

## Part 2 – Transit Customs Operational Guide

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This document should be read in conjunction with [Part 1 General Instructions on Transit](#) and [Part 3 TIR Instructions to Staff](#)



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## Introduction

Transit Customs Operational Guide Part 2 is a guide for customs staff that deal with customs Transit procedures to manage the controls required to ensure the correct procedure for ending and discharging each transit movement is applied in accordance the Transit Regulations. This guide covers the different management and control procedures necessary in respect of each type of transport used i.e. road, air or sea transport together with the various simplifications allowed to traders, airline and shipping companies. The New Computerised Transit System (NCTS) is the standard procedure that must be used when initiating a transit operation. However, provision for a “Business Continuity Procedure” (BCP) is also a feature of the Transit Procedure whereby the trader can revert, with customs permission, to a paper-based procedure in exceptional circumstances. (e.g. NCTS failure).

**References to the BCP are written in bold and contained in square brackets. Also,** transits that begin in NCTS must end in NCTS and transits that begin in BCP must end in BCP.

This guide also covers the requirement to prove the customs status of Union goods.

### 1 Customs office of departure

#### 1.1 Transit declarations

The New Computerised Transit System (NCTS) allows for the electronic submission and processing of the transit declaration. The NCTS replaces the paper-based transit system **Business Continuity Procedure [BCP]**. Traders are required to submit the transit declaration electronically. In limited circumstances the **[BCP]** may be used – see [New Computerised Transit System \(NCTS\) guide to assist traders](#).

The NCTS validates the declaration and rejects an incorrect or incomplete declaration. The reason for the rejection is notified to the trader, who will be allowed to:

- make the necessary changes to the declaration, or
- submit a new declaration.

When the transit declaration is accepted, the system will automatically send an information exchange message (IE028) to the trader. It will allocate a Master Reference Number (MRN) which will identify the transit movement in NCTS throughout the Union or common transit countries.



### 1.1.1 Acceptance of the transit declaration

The customs office of departure (CoDep) that accepts the transit declaration (IE015) in NCTS should ensure that:

- it contains all the necessary information
- is accompanied by all the necessary documents (if or when required)
- the goods are presented to customs (normal procedure)
- a guarantee is in place (except if exempted by law or authorisation).

The existence and validity of the guarantee is checked through the Guarantee Management System (GMS) within the NCTS, by reference to the Guarantee Reference Number (GRN) allocated to the holder of the procedure and by the access code [see also [paragraph 3.5 re BCP](#)].

Additional documents may be required (for example: export declaration, export licence and so on). The CoDep may waive the requirement for these to be submitted provided:

- they are kept at the customs authority's disposal, and
- details are entered in Box 44 of the transit declaration.

A transit declaration can be cancelled (IE010) by the CoDep on a request from the holder of the procedure (IE014). It may only be cancelled before the goods are released for transit. The holder of the procedure will be informed by the office of departure (IE009).

### 1.1.2 Verification of the transit declaration and control of the goods

Following acceptance of the transit declaration in the NCTS, customs may carry out the following checks:

- an inspection of the goods, and/or
- a detailed examination of the goods.

The goods will be examined in the places designated and during the hours appointed for that purpose. The holder of the procedure may request for other places or times to be agreed.

During the control state within NCTS the customs officer may notice some minor discrepancies. The customs officer can make minor modifications in the transit declaration data to allow the movement to be released for transit. These notifications must be made in agreement with the holder of the procedure. However, where a major discrepancy is noticed the customs office of departure must inform the holder of the procedure that the goods are not released. The customs officer will register an unsatisfactory result (transit operation is automatically

cancelled). Appropriate follow-up action (for example suspected fraud) should be taken.

If the results of the verification of the declaration allow it, the customs office of departure will authorise release of the goods and record the date in NCTS.

### Transit register

**[When the Business Continuity Procedure (BCP) (paper-based) is used, the transit operation will be registered at the customs office of departure in the outward transit register (copy at [Appendix 3](#)). The transit number is to be entered by the customs officer in Box C of the SAD on copies 1,4, 5, and in Box 44/2 by Customs Input (CI).**

**If in order, the word “satisfactory” is to be entered opposite “Results” in Box D on copies 1, 4 and 5. The officer is to sign, date and add the transit authentication stamp on copies 1 and 4. It is not necessary to sign and stamp Box D on copy 5].**

### Transit authentication stamp

**[In the BCP an impression of the transit authentication stamp is to be placed in Box C on all copies and in Box D on copies 1 and 4. Care should be taken to ensure that a clear imprint of the stamp is made].**

### Prescribed itinerary

The goods entered for transit must be carried to the declared customs office of destination along economically justified routes. When the customs authorities or the holder of the procedure consider it necessary, the customs office of departure may specify a prescribed itinerary, that is, specify the route to be taken. The customs office of departure will specify a prescribed itinerary by entering in the declaration data the details of the countries to be transited (country codes will suffice).

This requirement to use a prescribed itinerary may be waived for holders of the procedure who always make it possible for customs to ascertain the location of the consignment during the transit operation (for example by using satellite tracking). **[In the BCP, the holder of the exemption should enter in Box 44 of the SAD document “Prescribed Itinerary Waived”].**

### Time limit for completion of the transit operation

The customs office of departure should do the following:

- Set a time limit within which the goods should be presented at the customs office of destination. This is the date by which the goods and the MRN of the transit declaration must be presented at the customs office of destination.
- Endorse the time limit in the declaration.

(NCTS allows for a minimum time limit of one day to a maximum time limit of twenty-one days). The time limit prescribed by the customs office of departure is binding.

The customs office of departure should consider the following when determining the time limit:

- the means of transport
- the itinerary
- transport legislation or other legislation which might have an impact on setting a time-limit
- details communicated by the holder of the procedure, where appropriate and so on.

Longer time limits than that set out may be granted in special circumstances. These limits must be recognised as valid by the customs office of departure (for example if there is a great distance between the office of departure and the office of destination, bad weather, possibility of strikes, or public holidays).

If the time limit is exceeded, but this is not the fault of the holder of the procedure or carrier and if the customs office of destination is satisfied, then it will be deemed that the prescribed time limit has been met.

**[In the event of BCP, the customs office of departure may, prescribe a shorter period than the basic time limit referred to above by reference to the distance to be covered]**

#### 1.1.3 [Disposal of transit declaration in the Business Continuity Procedure (BCP)]

**[Copies 1 of the transit declaration must be forwarded to Customs Division, Central Transit Office, Revenue, Nenagh, Co. Tipperary daily. Copies 4 and 5 are returned to the holder of the procedure or their agent. These must accompany the goods to the customs office of destination].**

#### 1.1.4 Goods under transit procedure passing through the State

When goods in transit from a customs office of departure outside the State, arrive for onward shipment at a station within the State that is not the declared customs office of destination, no special action is required at that station in respect of the transit, in the absence of suspicion.

#### 1.1.5 Goods placed under the transit procedure in the State

When goods in transit from a customs office of departure within the State, arrive for onward shipment at an export station within the State, no special action is required at the export station in respect of the transit, in the absence of suspicion.

### 1.1.6 Sealing of consignments (identification of goods)

Generally, sealing ensures identification of the goods. The space containing the goods should be sealed when the means of transport or container is:

- approved for the carriage of goods under customs seal  
or
- recognised as suitable for sealing in accordance with an international agreement for which the Union is a party (for example TIR Convention).

The means of transport or container may be recognised as suitable for sealing on condition that:

- seals can be simply and effectively affixed to them.
- they are so constructed that no goods can be removed or introduced without:
  - leaving visible traces of tampering
  - breaking the seals
  - an electronic monitoring system (where used) registers the removal or introduction.
- they contain no concealed spaces where goods may be hidden.
- the spaces reserved for the goods are readily accessible for customs inspection.

Seals used as a means of identification must comply with the following specified characteristics and technical specifications:

- Seals must have the following essential characteristics:
  - remain intact and securely fastened in normal use
  - be easy checkable and recognisable
  - be so manufactured that any breakage, tampering or removal leaves traces visible to the naked eye
  - be designed for single use, or if intended for multiple use, be so designed that they can be given a clear, individual identification mark each time they are re-used
  - bear individual seal identifiers which are permanent, readily legible and uniquely numbered.
- In addition, Seals must comply with the following technical requirements:
  - The form and dimensions of the seals may vary depending on the sealing method used. The dimensions must be such as to ensure that identification marks are easy to read.
  - The identification marks of seals must be impossible to falsify and difficult to reproduce.
  - The material used must be resistant to accidental breakage and such as to prevent undetectable falsification or re-use.

The seals shall be deemed to fulfil the above requirements, where they have been certified by the competent body. They must be certified in accordance with ISO International Standard Number 17712:2013 "Freight containers – Mechanical Seals".

The customs seal should bear the following indication:

- The word "customs" in one of the official languages of the Union or of the common transit country or a corresponding abbreviation.
- A country code, in the form of the [ISO-alpha-2 country code](#), identifying the country in which the seal is affixed.

The current customs seals may continue to be used until stocks run out or until 1 May 2019, whichever is the earlier.

Ineffective sealing may result in delays in other Member States traversed during the transit operation. The customs officer at departure has a responsibility where appropriate, to:

- Seal correctly and/or inspect existing seals.
- Replace or supplement seals.
- Enter details of the seal(s) into the declaration data.

Assistant Principals are to review and inspect control of sealing at the customs office of departure. These are to be done on a frequent basis and are to ensure the effectiveness of the arrangements, while avoiding excessive or time-consuming practices.

Where sealing is not possible, the description of the goods must be sufficiently detailed for the quantity and nature of the goods to be easily identified. Traders who present goods that are considered to require sealing, in packages that do not lend themselves to sealing are to be advised that sealing is impracticable. Any ensuing difficulty with the customs authorities of other Member States is a matter for the trader. In such circumstances, it is not necessary for the customs official to detain the goods.

Details of seals, when used, should be entered or shown in the declaration **data [in Box D of the SAD if BCP is used]**. This is done by inserting in figures:

the quantity of seals affixed

the identification numbers.

Each station should maintain appropriate records showing how self-locking metal seals received for use on the station are disposed of. These records should show in numerical sequence how:

- each of the seals in each block is accounted for, and
- the precise purpose for which each seal has been used for example container number and so on.

There is further information about seals in the [Customs Seals Manual](#).

#### 1.1.7 Mixed consignments

Traders may load Union goods not travelling under the transit procedure on the same means of transport as goods that are moving under the T1 or T2 procedure. In such cases, it may not be appropriate to seal the means of transport as sealing may delay the movement of the Union goods on board. If the means of transport is not sealed it may be possible to seal:

- the containers into which the T1 or T2 goods have been placed, or
- the T1 or T2 packages if they are suitable for sealing.

Regardless of whether sealing is practicable or not, customs must ensure that the description of the goods on the transit declaration is sufficient to ensure identification. Goods must be clearly separated and labelled to easily identify those goods, which it is proposed to place under transit. Otherwise the customs office of departure may refuse to place the goods under the transit procedure. The means of transport may be sealed by customs if the trader wishes it to be so. In such cases the trader should be advised that the seals may not be interfered with except by the customs authorities in other Member States.

#### 1.1.8 Waiver from sealing

The customs office of departure can waive the requirement for sealing. The description of the goods in the declaration data must be sufficiently detailed to ensure easy identification of the goods (for example engine and chassis number when cars are transported under the transit procedure). Where seals are not required for identification the customs office of departure should leave the data field empty **[in BCP, enter the word “waiver” in Box D of the SAD]**. NCTS will automatically print “- -” in box D of the Transit Accompanying Document (TAD).

As an exemption no seals are required (unless the customs office of departure decides otherwise) where the goods are carried by air, and:

- 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.

### 1.1.9 Physical examinations

Export transit operations should as a minimum to be subjected to a 1% rate of physical examination. Records of examinations are to be made and retained in the station on Form C and E 1111 (see example at [Appendix 5](#)). Local management should satisfy themselves that the required examinations are being done.

These physical examinations are for transit procedure purposes only and do not affect existing instructions in relation to other examinations for exports.

After any physical examinations are carried out, the formalities to be completed by the customs office of departure should include:

- validating the transit declaration
- recording the control results
- registering the guarantee
- printing the Transit Accompanying Document (TAD), and where appropriate the List of Items (LoI).

The TAD should accompany the goods during the transit operation.

When all the formalities have been completed, the goods are released for transit. An IE001 “anticipated arrival record” (AAR) is generated in the NCTS and this record (containing the information submitted on the declaration) is automatically sent to the customs office of destination advising them of the expected arrival of the goods.

## 1.2 Anti-Fraud Measures

The Anti-Fraud Transit Information System (ATIS) is a central repository located at the European Anti-Fraud Office (OLAF). It contains information on the movement of all goods placed under the Union transit regime by means of a declaration in the NCTS, including movements covered by a TIR carnet in the NCTS. The purpose of ATIS/OLAF is to help detect fraud in the Union transit regime and TIR procedure when moving within the Union territory. The duplicated version of the messages for all types of goods is sent automatically to OLAF through NCTS in cooperation with the [Mutual Assistance Regulation No. 515/97](#) as amended and Article 13 of the [Convention on a common transit procedure](#)

## 2 Customs office of destination

### 2.1 Formalities at customs office of destination

At the end of every transit movement the following should be presented to the declared customs office of destination (normal procedure):

- the goods
- the MRN of the transit declaration, and
- any other information required by customs.

These actions will end (not discharge) the transit movement. The customs office of destination will transmit the arrival advice message (IE006) to the customs office of departure immediately through the NCTS. Based on the information received on receipt of the control results message (IE018) from the customs office of destination that the procedure has ended correctly, the customs office of departure will discharge the transit movement in the NCTS.

## 2.2 The ending of the transit procedure

The transit procedure will end and the obligations of the holder of the procedure will be met when the following are presented to the customs office of destination:

- the goods
- the MRN of the TAD, and
- any other required information.

They must be presented in accordance with the provisions governing the procedure. (Normal or Simplified Procedure)

However, the responsibility (financial or otherwise) of the holder of the procedure can be questioned after the ending of the procedure.

Both the carrier and the person who receives the goods, knowing they were placed under the transit procedure, are also responsible for presentation of those goods. The goods must be presented intact at the customs office of destination and within the time limit set by the customs office of departure. The time limit will be shown in box D of the TAD and is binding.

Primarily an undischarged import transit is a matter for the customs office of departure or holder of the procedure in the country where the transit originated. However, officials at the customs office of destination should be proactive in ensuring that import transits initiated within the NCTS are dealt with in a timely manner to:

- avoid unnecessary “Open Movements” showing in the NCTS
- avoid enquires from the customs office of departure, and
- assist in the earliest possible identification of any irregularity.

## 2.3 Control of the end of the procedure

The customs office of destination will register the arrival of the goods into the NCTS after presentation of:

- the goods
- the MRN of the TAD, and
- other information required.



This will be done by using the MRN to retrieve the data sent by the customs office of departure message "AAR" (IE001). The following information should be entered to the system:

- the MRN
- date of arrival
- all other information retrieved from the declaration (in case of events en route).

The customs office of destination should do the following:

- Send without delay the "arrival advice" message (IE006) to the customs office of departure informing them that the goods arrived.
- Decide if a control of the goods is required and will enter the appropriate control result message (IE018) into the NCTS.

This must be done before sending it to the customs office of departure.

Where the customs office of destination decides to control the transit movement the following control results codes will apply to the IE018 message to be returned to the customs office of departure:

**Code A1** (Satisfactory) is to be recorded following a physical control of the goods (full or partial), and no irregularities were detected. In addition to a physical control the following at least should be checked:

- the conditions of any seals attached, and
- the registration number of the means of transport at departure and at destination by comparing the data of the declaration with that available at destination.

**Code A2** (Considered satisfactory) where the customs office of destination carried out a documentary control only (no physical control of the goods) and no irregularities were detected or where it did **not** carry out any control. Also, where goods are delivered to an authorised consignee and the customs office of destination decides not to carry out any control of the goods or documents and where the "unloading remarks" message (IE044) shows no irregularities.

The control result message (IE018) must normally be transmitted to the customs office of departure. This must be done at the latest:

- on the third day following the day the goods are presented at the customs office of destination, or
- on the sixth day where goods are received by an authorised consignee.
- However, it is recommended in the case of the code A2 that the customs office of destination should transmit the message IE018:
- on the same day the goods were presented at the customs office of destination. or
- at the latest on the following working day.

**Code A5** (Discrepancies) is to be indicated in the following cases:

- Where minor discrepancies were detected but did not lead to a debt for example:
  - missing, broken or damaged seals
  - goods delivered after expiry of the time limit
  - incorrect identity or nationality of means of transport
  - slight weight differences without any visible tampering of the goods.
- Where an administrative fine was required nationally following a minor discrepancy.
- Where goods in excess were found (same or another type). The fact that goods in excess were found does not prevent the customs office of departure from discharging the procedure. The goods originally declared for transit may then be released. The customs office of destination will manage the excess goods.

The customs office of destination should provide a detailed description of the discrepancies in the message IE018 preferably in a language that the customs office of departure understands.

**Code B1** (not satisfactory) means:

- major discrepancies and discharge of the transit movement is not allowed and
- the liability of the holder of the procedure and the guarantor remains in place until the case is resolved.

In effect there are two types of the Code B1 to be distinguished as follows:

- **Code B1** (not satisfactory) **with the flag** "Waiting for discrepancies resolution" is recorded where a shortage of goods or presentation of different goods than declared was detected during a physical or documentary control and where it is suspected that the error was caused at departure. The customs office of departure will investigate, and report back its findings to the customs office of destination.

- **Code B1** (not satisfactory) **without the flag** “Waiting for discrepancies resolution” is recorded where a shortage of goods or presentation of different goods than declared was detected during a physical or documentary control and where it is **not** suspected that the error was caused at departure. The customs office of destination will start its own investigation to regulate the case.

The customs office of destination should retain the TAD.

**[In BCP, the Inward Transit Register ([Appendix 8](#)) is used to record details].**

## 2.4 Change of customs office of destination

A transit operation may end at an office other than the declared customs office of destination. The office where the transit operation ends will then become the “Actual” customs office of destination but will not have received the “Anticipated Arrival Record” (AAR) (IE001) for the MRN presented. The actual customs office of destination automatically sends the message AAR Request (IE002) to the customs office of departure. The customs office of departure automatically sends the return message (IE003 AAR Response) to the actual customs office of destination. The office of destination processes the arrival as normal by sending the IE006 arrival message to the customs office of departure.

The new customs office of destination must decide the level of check required. After registering the control result in the system, they will send the “Destination Control Results” (IE018) message to the customs office of departure.

The customs office of departure informs the originally declared customs office of destination with the “Forwarded Arrival Advice” (IE024) message that the transit operation has ended.

Where the customs office of departure returns a “negative” IE003 message to the customs office of destination:

- The movement will enter the “AAR Request Rejected” state (IE08).
- The IE08 message is automatically sent to the trader at destination advising him or her that the arrival is rejected.

The negative IE003 message advises customs at the customs office of destination why the movement cannot be “arrived” in the NCTS. The movement must be dealt with using the BCP whereby customs at the customs office of destination must forward an authenticated TAD to the customs office of departure. This must list the “unloading remarks” following advice from the trader of the arrival of the goods at his or her premises.

