Continuity Procedure (BCP) 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 comprehensive guarantees is available at revenue.ie or by contacting the Central Transit Office, Customs Division, Nenagh, Co. Tipperary. Tel: 067 63352 or e-mail centraltransitofficenagh@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, where because of an irregularity concerning a Transit movement 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 Central Transit 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 required in Union Transit for transit movements by air where the airline as holder of the procedure, has been authorised to use the paper-based Manifest or an electronic Transport Document as the transit declaration.

Also, a Transit Guarantee is not required for intra-Union movements by sea where the shipping company, as holder of the procedure and as an authorised Regular Shipping Service, has been authorised to use the paper-based Manifest or an electronic Transport Document as the transit declaration.

10. The 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 transit 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.

10.1 Completing a normal-procedure transit declaration

A trader (not authorised), as Holder of the Procedure, initiating a normal export transit procedure must input the relevant data of the transit declaration into the NCTS to include the Guarantee Reference Number (GRN), the access code and the potential liability amount of the goods covered by the transit. When all the information is correctly input to and accepted by NCTS, a Transit Accompanying Document (TAD) will be generated for the movement. Also, the system generates a unique Master Reference Number (MRN), which will identify the transit at NCTS offices throughout Europe. The trader will present the goods for examination at the customs office of departure. Once the customs officer has carried out all the necessary checks of the goods the transit is released in the NCTS and the TAD with its unique MRN will be printed and presented to the trader to commence the journey to the declared office of destination.

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

11. Simplified Transit Procedures

In certain circumstances (and subject to certain conditions) traders can use Simplified Transit Procedures. Traders approved by customs as Authorised Consignors or Authorised Consignees can have transit formalities completed at their own premises. Airlines (including express air carriers) and Shipping companies can, subject to certain conditions, avail of simplified transit procedures by use of the paper-based Manifest/electronic Transport Document as the transit declaration to place goods under the Union transit procedure and no guarantee is required from the airline or shipping company.

11.1 Authorised Consignors

An Authorised Consignor, as holder of the authorisation, can 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
- 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) Has 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 can receive goods moved under the Union transit procedure at an authorised place or any 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.
- communicates electronically with Revenue through NCTS.

11.3 Airlines, Shipping Lines and Railway Companies

Airlines, Shipping Companies 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 electronic Transport Document (eTD) as the Transit Declaration. No guarantee is required.

Further information on these simplified procedures 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 legal provisions relating to Common Transit as outlined in the Convention on a common transit are broadly in line with the legal provisions applicable to Union Transit contained in the Union Customs Code (UCC).

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 sea and land and (ii) by air and land

(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 non-Union goods are to be unloaded there and then carried by land to their destination, those goods should be placed under the T1 procedure before departure from the State.

In all such cases the declared Office of Destination shown on the Transit Declaration will be 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 destination under a transit procedure, those 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, 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](#)) when the paper-based business continuity procedure is used. 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), customs goods manifest, invoice or transport document certified by customs as appropriate is acceptable. However, where the person presenting any of those documents is an authorised issuer there is no requirement to request an endorsement from customs.

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 76 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;
 - French Guiana;
 - Reunion;
- Mount Athos (Greece);
- Aland Islands.

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/T2F).

14.2 Status Indicator

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

Code	Use Transit Declaration
T2F	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 electronic Transport Document (eTD) when used as a transit document

Status Document

T2LF	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 goods 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 (except for European Coal and Steel Community (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 them for 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 and 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 a common transit country. (Note: Country code is listed with the Guarantee Reference Number (GRN) in both NCTS & Business Continuity Procedure)

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 for 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-Union 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.
- (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 paper-based 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 – 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 provided for in Article 153 (1) of the Union Customs Code.

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 approved ports in the customs territory of the Union by an authorised Regular Shipping Service vessel.

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. No need for Customs authentication if the value of the Union goods does not exceed €15,000 or for endorsement if over €15,000 where requested by an authorised issuer;
 - 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 transshipment 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.

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

Legislation

The procedures for proving the customs status of Union goods for the products of sea fishing and goods obtained from such products are contained in Article 213 IA.

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 transshipment declaration and vessel monitoring data as appropriate which establishes the Union status.

However, the customs authority responsible for the Union port of unloading of those products and goods and are directly transported by the Union fishing vessel which caught them and where applicable, processed them, may consider the customs status of Union goods to be proven in either of the following cases:

- there is no doubt about the status of the products and/or goods
- the fishing vessel has an overall length of less than 10 metres.

17.5 Proof of the customs status of Union goods issued by an authorised issuer.

Any person established in the customs territory of the Union and fulfilling the criteria laid down in Article 39(a) and (b) of the Union Customs Code may be authorised to issue:

- a T2L or T2LF
- the customs goods manifest
- an invoice (even when value exceeds €15,000) and
- transport document(s)

without having to request an endorsement from the competent customs authority.

Appendix 1

TC 10 Transit Advice Note

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

Appendix 2 - Customs Territory of the Union

The customs territory of the Union shall comprise the following territories, including their territorial waters, internal waters and airspace:

- the territory of the Kingdom of Belgium,
- the territory of the Republic of Bulgaria,
- the territory of the Czech Republic,
- the territory of the Kingdom of Denmark, except the Faroe Islands and Greenland,
- the territory of the Federal Republic of Germany, except the Island of Heligoland and the territory of Büsingen (Treaty of 23 November 1964 between the Federal Republic of Germany and the Swiss Confederation),
- the territory of the Republic of Estonia,
- the territory of Ireland,
- the territory of the Hellenic Republic,
- the territory of the Kingdom of Spain, except Ceuta and Melilla,
- the territory of the French Republic, except the French overseas countries and territories to which the provisions of Part Four of the TFEU apply,
- the territory of the Republic of Croatia,
- the territory of the Italian Republic, except the municipalities of Livigno and Campione d'Italia and the national waters of Lake Lugano which are between the bank and the political frontier of the area between Ponte Tresa and Porto Ceresio,
- the territory of the Republic of Cyprus, in accordance with the provisions of the 2003 Act of Accession,
- the territory of the Republic of Latvia,
- the territory of the Republic of Lithuania,
- the territory of the Grand Duchy of Luxembourg,
- the territory of Hungary,
- the territory of Malta,
- the territory of the Kingdom of the Netherlands in Europe,
- the territory of the Republic of Austria,
- the territory of the Republic of Poland,
- the territory of the Portuguese Republic,
- the territory of Romania,
- the territory of the Republic of Slovenia,
- the territory of the Slovak Republic,
- the territory of the Republic of Finland,
- the territory of the Kingdom of Sweden,
- the territory of the United Kingdom of Great Britain and Northern Ireland and of the Channel Islands and the Isle of Man.

The following territories, including their territorial waters, internal waters and airspace, situated outside the territory of the Member States shall, taking into account the conventions and treaties applicable to them, be considered to be part of the customs territory of the Union.

(a) **France:** The territory of Monaco as defined in the Customs Convention signed in Paris on 18 May 1963 (Official Journal of the French Republic of 27 September 1963, p. 8679) shall, by virtue of that Convention, also be considered to be part of the customs territory of the Union.

(b) **Cyprus:** The territory of the United Kingdom Sovereign Base areas of Akrotiri and Dhekelia as defined in the Treaty concerning the Establishment of the Republic of Cyprus, signed in Nicosia on 16 August 1960 (United Kingdom Treaty Series No 4 (1961) Cmnd. 1252).