

The Transit Manual is amended as follows:

	Part I / Paragraph 4.2.3.2
X	<ol style="list-style-type: none"> 1) Is replaced by the text in annex 2) Is deleted 3) The information for [country] [language] is replaced with the information in annex 4) The information for [country] [language] is deleted 5) Is inserted

	Part I / Paragraph 4.2.5.1- 4.2.5.2
X	<ol style="list-style-type: none"> 1) Is replaced by the text in annex 2) Is deleted 3) The information for [country] [language] is replaced with the information in annex 4) The information for [country] [language] is deleted 5) Is inserted

	Part I / Paragraph 4.2.6.2
X	<ol style="list-style-type: none"> 1) Is replaced by the text in annex 2) Is deleted 3) The information for [country] [language] is replaced with the information in annex 4) The information for [country] [language] is deleted 5) Is inserted

	Part II / Paragraph 4.1
X	<ol style="list-style-type: none"> 1) Is replaced by the text in annex 2) Is deleted 3) The information for [country] [language] is replaced with the information in annex 4) The information for [country] [language] is deleted 5) Is inserted

	Part II / Paragraph 4.5
X	<ol style="list-style-type: none"> 1) Is replaced by the text in annex 2) Is deleted 3) The information for [country] [language] is replaced with the information in annex 4) The information for [country] [language] is deleted 5) Is inserted

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	Part II / Paragraph 5 / Note 22-23
X	<ul style="list-style-type: none"> 1) Is replaced by the text in annex 2) Is deleted 3) The information for [country] [language] is replaced with the information in annex 4) The information for [country] [language] is deleted 5) Is inserted

	Part II / Annex 8.1 / Letter 7. c)
X	<ul style="list-style-type: none"> 1) Is replaced by the text in annex 2) Is deleted 3) The information for [country] [language] is replaced with the information in annex 4) The information for [country] [language] is deleted 5) Is inserted

	Part II / Annex 8.2 Annex B
X	<ul style="list-style-type: none"> 1) Is replaced by the text in annex 2) Is deleted 3) The information for Estonia - Italy is replaced with the information in annex 4) The information for [country] [language] is deleted 5) Is inserted

	Part II / Annex 8.5
X	<ul style="list-style-type: none"> 1) Is replaced by the text in annex 2) Is deleted 3) The information for Estonia - Italy is replaced with the information in annex 4) The information for [country] [language] is deleted 5) Is inserted

	Part III / Annex 8.1
X	<ul style="list-style-type: none"> 1) Is replaced by the text in annex 2) Is deleted 3) The information for Czech Republic is replaced with the information in annex 4) The information for [country] [language] is deleted 5) Is inserted

	Part IV / Chapter 1 / Paragraph 3.1
	1) Is replaced by the text in annex

	2) Is deleted 3) The information for [country] [language] is replaced with the information in annex 4) The information for [country] [language] is deleted 5) Is inserted
X	

	Part IV / Chapter 1 / Paragraph 3.2.1
X	1) Is replaced by the text in annex 2) Is deleted 3) The information for [country] [language] is replaced with the information in annex 4) The information for [country] [language] is deleted 5) Is inserted

	Part IV / Chapter 1 / Paragraph 3.2.2
X	1) Is replaced by the text in annex 2) Is deleted 3) The information for [country] [language] is replaced with the information in annex 4) The information for [country] [language] is deleted 5) Is inserted

	Part IV /Chapter 1 / Paragraph 3.2.4
X	1) Is replaced by the text in annex 2) Is deleted 3) The information for [country] [language] is replaced with the information in annex 4) The information for [country] [language] is deleted 5) Is inserted

	Part IV /Chapter 1 / Paragraph 3.2.5
X	1) Is replaced by the text in annex 2) Is deleted 3) The information for [country] [language] is replaced with the information in annex 4) The information for [country] [language] is deleted 5) Is inserted

	Part IV /Chapter 1 / Paragraph 3.8.1
X	1) Is replaced by the text in annex 2) Is deleted

	<p>3) The information for [country] [language] is replaced with the information in annex</p> <p>4) The information for [country] [language] is deleted</p> <p>5) Is inserted</p>
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	Part IV /Chapter 1 / Paragraph 4.1-4.4
X	<p>1) Is replaced by the text in annex</p> <p>2) Is deleted</p> <p>3) The information for [country] [language] is replaced with the information in annex</p> <p>4) The information for [country] [language] is deleted</p> <p>5) Is inserted</p>

	Part IV /Chapter 2 / Paragraph 3.3
X	<p>1) Is replaced by the text in annex</p> <p>2) Is deleted</p> <p>3) The information for [country] [language] is replaced with the information in annex</p> <p>4) The information for [country] [language] is deleted</p> <p>5) Is inserted</p>

	Part IV /Chapter 2 / Paragraph 3.9
X	<p>1) Is replaced by the text in annex</p> <p>2) Is deleted</p> <p>3) The information for [country] [language] is replaced with the information in annex</p> <p>4) The information for [country] [language] is deleted</p> <p>5) Is inserted</p>

	Part IV/ Chapter 2/ Paragraph 7-8
X	<p>1) Is replaced by the text in annex</p> <p>2) Is deleted</p> <p>3) The information for [country] [language] is replaced with the information in annex</p> <p>4) The information for [country] [language] is deleted</p> <p>5) Is inserted</p>

	Part IV /Chapter 2 / Annex 8.3
	<p>1) Is replaced by the text in annex</p> <p>2) Is deleted</p>

	3) The information for [country] [language] is replaced with the information in annex 4) The information for [country] [language] is deleted 5) Is inserted
X	

	Part IV /Chapter 2 /Annex 8.4
	1) Is replaced by the text in annex 2) Is deleted 3) The information for [country] [language] is replaced with the information in annex 4) The information for [country] [language] is deleted 5) Is inserted
X	

	Part IV / Chapter 3 / Paragraph 3.2.1
X	1) Is replaced by the text in annex 2) Is deleted 3) The information for [country] [language] is replaced with the information in annex 4) The information for [country] [language] is deleted 5) Is inserted

	Part IV / Chapter 4 / Paragraph 4.5
X	1) Is replaced by the text in annex 2) Is deleted 3) The information for [country] [language] is replaced with the information in annex 4) The information for [country] [language] is deleted 5) Is inserted

	Part IV / Chapter 4 / Paragraph 4.6
	1) Is replaced by the text in annex 2) Is deleted 3) The information for [country] [language] is replaced with the information in annex 4) The information for [country] [language] is deleted 5) Is inserted
X	

	Part IV Chapter 5 Annex 8.1
	1) Is replaced by the text in annex 2) Is deleted 3) The information for Spain – Guernsey is replaced with the information in annex
X	

	4) The information for [country] [language] is deleted 5) Is inserted
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	Part IV / Chapter 6 / Paragraph 4.3
X	1) Is replaced by the text in annex 2) Is deleted 3) The information for [country] [language] is replaced with the information in annex 4) The information for [country] [language] is deleted 5) Is inserted

	Part V / Paragraph 3.5.3.1
X	1) Is replaced by the text in annex 2) Is deleted 3) The information for [country] [language] is replaced with the information in annex 4) The information for [country] [language] is deleted 5) Is inserted