**[In the event of BCP being used then the advice form at [Appendix 9](#) can be used to deal with the change in customs office of destination. If a transit declaration and**

**goods are presented at a customs office of destination or exit other than the one indicated in the transit document, the customs office of destination or exit where the documents and goods are actually presented, must notify immediately the customs office of destination or exit as indicated in the transit document by telephone, fax, email or, failing that, by post].**

## 2.5 Examination of seals

Seals (when affixed) are to be examined at the customs office of destination to ensure that they are intact. The results must be recorded in the NCTS. In some cases:

- the seals may be in poor condition, or
- there may be evidence to show that they have been tampered with.

If this is the case it is recommended that customs examine the goods and enter the facts in the NCTS using the information control results message IE018 that it sends to the customs office of departure. Where new seals have been affixed en route (for example to facilitate loading or unloading of goods, accidents or incidents during carriage) details of any new seals affixed should be entered in the NCTS. The serial number and condition of seals is to be noted, where appropriate, and the goods are to be checked into the transit shed or compound, where appropriate.

If, following examination of the seals, the customs officer is satisfied that the consignment as described on the TAD is accurate, then the facts can be entered in the NCTS.

## 2.6 Irregularities

The customs office of destination should enter any irregularity into the NCTS. If there is a difference found between the goods declared and those presented, then the customs office of destination should register the MRN. They should show the irregularity in the “destination control results” message (IE018).

The customs office of destination may decide not to release the goods and to ask the customs office of departure to investigate. In these circumstances the customs office of destination should send the IE018 message with the appropriate code B1, “waiting for discrepancies resolution”. The transit operation will then have the status of “waiting for resolution” The customs office of departure, when satisfied from its enquires, will send back the message “notification resolution of differences” (IE020) to the customs office of destination. The customs office of destination will release the goods and allow the transit to be discharged by the customs office of departure.

## 2.7 Receipt for transit declaration

The holder of the procedure may request customs at the customs office of destination to provide him or her with alternative proof that the transit procedure has ended correctly. To be acceptable as alternative proof the receipt must be endorsed by customs. It must contain a reference to the MRN of the transit declaration. The carrier, agent, authorised consignee and so on should be advised to obtain a receipt for the transit declaration from the customs office of destination. The receipt, TC11 may be in the format set out in [Appendix 10](#). The receipt is not in itself proof of final discharge of the transit operation. It provides evidence that the goods and TAD were presented at the customs office of destination.

The person requesting the receipt at the customs office of destination should fully complete the form TC11.

The customs office of destination should do the following:

- Check that the correct form is used, that is TC11.
- Ensure it is legible.
- Check that it is completed properly.
- Ensure there are no reasons for not issuing the receipt.
- If in order issue the receipt to the person who requested it.

Alternative proof that the transit operation has ended correctly may be completed at the time that the TAD and goods are presented at the customs office of destination. The TAD and Lol (List of Items) where appropriate, must be marked with the word “copy”, the phrase “Alternative proof” and contain the MRN and details of the transit declaration. (A copy can be a photocopy).

If the customs officer is satisfied, then he or she should endorse the documents by signing, stamping and dating the documents and handing them back to the person.

## 2.8 Presentation of goods outside time-limit

Where the time limit allowed by the customs office of departure is exceeded, special attention is to be paid to the transaction.

Goods may be presented outside the time limit due to circumstances beyond the control of the carrier or the holder of the procedure. If these circumstances are explained to the satisfaction of customs at the office of destination, the holder of the procedure will be deemed to have complied with the time limit.

Examples of unforeseen circumstances could include:

- accident to vehicle (receipt issued by police)
- medical attendance (receipt issued by health service)
- vehicle breakdown (receipt for repairs)

It is up to customs at the office of destination to decide on the validity of the proof.

The declaration may be accepted if otherwise in order. The holder of the procedure is to be requested to obtain an extended time limit if it appears that the time limit normally allowed by a customs office of departure is insufficient. Abuses or repeated irregularities in relation to time limits should initially be taken up locally with the trader or agent involved. In the absence of any progress the matter, should be reported to Customs Division, Nenagh for further investigation.

## 2.9 Physical examination

Import transits as a minimum should be subjected to a 2% physical check, including transits into an authorised consignee's premises. These physical examinations are for transit procedure purposes only and do not affect existing instructions in relation to the examination of imports.

## 2.10 Anti-fraud measures

The Anti-Fraud Transit Information System (ATIS) is a central repository located at the European Anti-Fraud Office (OLAF). It contains information on the movement of all goods placed under the transit regime by means of a declaration in the NCTS, including the TIR procedure. The purpose of ATIS or OLAF is to help detect fraud in the transit regime and TIR procedure. The duplicated version of the messages for all types of goods is sent automatically to OLAF by NCTS in cooperation with the Mutual Assistance Regulation No. 515/97.

# 3 Transit comprehensive guarantees

Under the [Union Customs Code \(UCC\)](#), [Delegated Act \(DA\)](#) and [Implementing Act \(IA\)](#) the use of the following is no longer a simplification in the transit regime:

- a comprehensive guarantee
- a comprehensive guarantee with a reduced amount, or
- a guarantee waiver for a customs debt that may occur.

Within the transit regime there is a requirement that prior to being approved as an "authorised consignor" (which is a simplification in the transit regime), the applicant must be authorised to:

- hold a comprehensive guarantee for use in the transit operations, or
- under certain conditions be granted a comprehensive guarantee with a reduced amount including guarantee waiver.

A comprehensive guarantee may cover several transit operations.

Comprehensive guarantees or guarantee waivers are furnished in a specified form. They relate, in part, to the provision of financial security for a potential debt for

transit operations under the EU Regulations governing Union transit that covers Import and Export Duties, taxes, and other charges but excludes fines.

Comprehensive guarantees used for transit operations are subject to authorisation and are managed by the Central Transit Office (CTO), Customs Division, Nenagh, Co. Tipperary. [centraltransitofficenenagh@revenue.ie](mailto:centraltransitofficenenagh@revenue.ie)

A comprehensive guarantee must be applied for electronically using the [Customs Decision system \(CDS\)](#). On receipt of an application, CTO arrange to have checks carried out in cooperation with the Divisional control officers. This is to ensure that the applicant meets with the necessary authorisation criteria. The application process for a comprehensive guarantee is explained in [Guidance Manual on Comprehensive Guarantee](#). The applicant will be advised during this process to include a request to use other special procedures where appropriate (for example temporary storage) for which the comprehensive guarantee is being applied. The comprehensive guarantee form of undertaking should when completed conform to the specimen as set out in [Appendix 11a](#).

### 3.1 Reference amount (transit)

The use of the comprehensive guarantee or of a comprehensive guarantee with a reduced amount, including a guarantee waiver is granted up to a reference amount. The reference amount is established to cover the maximum amount of duties and other charges which may be incurred for each transit operation. The calculation of the reference amount for transit is established by customs, in collaboration with the holder of the procedure. It will be based on:

- the highest rates applicable to such goods in the country of departure, and
- the information about goods placed under the transit procedure in the preceding 12 months with an estimate of the volume of intended operations as shown by the commercial documentation and trader accounts.

The holder of the procedure may not exceed this liability for the transit movements they have undertaken, unless they arrange for supplementary guarantee cover to be provided. The obligation to monitor the reference amount rests with the holder of the procedure.

### 3.2 Level of transit guarantee:

The level of comprehensive guarantee for a transit movement can be set at 100%, 50% or 30% of the “reference amount” or a guarantee waiver (0%) may be allowed. The level of reduction depends on the risks involved, the track record of the trader concerned and certain additional criteria. The criteria to use a comprehensive guarantee with an amount reduced to 50% and 30% of the reference amount is allowed where the applicant fulfils the conditions as outlined in Article 84 (1) and (2) of the Delegated Act. A guarantee waiver is allowed where the conditions of Article 84 (3) of the Delegated Act apply.

### 3.3 Transit guarantee certificates

The holder of the procedure for transit operations will be issued with one or both of the following where authorised to use a comprehensive guarantee or waiver:

- a [comprehensive guarantee certificate \(TC31\)](#) – [appendix 11](#)
- a [guarantee waiver certificate \(TC33\)](#) – [appendix 13](#).

These certificates are presented only in a case of *business continuity procedure* (fall-back procedure). The transit guarantee certificate(s) will show the allocated Guarantee Reference Number (GRN) that will be verified within the Guarantee Management System (GMS) of the NCTS at the time of initiating the transit operation. This check involves the verification of the GRN, access code and available funds to meet the liability of each of the transit operations. The liability amount is automatically deducted from the holder of the procedure's guarantee reference amount in GMS. It is credited back when the transit movement arrives at the customs office of destination as recorded in the NCTS.

Transit guarantee certificates are valid for a period of two years. This may be extended, on application to the Central Transit Office, Nenagh for one further period of two years.

### 3.4 Provision of a transit guarantee

An authorised consignor acting as holder of the procedure in a transit operation is required to have a comprehensive guarantee in place. This guarantee must be equivalent to the amount of duties or charges due on the goods moved under each transit operation. The guarantee will cover any potential custom debt that might arise in the event of irregularities during the transit procedure (for example goods being removed from the procedure, or non-fulfilment of the obligations or conditions relating to the entry of the goods for the procedure). However, the duties or charges due on goods should not be called for where:

- the goods have been destroyed because of force majeure
- the goods had been accidentally destroyed and that can be proven
- there are officially recognised shortages due to the nature of the goods.

### 3.5 Conditions necessary for use of a transit comprehensive guarantee

Use of a comprehensive guarantee for transit movements at **100%** of the reference amount may be authorised provided that the holder of the procedure:

- is established in the customs territory of the Union
- is a regular user of the transit procedures or is an operator of temporary storage facilities or fulfils the criteria laid down in Article 39 (d) UCC that is has practical standards of competence or professional qualifications directly related to the activity carried out, and



- has not committed any serious infringement or repeated infringements of customs legislation and taxation rules including no record of serious criminal offences relating to the economic activity.

### 3.5.1 Reduced comprehensive guarantee

The amount of the comprehensive guarantee required by the holder of the procedure may be reduced to 50%, 30% or 0% (waiver) of the reference amount subject to certain additional criteria as outlined in Article 84 (1) (2) and (3) DA respectively.

### 3.5.2 Annulment, revocation and amendment of comprehensive guarantee authorisation

Comprehensive guarantee authorisations for transit operations may be annulled by the competent customs authorities for the following reasons:

- The decision was taken based on incorrect or incomplete information.
- The holder of the procedure knew or ought reasonably to have known that the information was incorrect or incomplete.

In case of annulment or revocation of the authorisation, guarantee certificates previously issued may not be used to place goods under the Union transit procedure.

They must be returned by the holder of the procedure to the Central Transit Office without delay. This unit will notify the details to the Commission. The notification should include the following information:

- name of the holder of the procedure
- number of the certificate
- last day of validity
- date of cancellation
- reference number of the customs office which issued the notification
- the reason for notification according to the following code:
  - 1 non-return within the time limit after cancellation
  - 2 lost
  - 3 stolen
  - 4 forged.

The annulment of the authorisation will take effect from the date on which the initial authorisation took effect.

An authorisation for a transit comprehensive guarantee can be revoked or amended at the request of the holder. The competent customs authorities may revoke or amend the authorisation if they conclude that it no longer meets the required conditions, for instance:

- one or more of the conditions needed for the authorisation are no longer fulfilled
- the holder fails to fulfil an obligation imposed by the authorisation.

The revocation of the:

- approval of the guarantor, or
- undertaking of the guarantor

will take effect on the 16<sup>th</sup> day following the date on which the decision on the revocation is received or is deemed to have been received by the guarantor.

### 3.5.3 Suspension of a transit comprehensive guarantee authorisation

An authorisation for a comprehensive guarantee for transit operations may be suspended, instead of being annulled, revoked or amended in the following cases:

- The competent authorities do not have sufficient information to decide about annulment, revocation or amendment.
- The holder of the authorisation does not fulfil the required conditions or does not ensure compliance with his or her obligations, but customs allow him or her to take appropriate measures to improve matters.
- The holder of the authorisation requests a suspension because she or he is temporarily unable to fulfil their obligations under the authorisation.

The period of suspension will be determined by the customs authorities. The period of suspension allowed will allow the customs authorities time to establish whether the conditions for an annulment, revocation or amendment are fulfilled. The customs authorities will inform the holder of the authorisation of the end of the suspension.

When the guarantor's undertaking is revoked or cancelled, the Central Transit Office will retain the guarantor's form of undertaking. This will be retained for at least one year except where the customs debt is extinguished or can no longer arise.

A holder of the procedure may no longer meet the higher standards of reliability governing use of the authorisation for a:

- comprehensive guarantee, or
- reduced comprehensive guarantee.

In this case the Authorisations and Reliefs Unit should revoke its decision accepting the holder of the procedure's undertaking. Before revoking the authorisation, the CTO should do the following:

- Contact the holder of the procedure in writing, informing the holder that the guarantee may be revoked unless they continue to fulfil the conditions for use of the authorisation. This allows the holder an opportunity to express their point of view before any decision is taken.
- In the absence of a satisfactory response from the initial notification within 10 days, send a final reminder in writing to the holder of the procedure notifying them that the guarantee will be revoked after 15 days as they are still in breach of a condition of the relevant guarantee.
- If still in breach of condition(s), revoke the guarantee on the sixteenth day following the reminder notification.
- Notify the Commission of the cancellation and the date it became effective.

Where a trader is dissatisfied with the decision to revoke the guarantee, she or he may avail of the [right to be heard](#) appeal procedures.

#### 3.5.4 Action where cancelled transit comprehensive guarantee certificate is presented

Details of cancelled comprehensive guarantee certificates, which have not been returned to the customs office of guarantee, will be circulated by the Central Transit Office to all concerned customs offices of departure. The details will include the following:

- names and addresses of the holders of the procedures or guarantors concerned
- certificate number
- expiry date
- date of cancellation.

These certificates are not to be acted upon at offices of departure in the State. Where a cancelled guarantee certificate is produced at an office of departure it is to be taken up and forwarded to Authorisations and Reliefs Unit, Customs Division, Nenagh. A full report of the circumstances is to accompany this guarantee certificate.

### 3.6 Individual guarantees

The individual guarantee is lodged at the customs office of departure to cover the actual liability of the goods involved in a single transit operation carried out by a holder of the procedure. It can be either in the form of an undertaking from a guarantor or a cash deposit. The undertaking from a guarantor must be registered in the Guarantee Management System (GMS) which is linked to the NCTS.

An individual guarantee may be accepted, registered and retained at customs offices of departure. The individual guarantee form should conform to the specimen as set out in [Appendix 12](#) and all relevant information, including the listing of a correspondent for each Member State, is to be checked.

The guarantee is valid throughout the Union, but it should, where appropriate, also cover the common transit countries.

The individual guarantee document provides for no maximum amount, but states that the guarantor must pay the sums due where an offence or irregularity has been committed.

Each individual guarantee is to be forwarded immediately to the Central Transit Office following completion of export or shipment procedures.

### 3.7 Exemption from use of a guarantee under Union transit

A guarantee is not required for goods placed under the Union transit procedure using the simplification referred to in Article 233 (4) (e) of the [UCC](#) that are carried:

- solely by sea or air between Union ports or Union/common transit country airports, or
- by the railway companies of the Member States.

Also, no guarantee shall be required from States, divisional and local government authorities or other bodies governed by public law, in respect of the activities in which they engage as public authorities.

### 3.8 Acceptance of transit guarantee certificates

In the NCTS the existence and validity of the guarantee is checked by means of the Guarantee Reference Number (GRN) and Access Code. This is done when initiating the export transit operation. Where the guarantee is valid, the Guarantee Management System (GMS) automatically generates a positive IE205 message. Where the guarantee is invalid, the GMS will generate a negative IE205 message and will refer to specific coded reasons why it is invalid. Further information is available in the [New Computerised Transit System \(NCTS\) guide to assist traders](#).

**[However, when the BCP is used, the original guarantee documents must be presented at the customs office of departure, which will ensure that:**

- **the guarantee details shown on the transit declaration match the original guarantee documents**
- **the amount of the guarantee is sufficient**
- **the guarantee is valid in all contracting parties involved in the transit operation**

- the guarantee is in the name of the holder of the procedure and has not expired.

Following comparison with the transit declaration, the [comprehensive guarantee certificate \(TC31\)](#) or the [guarantee waiver certificate \(TC33\)](#) is to be returned (without endorsement of any kind) to the carrier. Guarantee certificates are valid throughout the Union and cover operations to or through the common transit countries where these countries are named in the certificate.]

The holder of the procedure may at any time while the certificate is valid:

- nominate on the reverse of the certificate the person or persons authorised to sign transit declarations on his or her behalf
- delete the name of one or more authorised persons
- cross through any unused boxes.

A person is not considered to be the authorised representative of the holder of the procedure unless the signature of the person is countersigned by the holder of the procedure. (Annex B Implementing Act, Chapter VIII (2) refers).

### 3.9 Review of transit guarantee amount

Each year the Central Transit Office will contact the holders of the procedure to establish if the holder requires an adjustment in the level of the amount of the transit guarantee they hold in line with their current transit operations. Where replies are in the negative no further action is necessary. Where replies indicate that the level in the amount of the guarantee needs to be increased, a new guarantee should be completed on behalf of the holder of the procedure. Where guarantees are updated (or not) that detail should be noted on file.

#### 3.9.1 Limitation of liability by guarantor

The guarantor is liable for the payment of duties and other charges owing on goods moved under a transit movement where the holder of the procedure does not pay.

The liability of the guarantor is based on the acceptance of the undertaking by the customs office of guarantee. It will be effective from the date the customs office of guarantee releases goods for a transit operation covered by this guarantee.

The liability of the guarantor is limited to the maximum amount shown in the guarantor's undertaking relating to the transit procedure. Claims may not be made beyond this amount.

The provisions of the last subparagraph of paragraph 2 of the guarantor's undertaking in the comprehensive guarantee ([Appendix 11a](#)) allows the guarantor to limit his or her liability in the event of successive claims for payment. This is limited to the amount which she or he has specified in the guarantee. However, this

provision is only available to him or her for transit operations, which commence before the thirtieth day after an earlier claim for payment.

The period of 30 days is a period for reflection allowing the guarantor to cancel their guarantee after a first claim for payment should they not wish to again become liable for a payment which could be up to the full amount of the guarantee.

### 3.9.2 Release of Guarantors obligations under Union transit.

Where two countries are owed duties and taxes because of offences or irregularities committed relating to a single transit operation, the claims may not be made on the guarantor, beyond the amount shown in the guarantee document. If, in response to a claim by one of the two countries, the guarantor pays a sum equal to this amount the guarantor must be regarded as having fully met his or her obligations.

The guarantor is also released from his or her obligations when the transit operation has been discharged using the NCTS system. **[This applies in the BCP when the transit declaration has been discharged by the customs office of guarantee].**

The guarantor is also released from his or her obligations under the Union transit procedure when the guarantor:

- a) has not been notified by the customs authorities of the country of departure of the non-discharge of the transit operation before the expiration of 9 months from the date of registration of the Transit Declaration, **or**
- b) **has** been notified of the non-discharge under (a) but has not been further advised within 3 years of the date of acceptance of the transit declaration of the continuing liability for the Union transit operation in question.