	Part V / Paragraph 3.5.3.2
X	1) Is replaced by the text in annex 2) Is deleted 3) The information for [country] [language] is replaced with the information in annex 4) The information for [country] [language] is deleted 5) Is inserted

	Part V / Paragraph 3.8.3.4
X	1) Is replaced by the text in annex 2) Is deleted 3) The information for [country] [language] is replaced with the information in annex 4) The information for [country] [language] is deleted 5) Is inserted

	Part V / Paragraph 3.9.4-3.9.4.1
X	1) Is replaced by the text in annex 2) Is deleted 3) The information for [country] [language] is replaced with the information in annex 4) The information for [country] [language] is deleted

	5) Is inserted
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	Part V / Paragraph 3.9.4.2
X	1) Is replaced by the text in annex 2) Is deleted 3) The information for [country] [language] is replaced with the information in annex 4) The information for [country] [language] is deleted 5) Is inserted

The amendments are contained in the annex below and may be printed in order to include them directly in the Manual.

Part I Paragraph 4.2.3.2

Article 451 IPC

For the purposes of the ATA carnet and in accordance with the provisions of Article 451, the Community is considered as forming a single territory.

A. At the office of departure

The office of departure or the office of entry into the Community shall detach transit Voucher no. 1, complete box "H" (items A-D) and to assist in the return of transit Voucher no. 2 enter the full name and address of the office to which voucher no. 2 must be returned in box "H" item (E).

As far as possible this address must be inserted by means of a stamp.

This office shall also complete and certify the clearance for transit (items 1-7) of the corresponding transit counterfoil before returning the carnet to the holder.

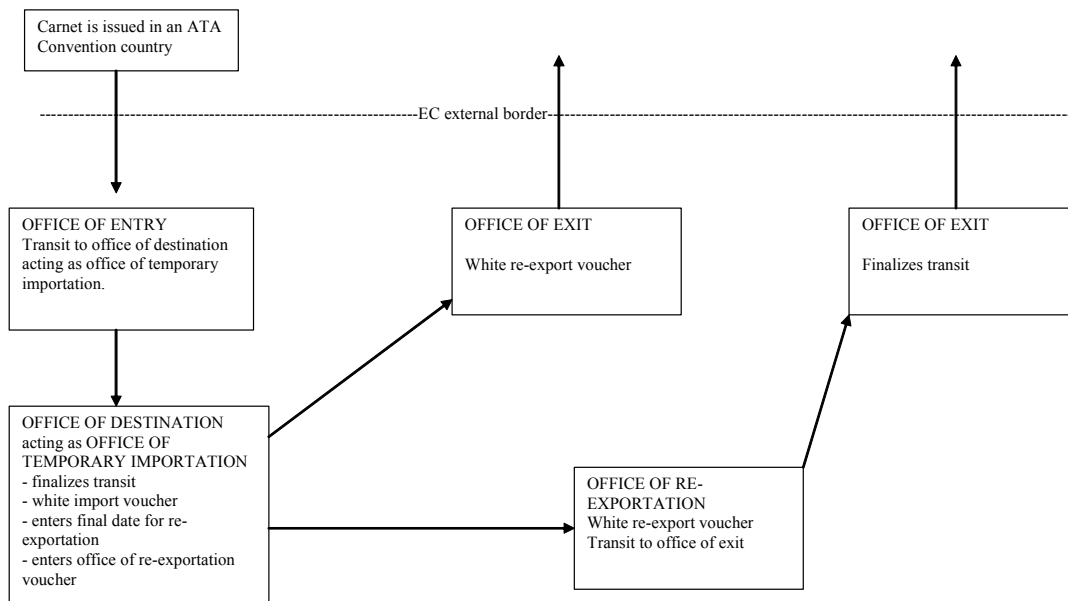
B. At the office of destination

The office of destination or exit from the Community whichever is appropriate, shall detach transit Voucher no. 2, certify box "H" (item F), enter any remarks in item G and send it without delay to the office mentioned in Box H (item E) of this voucher. This office shall also complete and certify the certificate of discharge (items 1-6) of the transit counterfoil before returning the carnet to the holder.

C. Inquiry procedure

All inquiries concerning ATA Carnets shall be pursued by reference to the list of central offices of Member States which is published regularly in the C series of the Official Journal.

The schematic diagram below illustrates the use of the ATA carnet as a transit document for the movement of goods through or within the Community customs territory within the framework of the temporary admission procedure.



Part I Paragraph 4.2.5.1-4.2.5.2.

4.2.5.1 Background and legislation

The rules concerning the import, export and transit of goods for NATO forces are contained in the Agreement between the Parties to the North Atlantic Treaty Organisation regarding status of their forces, signed in London on 19 June 1951. The document used for the movement of such goods is NATO Form 302. The Community legislation providing for NATO Form 302 to be used as a Community transit document is article 91 of the CCC.

4.2.5.2 Description of the procedure

There are 19 members of the North Atlantic Treaty Organisation (NATO), namely Belgium, Denmark, Germany, Greece, Spain, France, Italy, Luxembourg, Netherlands, Portugal, the United Kingdom, Canada, Czech republic, Hungary, Iceland, Norway, Poland, Turkey and the United States of America.

The customs authority in each of the above-mentioned countries, in agreement with each NATO unit stationed on its territory, designates a customs office (or a central office) to be responsible for customs formalities and controls concerning the movement of goods carried out by or on behalf of each NATO unit.

NATO Form 302
as transit
document

Each designated customs office in the Member State of departure shall deliver to the NATO unit under its control Forms 302:

- pre-authenticated with the stamp and the signature of an official of the said office;
- serially numbered; and
- bearing the full address of the office (for the return copy of the Form 302)

The customs office shall keep a record of the number and the serial numbers of pre-authenticated Forms 302 which it issues to the NATO unit under its control.

Each consignment shall be sent under the cover of a pre-authenticated Form 302.

Not later than at the time of consignment, the competent NATO authority shall complete the Form 302 with a signed and authenticated statement including the date of dispatch, certifying that they have been taken into charge for dispatch.

A copy of a completed and signed Form 302 shall be given without delay to the customs office responsible for the NATO unit who consigned or on whose behalf the goods were consigned; the other copies shall accompany the consignment.

When the consignment arrives at the NATO unit of destination, the copy Forms 302 which accompany the consignment shall be stamped and signed on receipt by the competent NATO authorities.

Two copies of the stamped and signed Form 302 shall be given to the customs office which controls the NATO unit of destination or to an office designated by the competent authorities (central office); the customs office shall retain a copy and stamp and return the second copy to the customs office concerned, in the Member State of departure (to the address shown on the Form 302).

However, it should be noted that when goods circulating under cover of Form 302 are transported for all or part of their journey using the simplified procedure applicable to goods transported by rail or by means of large containers, the operation carried out under cover of Form 302 is suspended during that part of the journey for which the simplified procedure is used.

Part	I	Paragraph	4.2.6.2
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4.2.6.2 Description of the procedure

Where non-Community goods are carried by post (including parcel post) from one point to another in the customs territory of the Community, the package and any accompanying documents shall bear a yellow label.

In the absence of a yellow label or other evidence of non-Community status the goods will be treated as Community goods.

If the package contains both Community goods and non-Community goods, the Community goods should be covered by a Community status declaration (T2L). A status document may either be sent separately to the addressee for production to the customs authority or it may be enclosed in the package. In the latter case, the exterior of the package should be clearly marked to show that the status document is enclosed. A T2L document can be issued retrospectively.

Article 237 IPC

Yellow labels must be affixed to the outside of the package and to the form CN22 (consignment note). Additionally the yellow label must be affixed to the customs declaration for postal packages CN22/CN23.

Where Community goods are carried by post (including parcel post) to or from the non-fiscal areas of the

Community, the package and any accompanying documents shall bear a yellow label.

The arrangements described above apply only to goods sent by post between two points in the Community customs territory and not to goods sent by post to a final destination in an EFTA or Visegrad country. However, Community goods sent to these countries for onward transmission to the European Community should be covered by a Community status declaration for presentation in the Member State of destination.

Part II	Paragraph 4.1
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4.1 Proof of Community status by an authorised consignor

Article 324d IPC The customs authorities may authorise a person, who will be known as the "authorised consignor" to use T2L, T2LF documents, commercial documents and shipping manifests as status documents without having to present them for endorsement to the competent office. In the authorisation customs determines whether the SAD can be authenticated by either pre-authentication by customs or authentication by the authorised consignor.

In case of pre-authentication by customs, the signature of the official of the office responsible for prior authentication need not be hand-written and the stamp of that office may be pre-printed if prior authentication is administered centrally by a single customs authority.

In case of self-authentication the authorised consignor uses a special stamp and places a print of this stamp in box C of the SAD. Paragraph 3.5.3.1 provides more information regarding this issue. For the application of Article 324c (1)(b) IPC, pre-printing of the special stamp is approved by the competent authorities of the country where the authorised consignor is established and not by the authorities of the country where the printer is established. Where the documents are made out by an integrated electronic or automatic data-processing system, the authorised consignor may be authorised not to sign them.

The T2L, T2LF documents or commercial documents shall contain in place of the authorised consignor's signature one of the following endorsements:

CS	Podpis se nevyžaduje
DA	Fritaget for underskrift
DE	Freistellung von der Unterschriftsleistung
EE	Allkirjanõudest loobutud
EL	Δεν απαιτείται υπογραφή
ES	Dispensa de firma
FR	Dispense de signature
IT	Dispensa dalla firma
LV	Derīgs bez paraksta
LT	Leista nepasirašyti
HU	Aláírás alól mentesítve
MT	Firma mhux meħtieġa
NL	Van ondertekening vrijgesteld
PL	Zwolniony ze składania podpisu
PT	Dispensada a assinatura
SI	Opustitev podpisa
SK	Oslobodenie od podpisu
FI	Vapautettu allekirjoituksesta
SV	Befrielse från underskrift
EN	Signature waived
IS	Undanþegið undirskrift
NO	Fritatt for underskrift

Part II	Paragraph 4.5
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4.5 T2L

There is no time limit for the production of a T2L document.

Replacement

A T2L document may be replaced by one or more new documents where circumstances so require.

Extra copies

If three copies are necessary, these may be supplied in the form of an original and two photocopies, provided that the latter are marked "copy".

Retrospective issue of T2L

A T2L document can be issued retroactively unless the issue of such a document is specifically ruled out by the legislation and as long as this retroactive issue is done with discernment and after careful examination to ensure that all the conditions for granting this document are met.

However, T2L documents issued retroactively shall be accepted by the customs authorities without prejudice to the application of retroactive control procedures or other procedures of administrative assistance, in particular in the event of suspicion of fraud or irregularities, in accordance with the provisions of Article 314a of the IPC (Article 21 of Appendix II of the Convention).

T2L documents issued retroactively shall bear the appropriate phrase as provided in Note 2 to Paragraph 4 "Proof of Community status of goods" of Part II.

T1 declaration
drawn up in error

A T2L document may be issued retroactively in respect of goods for which a T1 declaration had been drawn up in error.

In such a case the T2L document must contain a reference to that T1 declaration.

Pre-printed
signatures

The signature of the official of the office responsible for prior authentication need not be hand-written and the stamp of that office may be pre-printed if prior authentication is administered centrally by a single customs authority

With respect to the requirements with respect to the form of T2L documents, the provisions of Part IV chapter 1 paragraph 3.2.1 "Form and completion of the transit declaration" apply.

Where Community goods, which entered EFTA and which are to be re-exported under a transit procedure other than common transit, T2L need not be renewed provided the goods have not been warehoused prior to re-consignment. In order to show that the goods have remained under the permanent supervision of the customs authorities, the competent customs office of the EFTA country stamps the upper front part of the document, adding the date of re-exportation.

Part II	Paragraph 5	Note 22-23
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²² ‘Community 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 Community, flies the flag of a Member State, catches products of sea-fishing and, as the case may be, processes them on board. "Registered" means inclusion in the Community register of fishing vessels set up by Regulation (EC) No 26/2004.

²³ ‘Community 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 Community, flies the flag of a Member State and does not catch products of sea-fishing but does process such products on board. "Registered" means inclusion in the Community register of fishing vessels set up by Regulation (EC) No 26/2004.

Part	II	Annex 8.1	Letter 7. c)
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c) Content of the regular service application and authorisation

The certificate of the regular shipping service (annex 42 A IPC) is completed in accordance with the following instructions:

- General:

The certificate must be completed by type-writer or by using a data processing technique.

Any subsequent change to the certificate may be made also by hand, in ink and in block capitals and must in all cases be endorsed by customs (date, stamp and signature of the official).

- Boxes:

Box 1: Insert the name of the shipping company, or its representative, and full address.

In case the commercial management of a vessel is shared between several companies, which together specify the ports to be served, insert the name of each shipping company concerned, or its representative, and full address.

In that case, each shipping company concerned must be named as the applicant on the single application for a regular shipping service.

Box 2: Insert all the ports of call in order of calling for a particular route. The name of each port is followed by the appropriate ISO-country code (for example: Rotterdam (NL), Felixstowe (UK), Le Havre (FR)).

Where the certificate is issued for more than one route, each route must be distinguished by a number (for example: 1. Rotterdam (NL) - Dover (UK) - La Havre (FR), 2. Lisbon (PT) – Vigo (ES) – Bilbao (ES), etc.).

Box 3: Insert the names of the vessel assigned to the route specified in box 2. In case there is more than one route listed in box 2 the vessels must be distinguished by the number of the route they serve (for example: 1. HMS Neptune, HMS Goodwill, 2. HMS Corvette, 3. HMS Douro, etc.).

Box 4: Insert the name(s) of the part charterer(s) (and not the names of vessels). The person who requests the authorisation must give the customs authorities the name(s) of the part charterer(s). Note that part charterer(s) are not the holders of the certificate and are not listed in box 1.

Box 5: This box must be dated and signed by the shipping company(y)(ies) or representative(s) mentioned in box 1.