### 3.10 Establishing the customs debt and recovery of duties

In the case of an “undischarged” export transit operation, the Central Transit Office, (CTO), Nenagh, will do the following:

- Try to obtain the necessary information or documentation from the exporter, agent or holder of the procedure within the regulatory deadline.
- In the absence of receiving co-operation, the CTO can request assistance from the relevant customs offices. This is to obtain the information and establish whether a customs debt has been incurred.
- On receipt of the information or documentation from the exporter, agent or holder of the procedure, the CTO will calculate the amount of the liability owing.
- In the absence of any documentary evidence of value being made available or provided by the holder of the procedure, the CTO should:

- estimate a value to establish the customs debt owing (the customs value arrived at should be fair and reasonable and should reflect commercial reality to the extent possible)
- advise the holder of the procedure in writing requesting payment of the estimated debt due.
- If within 15 days there is no response from the holder of the procedure to the demand issued, the CTO will issue a final demand. The final demand will be issued to the holder of the procedure and it will include interest accrued.
- When no reply or co-operation is received within 21 days from the issue date of the final demand the guarantor will be issued with a request for payment of the final demand amount owing. If considered appropriate, the relevant customs officials may be asked to meet with the guarantor to expedite a response to the requested final demand amount.
- Where the guarantor does not pay the debt owing within 30 days of notification then measures should be taken by the CTO. They should consider suspending the decision accepting the guarantor's undertaking. Where considered to be necessary the case for recovery should be referred to the Revenue Solicitors for further action.

## 4 Authorised consignors

### 4.1 General

It is possible to carry out Union transit operations without presenting the goods and the corresponding transit declarations to customs at the customs office of departure. Persons wishing to do this may be granted the status of authorised consignor provided they meet with the general provisions concerning simplifications.

The authorised consignor can:

- lodge transit declarations
- seal the means of transport or packages (where required)
- ship the goods without customs intervention.

The authorised consignor is the holder of the procedure and is responsible for the transit movement.

To be approved as an authorised consignor the applicant must:

- be established in the customs territory of the Union
- declare that she or he will regularly use the common or Union transit arrangements
- not have committed any serious or repeated infringements against customs legislation or taxation rules
- demonstrate a high level of control of:
  - his or her operations
  - the flow of goods by means of a system of managing commercial or transport records to allow appropriate customs controls
- have practical standards of competence or professional qualifications directly related to the activity carried out
- be authorised to provide a comprehensive guarantee or granted a guarantee waiver
- communicate electronically with customs through the NCTS.

Authorisation is also conditional on the acceptance by the consignor of whatever conditions are considered necessary by Revenue.

Control officers assess applications for authorised consignor status. This is to determine if the applicant is suitable to be approved as an authorised consignor. All applications are transmitted to the control officer from the CTO, on behalf of the applicant. They will be assessed for suitability to grant approval of the simplification, and should indicate as far as possible:

- the estimated number of consignments per week
- the type of goods
- the type of transport to be used
- the point(s) of departure.

Control officers should:

- ensure that the evidence obtained in carrying out checks to establish if the applicant has committed any serious or repeated infringements against customs or tax regulations is noted in the relevant file
- date, stamp and sign any worksheets containing control results for inclusion in the relevant file when carrying out inspections including any pre-authorisation inspections.

In the absence of any objection, the CTO will issue the conditions governing authorisation for acceptance as an authorised consignor to the control officer. These conditions are to be agreed and signed by the applicant.



It is a legal requirement that the authorised consignor must be a regular user of Union transit arrangements. Accordingly, if there is a prolonged period of inactivity (more than 3 months), the control officer should remind the applicant of his or her obligations in this regard. The control officer may consider revoking the authorisation if inactivity remains a factor.

## 4.2 Conditions of approval and list of authorised consignors

Conditions of approval are contained in [Appendix 14](#). Customs staff at the control and export stations should take note of these conditions. The conditions of approval (authorisation) set out the obligations that must be fulfilled by the authorised consignor while operating the simplification under the transit procedure. A list of authorised consignors is on file at the CTO, Nenagh.

Any changes to the list will be advised to the Divisions.

## 4.3 Movement of goods by an authorised consignor for export or shipping

### The NCTS procedure

The movement of goods by an authorised consignor to the export or shipping station is carried out under customs control. The customs station that controls the authorised consignor will always be the customs office of departure for that trader.

The customs office of departure procedures should be carried out in accordance with the conditions of approval of the authorised consignor.

Declaration data will be input to the NCTS and transmitted to the customs office of departure by the authorised consignor (IE15). The authorised consignor will receive an automatic response message (IE28) allocating the Master Reference Number (MRN) to the declaration. Customs must decide within 15 minutes if a control is required for the transit operation. In case of a control the authorised consignor must ensure that the goods will be available to customs.

### Business Continuity Procedure: [BCP]

**[It should be noted that all transits that begin in the NCTS must end in the NCTS and all transits that begin in BCP must end in BCP.]**

**When the NCTS or the trader's system is unavailable then the BCP (paper-based system) can be used. The trader must obtain permission from the control officer or from eCustoms Nenagh to use BCP for each individual transit operation. BCP should only be used in exceptional circumstances. If the trader is experiencing repeated or continuous problems with their system then this should be documented. It should be documented by the customs office of destination and forwarded to eCustoms for further consideration.**

To facilitate the authorised consignor in using the BCP, he or she has been issued with two types of stamps to authenticate documents:

- a special stamp
- a fall-back or BCP stamp.

The special stamp (55mm x 25mm) used by the authorised consignor has a die that must be impressed in Box C (copies 1,4 and 5) on the forms against a flexible pad that is supplied with the stamp. Only black stamp-pad ink is to be used.

The fall-back or BCP stamp (26mm x 59mm) must be impressed in Box A of the SAD or in place of the MRN and the barcode on the TAD which is recognisable by all parties involved in transit operations. The document will be stamped either by the customs office of departure in the normal procedure or by the authorised consignor where the simplified procedure is use.

#### 4.4 Physical checks

Outward transit operations declared by an authorised consignor should be subjected to a minimum 1% rate of physical examination. Records of examinations are to be made and retained in the station on Form C&E 1111 ([Appendix 5](#)).

## 5 Authorised consignees

### 5.1 General

Persons wishing to receive goods moved under the Union transit procedure at an authorised place may be granted the status of authorised consignee (ACE). This allows them to end the procedure without presenting the goods at the customs office of destination.

To be approved as an authorised consignee the applicant must:

- be established in the customs territory of the Union
- declare that she or he will regularly use the Union transit arrangement to receive goods that have been placed under a Union transit procedure
- not have committed any serious or repeated infringements against customs legislation or taxation rules.
- demonstrate a high level of control of his or her operations and of the flow of goods by means of a system of managing commercial or transport records to allow appropriate customs controls
- have practical standards of competence or professional qualifications directly related to the activity carried out
- communicate electronically with Revenue through the NCTS.

Customs staff at the control and import stations should be guided by the conditions governing approval contained in [Appendix 15](#). A list of authorised consignees is on file at the CTO.

Any changes to the list will be advised to the Divisions.

Control officers will assess applications to determine if the applicant is suitable to be approved as an authorised consignee. All applications submitted to the control officer should indicate as far as possible:

- the estimated number of consignments received per month under the Union transit procedure
- the location of goods
- the place where records are kept.

Control officers should:

- ensure that the evidence produced in carrying out checks to establish if the applicant has committed any serious or repeated infringements against customs legislation or taxation rules is noted in the relevant file.
- date, stamp and sign any worksheets containing control results for inclusion in the relevant file when carrying out inspections including any pre-authorisation inspections.

In the absence of any objection, the CTO, will issue the conditions governing authorisation for acceptance as an authorised Consignee, to the Control Officer. These conditions are to be agreed and signed by the applicant.

If there is a prolonged period of inactivity (more than 3 months) with the authorised consignee not using the transit arrangements regularly, the control officer should remind the applicant of his or her obligations in this regard. The control officer may consider revoking the authorisation if inactivity remains a factor.

The authorisation of a trader to operate as an authorised consignee (ACE) has an associated risk for Revenue. There must be adequate controls in place to ensure full compliance with the various conditions attached to the authorisation. As a minimum, control should involve at least one inspection visit annually to each authorised ACE. In determining the level of control required in each case, local management must do the following:

- Determine the level of risk associated with the operation of each ACE.
- Having regard to the level of risk identified, determine the level of control (including frequency of visits) required in each case.
- Ensure that the specific control plan for each trader is recorded in the local trader file. This is to ensure that the success or otherwise of the intended controls can be evaluated.
- Ensure adequate records of the control measures taken in each case and their specific outcomes are entered on the local trader file on an ongoing basis.

## 5.2 Processing of transit declarations

### 5.2.1 NCTS procedure

When the goods arrive at the place specified in the authorisation, the authorised consignee (ACE) must do the following:

- Use the NCTS to report the arrival to the customs office of destination.
- Send an Arrival Notification message (IE07) to the customs office of destination to notify them that the goods have arrived. This message must also inform that office of any irregularities or incidents that occurred during transport.
- Wait for the unloading permission (IE43) from the office of destination (customs) before unloading the goods.
- After unloading and controlling the goods, send the control result (IE44) to the customs office of destination. This must be done at the latest on the third day following the day on which she or he has received permission to unload the goods.

The customs office of destination will:

- Notify the customs office of departure when the notification of arrival of the goods is received from the ACE.
- Send the control results to the customs office of departure when the results of the inspection of the goods is received. These must be sent at the latest on the sixth day following the day the goods were delivered to the ACE.

In the absence of any discrepancy the NCTS will automatically send the goods released message (IE25) to the ACE. The customs office of departure will send the write off notification (IE45) message to the ACE at departure **discharging** the transit operation.

### 5.2.2 Business Continuity Procedure [BCP]

**[When the NCTS or the authorised consignee's system is unavailable then the BCP (paper-based system) can be used. The authorised consignee must obtain permission from the control officer or from eCustoms to use BCP for each individual transit operation. BCP should only be used in exceptional circumstances. If the authorised consignee is experiencing repeated or continuous problems with their system, then this should be documented by the customs office of destination. It should be forwarded to eCustoms Division for further consideration.]**

The authorised consignee should do the following:

- **Unload or remove the goods after receiving confirmation from the customs office of destination that they do not wish to examine the goods.**
- **Must indicate the state of the seal(s) if any, the control result code and the authorisation stamp on the SAD, the SAD printout or the TAD.**

- **Must fax the TAD and all other required documents to the customs office of destination when the goods arrive at the approved premises of the ACE. This must be faxed during approved hours but no later than the following working day.**

**It should be noted that all transits that begin in the NCTS must end in the NCTS and all transits that begin as BCP must end as BCP.**

### 5.3 Physical checks

Inward transits to an authorised consignee's premises should be subjected to a minimum of 2% rate of physical examination. Records of examinations are to be made and retained in the station on Form C&E 1111 ([Appendix 5](#)).

## 6 Transit authentication stamps

### 6.1 General

Transit authentication stamps are official stamps used by customs to authenticate:

- a transit declaration at offices of departure
- a transit declaration at offices of destination
- status documents.

The stamps have a metal die that must be impressed on the forms against a flexible pad that is supplied with the stamps.

Under no circumstances are transit authentication stamps to be used for the ordinary purposes of official date stamps. The transit authentication stamp should not be confused with the special stamp used by an authorised consignor and BCP stamp issued to an Authorised Consignor to be used by him or her in the BCP Transit Procedure.

Officers should ensure that the transit authentication stamp:

- records the correct date on all endorsements, and
- gives a clear imprint of the stamp on the document being endorsed.

### 6.2 Specifications

The transit authentication stamps for Member States are of metal and round, with a diameter of 30.37mm and show:

- the State or customs administration
- the issuing customs office
- the coat of arms of the customs administration
- the date of issue

- the numerical identification of the service.

In a small number of instances, the transit authentication stamps of Member States may not be standardised to these requirements.

Specimen impressions of the different types of transit authentication stamps in use throughout the Union and the common transit countries are sometimes made available to CTO, Customs Division, as is a list of lost, stolen or forged stamps. Any notification received by CTO will be circulated to the transit liaison officers.

### 6.3 Action where authenticity is suspect

Customs officials should exercise care to detect the use of fraudulent stamps. Where a document is presented, and the stamp impression gives rise to suspicion, the goods to which the document relates are to be detained. The facts should be reported to Central Transit Office, (CTO) Customs Division, Nenagh immediately by phone. A written report accompanied by relevant documents should also be sent to the CTO.

### 6.4 Custody and control

Transit authentication stamps present a major security risk. Loss or abuse of these stamps would undermine the credibility of Irish customs endorsements in other Member States and in the common transit countries.

Assistant Principals are responsible for the safe custody and use of all transit authentication stamps in their Division and should ensure that all the authentication stamps are accounted for and noted in a station store register. The following measures should be taken:

- An account is to be kept in the station store register for each stamp.
- A receipt is to be given in the account by each official to whom a kit is issued.
- Kits that are not in use should be kept under lock and key outside official hours.

The account in the station store register is to be examined by the Assistant Principal at least quarterly. At the time of this examination each kit is to be called for and examined and the account is to be suitably noted.

### 6.5 Placing of transit authentication stamp on transit and status documents

When using transit authentication stamps officials must ensure the following:

- The stamp records the correct date on all endorsements.
- A clear imprint of the stamp appears on the document being endorsed.

- Only the imprint of the metal authentication stamp is to be used on transit and status documents.
- Other official stamps are not to be used.

## 7 Simplified procedures for transport by air

### 7.1 General

The customs authorities may authorise the use of an electronic Transport Document (e-TD) as a customs transit declaration to place goods under the Union transit procedure provided:

- it contains the data of such transit declaration, and
- the goods are available to the customs authorities at airports of departure and at airports of destination to allow the customs supervision of the goods and the discharge of the procedure.

(Art. 233(4) (e) UCC refers)

The e-TD is a document drawn up by an airline company on departure of the aircraft. It is based on a transport document like the air waybill (AWB), manifest and so on. It lists the goods that are loaded onto the aircraft and it serves as a transit declaration. It must contain the data as set out in Annexes B-DA and B-IA.

Under transitional arrangements (Article 24 of [TDA](#)) and until the upgrade of the NCTS is complete, the paper-based Union transit procedure for goods carried by air (previously level 1 provided for under Article 444 Community Customs Code Implementing Provisions (CCIP)) can continue to apply.

The Union transit procedures based on an electronic manifest for goods carried by air (level 2) ceased on the 30 April 2018. From 1 May 2018 this has been replaced using the e-TD as a customs transit declaration to place goods under the Union transit procedure.

Note: Transit by air can also take place using the NCTS where appropriate.

The Union transit procedure is simplified for airlines, including the express air carriers, by use of the e-TD, where they are prepared to act as holders of the procedure in a transit operation. No Transit Guarantee is required for carriage by air as it is accepted that the conditions of carriage will be fulfilled from airport of departure to airport of destination.

However, in the case of the paper-based Union transit procedure for goods carried by air the holder of the procedure will have to provide a guarantee where that type of authorisation is issued from the 1 May 2016. The paper-based authorisations issued prior to 1 May 2016 must be reassessed at the latest on 1 May 2019.

Customs authorities processing applications to authorise either the paper-based or the e-TD air simplification approvals should be familiar with the conditions attaching to granting such approvals (Article 26, Transitional Delegated Regulation (EU) 2016/341 and Articles 191 and 199 Commission Delegated Regulation (EU) 2015/2446). Applicants should be encouraged to use the e-TD option as the preferred simplification for transit movements by air.

These simplified procedures **do not apply** to movements **other than by air**. Neither do they apply to on-board couriers. However, for movements of airfreight overland the airline manifest may be used as a loading list to accompany the transit declaration using the NCTS.

#### 7.1.1 Union goods carried entirely by air

Union goods that are carried entirely by air to, from or through the territory of one or more common transit countries are not required to be placed under the transit procedure.

#### 7.1.2 Status indicator for Union goods to be exported

A status indicator on the paper based manifest and, on the e-TD used as a transit declaration must be used to clearly identify Union goods consigned to the non-fiscal areas. A status indicator (the code "X") must also be used for Union goods intended to be exported and which are not placed under a transit procedure.

### 7.2 Authorisation to use of the paper-based Union transit procedure for goods carried by air

Airlines wishing to operate the paper-based Union transit procedure for goods carried by air can apply in writing (signed and dated) to the competent customs authority at the relevant airport indicating the names of the airports of departure and the airports of destination to be involved in the procedure. They must be able to provide a guarantee to support the application request.

In the absence of objections from other customs authorities during the consultation process the CTO will grant the authorisation.

On approval of the authorisation by customs, the airline should then send an authenticated copy of the authorisation to the competent customs authority of each named airport.

The authorisation must be presented to customs at the office of departure if or when required. If an airline wishes to change one or more airports it will have to submit a new application.



Until the dates of the upgrading of the NCTS are completed, airlines may, where authorised, use the goods manifest as a transit declaration provided it contains the following information:

- The customs status of the goods (using codes T1, T2 or T2F as appropriate).
- The name of the airline transporting the goods.
- The flight number.
- The date of the flight.
- The name of the airport of loading (departure) and unloading (destination) **and** for each consignment on the manifest:
  - the number of the air waybill
  - the number of packages
  - a trade description of the goods including all the details necessary for their identification
  - the gross mass

(Articles 26, 46, 47 and 48 of [Transitional Delegated Regulation \(EU\) No 2016/341](#))

#### 7.2.1 Procedures to be adopted

Where the paper-based goods manifest is used as a transit declaration the following must be followed:

##### **At the airport of departure**

The airlines authorised representative will draw up separate manifests for goods that are to move under the T1 and T2F transit procedures. Each manifest:

- should bear an endorsement dated and signed by the airline representative identifying it as a Union transit declaration
- must specify the customs status of the goods to which it relates
- must be completed and signed by the airline representative
- should be treated as a T1 declaration or a T2F declaration as appropriate
- must be presented in duplicate to customs for authentication.

Customs may examine the goods and the air waybills before authentication.

Customs at the airport of departure should do the following:

- Endorse each manifest with the name and stamp of the office, the date of the endorsement and the signature of the customs officer.
- Return one copy to the airline and retain the other. If the airline is an authorised consignor the manifest and the goods do **not** have to be presented to customs.

##### **At the airport of destination**

The airline must present the authenticated manifest to customs. Customs at the airport of destination:

- should retain the authenticated manifest presented to them by the airline
- may request to see air waybills or the manifests relating to any goods unloaded
- should be informed of the name of the airport(s) of departure though this requirement may be waived for airlines operating scheduled routes.

Within the first three working days of each month the airline, or its representative at the airport of destination, must draw up a list of all the manifests presented to customs at the airport of destination in the previous month. This list must be presented to customs for authentication. The list must contain the following information:

- the reference number of the manifests
- the code identifying the manifest as a transit declaration (T1, T2 or T2F)
- the name (which may be abbreviated) of the airline which transported the goods
- the flight number
- the date of the flight.

A separate list must be drawn up for each airport of departure.

Customs at the airport of destination will:

- authenticate a copy of the list of manifests that was prepared by the airline representative, with the name and stamp of the office, the date and signature of the customs officer
- send it to customs at the airport of departure with any irregularities or discrepancies discovered (at the airport of destination) being indicated.

Airlines may be authorised by the competent customs authority to return this authenticated list direct to customs at the airport of departure.

#### 7.2.2 Treatment of consignments already under a transit procedure

Before loading, a consignment may already:

- be under a transit procedure (for example a transit declaration on the SAD, a TIR carnet, an ATA carnet and so on)  
or
- controlled under the inward processing, customs warehousing or temporary admission procedures.