Box A: The name of the Member State is followed in brackets by its ISO-country code: (BE), (CY), (DE), (DK), (EE), (ES), (FI), (FR), (GR), (IE), (IT), (LT), (LV), (MT), (NL), (PL), (PT), (SE), (SI) or (UK).

- Implementation:

Customs shall ensure that all certificates are in compliance with the above instructions by no later than 30 June 2006.

Part II Annex 8.2 Annex B

Annex 8.2 Annex B

ITALY	AGENZIA DELLE DOGANE Area gestione tributaria e rapporti con gli utenti. Ufficio regimi doganali e fiscali	Via Mario Carucci, 71 00143 Roma	Rosanna Lavuzza Phone: 0039 06 50246040 Fax: 0039 06 5001037 e mail: dogane.tributi.regimi@finanze.it Mr. Giancarmine Chiarello Phone: 0039 06 50245073
ESTONIA	Tax and Customs Board	Lõkke 5 15175 TALLINN Estonia	Vadim Iljušin T. +372 696 7892 F. +372 696 7733 vadim.iljusin@emta.ee

Part II Annex 8.5

Annex 8.5

ITALY	AGENZIA DELLE DOGANE Area gestione tributaria e rapporti con gli utenti. Ufficio regimi doganali e fiscali	Via Mario Carucci, 71 00143 Roma	Rosanna Lavuzza Phone: 0039 06 50246040 Fax: 0039 06 5001037 e mail: dogane.tributi.regimi@finanze.it Mr. Giancarmine Chiarello Phone: 0039 06 50245073
ESTONIA	Tax and Customs Board	Lõkke 5 15175 TALLINN Estonia	Vadim Iljušin T. +372 696 7892 F. +372 696 7733 vadim.iljusin@emta.ee

Part III Annex 8.1

Annex 8.1

CZECH REPUBLIC	PST Ostrava, a.s. Nádražní 112/969 CZ-702 00 Ostrava- Moravská Ostrava	1 May 2004	
	MERKUR KEY, a.s. Nad Vývozem 4868 CZ-760 05 Zlín	1 May 2004	

Part IV	Chapter 1	Paragraph	3.1
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The following text is inserted at the end of paragraph 3.1:

Several transit
documents

Without prejudice to the provisions of Article 7(3) of the Convention, several transit declarations may be issued to the same principal for goods carried on a single means of transport and bound for the same destination. A guarantee must be furnished for each such document.

The same rules apply in case duplicates of transit declarations are issued.

Part	IV	Chapter	1	Paragraph	3.2.1
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3.2.1. Form and completion of the transit declaration

SAD

The SAD consists of numbered copies as follows:

- an 8-page copy set consisting of consecutively numbered copies (copy 1 to copy 8); or,
- a 4-page copy set consisting of consecutively numbered copies (copies 1/6, 2/7, 3/8 and 4/5).

The SAD may be supplemented, where necessary by continuation SAD-BIS forms. These forms are numbered like the normal copy sets:

- 8-page copy set consisting of copies 1 BIS to 8 BIS
- 4-page copy set consisting of copies 1/6 BIS, 2/7 BIS, 3/8 BIS and 4/5 BIS.

Further information on these SAD BIS forms and loading lists is given in paragraphs [3.2.2](#) and [3.2.3](#) respectively.

Copies for transit
Declaration

For the transit declaration three copies of the SAD are to be used: viz. copies nos. 1, 4 and 5.

- copy no 1 is retained by the office of departure after the declaration is registered;
- copy no 4 accompanies the goods to the office of

destination and is retained there;

- copy no 5 accompanies the goods to the office of destination which returns it to the country of departure after the end of the transit procedure.

4 page set SAD

Where a 4-page copy set is being used for the transit declaration, two sets shall be used: copies no 1 and no 4 of one set and copy no. 5 of the other set. In each set the numbers of the copies not being used should be indicated by striking out in the margin the number of the copy not being used, e.g. on copy 1/6 where the number 6 is crossed out means that copy no 1 is being used.

Technical
requirement
*Appendix III,
Title I, article 3
Convention,
Article 215 IPC*

The SAD forms used as the transit declaration shall fulfill the following technical requirements, except where the declaration is made by computer.

Paper

A SAD which is used as a transit declaration shall be printed on paper that is:

- self-copying;
- suitable to writing purposes
- at least 40 g/m² in weight;
- sufficiently opaque for the information on one side not to affect the legibility of the information on the other side;

- strong enough not to be torn or creased easily under normal use;
- white in colour and printed in green ink.

The boxes which are mandatory for transit shall have a green background.

The size of the forms shall be 210 by 297 millimetres, with a maximum tolerance of 5 millimetres less and 8 millimetres more on the length.

Colour coding

The SAD shall be colour-coded as follows:

- 8-page copy SAD set and 8-page set SAD BIS forms:
 - the right hand edge of copies nos. 1, 2, 3 and 5 shall have a continuous margin of red, green, yellow and blue respectively;
 - the right hand edge of copies nos. 4, 6, 7 and 8 shall have a broken margin of blue, red, green and yellow respectively;
- 4-page copy set SAD and 4-page set SAD BIS forms:
 - the right hand edge of copies nos. 1/6, 2/7, 3/8 and 4/5 shall have a continuous margin, and to the right of this a broken margin, of red, green, yellow and blue respectively.

The return address shown on copy No 5 may be overprinted in red.

The width of the continuous margins shall be approximately 3 millimetres. The broken margin shall be a line of squares of a side measurement of 3 millimetres each separated by spaces of 3 millimetres.

Computerised declaration
Annex A7, Title I, point A, Appendix III, Convention Article 205 IPC Annex 37, Title I point A, IPC

The general rule is that transit declarations will be drawn up on the SAD either in written form, by hand, by using a typewriter, or printed out by a computerised declaration processing system. However, printing of the SAD by means of official or private sector data processing systems, if necessary on plain paper, may be allowed subject to certain conditions.

Article 4(3) SAD Convention

Article 223 IPC

When declarations are printed on plain paper, they may be printed by a computerised process using any colour, reprography being considered as a computerised means of reproduction.

Nevertheless forms printed by a printer must be totally in accordance with the rules on the subject whatever use is made of the forms. The use of non self-copying paper may be authorised in cases where they are to be completed by a computerized process (e.g. laser printing).

When forms are completed using a typewriter or a mechanographical or a similar process, the forms should be inserted in the machine in such a way that the first letter of the details to be shown in box No. 2 will be in the small

box in the top left hand corner of box no. 2. Forms may also be completed legibly by hand, in ink and in block letters.

Completion of a SAD

To complete a transit declaration all mandatory boxes of the copies of the SAD shall be completed while others are optional. Instructions on the completion of a SAD are in annex 8.1.

Only the first (top) copy of the SAD is required to be completed. As the document used must be self-copying the details will appear on the other copies.

Further information on the self-copying process is shown in annexes 8.2 and 8.3.

Language

Transit declarations shall be drawn up in one of the official languages of the Contracting Parties which is acceptable to the competent authorities of the country of departure.

CUSTOMS

Where particular endorsements on transit declarations completed in Greek must be reproduced on another transit declaration, the customs authority responsible for reproducing these entries may either:

- attach a certified photocopy of the declaration in Greek to the declaration on which the endorsements are required to be reproduced with a reference to the photocopy on this latter declaration, or
- enter a translation in its own language of the endorsements on the declaration on which they are required to be shown.

In order to avoid delays at the office of departure/destination (or office of transit) it is important that operators correctly complete the SAD.

The office of departure is obliged to ensure that the SAD is correctly and legibly completed and that a clear imprint of the stamp of the office of departure is applied to the declaration.

Boxes for transit	The maximum requirement in transit is to complete
Maximum list	boxes: 1 (third sub-division), 2, 3, 4, 5, 6, 8, 15, 17, 18, 19, 21, 25, 26, 27, 31, 32, 33 (first sub-division), 35, 38, 40, 44, 50, 51, 52, 53, 55 and 56 (i.e. except for box 26, those with a green background). Further details are in annex 8.1.

CUSTOMS

Boxes on the SAD marked with capital letters B, C, D(/J), E(/J), F, G and I are to be completed by Customs (or authorized consignor : box D(/J)). However, the left part of box I can also be used for entries made by the authorised consignee.

Errors in the completion of a SAD

*Article 25,
Appendix I,
Convention*

Article 65, CCC

Erasures or overwriting are not permitted. All corrections shall be made by striking out the incorrect particulars, and where appropriate, by adding those required, and shall be initialed by the person making them. Such corrections shall be endorsed by the customs authorities. In some cases the customs authorities may require the presentation of a new declaration.

However no correction shall be permitted where the competent authorities have indicated after receiving the transit declaration that they intend to examine the goods, or have established that the particulars are incorrect or have already released the goods.

3.2.2. SAD-BIS forms

*Article 17,
Appendix I,
Convention
Article 208 IPC*

The SAD may be supplemented where necessary by one or more continuation sheets known as SAD-BIS forms.

Use of SAD –
BIS forms

SAD-BIS forms can be used in the following circumstances:

1. Where the transit declaration relates to more than one item; or,
2. Where a consignment contains both T1, T2 and T2F goods; SAD-BIS forms are then used (like loading lists) for recording the details of the goods of each customs status (T1, T2 or T2F). The SAD must in addition contain a summary of the SAD-BIS forms used for the goods of each customs status.

Completion of
SAD – BIS forms

SAD-BIS forms are a part of the transit declaration and have to fulfil the same technical requirements.

*Title III, Annex
A7, Appendix III,
Convention*

They must be completed in accordance with the instructions for completion of the SAD form, but:

Annex 37, IPC

- in the case of mixed consignments (where the symbol ‘T’ appears in the third subdivision of box no. 1 of the SAD), the symbol “T1bis”, “T2bis” or “T2Fbis”, as appropriate, will be entered in the third subdivision of box no.1 “Declaration” of the SAD-BIS form.
- the use of box no. 2 ”Consignor/Exporter” and box

no.8 “Consignee”(box no.2/8 of the four page set) of the SAD-BIS form is optional for the Contracting Parties and need only show the name and, if any, the identification number of the person concerned.

Continuation sheets T1bis/T2 bis need not be signed.

Unless the consignment is mixed, any boxes 31 for “description of goods which have not been used must be struck through to prevent their later use.

Note: a combination of SAD-BIS forms and loading lists cannot be used.

3.2.4. Mixed consignments

Mixed
consignment

*Article 19-20,
Appendix I,
Convention*

*Article 351 and
352, IPC*

In the case of consignments comprising of non-Community goods moving under the T1 transit procedure and Community goods moving under the T2/T2F transit procedure covered by a single transit declaration, the SAD will have either separate SAD-BIS forms (see 3.2.2.) or loading lists (see 3.2.3) attached to it. The SAD provides common information and a summary of the SAD-BIS forms or loading lists used for the goods of different status. Each SAD-BIS form or loading list contains goods of the same customs status.

Alternatively, separate SADs may be made out (for example: a T1 SAD for non-Community goods and a T2 or T2F SAD for Community goods).

Note: it is possible that Community goods which are not placed under transit (and moving within the Community customs territory) are transported in the same means of transport as goods that are placed under transit. In that case the transit declaration only covers the goods placed under transit (for more information on mixed consignments see chapter 2, paragraph 3.8.1).

In cases of mixed consignments the symbol T will be inserted in the right hand subdivision of Box 1 of the SAD. The blank space after the symbol T should be struck through. This indicates that SAD-BIS forms bearing the symbols "T1bis", "T2bis", "T2Fbis" as appropriate, or loading lists, bearing the symbols "T1", "T2", "T2F" as appropriate must be attached.

Where SAD-BIS forms are used the following boxes of the first item of goods on the SAD should be struck through:

- box 32 "Item No.";
- box 33 "Commodity Code";
- box 35 "Gross mass (kg)";
- box 38 "Net mass (kg)";
- box 40 "Summary declaration, previous document"; and, where appropriate,
- box 44 "additional information, documents produced etc".

In addition a reference to the number of SAD-BIS forms bearing the symbols T1bis, T2bis or T2Fbis will be entered in:

- box 31 "Packages and description of goods".

Where loading lists are used the following boxes on the SAD should be struck through:

- box 15 "Country of dispatch / export";
- box 32 "Item No.";
- box 33 "Commodity Code";
- box 35 "Gross mass (kg)";
- box 38 "Net mass (kg)";
- box 40 "Summary declaration, previous document"; and, where appropriate,
- box 44 "additional information, documents produced etc".

In addition, a reference to the serial number and symbol (T1, T2 or T2F) of the different loading lists shall be entered in:

box 31 “Packages and description of goods”.

When T1 and T2 goods are carried together, the same manifests can be used as loading lists by striking out the T1 goods on one set and the T2 goods on the other set.

See Paragraph 4.1 of this chapter for further details regarding packaging in case of mixed consignments.

Part IV	Chapter 1	Paragraph 3.2.5
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3.2.5. Signing of the transit declaration

*Article 21,
Appendix I
Convention.*

*Article 199,
paragraph 1 IPC*

By signing the declaration the principal takes responsibility for the accuracy of the information given in the declaration, the authenticity of the documents attached and compliance with all the obligations relating to the placing of the goods in question under the transit procedure.

TRADE

The principal himself or his authorised signatory shall sign the transit declaration in box 50 of the SAD.

The signature of the principal must be hand-written on copy No 1 but may be reproduced by carbon copying on the other copies.

Replacement of
hand-written
signature

*Article 4, Appendix
III, Convention.*

*Article 4b and
article 199,
paragraph 2 IPC*

Replacement of the hand-written signature by an electronic signature may be authorised if the formalities are completed using public or private computer systems. The competent authorities may grant this facility to traders who meet certain technical and administrative conditions, which will be laid down in the authorisation. In such cases an electronic signature will replace the hand-written signature and will have the same legal effect as a hand-written signature.

Waiver of signature

Authorised consignors may be authorised not to sign the

transit declaration, subject to the provision of a written undertaking acknowledging that they will act as principal for all transit operations carried out under cover of transit declarations bearing their special stamp.