In this case the code “TD” (transit document) should be inserted on the relevant airline manifest(s). The endorsement “TD” together with the following details should be entered by the airline on the relevant air waybill:

- the type of procedure used
- reference number of transit or transfer document
- its date of issue
- the name of the office of departure.

It should be noted that it is the category of transit declaration (T1 or T2F) covering the consignment which determines on which manifest (either T1 or T2F) the consignment should be shown.

### 7.2.3 Treatment of consolidations

The airline may accept consolidations for dispatch under the simplified procedures only if the following conditions are met:

- The consolidator must undertake to hold the status of each individual consignment at house air waybill level. The consolidation manifest contains the information set out in [Appendix 3](#) of [Annex 9 to the Convention on International Civil Aviation](#).
- The status of each item in the consolidation must be indicated on the consolidation manifest, that is T1, T2, T2F, TD, C, X.
- The consolidator must notify the airline of the highest status item (**that is T1, T2, T2F, TD, C, X in that order**) in the consolidation manifest.
- If the consolidation manifest contains any T1 goods the consolidation must be listed on the airline’s T1 manifest.
- If the highest status goods in the consolidation manifest is T2F then the consolidation must be listed on the airline’s T2F manifest.
- If the consolidation manifest contains only free circulation goods (excluding goods in free circulation moving to or from the non-fiscal territories), the consolidation should not be listed on either the airline’s T1 or T2 manifest.
- If goods which are:
  - already under a transit procedure (for example a transit declaration on the SAD, a TIR carnet, an ATA carnet and so on), or
  - controlled on board under the inward processing, customs warehousing or temporary admission proceduresare included in the consolidation, that item should be coded on the consolidation manifest by the code “TD” (transit document). In such cases the endorsement “TD” together with the following details should be made on the relevant house air waybill:
  - the type of procedure used
  - reference number of transit or transfer document
  - date of issue
  - the name of the office of departure.

Customs at the airport of departure may request to see consolidation manifests and house air waybills (HAWBs) in addition to the airline's T1 or T2F manifest(s).

At the airport of destination, all consolidation manifests and house air waybills, in addition to the airline manifest(s), must be produced to customs. Procedures relating to the production of these at airports in this State may be agreed with the relevant customs authority.

### 7.3 The electronic transport document (e-TD) used as a transit declaration to place goods under the common or Union transit procedure for goods carried by air.

Under Union transit simplifications procedures, airline companies can apply to the competent customs authority to be authorised to use an electronic transport document (e-TD) as a transit declaration to place goods under the transit procedure by air.

There are no specific requirements for express couriers about the use of the e-TD as a transit declaration for goods carried by air. The express couriers are either the airline company, where the general rules for airline companies apply or are clients of an airline company.

(Article 199 of [Commission Delegated Regulation \(EU 2015/2446\)](#) in accordance with Article 233 (4) (e) UCC)

#### 7.3.1 Applications for approval to use the electronic transport document (e-TD) as a transit declaration to place goods under the common or Union transit procedure for goods carried by air

Airline companies wanting to operate the Union transit procedure where an e-TD is used as a transit declaration for goods carried by air should apply using the [Customs Decisions System \(CDS\)](#). They should apply to the competent customs authorities in the place where:

- the airline's main accounts for customs purposes are held or accessible and
- at least part of the activities covered by the authorisation are to be carried out.

To be granted an authorisation an airline must:

- submit an authenticated and dated application in the electronic form (using CDS) or in writing stating which simplification is requested
- include all necessary details to support the request, such as:
  - details of the applicant
  - representative where applicable
  - place of establishment.

- submit all information which enables the competent customs authorities to decide if the required conditions are fulfilled
- provide a description of the activities and the frequency of the intended operations
- provide the location of the intended customs offices of airports of departure and destination
- provide details of handling agents or representatives in the involved Member States
- provide estimated number of operations to or from each intended office of departure or destination
- advise on how records of business activities are kept
- advise how access of the e-TD data will be made available to customs at departure.

**Note:** applicants shall be held responsible for the accuracy of the information given and the authenticity of the documents supplied.

The competent customs authority will:

- accept and process completed applications
- begin the consultation process using the CDS with the involved Member States competent customs authority office(s) at the airports of departure and destination
- establish with the airline company representative(s) whether the conditions for the use of the e-TD to be used as a transit declaration for the Union transit procedure for goods carried by air are fulfilled
- establish how the goods and the required data of the e-TD will be made available to the customs authority at the airports of departure and destination.

The consultation process can be completed, and the requesting customs authority can assume that the criteria are met for the procedure for which the consultation has been requested where no objections are received within the time-limit allowed (45 days). They will approve and grant the authorisation that applies for both the outward and inward flights. In case of unavailability of the CDS, or where common transit countries are involved, a consultation letter (form TC 26) and a copy of the application shall be sent by email to the requested customs authority.

The customs decision-making authority have 120 days from date of acceptance of the application to grant or refuse authorisation to the applicant.

Each authorisation granted will be monitored by the competent customs authorities on a regular basis. They should perform on-site visits to the operators at least once a year.

The authorisation will be valid in the countries concerned and apply only to transit operations between the airports concerned.

The authorisation will be presented by the airline when or if required by the customs office of departure.

If the airline wishes to change one or more airports it should apply for the amendment of the existing authorisation using the amendment request function on the CDS.

### 7.3.2 How does the exchange of e-TD data work?

The goods will be released for transit when the data from the e-TD has been made available to customs at departure prior to the aircraft departing as agreed in the authorisation. This allows for risk assessment or to carry out checks where considered appropriate. The time of departure of the aircraft can be considered as the time of acceptance for the e-TD as a transit declaration and as the time of release of the goods for transit.

At the airport of destination, the e-TD data will be made available to customs by means of lodging a D3 declaration in AIS. It should be made available preferably before arrival of the aircraft but at least at the time of arrival of the goods to allow for a risk assessment. It may be assumed that the transit procedure is ended when the airline notifies the customs at destination that all the goods covered by the e-TD are in temporary storage or stored in any other place under customs supervision. The transit is deemed to be discharged immediately after its ending unless there is information that the procedure has not ended correctly.

The airline is responsible for identifying and notifying customs at destination of any irregularities, discrepancies or offences. Where a verification of the e-TD data is considered appropriate this can be carried out using the TC 21A document (see [appendix 16](#)).

To allow customs to identify the status of the goods, one of the following codes will be indicated on the e-TD:

Code	Common transit	Union transit
T1	Goods placed under the external T1 transit procedure	Goods placed under the external T1 transit procedure
T2	Goods placed under the internal T2 transit procedure	Goods placed under the internal T2 transit procedure
T2F	Goods placed under the internal T2 transit procedure	Goods placed under the internal Union transit procedure moving from the special fiscal territories to another part of the customs territory of the Union, which is not a special fiscal territory as referred to in Article 188(1) DA. That code may be used for Union goods moved between a special fiscal

Code	Common transit	Union transit
		territory and another part of the customs territory of the Union as referred to in Article 188(2) DA
C	Union goods not placed under a transit procedure (equivalent to T2L)	Union goods not placed under a transit procedure (equivalent to T2L)
TD	Goods already placed under a transit procedure <sup>1</sup>	Goods already moving under a Union transit procedure, or carried under the inward processing, customs warehouse or temporary admission procedure <sup>2</sup>
X	Union goods to be exported, not placed under a transit procedure in the context of the application of Article 111 Appendix I, Convention	Union goods to be exported, not placed under a transit procedure in the context of the application of Article 233(4)(e) of the Code

The e-TD is treated as a transit declaration only where at least one of the codes T1, T2 or T2F is indicated. Where other codes mentioned above are indicated on the e-TD then, that e-TD can be used as an electronic transport document, but **not** as a transit declaration".

### 7.3.3 Audit or control by customs

The necessary liaison between customs and the airline(s) and with customs in the other airport(s) is to be maintained. Customs officials are to familiarise themselves with the airline's records and ensure that the airline is complying with the terms of the simplified transit formalities. The customs authorities will monitor the conditions to be fulfilled by the airline and compliance with their obligations especially during the first year after approval is granted.

Pre-audit checks together with regular supervision of the transit operations both in respect of goods departing or arriving, based on a level of perceived risk analysis are to be carried out. Manual verification of the goods can be carried out on a random

<sup>1</sup> In such a case, the airline company shall also enter the code 'TD' in the corresponding airway bill or another appropriate commercial document as well as a reference number of the transit declaration.

<sup>2</sup> In such cases, the airline company shall also enter the code 'TD' in the corresponding airway bill or another appropriate commercial document as well as a reference number of the transit declaration or the transfer document and the name of the issuing office.

basis before their release for transit. Mutual co-operation between customs authorities for the exchange of relevant information and documents where appropriate and early notification of any offences or irregularity would help reduce fraudulent activity.

Any discrepancies or irregularities discovered during checks carried out or because of notifications from Customs at another airport are to be investigated and brought to a satisfactory conclusion. Requests to customs at the airport of departure in other Member States for verification of details on an e-TD used as a transit declaration for goods carried by air should be made using Form TC21A ([Appendix 16](#)).

A record of checks carried out regarding notified irregularities or discrepancies is to be kept and retained for a period of 3 years from the end of the year in which the transaction took place.

#### 7.4 Simplification of procedures applicable to express air carriers

Express air carriers may be authorised to use their manifests as transit declarations under the same conditions as outlined for:

- paper-based common or Union transit procedure for goods carried by air and
- common or Union transit procedure based on an e-TD for goods carried by air.

In cases where two or more air express or air carriers part charter an aircraft, each company should be treated separately.

For the transport of Union goods only, the express company concerned does not have to provide a manifest for customs purposes or to identify the customs status of the goods.

Where the express air carrier does not act as an airline and contracts the carriage to another airline, the latter should treat the express air carrier's consignments as a consolidation on its transit manifest(s).

#### 7.5 On-board air courier

In cases where express consignments are transported by an **on-board air courier** the principles to bear in mind are:

- the courier travels as an ordinary passenger
- the express parcels are listed on an air courier or express company manifest
- the airline transports the parcels as excess baggage, usually in the aircraft's hold
- excess baggage does not appear on the airline manifest
- such consignments are outside the scope of the simplified transit procedures.



However, as a simplification, air courier companies may use their manifests as loading lists to be annexed to the transit declaration.

Similarly, air courier or express air carrier companies may, when transporting airfreight goods by road, use their air cargo manifests as loading lists to be annexed to the transit declaration using the NCTS.

## 7.6 Transporting of goods overland by airlines (“Trucking”)

Airfreight carried by road should comply with the general requirements of Union or common transit. All information concerning the identification of the goods must be in the NCTS.

# 8 Simplified procedures for shipping companies

## 8.1 General

Customs authorities may authorise the use of an electronic Transport Document (e-TD) as a customs transit declaration to place goods carried by sea under the Union transit procedure provided:

- it contains the data of such transit declaration, and
- the goods are available to the customs authorities at both ports of departure and destination to allow the customs supervision of the goods and the discharge of the procedure.

(Article 233 (4) (e) [UCC](#)).

The e-TD (for example electronic goods manifest or other document) is a document drawn up by the shipping company on departure of the vessel. It lists the goods that are loaded onto the vessel and serves as a transit declaration, provided it contains the data elements set out in Annexes B-[DA](#) and B-[IA](#) .

Under the transitional arrangements (Article 24 [TDA](#)) and until the upgrade of the NCTS is complete, the paper-based Union transit procedure for goods carried by sea (previously level 1 provided for under Article 445 Customs Code Implementing Provisions (CCIP)) can continue to apply.

However, the Union transit procedures based on an electronic manifest for goods carried by sea (level 2) ceased on the 30 April 2018. From 1 May 2018 this has been replaced using the e-TD as a customs transit declaration to place goods under the Union transit procedure where authorised.

**Note:** transit by sea can also take place using the NCTS where appropriate.

The Union Transit procedure is obligatory for the movement of non-Union goods on an authorised regular shipping service (RSS) vessel. It is simplified for shipping companies that operate as RSS where they are prepared to act as holders of the

procedure in a Union Transit operation. No Transit guarantee is required for carriage by sea as it is accepted that maritime transport is safe and that the conditions of carriage will be fulfilled from the port of departure to the port of destination. However, where the paper-based Union transit procedure for goods carried by sea is used, the holder of the procedure will have to provide a guarantee where that type of authorisation issued after 1 May 2016. The paper-based authorisations issued prior to 1 May 2016 had to be reassessed at the latest by 1 May 2019. Customs authorities processing applications to authorise the use of either the paper-based procedures or the e-TD sea simplification approvals, should be familiar with the conditions attaching to granting such approvals. Applicants should be encouraged to use the e-TD option as the preferred simplification for transit movements by sea. (Articles 26, [Transitional Delegated Regulation \(EU\) 2016/341](#) and Articles 191 and 200 [Commission Delegated Regulation \(EU\) 2015/2446](#))

Separate applications are required for each type of authorisation. These authorisations apply to transit movements by sea. Shipping companies who wish to use the simplifications must have been granted a separate authorisation as an authorised regular shipping service (RSS). The port of departure is the port of loading and the port of destination is the port of unloading.

A status indicator is used in respect of trade to or from the non-fiscal areas.

A status indicator is also used whereby the shipping company must insert the code "X" for Union goods to be exported and which are not placed under a transit procedure.

## 8.2 Authorisation to use the paper-based Union transit procedure for goods carried by sea

(Articles 26, 49,50 and 51 of [Transitional Delegated Regulation \(EU\) No 2016/341](#))

### 8.2.1 Application for approval to operate the use of the paper-based Union transit procedures for goods carried by sea

Shipping companies wishing to use the goods manifest under the paper-based Union transit procedure for goods carried by sea must do the following:

- Apply to the competent authorities in the country where the shipping company is established.
- Provide a guarantee to support the application request.
- Indicate on their application the names of the ports of departure and the ports of destination involved in the procedure.
- Where an application is approved, send an authenticated copy of the authorisation to the customs authority of each named port.
- Present the authorisation to customs at the office of departure if or when required.

If a shipping company wishes to change one or more ports it must submit a new application to the competent authorities of the country where the shipping company is established.

Once the upgrading of the NCTS system is complete, the use of the paper-based Union transit procedure for goods carried by sea will cease to be available as a simplification.

In practice, a transit operation under this procedure involving both Union and non-Union goods, will require **separate manifests** for each category of goods. In addition to the commercial manifest covering all goods on board the vessel.

#### 8.2.2 Conditions for granting approval for the use of the paper-based Union transit procedure for goods carried by sea

Shipping companies requesting approval to be authorised for the use of the paper-based Union transit procedure as a transit declaration for goods carried by sea must fulfil the following conditions before approval can be granted:

- The applicant must be a shipping company operating a significant number of voyages between Union ports.
- The applicant must be established in the customs territory of the Union or have its registered office, central headquarters or a permanent business establishment in the Union.
- The applicant's records must be sufficient to enable customs to carry out effective controls.
- The applicant must not have committed any serious or repeated offences against customs or tax legislation.
- The applicant must regularly use the Union transit procedure or customs must be aware that the applicant can meet the obligations under the procedure.
- The competent customs authority must be able to supervise the use of the Union transit procedure and to carry out controls without any difficulty.
- Each manifest must contain the following information:
  - the customs status of goods, T1, T2 or T2F where appropriate
  - the name and full address of the shipping company transporting the goods
  - the identity of the vessel
  - the port of departure (loading)
  - the port of destination (unloading of the goods).
- For each consignment, the manifest must show:
  - the reference for the Bill of Lading
  - the number, kind, markings and identification numbers of the packages
  - the normal trade description of the goods including details for their identification
  - the gross mass in kilograms

- if applicable, the identification numbers of containers.

At least two copies of each manifest serving as the transit declaration must be presented duly completed and signed to customs for endorsement before the departure of the vessel. The shipping company will date and sign the manifests.

### 8.2.3 Verification procedures for the lists of manifests used as a paper-based transit declaration for goods carried by sea

Where approval is granted for authorisation to use the goods manifests as paper-based transit declarations under Union transit procedure for goods carried by sea, the following verification procedures must be followed:

#### **At the port of departure (loading)**

The shipping company must draw up separate manifests for non-Union goods, which move under the T1 transit procedure and use the T2F code for goods travelling to, from or between one of the special fiscal territories. Each manifest should:

- bear an endorsement dated and signed on behalf of the shipping company identifying them as Union transit declarations.
- specify the customs status of the goods to which it relates completed and signed by the shipping company. When completed and signed the manifests should be treated as a T1 declaration or a T2F declaration as appropriate.
- be presented in duplicate to customs for authentication prior to departure of the vessel unless the shipping company has been approved as an authorised consignor.

The customs official will endorse the manifest with the name and stamp of the customs office, the date and his or her signature. One copy of each manifest will be retained.

Customs may examine the goods and, or bills of lading.

#### **At the port of destination (unloading)**

Shipping companies must draw up a list of all manifests that were presented to customs at each port of destination during the previous month. The list must contain the following information:

- the reference number of the manifest
- the symbol (T1 or T2F) identifying it as a transit declaration
- the name of the shipping company
- the date of the operation
- the name of the vessel.

**Note:** A separate list must be drawn up for each port of departure.

The list must be signed and certified as follows by the shipping company:

“The (shipping company) hereby certifies that this list contains details of manifests for all goods transported by sea from (port of departure) to (port of destination) for the month of (.....).

Customs at the port of destination should do the following:

- Authenticate and send a copy of the list to customs at the port of departure. The shipping company may be authorised to return the information to customs at the port of departure.
- Where an irregularity is found, inform customs at the port of departure and the authority that granted the authorisation referring to the bills of lading for the goods in question.

Customs at the port of departure must ensure that it receives these lists of manifests. Discharge of the transit is based on receiving the monthly list drawn up by the shipping company.

#### 8.2.4 Treatment of groupage consignments

The shipping company may accept groupage consignments for dispatch under the simplified transit procedures only if the following conditions are met:

- (i) The consolidator must undertake to hold details of the status of each individual consignment in his or her commercial records.
- (ii) The groupage manifest must contain all the information set out in paragraph [8.2.2](#) (vii) and (viii)
- (iii) The status of each item in the groupage must be indicated on the groupage manifest that is T1, T2F, TD, C or X.
- (iv) When goods in the groupage are already under another transit procedure (for example a transit declaration on the SAD, TIR and so on) the shipping company's manifest must show the symbol “TD”.
- (v) The individual consignment notes must also show the symbol “TD” and details of the actual transit document being used that is the number and date and the name of the office of departure.
- (vi) The consolidator must notify the shipping company of the highest status item (that is T1, T2F, TD, C or X in that order) on the groupage manifest.
- (vii) If the groupage manifest contains T1 goods, the groupage consignment must be listed on the shipping company's T1 manifest.
- (viii) If the highest status goods on the groupage manifest is T2, then that T2 status must be listed on the shipping company's T2 manifest’.
- (ix) if the groupage manifest contains neither T1 nor T2 goods the groupage consignment should not be listed.

Customs at the port of departure may request to see the groupage manifests and all relevant commercial documentation (for example consignment notes, bills of lading) in addition to the shipping company's manifest(s).

Similarly, customs at the port of destination may request to see all groupage manifests, shipping company manifest(s), consignment notes and bills of lading on arrival. Procedures relating to the production of these in the State may be agreed with the relevant Assistant Principal.

#### 8.2.5 Audit or control by customs

The necessary liaison between customs and the shipping companies and with customs in the other port(s) is to be maintained. Customs officials should familiarise themselves with the shipping company's records and ensure that the shipping company is complying with the terms of the simplified transit formalities. The customs officials will monitor the conditions to be fulfilled by the shipping company and compliance with their obligations especially during the first year after approval is granted.