Further information on this procedure, which is considered a simplification of the standard transit procedure, is in Part V.

4.1 Rules applicable to goods with packaging

The following rules should apply to goods with packaging:

a) Non-Community goods with packaging not having Community status

A single T1 declaration is to be completed for the goods and their packaging.

b) Non-Community goods with packaging having Community status

In all cases a single T1 declaration is to be completed for the goods and their packaging.

*Article 340c(3)
IPC*

c) Community goods referred to in Article 340c(3) IPC with packaging not having Community status

A single T1 declaration is to be completed for the goods and their packaging.

However, when such products instead of being exported from the customs territory as specified are released for free circulation, Community treatment may be applied to them only on production of a T2L document issued retrospectively.

Leaving aside the consideration of the possible repayment of the export refund on agricultural products, such a T2L document may be obtained only following payment of the CCT duty applicable to the packaging.

(d) Community goods with packaging not having

Community status

1) Exported from the customs territory

- Exported to a third country, other than EFTA

A T1 declaration is to be completed for the packaging so that, if the packaging is put into free circulation, it does not wrongfully benefit from Community treatment. This document must bear one of the following endorsements:

CS zboží Společenství

DA fælleskabsvarer

DE Gemeinschaftswaren

EE Ühenduse kaup

EL κοινοτικά εμπορεύματα

ES mercancías comunitarias

FR marchandises communautaires

IT merci comunitarie

LV Kopienas preces

LT Bendrijos prekės

HU közösségi áruk

MT Merkanzija Komunitarja

NL communautaire goederen

PL towary wspólnotowe

PT mercadorias comunitárias

SI skupnostno blago

SK Tovar Spoločenstva

FI yhteisötavaroita

SV gemenskapsvaror

EN Community goods

- Exported to an EFTA country

A single T1 declaration is to be completed for the goods and their packaging. This must bear the endorsements "Community goods" as shown above and "T1 packaging" as shown below.

2) Consigned to another Member State in the case referred to in Article 163 (1) of the Code

A single T2 declaration is to be completed for the goods and their packaging after payment of the customs duty applicable to the packaging.

Where the person concerned does not wish to pay customs duty on the packaging, the T2 declaration must bear one of the following endorsements:

CS obal T1

DA T1 emballager

DE T1-Umschließungen

EE T1-pakend

EL Συσκευασία T1

ES envases T1

FR emballages T1

IT imballaggi T1

LV T1 iepakojums

LT	T1 pakuotė
HU	T1 göngyölegek
MT	Ippakkjar T1
NL	T1-verpakkingsmiddelen
PL	opakowania T1
PT	embalagens T1
SI	pakiranje T1
SK	Obal T1
FI	T1-pakkaus
SV	T1-förpackning
EN	T1 packaging

3) Consigned to another Member State in cases other than those referred to in (2) above.

No Community transit declaration need be completed following payment of the customs duty applicable to the packaging.

Should the person concerned not wish to pay the customs duty applicable to the packaging, it must then be placed under the T1 procedure.

(e) Mixed consignment

1) Consignments which include in a single package goods under the T1 procedure and goods under the T2 procedure.

Separate declarations are to be made in accordance with the status of the contents. In box 31, quantities of split consignments must be shown as well as, in the upper

portion of this box, the description and numbers of other documents completed for the mixed consignments in question. The declarations must bear one of the following endorsements:

CS	obal Společenství
DA	fælleskabsemballager
DE	gemeinschaftliche Umschließungen
EE	Ühenduse pakend
EL	Κοινοτική συσκευασία
ES	envases comunitarios
FR	emballages communautaires
IT	imballaggi comunitari
LV	Kopienas iepakojums
LT	Bendrijos pakuotė
HU	közösségi göngyölegek
MT	Ippakkjar Komunitarju
NL	communautaire verpakkingsmiddelen
PL	opakowania wspólnotowe
PT	embalagens comunitárias
SI	skupnostno pakiranje
SK	Obal Spoločenstva
FI	yhteisöpakkaus
SV	gemenskapsförpackning
EN	Community packaging

If the mixed consignment is packed in T1 packaging, a single T1 declaration is to be completed for the goods and their packaging.

2) Mixed consignments which include in a single package goods under the T1 procedure and goods moving outside the transit procedure

A single declaration is to be used. In box 31, the quantities and types of goods in split consignments under the T1 procedure must be shown as well as one of the following endorsements:

CS zboží není v režimu tranzitu

DA varer ikke omfattet af forsendelsesprocedure

DE nicht im Versandverfahren befindliche Waren

EE Kaubad ei ole transiidi protseduuril

EL Εμπορεύματα εκτός διαδικασίας διαμετακόμισης

ES mercancías fuera del procedimiento de tránsito

FR marchandises hors procédure de transit

IT merci non vincolate ad una procedura di transito

LV Precēm nav piemērota tranzīta procedūra

LT Prekės, kurioms neišforminta tranzito procedūra

HU nem továbbítási eljárás alá tartozó áruk

MT Merkanzija mhux koperta bi procedura ta' transitu

NL geen douanevervoer

PL towary nie przewożone w procedurze tranzytu

PT mercadorias não cobertas por um procedimento de trânsito

SI blago, ki ni krito s tranzitnim postopkom

SK Tovar nie je v tranzitnom režime

FI tavaroita, jotka eivät sisälly passitusmenettelyyn

SV varor ej under transitering

EN goods not covered by a transit procedure

4.2 Goods in passenger-accompanied baggage

Article 323 IPC

Administrations are required to apply the provisions of Article 323 of the IPC (establishing the Community status) in case of goods in passenger-accompanied baggage not intended for commercial use.

However, on entry into the customs territory of the Community, passengers coming from third countries may place the goods under the Community transit procedure.

4.3 Transport of Community goods to, from, or via an EFTA country

When goods are carried into or through the territory of one or more EFTA countries it is advisable to follow the following rules in order to secure prompt border crossings:

- a) When goods are carried between two points situated within the Community across the territory of one or more EFTA countries, or from the Community into the territory of an EFTA country, it is advisable to place them under the Community/common transit procedure at the competent office where the principal is established, or

where the goods are loaded for carriage under the Community/common transit procedure, or at the latest before the joint Community /EFTA frontier zone in order to avoid delays at the border crossings. Similarly, it is advisable to end movements under the Community/common transit procedure outside the Community /EFTA frontier zone wherever possible.

b) The competent authorities of the Member States and of the EFTA countries shall ensure that the economic operators concerned are officially and suitably informed about the provisions and are made aware of the advantages of the application of the provisions of paragraph a, in order to avoid as far as possible practical difficulties at Community /EFTA borders.

- Transit through the territory of an EFTA country

Transit through the territory of an EFTA country
Art. 163 CCC/Art. 2 Convention

The movement of Community goods from one point in the Community to another via an EFTA country may take place under the T2 or T1 transit procedure (see Part I, paragraph 4.1.2.1.).

- Movement of Community goods to an EFTA country

Movement of Community goods to an EFTA country

Community goods which are consigned from a Member State to an EFTA country may move under the T2 or T1 transit procedure (see Part I, paragraph 4.1.2.1.).

Export of Community goods to an EFTA country
793(6) IPC

Where the goods are exported to an EFTA country under the transit procedure, the transit declarations must be endorsed "Export" in red on all copies of the transit

documents.

793(5) IPC

Where the goods are exported without a transit procedure e.g. by air or sea the endorsement "Export" in red on the transport document is not mandatory.

When Community goods are transported under the rail simplified procedure from a railway station in the customs territory of the Community to a destination railway station in an EFTA country, it is a matter of exportation. However if the goods are to be re-consigned from the EFTA country to a part of the customs territory of the Community, the operation should not be regarded as an exportation if the operator proves that it is a matter of an intra-Community delivery. This proof can be provided in particular by the production of an invoice bearing the VAT registration numbers of the consignor and consignee as laid down in Directive (EEC) 77/388, or by the production of the Excise Administrative Accompanying Document as laid down in Directive (EEC) 92/12.

- Re-consignment of Community goods from an EFTA country

Re-consignment of Community goods from an EFTA country

*Article 9
Convention*

a) Community goods which have been brought into the territory of an EFTA country under the T2 procedure may be re-consigned under that procedure provided that :

- i) there is no change in their identity or state,
- ii) they have not been placed, in that EFTA country, under a customs procedure other than transit or warehousing* and
- iii) the T2 or T2L document issued by an EFTA country

bears a reference to the previous document issued by a Member State and all special endorsements appearing thereon.

* only goods warehoused for less than five years (or goods falling within Chapters 1-24 of the Harmonised System and warehoused for less than six months) may be re-consigned under the T2 procedure.

b) However, in the case of export by air or sea without a transit procedure (see above), the EFTA countries cannot issue a T2 as there was no previous transit declaration. Consequently, re-consignment must be effected under the cover of a T1. On re-entry into the Community the consignment must be treated as an importation of third country goods.

- Action on re-entry of re-consigned goods into the Community

Action on re-entry of re-consigned goods into the Community

i) When Community goods are reconsigned from an EFTA country to a destination in the Community, they are transported under the cover of a T2 declaration or an equivalent document (e.g. consignment note CIM-T2).

ii) In order to determine, in the Member State of destination, whether it is a supply - intra-Community acquisition which has been interrupted in an EFTA country or a re-importation following a definitive or temporary exportation from the Community, the following rules must be observed :

1. The goods and the T2 declaration or equivalent document must be presented to the customs office of

destination in order to complete the transit operation.

2. It is the responsibility of this office to decide if the goods can be released immediately or must be placed under a customs procedure.

3. The goods shall be released immediately in the case where the T2 declaration or equivalent document does not bear a reference to a previous export from the Community.

In cases of doubt the office of destination may require evidence from the consignee (e.g. by the production of an invoice with the VAT registration numbers of the consignor and consignee in accordance with the provisions of Directive 77/388/EEC as amended, or by the production of the excise accompanying document in accordance with the provisions of Directive 92/12/EEC as amended), or by a posteriori control of the document.

4. The goods must be assigned to a customs approved treatment or use with all the consequences which follow (payment of import VAT and internal taxes where necessary) :

- when there are notations on the T2 declaration or equivalent document that it is an operation following an exportation from the Community (the notation "export" as provided for in Article 793 (6) of IPC and repeated in accordance with the provisions of Article 9 (4) of the Convention on common transit, or
- when the consignee or his representative cannot prove to the satisfaction of the service that it is an intra Community delivery.

4.4 Duplicates

In the event of the theft, loss or destruction of a transit declaration, a T2L document or a control copy T5, a duplicate may be issued.

The duplicate may be issued:

- on the request of a customs authority;
- on the request of an interested party after investigation by the customs office concerned.

The duplicate must bear in bold letters the word "DUPLICATE", the stamp of the customs office which issued the duplicate and the signature of the competent official.

3.3 Acceptance and registration of the transit declaration

*Article 24,
Appendix I
Convention*

The office of departure accepts the transit declaration on condition that:

Article 62, 63 CCC

- it contains all the necessary information;
- it is accompanied by all the necessary documents;
- the goods referred to in the declaration are presented to customs.

An apparently incorrect (or incomplete) SAD shall not be accepted.

The office of departure shall register the transit declaration by putting a registration number in box C „Office of departure” of the SAD and by inserting in box D(/J) of the SAD “Control by office of departure” the details of inspections carried out, seals affixed and time limit allowed, adding his signature and an imprint of the stamp of the office of departure.

CUSTOMS – Common Transit Procedure

In order to facilitate effective implementation of the common transit procedure in practice, the office of departure can issue a general information notice for transporters of goods to inform them about further formalities to be fulfilled. The notice should be issued during completion of the formalities. Annex 8.3 contains the text of the information notice in all language versions.

Part	IV	Chapter	2	Paragraph	3.8.1
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3.8.1. Introduction

*Article 11(2)
Convention*

Ensuring the identification of goods transported under the transit procedure is very important. As a general

*Article 28
Appendix I
Convention*

rule, identification of these goods is ensured by sealing.

*Article 72 CCC
and article 357(4)
IPC*

Any documents which are used for the identification of the goods should be attached to the SAD and stamped in such a way as to ensure that substitution is not possible.

However, the office of departure can waive the requirement for sealing when the description of goods is sufficiently precise to ensure easy identification of the goods (e.g. by giving engine and chassis number where cars are transported under the transit procedure). This description is to be entered in box no. 31 of the SAD.

Waiver

The description of goods should not normally be regarded as a suitable means of identification in the case of:

- goods involving greater risk and listed in annex I to Appendix I Convention/Annex 44c IPC;
- agricultural products which, within the Community, give entitlement to payments (refunds, premiums, etc.).

Goods involving
greater risk

CUSTOMS

The office of departure, having affixed the seals, shall enter opposite the heading

‘seals affixed’ in box D(/J) of the SAD, the number in figures and the identification marks of the affixed seals.

Where seals are not required for identification the office of departure shall enter the word “WAIVER” in box D(/J) of the SAD opposite the heading “seals affixed”.

Annex 8.1 and Annex 8.4 contain, respectively, the endorsement “waiver” and “the number in figures” in all language versions.

Mixed consignments

In the case of goods not subject to the transit procedure being carried together with goods under the transit procedure on the same means of transport, sealing of the vehicle will not normally be done where the identification of the goods is ensured by means of sealing of the individual packages or by a precise description of the goods.

Note: the goods must be clearly separated and labelled in order to easily identify which goods are carried under transit and which are not.

*Article 28(2)
Appendix I
Convention*

If the identity of the consignment cannot be ensured by sealing or other means of identification (description) the office of departure may refuse to allow the goods to be placed under the transit procedure.

*Article 72, CCC
and article 357(1)
IPC*

*Article 28(6)
Appendix I,
Convention*

Seals shall not be broken without the authorisation of the competent customs authorities.

Article 72, CCC

Successive unloading

When a vehicle or container has been sealed at the office of departure and successive unloading takes place

at several offices of destination situated in different countries, the customs authorities at the intermediate offices of destination where the seals are broken to unload parts of the load must affix new seals and indicate this in box F of copies nos. 4 and 5 of the SAD.