Risk based pre-audit checks and regular supervision of the transit operations for goods departing and arriving are to be carried out. Manual verification of the goods can be carried out on a random basis before their release for transit.

Any discrepancies or irregularities discovered during checks carried out or because of notifications received from customs at another port are to be investigated and brought to a satisfactory conclusion. Requests to customs at the port of departure in other Member States for verification of details on an e-TD used as a transit declaration for goods carried by sea should be made using Form TC21A ([Appendix 16](#)).

A record of checks carried out regarding notified irregularities or discrepancies is to be kept and retained for a period of 3 years from the end of the year in which the transaction took place.

### 8.3 Authorisation for the use of the electronic transport document (e-TD) as a transit declaration to place goods under the Union transit procedure carried by sea

(Article 200 of [Commission Delegated Regulation \(EU\) No 2015/2446](#)) in accordance with Article 233 (4) (e) [UCC](#).)

Under the simplified transit procedures, a shipping company may apply for an authorisation to use an e-TD as a transit declaration to place goods under the Union transit procedure.

The shipping company must:

- be established in the customs territory of the Union
- operate a significant number of voyages between Union ports
- declare to regular use of the Union transit arrangements
- have not committed any serious or repeated offences against customs or tax legislation
- have a high level of control of operations and of the flow of goods to allow for customs controls
- have practical standard of competence or professional qualifications related to the activity carried out and
- ensure that the same data elements of the e-TD are available to the customs in the port of departure and to the customs in the port of destination.

#### 8.3.1 Applications for approval to use an electronic transport document (e-TD) as a transit declaration for goods carried by sea

Shipping companies wishing to operate the Union transit procedure where an e-TD is used as a transit declaration for goods carried by sea should apply using the [Customs Decision System \(CDS\)](#) . They should apply to the competent customs authority in the Member State where:

- the shipping company's main accounts for customs purposes are held or accessible and
- at least part of the activities covered by the authorisation are to be carried out.

The customs authority reference number for Ireland is IENEN003.

To be granted an authorisation a shipping company must:

- Submit an authenticated and dated application in the electronic form using CDS.
- Include all necessary details to support the request, such as:
  - details of the applicant
  - representative where applicable
  - place of establishment.
- Submit all information which enables the competent customs authorities to decide if the required conditions are fulfilled.
- Provide a description of the activities and the frequency of the intended operations.
- Provide the location(s) of the intended customs offices of the ports of departure and destination.
- Provide details of handling agents or representatives in the involved Member States.
- Provide estimated number of operations to or from each intended office of departure or destination.
- Advise on how records of business activities are kept.

- Advise on how applicant will allow customs access to those records.

**Note:** Applicants shall be held responsible for the accuracy of the information given and the authenticity of the documents supplied.

The competent customs authority will:

- accept and process completed applications.
- begin the consultation process using the CDS with the involved Member States competent customs authority office(s) of departure and destination.

The customs authorities at the port (s) of destination or departure will:

- establish with the shipping company representative(s) whether the conditions for the use of the e-TD to be used as a transit declaration for the Union transit procedure for goods carried by sea are fulfilled.
- establish how the goods and data from the e-TD will be made available to the customs authority at ports of departure and destination.

On completion of the consultation process (45 days max allowed) without objections, the competent customs authorities can assume that the criteria are met for the procedure and will approve and grant the authorisation for outward and inward voyages. If the CDS is unavailable, a consultation letter (TC 26) and a copy of the application shall be sent by email from the competent authority of the applicant to the customs authority of other involved Member State(s).

The customs decision-making authority have 120 days from date of acceptance of the application to grant or refuse authorisation to the applicant.

Each authorisation granted will be monitored by the competent customs authorities on a regular basis. They should perform on-site visits to the operators at least once a year.

The authorisation will be valid in the Member States concerned and apply only to transit operations between the specified Union ports.

The authorisation will be presented by the shipping company when or if required by the customs office of departure or destination.

If the shipping company wishes to change one or more ports it should apply for the amendment of the existing authorisation using the amendment request function on the CDS.

### 8.3.2 How does the exchange of e-TD data work?

The goods will be released for transit when the data from the e-TD has been made available to customs at departure. This data must be made available prior to the vessel departing as agreed in the authorisation. This allows for risk assessment or to



carry out checks where considered appropriate. The time of departure of the vessel can be considered as the time of acceptance for the e-TD as a transit declaration and as the time of release of the goods for transit.

At the port of destination, the e-TD data will be made available to customs by means of lodging a D3 declaration in AIS. It should be made available preferably before arrival of the vessel but at least at the time of arrival of the goods to allow for a risk assessment. It may be assumed that the transit procedure is ended when the shipping company notifies the customs at destination that all the goods covered by the e-TD are in temporary storage or stored in any other place under customs supervision. The transit is deemed to be discharged immediately after it's ending unless there is information that the procedure has not ended correctly.

The shipping company is responsible for identifying and notifying customs at destination of any irregularities, discrepancies or offences. Where a verification of the e-TD data is considered appropriate this can be carried out using the TC 21A document (see [appendix 16](#)).

To allow customs to identify the status of the goods, one of the following codes will be indicated on the e-TD:

Code	Union transit
T1	Goods placed under the external T1 transit procedure
T2F	Goods placed under the internal Union transit procedure moving from the special fiscal territories to another part of the customs territory of the Union, which is not a special fiscal territory as referred to in Article 188(1) DA. That code may be used for Union goods moved between a special fiscal territory and another part of the customs territory of the Union as referred to in Article 188(2) DA
C	Union goods not placed under a transit procedure (equivalent to T2L)
TD	Goods already moving under a Union transit procedure, or carried under the inward processing, customs warehouse or temporary admission procedure
X	Union goods to be exported, not placed under a transit procedure in the context of the application of Article 233(4)(e) of the Code

The e-TD is treated as a transit declaration only where at least one of the codes "T1" or "T2F" is indicated. Where other codes mentioned above are indicated on the e-TD then that e-TD can be used as an electronic transport document, but **not** as a transit declaration".

### 8.3.3 Audit or control by customs

The necessary liaison between customs and the shipping company and with customs in the other port(s) is to be maintained. Customs should familiarise themselves with the shipping company's records to ensure that it is complying with the terms of the authorised procedure. The customs authorities will monitor the conditions to be

fulfilled by the shipping company and compliance with their obligations especially during the first year after approval is granted.

Pre-audit checks together with regular supervision of the transit operations both in respect of goods departing or arriving, based on a level of perceived risk analysis, are to be carried out. Manual verification of the goods can be carried out on a random basis before their release from transit. Mutual co-operation between customs authorities for the exchange of relevant information and documents where appropriate and early notification of any offences or irregularity would help reduce fraudulent activity.

Any discrepancies or irregularities discovered during checks carried out or because of notifications received from Customs at another port are to be investigated and brought to a satisfactory conclusion. Requests to customs at the port of departure in other Member States for verification of details on an e-TD used as a transit declaration for goods carried by sea should be made on Form TC21A ([see Appendix 16](#)).

## 9 Central Transit Office

### 9.1 General

The Central Transit Office (CTO) Nenagh manages import and export enquiry and recovery procedures within the transit procedure.

The CTO manages the following:

- Issues demands (where appropriate) for the recovery of customs duties and taxes in respect of:
  - undischarged export transit operations, and
  - where appropriate for import transit operations.
- Deals with any correspondence from other Member States relating to transit or status verification matters.
- Deals with inward transit inquiries and processing and when **the Business Continuity Procedure [BCP]** is used will receive, as appropriate:
  - Inward Copy 5 of SAD
  - Replies to Inward Inquiries.

**[Where the NCTS is unavailable, the trader may use the BCP with prior permission given from either eCustoms Systems helpdesk or the customs control officer where appropriate. BCP is the paper-based procedure (in effect the Old Transit System (OTS)) that must be used in the event of the NCTS not being available – that is when a trader is unable to have their transit message input electronically to the NCTS. There are two methods that can be used for BCP- either the use of the:**

- SAD or SAD format, or
- using the Transit Accompanying Document (TAD) format.

**When the BCP is used, the CTO must receive and, where necessary, trace copy 5 of the transit declaration to discharge outgoing transit operations on behalf of offices of departure in the State and to transmit copy 5 of the transit declaration to offices of departure abroad. This enables import transit operations to be discharged.]**

## 9.2 Transit declarations

### 9.2.1 Defects in Transit Declarations

**[All transit declarations received in the CTO, when the BCP is used, should be checked on receipt for defects or irregularities. When receipt of a defective form has been registered, a photocopy is to be returned for rectification and the original held in the CTO. It is expected that the BCP will only be used in exceptional circumstances and as a result the number of paper-based transit declarations being used should be minimal].**

## 9.3 Export transit operations

### 9.3.1 Action on receipt of copy 1

**[When the BCP is used the following procedures must be followed:**

- **Copy 1 must be transmitted directly from the office of departure (in Ireland) to the CTO, Nenagh. This allows the discharge of the transit operation to be controlled there.**
- **The CTO will register and file copy 1 while awaiting the receipt of copy 5 from the office of destination].**

### 9.3.2 Action on receipt of copy 5

**[Copy 5's in respect of transits commenced in this country using the BCP must be forwarded to the CTO Nenagh, by the Offices of destination abroad. On receipt of copy 5 it is to be compared with copy 1. If the transaction is in order, the transit operation is to be discharged and a suitable record of that fact is to be kept. Care is to be taken to ensure that the details on copy 1 and copy 5 agree and attention is to be given to any endorsements made on copy 5 by customs abroad].**

### 9.3.3 Verification of endorsements

**[In the BCP when the copy 5 (usually in the SAD format) is returned to the CTO from the office of destination it will indicate one of the following appropriate control results:**

- **Code "A1 satisfactory" indicates no irregularities after a full or partial physical control were detected.**
- **Code "A2 considered satisfactory" indicates that the office of destination decided on a documentary control.**
- **Code A5 detected minor discrepancies but did not lead to a customs debt.**

When copy 5 is returned from an office of destination indicating an irregularity, the CTO should initiate the necessary enquiry procedures.

Whenever the endorsement on copy 5 gives cause for doubt or suspicion, verification of the endorsement is to be sought by the CTO from customs abroad. In addition to the cases of doubt or suspicion, verification may be sought on a random sampling basis.

Form TC21 (See [Appendix 17](#)) is to be used in either instance].

#### 9.4 Non-return of copy 5

[In the BCP, if Copy 5 is not received by the office of departure within 30 days of the time limit of presentation of the goods at the customs office of destination the CTO Nenagh should inform the holder of the procedure and ask him/her to furnish proof that the procedure has ended correctly and allowing him/her the opportunity to provide information needed to discharge the procedure within 28 days. Where the customs office of departure has not received proof within 60 days of the time-limit for presentation of the goods at the customs office of destination that the procedure was ended correctly, the enquiry procedure must be initiated. The CTO should send an enquiry notice (TC20 – [appendix 18](#)) with all available information to the competent authority of the Office of Destination. The TC 20 shall only be sent when the response from the holder of the procedure on the information request was not sufficient to discharge the transit procedure. The time limits are statutory requirements. During the enquiry procedure, alternative proof may be accepted in the absence of suspicion.

Care is to be taken to send the necessary notifications to the holder of the procedure and the guarantor concerning an undischarged transit operation within the statutory time limits.

The statutory time limits are:

- (i) Notification to the holder of the procedure within seven months from the date of registration of the transit declaration.
- (ii) Notification to the guarantor within nine months from the date of registration of the transit declaration.
- (iii) A further notification to the guarantor within three years from the date of registration of the transit declaration stating that she or he is required to pay the amount of duty, tax and other charges in respect of the undischarged transit operation.

The Holder of the procedure is also to be informed by customs when a transit is discharged].

## 9.5 Method of calculating liability in respect of undischarged transits

If despite all efforts, a transit operation remains undischarged after the regulatory seven months period, the CTO Nenagh, must **immediately** establish the customs debt and raise a demand to the holder of the procedure for the outstanding liability. In assessing the amount of outstanding liability, reference should be made to the following guidelines:

- **All goods:**  
The value declared on the transit declaration (if any) at the date of shipment may be used in the absence of any other evidence of value such as the invoice. Every effort should be made to obtain evidence of value from the exporter, agent or holder of the procedure. The CTO may request assistance from the relevant district, in order that they can calculate properly the own resources and to ensure they are accounted for within the regulatory deadlines.
- **Goods attracting Anti-Dumping Duty:**  
The country of origin and the exporter or manufacturer must be known when assessing Anti-Dumping Duty. In cases of doubt, the highest rate is to be charged. If the holder of the procedure objects to the rate of Anti-Dumping Duty being charged, then normal appeal procedures apply.

## 9.6 Import Transit Operations

The CTO Nenagh deals with import transit enquiries (TC20 – [appendix 18](#)). **[In the event of BCP being used the CTO will receive the copy 5 of the SAD, SAD format or TAD format as appropriate from the office of destination.]**

As previously outlined, early investigation at the office of destination relating to undischarged transits (imports) will reduce enquires issuing from the office of departure.

### 9.6.1 Action on receipt of Copy 5

**[On receipt of a copy 5 within the BCP, from an office of destination (in Ireland), the CTO should transmit it without delay to the declared office of departure in the other transit participating country. A suitable record of its transmission should be kept. Copy 5 is to be returned within one month of the date of the transit declaration. This is a statutory requirement].**

### 9.6.2 Action on receipt of Inquiry Notice (TC20)

The office of departure normally uses the enquiry procedure within the NCTS to initiate an inquiry to the office of destination to get information that would enable the transit operation to be discharged. However, due to the limitations of the system or **[in the case of having to use the BCP]**, it is sometimes necessary to send a paper-based enquiry (TC20) to the CTO. On receipt of an inquiry notice (TC20) ([Appendix](#)

[18](#)) immediate action is to be taken to trace the relevant copy 5 that would allow for the discharge of the transit operation.

### 9.6.3 Verification of endorsements

Requests received from foreign customs authorities for verification of endorsements are to be dealt with promptly.

## 9.7 Retention of documents

All documents are to be retained for a period of 3 years after the 31 December of the year in which the transaction took place.

## 10 Status

### 10.1 General

As a rule, all goods **entering** the customs territory of the Union by whatever means (for example by air, by sea, by rail and so on), are deemed to be non-Union goods unless their Union status is proved.

However, goods are deemed to be Union goods unless there is evidence to the contrary, when they are 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 airport in the customs territory of the Union, and
  - carried under cover of a single transport document drawn up in a Member State.
- **by Sea** where the goods have been carried between ports in the customs territory of the Union by an authorised regular shipping service vessel.

### 10.2 Free movement of Union goods

All goods moving within the customs territory of the Union, with certain limited exceptions, are deemed to be Union goods unless there is proof to the contrary.

### 10.3 Requirement to prove the customs status of Union goods

The following are not deemed to be Union goods unless it is established that they have Union status:

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

- (d) products of sea fishing caught by a Union fishing vessel outside the customs territory of the Union, in waters other than territorial waters of a third country that are brought into the customs territory of the Union
- (e) goods obtained from the products referred to in point (d) on board that vessel or a Union factory ship, in the production of which other products having the status of Union goods may have been used which are brought into the customs territory of the Union as laid down in Article 129 [DA](#)
- (f) products of sea fishing and other products taken or caught by vessels flying the flag of a third country within the customs territory of the Union.

#### 10.4 Proving customs status of Union products of sea fishing and other products taken from the sea by vessels

To prove the customs status of Union products of sea fishing and other products taken from the sea by vessels requires the presentation of the fishing logbook. The fishing logbook should be used to prove the customs status of Union products of sea fishing:

- caught by a Union fishing vessel outside the customs territory of the Union in waters other than territorial waters of a third country **or** of the goods obtained from such products on board that Union fishing vessel
- or**
- on board a Union factory ship in the production of which other products having the customs status of Union goods may have been used and which may be in packaging having Union status and are brought directly to the Customs territory of the Union by:
    - a. the Union fishing vessel which caught the products and, where applicable processed them
    - or
    - b. another Union fishing vessel or by the Union factory ship which processed the products following their transshipment from the vessel referred to at (a)
    - or
    - c. any other vessel onto which these products and goods were transhipped from the vessels referred to in (a) or (b) above, without any further changes being made
    - or
    - d. a means of transport covered by a single transport document made out in the country or territory **outside** of the customs territory of the Union where the products were landed from the vessels referred to (a) or (b) or (c) above.

The customs authority which is responsible for the Union port of unloading to which those products and goods are directly transported by the Union fishing vessel which caught the products 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 those products and, or goods
- the fishing vessel has an overall length of less than 10 metres.

**A Union fishing vessel** means a vessel which is:

- listed and registered in a part of a Member State's territory forming part of the customs territory of the Union and flies the flag of a Member State

and

- catches products of sea fishing, and as the case may be, processes them on board.

**A Union factory ship** means a vessel which:

- is listed or registered in a part of a Member State's territory forming part of the Customs territory of the Union
- flies the flag of a Member State and does not catch products of sea fishing but does process such products on board.

("Registered" means included in the Union register of fishing vessels established by [Regulation \(EC\) No 26/2004](#).)

When sea-fishing products or goods obtained from such products are transhipped to the EU then the proof of the customs status of Union goods must be presented for those goods by means of a printout of the fishing logbook or excerpts of the relevant parts provided it allows for the identification of the consignment. Also, a certification from the customs of that country or territory that the products or goods were under customs supervision while in that country or territory and have undergone no handling other than that necessary for their preservation may be issued. (Non-manipulation certificate). However, third country administrations are not legally obliged to certify on a print out of the fishing logbook the non-manipulation of the sea-fishing products and goods transhipped and transported through those countries.

Where other documents used for the certification of non-manipulation are used than that of a print out of the fishing logbook then the other means must contain all the relevant data as set out in articles 130 and 133 [DA](#) and a reference to the fishing logbook when presented to customs on entering the customs territory of the Union. There is no requirement to include the exact place of catch to the third country customs if that information is provided to customs when entering the customs territory of the Union.

## 10.5 Proving the customs status of Union goods

The customs status of Union goods can be proved, where required, by presenting one of the following documents:



- T2L (copy 4 of the SAD)
- T2LF (copy 4 of the SAD) (non-fiscal areas)
- invoice or transport document relating to the goods indicating the code T2L or 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 or for endorsement if over €15,000 where requested by an authorised issuer;
- shipping company's manifest relating to the goods indicating "C" for Union goods, "F" for goods to or from the non-fiscal areas, and "N" for other goods
- ATA carnet or TIR carnet showing the code T2L or T2LF to be authenticated by customs
- plates and registration documents for motor vehicles
- code number and ownership marks displayed on goods wagons belonging to railway companies
- declaration of Union status for returned empty packaging or pallets unless customs require otherwise
- declaration of Union status for passengers accompanied baggage (goods not intended for commercial use) unless customs require otherwise
- Printout of the electronic administrative document (e-AD).

**Proof of 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 having been issued, provided that the new document is accompanied by a copy of the original document covering carriage from the Member State of departure to the Member State of destination.

A document proving the customs status of Union 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.

### 10.6 Retroactive issue

A T2L document can be issued retroactively provided the competent customs authorities are satisfied as to the bona fides of the application. The T2L must be endorsed "Issued Retroactively".

To prove status a trader may issue an invoice or transport document retroactively where the value of the goods covered by that document does not exceed €15,000.

The document must be endorsed “Issued Retroactively”. Where that value is exceeded, authentication by customs is necessary.

## 10.7 Simplified procedures

In certain circumstances any person established in the customs territory of the Union may be authorised by the competent customs authorities as an “Authorised Issuer”. This allows the holder of the authorisation to establish the customs status of Union goods by means of a:

- T2L or T2LF document, or
- shipping company’s manifest

without having to request an endorsement or registration by customs. The authorisation will be granted on request provided the applicant fulfils the criteria laid down in Article 39 (a) & (b) of the [UCC](#).

Also, until the date of deployment of the UCC Proof of Union Status system the customs authorities may authorise a shipping company to use the “shipping company’s manifest” to demonstrate the customs status of Union goods, subject to certain conditions. This must be drawn up the day after the departure of the vessel, at the latest, but in any case, before the arrival of the vessel at the port of destination.

## 10.8 TIR and ATA carnets

Where Union goods are carried under cover of a TIR carnet or an ATA carnet, status may be proved by the insertion of “T2L”, in the box “description of goods” on all the relevant vouchers of the carnet. The declarant must sign each insertion and the carnet must be authenticated by customs at the office of departure.

Where the carnet covers both Union and non-Union goods, those two categories of goods must be shown separately, and the code must be inserted in such a way that it clearly relates to Union goods only.

## 11 Miscellaneous

### 11.1 Incidents during carriage

Where goods moving under a transit procedure are loaded or unloaded in the presence of customs, the Transit Accompanying Document (TAD) & MRN must be presented. Goods covered by a TAD may be:

- transferred onto another means of transport during the journey under customs supervision

or

- transferred without supervision if approved by the customs authorities of the Member State in which the transfer takes place.

Where the transfer is authorised without supervision, the carrier must record the details in Box 56 on the TAD **[copies 4 and 5 on the SAD in BCP]**. They must inform customs in the Member State in which the transfer took place so that it can be officially certified by those customs authorities. The provision applies equally to goods transferred to another means of transport because of an accident necessitating transfer.

In cases of alteration in the details of the goods or of the inadvertent breaking of seals or theft or loss, the circumstances and, if appropriate, the new means of transport should be recorded in Box 56 on the **TAD [copies 4 and 5 on the SAD in BCP]**. This must also be advised to the nearest customs office, or, if there is none, to another competent authority (through the local police headquarters).

A similar procedure should be followed where an accident or other causes of delay make it impossible to observe the time limit for completion of the transit operation. Where imminent danger makes it necessary to unload immediately the carrier may act on his or her own initiative but she or he must subsequently record the details in Box 56 on the TAD **[copies 4 and 5 on the SAD in BCP]** and report the matter to the nearest customs office.

If the goods are carried on a semi-trailer and the tractor vehicle only is changed during the journey (without the goods being handled or transhipped), the registration number and the nationality of the new tractor should be entered in Box 56 on the TAD **[copies 4 and 5 on the SAD in BCP]**. In such cases certification by customs are not necessary.

## 11.2 Goods carried by post

Goods received by post, including parcel post from another Member State should be accepted as having Union status unless a yellow label (see [Appendix 19](#)) is affixed to the postal package or to the accompanying document by the competent authorities of the Member State of dispatch. If a package (or accompanying documents) bearing a yellow label contains goods which are claimed to be Union goods, their status will have to be proved.

## 11.3 Motor vehicles

Motor road vehicles registered in a Member State, may be deemed to have Union status where they are:

- accompanied by their registration plates and documents and
- the registration details shown on the plates and documents clearly show their Union status.

Otherwise a Union status document is to be called for.

#### 11.4 Packaging

Packaging (for example pallets and packings), are deemed to be Union goods provided they:

- (i) belong to a person established in a Member State

and

- (ii) are being returned empty, after use, from another Member State.

They must be declared as Union goods and there can be no doubt about the accuracy of the declaration, or they must be accompanied by a status document. Otherwise a Union Status Document is to be called for.

Where the packaging used for the Union goods does not have Union status the Union status document is to be endorsed "**N packaging**".

#### 11.5 Goods in passenger accompanied baggage

Goods in passenger accompanied baggage may be deemed to be Union goods provided that:

- they are not intended for commercial use
- they are declared as Union goods
- there is no doubt as to the accuracy of the declaration.

### Appendix 3

STATION \_\_\_\_\_

WEEK ENDING \_\_\_\_\_

#### OUTWARD TRANSIT REGISTER

(A photocopy of this sheet to be sent to C.T.O. not later than Tuesday of each week)

Transit Number	Date	T1/ T2		Customs Office of Destination	Holder of the Procedure	Date Copy 1 To C.T.O.	Guarantee Reference	FOR CTO USE ONLY	
								Discharged	Enquiry Ref. No.

## Appendix 5

RECORD OF EXAMINATION

STATION \_\_\_\_\_

C&amp;E 1111

Transit declaration no. \_\_\_\_\_

Office of departure	Office of destination
Container no.	Seal no. (if appropriate)

Description of goods	No. cartons/packages
Commodity code (if known)	

Goods examined (as appropriate):	
<input type="checkbox"/> import station	<input type="checkbox"/> Authorised consignees' premises
<input type="checkbox"/> at export station	<input type="checkbox"/> Authorised consignor's premises
Date and time of examination	<input type="text"/>

Record of examination

Signature of examination officer \_\_\_\_\_

Date \_\_\_\_\_

# Appendix 8

STATION \_\_\_\_\_

WEEK ENDING \_\_\_\_\_

## INWARD TRANSIT REGISTER

(A photocopy of this sheet to be sent to C.T.O. not later than Tuesday of each week)

							FOR CTO USE ONLY	
Local Number	Transit Number	T1/T2	Date	Customs Office of Departure	Entry No & Date	Date Copy 5 To C.T.O.	Copy 5 to O.M.S.	Enquiry Ref. No.

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**A more recent version of this manual is available.**



## Appendix 9

### Change in Office of Destination

Advice of change of Office of Destination.

Meddelelse om ændring af bestemmelsested.

Mededeling van de verandering van douanekantoor van bestemming.

Notification d'un changement de bureau de destination.

Mitteilung der 'Anderung einer bestimmungszollstelle.

Notifica del cambio dell'ufficio di destinazione.

**From**

(Insert address of actual

Office of Destination)

.....

.....

.....

**To:**

Insert address of intended

Office of Destination

.....

.....

.....

1. Office of Departure.
2. Status, number and date of Transit Declaration.
3. Name and address of holder of the procedure.
4. Number of packages, description of goods.
5. Time limit.

The consignment referred to as 1 to 5 above was presented at this office on

## Appendix 10

## TC 11 - Receipt

TC 11 — RECEIPT	
<p>The customs office of destination at ..... (place, name and reference number)  hereby certifies that the transit declaration T1, T2, T2F <sup>(1)</sup>  registered on ..... (dd/mm/yy) . under No ..... (MRN <sup>(2)</sup>)  by the customs office of departure at ..... (place, name and reference number)  has been lodged.</p>	
<div style="border: 1px solid black; width: 80px; height: 60px; display: flex; align-items: center; justify-content: center;"> Official stamp </div>	<p>At ....., on ..... (dd/mm/yy)  .....  (Signature)</p>
<p><sup>(1)</sup> Delete as necessary.  <sup>(2)</sup> In a case of temporary failure of the electronic transit system enter a number used in BCP.</p>	

## Appendix 11

**(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 (name, full address and country)			
6. Reference amount  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- ICELAND-MACEDONIA – NORWAY- SERBIA -SWITZERLAND – TURKEY - ANDORRA (*) - SAN MARINO (*)			
8. Special observations			
9. Period of validity extended until  dd/mm/yy inclusive			
Done  at ..... on .....  (place) (date)  (Signature and stamp of customs office of guarantee)	Done  at ..... on .....  (place) (date)  (Signature and stamp of customs office of guarantee)		

(\*) Only for Union transit operations

**(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 holder of the procedure (*)	11. Surname, forename and specimen signature of authorised person	12. Signature of 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.

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## Explanatory Note on Comprehensive Guarantee Certificates

### 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.

### Currency code

Member States shall enter in box 6 of the Comprehensive Guarantee Certificate the ISO ALPHA3 (ISO 4217) code of the currency used.

### Endorsements

Where the Holder of the procedure has undertaken to lodge all his transit declarations at a specific customs office of departure, the name of the office must be entered in capitals in box 8 of the comprehensive guarantee certificate.

### Endorsement of certificates in the event of their validity being extended:

Where the period of validity of a certificate is extended, the customs office of guarantee must endorse box 9 of the comprehensive guarantee certificate.

### Particulars to be entered on the back of a certificate. Persons authorised to sign transit declarations:

When a certificate is issued, or at any time during its period of validity, the holder of the procedure must enter on the back, the names of the persons he authorises to sign transit declarations. Each of these entries must comprise the surname and first name of the authorised person and a specimen of his/her signature and each must be countersigned by the holder of the procedure. The holder of the procedure has the option of striking through any boxes he/she does not wish to use.

The holder of the procedure may revoke such authorisations at any time.

Any person whose name has been entered on the back of a certificate of this kind which is presented at an office of departure is the authorised representative of the holder of the procedure.

## Appendix 11a

<b>GUARANTOR'S UNDERTAKING – COMPREHENSIVE GUARANTEE</b>	
<b>PART I: Undertaking by guarantor</b>	
<b>1</b>	<b>Signature of Guarantor:</b>        <b>Print Name:</b>
<b>2</b>	<b>Address of Guarantor:</b>      <b>Phone:</b> <b>E-mail:</b> <b>Fax:</b>
<b>3</b>	<b>Hereby jointly and severally guarantees, at the Office of Guarantee of the Revenue Commissioners Ireland up to a maximum amount of</b>  <b>Amount in words</b> <div style="border: 1px solid black; height: 40px; width: 100%;"></div>  <b>Amount in numerics</b> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>

4	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px;"></td> <td style="width: 50%;">Guarantee valid in <u>all</u> EU Member States</td> <td style="text-align: center;"><i>Valid in all Member States</i></td> </tr> <tr> <td></td> <td>Guarantee limited to <u>certain</u> EU Member States</td> <td></td> </tr> <tr> <td></td> <td>Guarantee limited to <u>one</u> Member State</td> <td style="text-align: center;">Ireland</td> </tr> </table> <p style="margin-top: 20px;"><b>Common Transit Countries</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px;"></td> <td style="width: 35%;">Republic of Iceland</td> <td style="width: 20px;"></td> <td style="width: 45%;">Republic of Serbia</td> </tr> <tr> <td></td> <td>The Republic of North Macedonia</td> <td></td> <td>Swiss Confederation</td> </tr> <tr> <td></td> <td>Kingdom of Norway</td> <td></td> <td>Republic of Turkey</td> </tr> </table> <p><b>Union Transit Operations – only</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px;"></td> <td style="width: 40%;">*Principality of Andorra</td> <td style="width: 20px;"></td> <td style="width: 40%;">*Republic of San Marino</td> </tr> </table>				Guarantee valid in <u>all</u> EU Member States	<i>Valid in all Member States</i>		Guarantee limited to <u>certain</u> EU Member States			Guarantee limited to <u>one</u> Member State	Ireland		Republic of Iceland		Republic of Serbia		The Republic of North Macedonia		Swiss Confederation		Kingdom of Norway		Republic of Turkey		*Principality of Andorra		*Republic of San Marino
	Guarantee valid in <u>all</u> EU Member States	<i>Valid in all Member States</i>																										
	Guarantee limited to <u>certain</u> EU Member States																											
	Guarantee limited to <u>one</u> Member State	Ireland																										
	Republic of Iceland		Republic of Serbia																									
	The Republic of North Macedonia		Swiss Confederation																									
	Kingdom of Norway		Republic of Turkey																									
	*Principality of Andorra		*Republic of San Marino																									
5	<p>any amount for which the person providing this guarantee:</p> <p>Registered name and address:</p>  <p>EORI No:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width: 100px; text-align: center;">IE</td> </tr> </table>			IE																								
IE																												
6	<p>may be liable or become liable to the above-mentioned countries for debt in the form of duty and other charges: N/A</p>																											
7	<p>Which may be or have been incurred with respect to the goods covered by the following customs operations indicated below which also covers the movement from the point of import or from the Customs Station upon the route by which they have been imported to the premises of such persons authorised by the Revenue Commissioners to receive such goods without payment of duty:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 20px;"></th> <th style="width: 50%;">Procedure under the category ‘potential customs debt’</th> <th style="width: 10%;">Reference Amount (a)</th> <th style="width: 20%;">Guarantee Amount (b)</th> </tr> </thead> <tbody> <tr> <td></td> <td>Temporary storage</td> <td></td> <td></td> </tr> <tr> <td></td> <td>Union transit procedure/common transit procedure</td> <td></td> <td></td> </tr> <tr> <td></td> <td>Customs warehousing procedure</td> <td></td> <td></td> </tr> </tbody> </table>				Procedure under the category ‘potential customs debt’	Reference Amount (a)	Guarantee Amount (b)		Temporary storage				Union transit procedure/common transit procedure				Customs warehousing procedure											
	Procedure under the category ‘potential customs debt’	Reference Amount (a)	Guarantee Amount (b)																									
	Temporary storage																											
	Union transit procedure/common transit procedure																											
	Customs warehousing procedure																											

	Temporary admission procedure with total relief from import duty		
	Inward Processing		
	End-Use		
	Procedures under the category 'Existing customs debt'	Reference Amount	Guarantee Amount
	Release for free circulation under customs declarations with deferred payment		
	Other (Customs)		
	<b>TOTAL</b>		
<p>The undersigned undertakes to pay upon the first application in writing by the competent authorities of the countries referred to above 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.</p> <p>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.</p> <p>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.</p> <p>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.</p>			



<b>8</b>	<p><b>For the purpose of this undertaking, the undersigned gives his or her address for service in each of the other countries referred to above as:</b></p>								
	<table border="1"> <thead> <tr> <th style="width: 50%;"><b>Country</b></th> <th><b>Surname and forenames, or name of Company, and full address</b></th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> </tr> </tbody> </table>	<b>Country</b>	<b>Surname and forenames, or name of Company, and full address</b>						
<b>Country</b>	<b>Surname and forenames, or name of Company, and full address</b>								
	<p><b>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.</b></p>								
	<p><b>The undersigned acknowledges the jurisdiction of the courts of the places where he or she has an address for service.</b></p>								
	<p><b>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.</b></p>								

<p>9</p>	<p>Done at .....on .....</p> <p>Guarantee for the amount of .....</p> <p>Signature: .....</p>
<p><b>PART II: Approval by the Office of Guarantee</b></p>	
<p>10</p>	<p>Office of Guarantee of the Revenue Commissioners</p> <p>Guarantor's undertaking approved on ..... to cover the customs operation effected under customs declarations or temporary storage declarations detailed under Part I</p> <p>Signature: .....</p> <p>Official Stamp:</p>
<p>11</p>	<p>The cancellation of the undertaking by the guarantor shall take effect on the 16<sup>th</sup> day following the date on which the cancellation is notified by the guarantor to the customs office where the guarantee was provided. Art 82(3) of Delegated Regulation (E.U.) 2015/2446</p>

## Explanatory Notes.

1	Name of the Company providing the surety/guarantee.
2	Full address of the Guarantor.
3	The amount of the guarantee both in words and numerics.
4	<p>Tick where appropriate and indicate name(s) of the State(s) on whose territory the guarantee <u>may</u> be used.</p> <p>*These references shall apply solely to Union transit operations.</p>
5	Name and address of Economic Operator for whom the guarantee is being granted (Holder of Authorisation).
6	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.
7	<p>Indicate the procedure(s) where the guarantee is applicable.</p> <p>Complete fields by using the authorisation: at</p> <p>(a) Input the reference amount under each procedure and,</p> <p>(b) Input the guarantee amount under each procedure.</p>
8	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 (an Annex containing these details can be submitted). 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.
9	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 words).
10	Completed by the Office of Guarantee where the goods were placed under the procedure or were in temporary storage.
11	Terms of cancellation/revocation.



4	<p><b>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, the United Kingdom of Great Britain and Northern Ireland:</b></p> <p><b>and</b></p> <p><b>the Republic of Iceland, the Republic of Macedonia, the Kingdom of Norway, the Republic of Serbia, the Swiss Confederation, the Republic of Turkey,</b></p>
5	<p><b>the Principality of Andorra and the Republic of San Marino,</b></p>
6	<p><b>any amount for which the person providing this guarantee:</b></p> <p><b>Registered name and address</b></p> <p>.....</p> <p>.....</p> <p>.....</p>
7	<p><b>May be or become liable to the above-mentioned countries for debt in the form of duty and other charges:</b></p>
8	<p><b>with respect to the goods described below:</b></p> <p>.....</p> <p>.....</p>
9	<p><b>Covered by the following customs procedure, which also covers the movement from the point of import or from the Customs Station upon the route by which they have been imported to the premises of such persons authorised by the Revenue Commissioners to receive such goods without payment of duty</b></p> <p>.....</p>

The undersigned undertakes to pay upon the first application in writing by the competent authorities of the countries referred to above 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.

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.

For the purpose of this undertaking, the undersigned gives his or her address for service in each of the other countries referred to above as:

<b>10</b>	<b>Country</b>	<b>Surname and forenames, or name of Company, and full address</b>

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.

11	<p>Done at .....on .....</p> <p>Guarantee for the amount of .....</p> <p>Signature: .....</p>
<b>PART II: Approval by the Office of Guarantee</b>	
12	<p>Office of Guarantee of the Revenue Commissioners</p> <p>Guarantor's undertaking approved on ..... to cover the customs operation effected under customs declarations or temporary storage declarations detailed under Part I</p> <p>Signature: ..... Official Stamp:</p>
13	<p>This undertaking by the Guarantor may be cancelled or revoked by notifying, in writing, the Revenue Commissioners giving 30 days notice of same.</p>





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authorised person		authorised person	

<sup>(1)</sup> 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.

A more recent version of this manual is available.

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## EXPLANATORY NOTE ON GUARANTEE WAIVER CERTIFICATES

### 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 7 of the Guarantee Waiver Certificate.

### Currency code

Member States shall enter in box 5 of the guarantee waiver certificate the ISO ALPHA3 (ISO 4217) code of the currency used.

### Endorsements

Where the holder of the procedure has undertaken to lodge all his transit declarations at a specific customs office of departure, the name of the office must be entered in capitals in box 7 of the guarantee waiver certificate.

### Endorsement of certificates in the event of their validity being extended

Where the period of validity of a certificate is extended, the customs office of guarantee must endorse box 8 of the guarantee waiver certificate.

### Particulars to be entered on the back of a certificate - persons authorised to sign transit declarations:

When a certificate is issued, or at any time during its period of validity, the holder of the procedure must enter on the back, the names of the persons he authorises to sign transit declarations. Each of these entries must comprise the surname and first name of the authorised person and a specimen of his/her signature and each must be countersigned by the holder of the procedure. The holder of the procedure has the option of striking through any boxes he/she does not wish to use.

The holder of the procedure may revoke such authorisations at any time.

Any person whose name has been entered on the back of a certificate of this kind which is presented at the customs office of departure is the authorised representative of the holder of the procedure.

## Appendix 14

**The following conditions for granting Authorisation as an Authorised Consignor (ACR) by the Revenue Commissioners must be met by:**

**In particular the Authorised Consignor must:**

1. Comply with the provisions of Commission Delegated Regulation (EU) No. 2015/2446 and the Convention on a Common Transit Procedure 1987 (as amended)
2. Be able to submit transit declarations by electronic means and use a data-processing technique to communicate with customs authorities (NCTS) (see Annex1)
3. Declare that s/he will regularly use the Union transit arrangements
4. Be established in the customs territory of a Contracting Party
5. Not have committed any serious infringement or repeated infringement of customs legislation and taxation rules, including no record of serious criminal offences relating to his/her economic activity
6. Demonstrate a high level of control of his/her operations and of the flow of goods, by means of a system managing commercial and, where appropriate, transport records, which allows appropriate customs controls
7. Have the practical standards of competence or professional qualifications directly related to the activity carried out
8. Hold a comprehensive guarantee or have been granted a guarantee waiver
9. Include the Office of Departure as XXXXX with the appropriate office code IEXXXX in all NCTS transit movements
10. Allow customs to be able to supervise the Union transit procedure and to carry out effective controls
11. Inform the customs authorities of any issue arising after the status as an Authorised Consignor was granted that may influence its continuation or content
12. Communicate transit details to Revenue between the hours of 08.00 and 17.00 Monday to Friday
13. Provide a printer at the premises capable of printing the Transit Accompanying Document (TAD) in the correct format including a readable barcode thereon
14. Notify the customs Office of Departure through NCTS of forthcoming Transit operations together with any identification measures (e.g. seals as approved by customs) to allow any necessary controls before departure of the goods (see Annex 1)
15. Retain goods at the premises for control purposes when required by customs and/or until confirmation of the "Goods released for Transit (IE29)" message is received
16. Enter details of the prescribed itinerary, including any Offices of Transit, together with a reasonable time limit within which the goods must be

presented at the customs Office of Destination, with the appropriate codes into NCTS

17. Ensure that the TAD accompanies the goods and is presented at the customs Office of Destination
18. Obtain permission from customs to use the Business Continuity Procedure (paper-based procedure) (see Annex 2) for each transit operation in the event of NCTS not being available

**And when using Business Continuity Procedure (BCP):**

19. Must stamp the transit declaration forms in “box C. Office of Departure” with the special stamp and BCP/Fallback stamp as approved by customs (see Annex 3)
20. Take all necessary measures to ensure the safekeeping of the special stamps and must inform the customs of the security measures taken.

**NOTE:**

**Revenue reserves the right to alter or amend any of the aforementioned conditions. Failure to comply with any of the above-mentioned conditions will result in the possible suspension or revocation of the granting of the status as an Authorised Consignor.**

### Acceptance of Conditions

I hereby accept and agree to be bound by the Conditions and requirements set out herein.

\_\_\_\_\_  
(In block capitals)

Name of company or firm

\_\_\_\_\_  
(In block capitals)

Name of Managing Director or  
Company Secretary

\_\_\_\_\_  
Director or Company Secretary

Signature of Managing

\_\_\_\_\_

Date

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## Annex 1

### NCTS sequence of messages

- i) The Authorised Consignor must notify the Customs Office of Departure of forthcoming Transit operations using NCTS by sending an **IE15** (Declaration data) message within the hours referred to at condition 12 above. This message must contain all of the transit data.
- ii) The NCTS system will react to this message by sending an **IE28** (Master Reference Number (MRN) allocated).
- iii) Customs may, at this stage, decide to control the transit operation and if so an **IE60** (Notification of Customs Control) will issue (see condition 15 above).
- iv) The next message to be received by the Authorised Consignor is an **IE29** (Goods released for Transit). Once the **IE29** message has been received the TAD can be printed and the transit operation can begin.
- v) Confirmation of discharge of the transit will issue to the Authorised Consignor in the form of an **IE45** (Write off Notification) message once the goods have arrived at the Customs Office of Destination and all Customs controls have been completed.

The messages listed above are the messages that issue when all information is correct. There are other Information Exchange (IE) messages, which issue in the event of errors occurring or Customs controls being put in place and these can be found in the Traders guide to NCTS.

## Annex 2

### Business Continuity Procedures

Business Continuity Procedure (BCP) is the paper-based procedure that must be used in the event of NCTS not being available – that is, when it is not possible to input a transit message electronically to the NCTS. This paper-based procedure was previously referred to as “Fallback procedure”.

**The trader must obtain approval from eCustoms Systems Helpdesk or from their Customs Control Officer to use BCP for each individual transit.**

In the event of BCP being used, no attempt must be made to input details to NCTS later. Any attempt at inputting to NCTS later will result in duplication of the transit.

When permission to revert to the BCP has been given for a transit, it is important to ensure that any declaration, which has been entered into NCTS, but has not been further processed due to the failure of the system, needs to be cancelled. The trader is obliged to provide information to their Customs Control Officer each time a declaration is submitted to the system but subsequently requires BCP.

Monitoring of the use of the BCP is a continuous function of the e-Customs Systems Helpdesk and is carried out with the assistance of the Transit Office and all customs Control Officers on a monthly basis. It should be noted that unnecessary or unapproved use of the BCP will be considered as a deliberate breach of the terms and conditions and will result in suspension or revocation of the Authorised Consignor status.

Repeated or continuous problems with an authorised trader’s system or that of their service provider, resulting in the trader having to resort to the BCP, could result in the suspension or revocation of their authorised status.

There are certain scenarios where traders using NCTS may find it necessary to consider the use of the ‘BCP. This will happen:

1. When there is a problem with the trader’s system or software provider’s system - the BCP may be used provided prior approval has been obtained from Customs.

(If the problems persist, the Authorised Consignor may be deemed to be incapable of communicating electronically with NCTS as required by condition no. 2 above).

2. If there is a problem with ROS - the Authorised Consignor will be advised on the procedure to be followed, otherwise the BCP may have to be used, with prior approval from Customs.

3. if NCTS is unavailable – the Authorised Consignor will be advised on the procedure to be followed, otherwise the BCP may have to be used, with prior approval from Customs.

### **Business Continuity Procedure (BCP)**

**There are two methods that can be used for BCP. The first one involves the use of the SAD or SAD format and the second one involves using the format of the TAD. The preferred choice is the use of the SAD but the second alternative can be used if the trader seeks and is granted permission to use that method.**

The following conditions shall apply in the event of BCP being permitted.

#### **1. Using a SAD or SAD format**

- a. The Authorised Consignor must insert all details relating to the transit on copies 1, 4 and 5 of the Single Administrative Document (SAD), **or** on a SAD printed out on plain paper by the traders system as foreseen in Annex B-01 of Delegated Regulation(EU) 2015/2446
- b. The declaration must be completed in copies 1,4 and 5 in accordance with Annex 72-04 of Commission Implementing Regulation (EU) 2015/2447 and Annex II, Appendix I, Convention on a common transit.
- c. The Authorised Consignor must ensure the safekeeping of the special stamp (see Annex 3) and either of the “BCP/Fallback” stamp (see Annex 3) and any forms bearing their imprint. In the event of authorisation as an Authorised Consignor being annulled or revoked the stamps and forms are to be withdrawn from use and disposed of in accordance with instructions issued by Revenue.
- d. The Authorised Consignor must insert an imprint of the special stamp corresponding to the specimen in Annex 3 attached, in box “C” on copies 1, 4 and 5 of the SAD. The name of the Office of Departure that must be used is as identified in Condition 14 of your authorisation. The Authorised Consignor shall also insert an imprint of the special “BCP/Fallback” stamp, corresponding to the specimen in Annex 3, in box A of the SAD.
- e. Where the customs authorities do not check the goods before its departure the Authorised Consignor must enter the following in box “D” on copies 1, 4 and 5 of the SAD not later than the time of consignment of the goods;
  - the period of time within which the goods must be presented at the customs office of destination; (a date must be mentioned and not the number of days)
  - details of the seals affixed, if appropriate;
  - the words “Authorised Consignor” and
  - a stamp indicating the use of BCP.
- f. The seals to be affixed if appropriate must be prior approved by Revenue.
- g. The Authorised Consignor must enter details of the prescribed itinerary, if appropriate, in Box 44 of the SAD.
- h. The Authorised Consignor must either fax, e-mail or in any other way agreed, forward a fully completed copy of the transit SAD to their Customs Control



Station at least 15 minutes prior to the departure of the movement so that they may, if necessary, carry out checks before the release of the goods. A copy of the SAD must also be faxed or e-mailed to the e-Customs Systems Helpdesk.

- i. The Authorised Consignor must ensure that SAD copies 4 and 5 accompany the goods to the customs office of Destination.
- j. The Authorised Consignor, after departure of the goods, must forward SAD copy 1 directly to the Customs Division, Export Transit Office, Government Offices, St Conlon's Road, Nenagh, Co. Tipperary on the same day as the movement takes place.

## **2. Using a TAD format**

- a. The Authorised Consignor must enter all details relating to the transit on a form using the layout of the Transit Accompanying Document (TAD) where approved to do so.
- b. The declaration must be completed in accordance with Annex 72-04 of Commission Implementing Regulation (EU) 2015/2447 and Annex II, Appendix I, Convention on a common transit.
- c. Where the TAD layout is used, no barcode or Master Reference Number (MRN) should appear in the declaration.
- d. The Authorised Consignor must ensure the safekeeping of the special stamp (see Annex 3) and the "BCP/Fallback" stamp (see Annex 3) and any forms bearing their imprint. In the event of authorisation as an Authorised Consignor being annulled or revoked the stamps and forms are to be withdrawn from use and disposed of in accordance with instructions issued by Revenue.
- e. The Authorised Consignor must insert an imprint of the special stamp corresponding to the specimen in Annex 3, in box "C" on 3 copies of the TAD. The name of the Office of Departure, which must be used, is as identified in Condition 9 above. The Authorised Consignor must also insert an imprint of the special "BCP/fallback" stamp, corresponding to the specimen in Annex 3, in the area where the MRN and barcode would appear normally.
- f. The Authorised Consignor must insert the following in box "D" on each copy of the TAD not later than the time of consignment of the goods;
  1. the period of time within which the goods must be presented at the office of destination;
  2. details of the seals affixed, if appropriate;
  3. the words "Authorised Consignor"
  4. a stamp indicating the use of BCP.
- g. The seals to be affixed, if appropriate, must be prior approved by Revenue.
- h. The Authorised Consignor must enter details of the prescribed itinerary, if appropriate, in Box 44 of the TAD.
- i. The Authorised Consignor must fax, e-mail or in any other way agreed, forward a fully completed copy of the TAD to their Customs Control Station at least 15 minutes prior to the departure of the movement so that they may, if necessary, carry out checks before the release of the goods. A copy of the TAD must also be faxed or emailed to the e-Customs Systems Helpdesk.

- j. The Authorised Consignor must ensure that 2 copies of the TAD accompany the goods to the customs Office of Destination.
- k. The Authorised Consignor must forward TAD copy 1 directly to the Customs Division, Transit Unit, Government Offices, St Conlon's Road, Nenagh, Co Tipperary on the same day as the movement takes place.

In the event of the misuse by any person of forms stamped with the special stamp the Authorised Consignor will be liable for the payment of duties and other charges payable on goods that are carried under cover of such forms.

A more recent version of this manual is available.

**Annex 3****Special Transit Stamp**

← 55 mm →

1	2	↑
3	4	25 mm
5	6	↓

Insert the following in the above Boxes:

**Box 1** Coat of Arms or any other signs or letters characterising the country- the Harp

**Box 2** Reference number of customs office of departure

**Box 3** Declaration number

**Box 4** Date

**Box 5** Authorised Consignor

**Box 6** Authorisation number

## BCP/Fallback stamp

**NCTS FALLBACK PROCEDURE**

UNION TRANSIT/COMMON TRANSIT

*NO DATA AVAILABLE IN THE SYSTEM*

INITIATED ON \_\_\_\_\_

*(Date/hour)*

(dimensions: 26 x 59 mm)

A more recent version of this manual is available.

## Appendix 15

### Conditions relating to the granting of status as an Authorised Consignee (ACE) by the Revenue Commissioners of:

#### In particular the Authorised Consignee must:

- 1.... comply with the provisions of Commission Delegated Regulation (EU) No. 2015/2446 and the Convention on a Common Transit Procedure 1987 (as amended);
- 2.... be able to receive transit declarations by electronic means and use a data-processing technique to communicate with customs authorities (NCTS) (see Annex 1);
- 3.... declare that s/he will regularly use the Union transit arrangements to receive goods that have been placed under a Union transit procedure.
- 4.... be established in the customs territory of the Union;
- 5.... not have committed any serious infringement or repeated infringement of customs legislation and taxation rules, including no record of serious criminal offences relating to his/her economic activity;
- 6.... demonstrate a high level of control of his/her operations and of the flow of goods, by means of a system managing commercial and, where appropriate, transport records, which allows appropriate customs controls;
- 7.... have practical standards of competence or professional qualifications directly related to the activity carried out;
- 8.... ensure all goods, which may be subject to Department of Agriculture, Food & Marine (DAFM) controls, are pre-notified to DAFM and presented by the carrier at the DAFM Border Control Post (BCP) at the point of import on arrival where necessary.

In relation to Union Sanitary and Phytosanitary (SPS) goods, you should be aware that although you may have been authorised to move SPS goods directly to an approved facility, DAFM may advise Revenue of an intervention and control on any consignment of SPS goods.

Therefore, it is imperative that the carrier/driver of a consignment is advised that they must always review the Customs Channel Look Up service on [www.revenue.ie](http://www.revenue.ie) prior to disembarkation in the event that the consignment is given a 'Call to Customs' channel.

Goods subject to such checks by the DAFM, are not authorised to exit the port directly to an authorised premises or Temporary Storage Facility;

9.... only receive goods into the ACE's authorised temporary storage facility or other place approved by the Revenue Commissioners for temporary storage of goods and for which a Comprehensive Guarantee is held, or a Guarantee Waiver has been granted;

10.... include the customs Office of Destination with the appropriate office code IEXXXXXX and IEXXXXXX in all NCTS transit movements

11.... immediately notify the customs Office of Destination using the NCTS of the arrival of the goods by sending the arrival notification message (IE007) and inform them of any irregularities or incidents that occurred during transport;

12.... await the unloading permission (IE043) (at least 15 minutes), from the customs office of Destination before removing any seals (where appropriate) and placing the goods within the approved temporary storage facility/place;

13.... retain unopened with seals intact (where appropriate) any container which has been selected for customs examination;

14.... after unloading notify (using NCTS) the customs Office of Destination of the results of the inspection of the goods and inform them of any discrepancies or other irregularities (e.g. excess quantities, deficits, broken seals). Otherwise such discrepancies will be subject to the provisions of the Customs Acts in respect of undeclared goods

15.... communicate transit details to the customs office of destination during official operating hours;

16.... inform the customs authorities of any issue arising after the status as an Authorised Consignee was granted that may influence its continuation or content;

17.... allow customs to be able to supervise the procedure and must keep records that enable customs to carry out effective controls

18.... provide office accommodation, with all requisite furniture, heating, lighting to the satisfaction of customs, together with goods examination facilities free of expense to the State;

20.... not remove the goods from the authorised premises without official custom clearance;

21.... provide adequate staff and equipment as necessary for the safe and expeditious unloading, manipulation or production of goods as required for Customs control purposes;

22.... obtain permission from the customs authorities to use the Business Continuity Procedure (BCP) (see Annex 2) for each transit operation in the event of the NCTS not being available;

21.... note that where Non-Union goods are requested by an Authorised Consignee (ACE) to be moved from a point of import to an approved temporary storage facility/other approved place of the ACE those goods must be declared as a National Transit using NCTS.

**Note:**

**Revenue reserves the right to alter or amend any of the aforementioned conditions and may revoke or amend the status as an Authorised Consignee and inform the holder in writing of their reasons and the date it takes effect.**

**ACCEPTANCE OF CONDITIONS**

I hereby accept and agree to be bound by the Conditions and requirements set out herein.

\_\_\_\_\_  
Name of Company/Firm  
(In block capitals)

\_\_\_\_\_  
Name of Managing Director/ Company Secretary  
(In block capitals)

\_\_\_\_\_  
Signature of Managing Director/Company Secretary

\_\_\_\_\_  
Date

## Annex1

### NCTS sequence of messages

- a) The hours at which details may be communicated to customs on transits moving under the Union/Common Transit procedure are during official operating hours of the office of destination.
- b) The authorised consignee, in the case of goods/container travelling under the Union/Common transit procedure and arriving at the authorised consignee's premises during the hours referred to at (a) above must, **immediately** upon arrival of the goods, send via NCTS an '**IE007**' (arrival notification) to the customs office of destination. Goods arriving outside of these hours may not be unloaded and the authorised consignee must await the opening of the control office before sending the **IE007**. If a change in the means of transport or an incident en route is noted, the customs office of destination must be informed via the **IE007** message.
- c) The local ACE reference number that the authorised consignee assigns to the transit for use with the AIS system must be input in the boxes entitled "Notification Place" in the **IE007** message. The "Notification Place" field in NCTS allows the input of up to 35 alphanumeric characters, which may be used to supply any additional information required by the customs Control Station for input to the AIS system. **It is the responsibility of the authorised consignee to ensure that all information required by Customs for input to the AIS system is supplied in advance of any attempt to clear goods through AIS.**
- d) The authorised consignee is required to examine any seals attached to the consignments and to compare the number and serial numbers of the seals, against the details noted in the **IE043** 'unloading permission' message. If any evidence of tampering is obvious or if any discrepancies are found, the authorised consignee must immediately notify the office of destination via the **IE044** 'unloading remarks' message.
- e) The authorised consignee is also required to carry out the prescribed unloading checks against the **IE043** 'unloading permission' and inform the customs office of destination via the **IE044** 'unloading remarks' of any discrepancies or irregularities in the description, the amount or the type of goods etc. received. In any event, the authorised consignee must communicate the 'Unloading Remarks', satisfactory or otherwise, to the customs office of destination who will release the goods via the **IE25** 'goods release notification'.
- f) The authorised consignee is required to maintain an arrivals register, which must be complete, auditable and in a format to be agreed with the customs control office. The following information must be noted in the arrival register, as soon as it is known:
  1. The location of the consignment.



2. The date and time of any advices made to the office of destination.
  3. The date and time of the unloading of the consignment.
  4. The type of transit procedure used (T1, T2, T2F), the Master Reference Number (MRN), the date and name of the customs office of departure.
  5. The type, number and date of any subsequent declarations with details of the related invoices.
  6. The identifying numbers of any licences and/ or certificates used (if appropriate).
  7. Details of discrepancies found during unloading must also be shown in the records kept by the authorised consignee.
- g) The Consignee will be charged for the attendance of Customs staff in accordance with standing practice on merchant's request

## Annex 2

### When to use Business Continuity Procedure.

1. "Business Continuity Procedure" (BCP) is the paper-based procedure, which must be used in the event of the NCTS not being available. – i.e. when it is not possible to have the transit message input electronically to the NCTS.
2. **The trader must obtain permission from the eCustoms Systems helpdesk or from their customs Control Officer to use BCP for each individual transit.**
3. There are certain scenarios where traders using NCTS may find it necessary to consider the use of a 'BCP. This will happen:
  - a. when there is a problem with the trader's system or their software provider's system;
  - b. when there is a problem with ROS (the gateway through which messages are sent to NCTS) or;
  - c. when NCTS is unavailable.
4. In the event of these scenarios occurring then the following must happen:
  - a. when there is a problem with the trader's system or their software provider's system – **the transit documents must be transmitted (either by email or in person as agreed with the customs office of destination) to Customs for Customs input i.e. BCP. (If this problem persists, the Authorised Consignee may be deemed to be incapable of communicating electronically with the NCTS as required by condition no. 2 above. In that instance, consideration will be given to the suspension/revocation of the authorised status);**
  - b. when there is a problem with ROS, – **the transit documents must be transmitted (either by email or in person as agreed with the customs office of destination) to Customs for Customs input i.e. BCP;**

- c. when the NCTS is unavailable (which is not usual) – **the transit documents must be transmitted (either by e-mail or in person as agreed with the customs office of destination) to Customs for Customs input i.e. BCP.**
5. If no response is received from NCTS to an IE007 (arrival notification) or IE044 (unloading remarks) message submitted by the authorised consignee to the system, the authorised consignee must **contact the eCustoms Systems helpdesk or the customs Control Office who will advise on what action should be taken.**
6. **Business Continuity Procedure – supplementary conditions**

In the event that BCP has been initiated by the customs office of departure and you as the Authorised Consignee are presented with a manual version of a Transit Accompanying Document (TAD, part 5 of a SAD)

**or**

BCP has been permitted to you in order to arrive a NCTS declaration, i.e. when it is not possible to have the transit message input electronically to the NCTS;

The following supplementary conditions will apply:

- a. The arrival of the goods at the authorised consignee's premises is to be notified immediately to Customs by emailing a copy of the TAD to the control office, together with any other information/documentation which may be required by customs, during relevant operating hours.
- b. On receipt of these documents the Customs Office will advise if the goods are to remain unopened with seals intact pending a Customs examination.
- c. In the absence of a response to the contrary from the Customs office within fifteen minutes of the time of transmission of the e-mail notification, any seals on the container may then be removed and the goods may be unloaded into the approved temporary storage facility/approved place.
- d. Any discrepancies noted during unloading should be immediately reported to the customs control officer. Goods recorded as discrepancies must be, where appropriate, produced to the Customs on their arrival at the temporary storage facility/approved place. Any discrepancies will be considered as undeclared and will be subject to the provisions of the Customs Acts in respect of undeclared goods.
- e. Once unloading has been completed and if there are no discrepancies between the goods declared on the TAD and those unloaded, the authorised consignee must email confirmation to the customs control

station that unloading has identified everything to be in order and in accordance with the details shown on the TAD.

- f. In the event that TAD was initiated on NCTS but you have been permitted to arrive the movement by BCP, the customs control officer will complete the necessary message input to NCTS. The authorised consignee should not attempt to input details subsequently to NCTS.
- g. A container selected for customs examination, including a container containing both non-Union and Union goods, is to be retained unopened, and with any seals intact, at the authorised consignee's temporary storage facility/approved place to which it was consigned, pending Customs examination.

#### **Monitoring the Use of the Business Continuity Procedure. (BCP)**

7. Monitoring of the use of the BCP is a continuous function of the eCustoms Systems helpdesk and is carried out with the assistance of the Transit Unit and all customs control officers on a monthly basis.
8. **It should be noted that unnecessary or unapproved use of business continuity procedure will be considered as a deliberate breach of the terms and conditions and will result in suspension or revocation of the authorised consignee status.**

## Appendix 16

## TC 21(A) – REQUEST FOR VERIFICATION

1. Authority making the request  (Name and full address)				2. Competent authority addressed  (Name and full address)		
3. STATUS VERIFICATION REQUESTED FOR THE FOLLOWING CONSIGNMENTS FOR WHICH EXTRACTS FROM THE AIRCRAFT'S / VESSEL'S MANIFEST * ARE SET OUT BELOW / ATTACHED*						
Approval holder's Name and Address				Aircraft/Vessel * and date of departure		
				Airport/Port * of Departure:		
<b>Item</b>	<b>Air/Sea Manifest Number</b>	<b>Container Nos (or manifest Nos &amp; Nos)</b>	<b>Cargo Description</b>	<b>Number of Packages</b>	<b>Mass (KGs) Or Volume</b>	<b>Declared Status (T1, T2, TF, TD, C, F, X)</b>
(1)						
(2)						
(3)						
(4)						
(5)						

4. RESULT OF VERIFICATION

Verification of all consignments satisfactory **except** for the following items:

(Supporting documents attached)

5. AUTHORITY COMPLETING THE VERIFICATION:

Name:..... Signature: .....

Date:..... Stamp: .....

\*delete as appropriate

This request should be used for only one company, one aircraft or vessel.

On completion return request to office shown at 1.

A more recent version of this manual is available.

## Appendix 17

**TC 21 - REQUEST FOR VERIFICATION****I. AUTHORITY MAKING THE REQUEST**

(name and full address)

**II. COMPETENT AUTHORITY ADDRESSED**

(name and full address)

**III. REQUEST FOR VERIFICATION**  sample check  for the reason indicated under C or D Please verify

## A. The authenticity of the stamp and the signature:

- 1. In the box headed "Control by office of destination" (box I) on the return copy No. ....attached
- 2. In the box F and/or G on the return copy No. ....attached
- 3. In the box headed "Office of departure"(box C) on copy 4 No. ....attached
- 4. In the box headed "Control by office of departure"(box D) on copy 4 No.....attached
- 5. In the box headed "Packages and description of goods" (box 31) on copy 4 No.....attached
- 6. In invoice No..... of ...../transport document No.....of ..... (attached)

## B. The accuracy of endorsement entered:

- 1. In box(es) ..... (1)
- 2. In the commercial document No ..... of ..... (attached)

## C. The authenticity and accuracy of the alternative proof enclosed.

## D. Verification is requested because:

- 1.The stamp is missing
- 2. The signature is missing
- 3.The stamp is illegible
- 4. The box is incompletely filled in
- 5.Deletions have been made
- 6.The form includes erasures and/or overwriting

without being initialled

and authenticated

- 7.The stamp is not recognised     8. The date concerning the use or destination is missing

- 9.Other reasons (to be specified)

Place ....., Date.....

Signature.....

(Stamp)

(1) Indicate the number of the boxes corresponding to the requested verification.

#### IV.RESULT OF VERIFICATION

- A. The stamp and signature are authentic
- B. The form was not presented to the competent authorities and
- 1.The stamp appears to have been forged or falsified
- 2.The stamp appears to have been applied irregularly
- 3.The signature is not that of a responsible official of the competent authorities
- C. The endorsements are accurate
- D. The endorsements are not accurate: they should read as follows:
- E. Remarks:
- 1.The stamp has been applied legibly     2.The signature has been inserted

- 3.The box has been completed       4.The deletions have been initialled  
and authenticated
- 5.The erasures and/or overwriting       6.The stamp is authentic and  
can be  
were due to .....      accepted
- 7.The date has been inserted       8.The alternative proof meets  
Requirements and can be accepted
- 9.Other reasons (to be specified)

Place....., Date.....

Signature..... (Stamp)

Notes:

1. A separate request should be made out for each form to be verified
2. Information and reply are given by placing cross in the boxes provided for the purpose
3. The competent authority addressed should ensure that it is given priority treatment



## Appendix 18

<b>TC20 - ENQUIRY NOTICE</b>		<b>APPENDIX 18</b>												
<b>I. TO BE COMPLETED BY THE COMPETENT AUTHORITY AT DEPARTURE</b>														
<p>A. Transit declaration No: _____</p> <p>Copy (...) attached.</p>	<p>B. Office of destination (name and country): _____</p>													
<p>C. Competent authority at departure (name and address): _____</p>	<p>D. Intended offices of transit (name and country):</p> <p>1. _____</p> <p>2. _____</p> <p>3. _____</p> <p>4. _____</p>													
<p>E. Identity of means of transport: _____</p>														
<p>F. Consignee (name and full address): _____</p>														
<p>G. According to information provided by the principal, the consignment was:</p>														
<p><input type="checkbox"/> 1. presented at your office on:    <table style="display: inline-table; border: 1px solid black; text-align: center; width: 40px;"><tr><td> </td><td> </td><td> </td></tr><tr><td>D</td><td>M</td><td>Y</td></tr></table>                      <input type="checkbox"/> 2. delivered to the consignee on:    <table style="display: inline-table; border: 1px solid black; text-align: center; width: 40px;"><tr><td> </td><td> </td><td> </td></tr><tr><td>D</td><td>M</td><td>Y</td></tr></table></p>						D	M	Y				D	M	Y
D	M	Y												
D	M	Y												
<p><input type="checkbox"/> 3. delivered to ..... On:    <table style="display: inline-table; border: 1px solid black; text-align: center; width: 40px;"><tr><td> </td><td> </td><td> </td></tr><tr><td>D</td><td>M</td><td>Y</td></tr></table></p> <p style="text-align: center; font-size: small;">(name and address of person or firm)</p>						D	M	Y						
D	M	Y												
<p>H. A receipt for the document issued by your office on    <table style="display: inline-table; border: 1px solid black; text-align: center; width: 40px;"><tr><td> </td><td> </td><td> </td></tr><tr><td>D</td><td>M</td><td>Y</td></tr></table> has been presented to me.</p>						D	M	Y						
D	M	Y												
<p>I. The principal is unable to give any information about the whereabouts of the consignment.</p>														
Place and date:	Signature:	Stamp:												

<b>II. TO BE COMPLETED BY THE COMPETENT AUTHORITY OF THE COUNTRY OF DESTINATION: REQUEST</b>		
In order to carry out further inquiries, the office of departure is required to send or communicate:		
<p><input type="checkbox"/> 1. a precise description of the goods                      <input type="checkbox"/> 2. a copy of the invoice</p> <p><input type="checkbox"/> 3. a copy of the manifest, bill of lading or airway bill                      <input type="checkbox"/> 4. the name of the person responsible for carrying out formalities at the office of destination</p> <p><input type="checkbox"/> 5. the following document or information (please specify): _____</p>		
Place and date:	Signature:	Stamp:

<b>III. TO BE COMPLETED BY THE OFFICE OF DEPARTURE: REPLY TO THE REQUEST</b>												
<p><input type="checkbox"/> 1. The information, copies or documents are annexed</p> <p><input type="checkbox"/> 2. The information, copies or documents referred to under <table style="display: inline-table; text-align: center;"><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr></table> of your request is/are not available.</p>			1	2	3	4	5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1	2	3	4	5								
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								
Place and date:	Signature:	Stamp:										

**IV. TO BE COMPLETED BY THE COMPETENT AUTHORITY OF THE COUNTRY OF DESTINATION**

1. The proof that the procedure has ended was returned on     an endorsed copy of  
D M Y
- (a) the document received is attached as a confirmation  (b) the document returned
2. The endorsed proof that the procedure has ended is attached to this enquiry notice.
3. Charges collected.
4. Inquiries are being made and the proof that the procedure has ended will be returned as soon as possible.
5. The consignment was presented here without the relevant document.
6. Documents were presented here without the consignment.
7. Neither the consignment nor the relevant document were presented here and
- (a) no information about these can be obtained.
- (b) TC20 is transmitted to the actual office of destination ..... (name and country)
- (c) TC20 is transmitted to the last intended office of transit, as mentioned in box I, item D

Place and date:

Signature:

Stamp:

**V. TO BE COMPLETED BY THE LAST INTENDED OFFICE OF TRANSIT**

1. A transit advice note was lodged here on      
D M Y
2. A transit advice note was sent to me by the actual office of transit ..... (name)  
where it was lodged on      
D M Y
3. A transit advice note was not lodged here. TC20 is transmitted to the previous intended office of transit.

Place and date:

Signature:

Stamp:

**VI. TO BE COMPLETED BY THE PREVIOUS INTENDED OFFICE OF TRANSIT**

1. A transit advice note was lodged here on      
D M Y
2. A transit advice note was sent to me by the actual office of transit ..... (name)  
where it was lodged on      
D M Y
3. A transit advice note was not lodged here. TC20 is transmitted to the previous intended office of transit.

Place and date:

Signature:

Stamp:

**VII. TO BE COMPLETED BY THE PREVIOUS INTENDED OFFICE OF TRANSIT**

1. A transit advice note was lodged here on      
D M Y
2. A transit advice note was sent to me by the actual office of transit ..... (name)  
where it was lodged on      
D M Y
3. A transit advice note was not lodged here. TC20 is transmitted to the previous intended office of transit.

Place and date:

Signature:

Stamp:

VIII. TO BE COMPLETED BY THE PREVIOUS INTENDED OFFICE OF TRANSIT								
<input type="checkbox"/>	1. A transit advice note was lodged here on	<table border="1"> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td>D</td> <td>M</td> <td>Y</td> </tr> </table>				D	M	Y
D	M	Y						
<input type="checkbox"/>	2. A transit advice note was sent to me by the actual office of transit ..... (name) where it was lodged on	<table border="1"> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td>D</td> <td>M</td> <td>Y</td> </tr> </table>				D	M	Y
D	M	Y						
<input type="checkbox"/>	3. A transit advice note was not lodged here. TC20 is transmitted to the previous intended office of transit.							
Place and date:	Signature:	Stamp:						

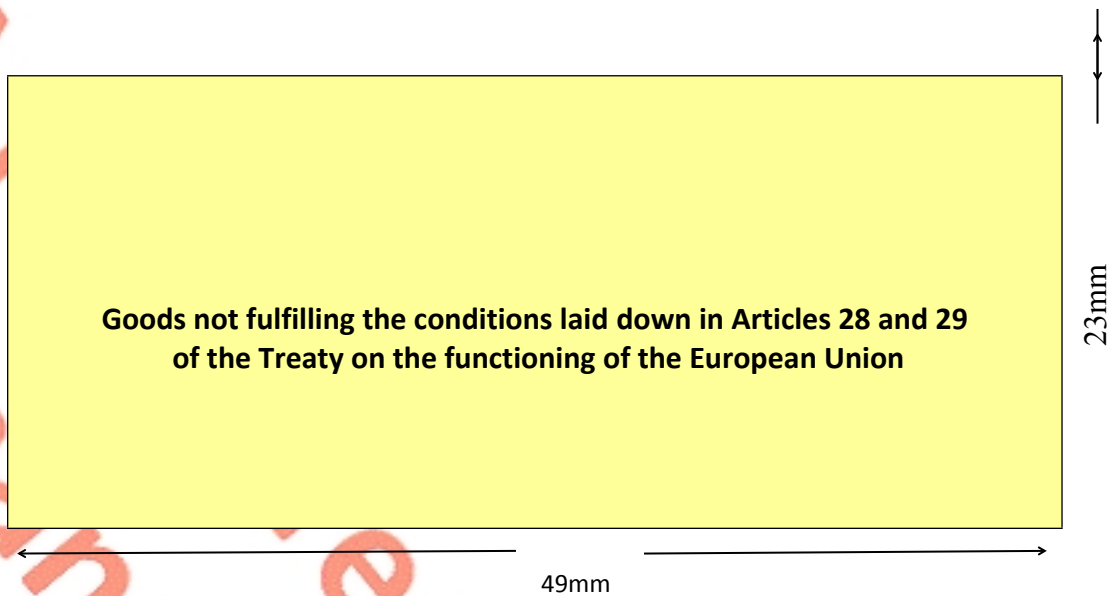
### TC20 - Enquiry notice - Explanatory notes

- Information and replies shall be given by placing a cross in the box provided for this purpose.
- The enquiry notice is used for any transit procedure, whether simplified or not, under which proof that the procedure has ended has to be furnished to the competent authority of the country of departure.
- In box I item A, the competent authority making the request shall indicate the reference of the transit declaration (SAD or transport document used as a declaration) for which it has no proof that the procedure has ended. A copy of the declaration is to be attached.
- In box I item E, the means of transport used shall be identified, if this data was required on the declaration or, if not, whether it is known by the competent authority (notably through the principal).
- In box I item F, the competent authority making the request shall indicate the consignee(s) whether authorised or not, as declared where such data was required on the declaration or, in other cases, the supposed consignee(s) who could have received the goods on the basis of the information the authority has in hand.
- In box I item G-3 the actual consignees, as identified by the principal, must be stated.
- In box II item 3, the addressed competent authority shall ask for the transmission of transport documents when they are not themselves the transit declaration (in the latter case they should be mentioned under I-A).
- In box IV, the addressed competent authority shall inform the competent authority of the country of departure of the result of its enquiries that is not binding on this office.
- In box IV item 1, the addressed competent authority shall tick box (a) if it returns an endorsed and stamped copy of copy 1, as received from the competent authority making the request. In other cases (copy of copy 4 or copy of any other document - monthly list air/sea level 1, for instance - proving the end of the procedure), it shall tick box (b).  
  
If the addressed authority will transmit TC20 it shall tick the appropriate box under item 7 and enter the details, if necessary. It shall inform the competent authority of the country of departure through a copy of the enquiry notice.  
  
Each office of transit shall proceed in the same way if it finds no transit advice notice.
- A separate TC20 is to be used for each transit declaration.

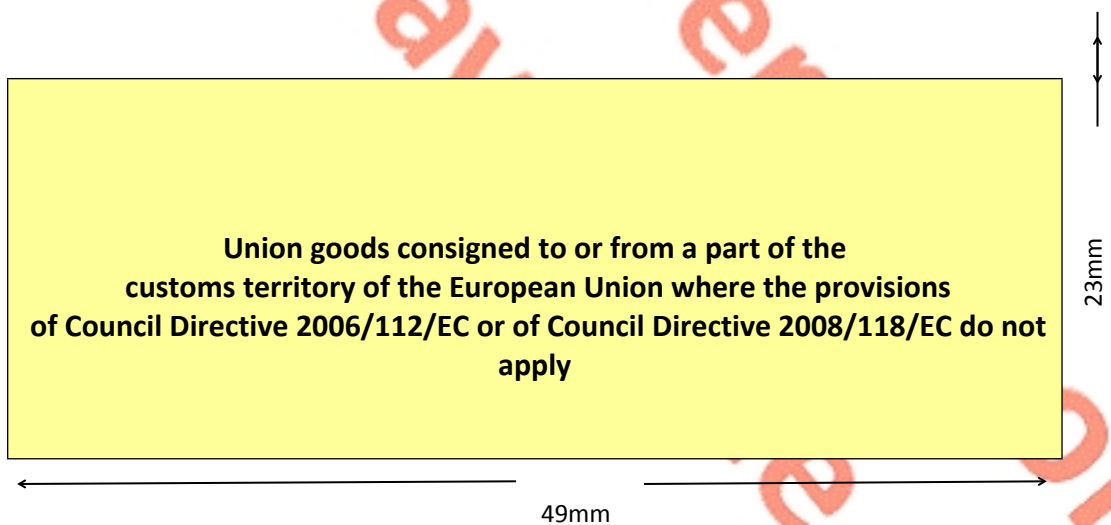
## Appendix 19

**POSTAL CONSIGNMENTS**

UCCIP Art 288 &amp; 290 IA refers

**YELLOW LABEL – Annex 72.01 IA****Colour:** black lettering on yellow background

Label to be affixed by Customs for the movement of **non-Union goods** carried under the external Transit Procedure by post (including parcel post) from one point to another in the customs territory of the Union. **Art 226(3)(f) UCC** refers.

**YELLOW LABEL – Annex 72.02 IA**

**Colour:** black letters on yellow background

Label to be affixed by Customs for the movement of **Union goods** carried by post (including parcel post) to or from a part of the customs territory of the Union where Council Directive 2006/112/EC or Council Directive 2008/118/EC do **not** apply.

A more recent version of this manual is available.