3.9. Release of goods

After completion of all formalities at the office of departure i.e.:

- proper completion of the appropriate copies of the SAD;
- furnishing of the guarantee, where required (see Part III);
- setting of the time limit;
- setting of a prescribed itinerary, where required;
- acceptance and registration of the declaration;
- verification of the declaration; and
- identification of the consignment;

Article 29 Appendix I, Convention

Article 249 IPC

the goods will be released and the date of release entered in box D(/J) of the copies of the SAD.

CUSTOMS

Where the formalities have been completed the office of departure:

- shall enter the word “SATISFACTORY” in box D(/J) of copy 1 of the SAD document.
- shall ensure that the endorsements in box D(/J) are authenticated by the signature of the customs officer and contain a clear imprint of the office stamp and the date.

The signature of the customs official must be hand-written on copy No 1 but may be reproduced by carbon copying on the other copies.

Annex 8.2 contains the endorsement 'satisfactory' in all language versions.

Copies 1,4 and 5 of
the SAD

*Article 29,
Appendix I
Convention*

Article 359(1) IPC

Copy No 1 of the SAD is retained by the office of
departure. The goods placed under the transit procedure
are carried to the office of destination under cover of
copies No 4 and No 5 of the SAD.

Part	IV	Chapter	2	Paragraph	7-8
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7. Restricted part for customs use only

8. Annexes

8.1. Endorsement 'waiver'

8.2. Endorsement 'satisfactory'

8.3. Information notice

8.4. Endorsement 'number in figures'

Information Notice

<p>DK</p>	<p>De har lige foretaget toldformaliteterne i forbindelse med passering af en grænseovergang. Før De afleverer varerne hos varemottageren, skal De på det lokale toldkontor, hvor varemottageren hører til eller på et andet hertil fungerende kontor i indlandet, foretage de øvrige toldformaliteter, som har forbindelse med indførelse, opmagasinering eller videreforsendelse af varerne.</p> <p>Brydning af forseglningen og losning af varerne uden tilladelse af toldvæsenet er ikke tilladt. Kun i tilfælde af, at varemottageren er i besiddelse af en såkaldt tilladelse "godkendt modtager", kan forsendelsesproceduren afsluttes ved, at varemottageren modtager varerne.</p> <p>SØRG FOR AT DE HAR UDFØRT ALLE FORMALITETER !</p> <p>DERVED UNDGÅR DE EN BØDE OG VIDERE FØLGER.</p>
<p>EL</p>	<p>Πριν από λίγο εκτελέσατε τις κατά τη διέλευση των συνόρων απαραίτητες τελωνειακές διατυπώσεις. Προτού παραδώσετε τα εμπορεύματα στον παραλήπτη, πρέπει να τηρήσετε ακόμη και άλλες τελωνειακές διατυπώσεις σχετικά με την εισαγωγή, αποθήκευση ή διαμετακόμιση των εμπορευμάτων και μάλιστα στο Τελωνείο προορισμού που είναι αρμόδιο για τον παραλήπτη ή σε ένα άλλο τελωνείο προορισμού στο εσωτερικό. Η ρήξη των μολυβδοσφραγίδων καθώς και η εκφόρτωση των εμπορευμάτων χωρίς τη συγκατάθεση της Τελωνειακής Αρχής, απαγορεύονται. Η διαδικασία της διαμετακόμισης είναι δυνατόν να ολοκληρωθεί οριστικά με την παράδοση των εμπορευμάτων στον παραλήπτη, μόνον εάν αυτός έχει στην κατοχή του την άδεια του "εγκεκριμένου παραλήπτη".</p> <p>ΒΕΒΑΙΩΘΕΙΤΕ ΟΤΙ ΤΗΡΗΣΑΤΕ ΟΛΕΣ ΤΙΣ ΥΠΟΧΡΕΩΣΕΙΣ ΣΑΣ.</p> <p>ΕΤΣΙ ΑΠΟΦΕΥΓΕΤΕ ΠΡΟΣΤΙΜΑ ΚΑΙ ΕΠΙ ΠΛΕΟΝ ΣΥΝΕΠΕΙΕΣ.</p>

ES	<p>Acaba Ud. de cumplir las formalidades aduaneras exigidas para el paso de la frontera. Pero antes de entregar la mercancía al destinatario o a otra aduana de destino situada en el interior del país a fin de cumplimentar otras formalidades aduaneras referentes a la importación, depósito, o tránsito de las mercancías. Queda prohibido romper los precintos o descargar las mercancías sin autorización de las autoridades aduanas. La operación de tránsito únicamente podrá concluirse mediante la entrega de la mercancía al destinatario en caso de que este disponga de la llamada autorización de "destinatario autorizado".</p> <p>¡ CERCÍÓRESE DE HABER CUMPLIDO TODAS LAS FORMALIDADES !</p> <p>ÁSÍ EVITARÁ LA IMPOSICIÓN DE MULTAS Y OTRAS CONSECUENCIAS.</p>
GB	<p>You have just completed the customs formalities for crossing the border. Before you deliver the goods you are carrying to the addressee you must complete certain other customs formalities relating to the import, storage or transit of the goods. This should be done at the authorised customs office of destination for the addressee or another inland customs office of destination. You are not allowed to break the seals on the goods or to unload goods without the permission of the customs authorities. Transit procedure may be completed by delivering the goods to the addressee only if the addressee holds a permit as "authorised consignee".</p> <p>CHECK THAT YOU HAVE COMPLETED ALL THE NECESSARY FORMALITIES !</p> <p>BY DOING SO YOU CAN AVOID FINES AND OTHER CONSEQUENCES.</p>

DE	<p>Sie haben soeben die beim Grenzübertritt erforderlichen Zollformalitäten erledigt. Bevor Sie die Waren beim Empfänger abliefern, müssen Sie bei dem für den Empfänger zuständigen Bestimmungszollamt oder bei einem anderen Bestimmungszollamt im Inland noch weitere Zollformalitäten in Bezug auf die Einfuhr, die Lagerung oder die Durchfuhr der Waren erledigen. Das Aufbrechen des Zollverschlusses sowie das Abladen von Waren ohne Zustimmung der Zollbehörde ist unzulässig. Nur wenn der Empfänger im Besitz einer Genehmigung "Zugelassener Empfänger" ist, kann das Versandverfahren durch die Übergabe der Waren an den Empfänger abgeschlossen werden.</p> <p>ACHTEN SIE AUF DIE EINHALTUNG ALLER VORSCHRIFTEN !</p> <p>SO VERMEIDEN SIE GELDBUSSEN UND WEITERE FOLGERUNGEN.</p>
PL	<p>Przed chwilą załatwił Pan/Pani formalności celne na granicy. Przed przekazaniem towarów odbiorcy należy wypełnić dalsze formalności celne odnośnie importu, składowania lub tranzytu towarów. Formalności te powinny być dokonane w urzędzie celnym przeznaczenia właściwym dla odbiorcy lub w innym wewnętrznym urzędzie celnym przeznaczenia. Nie wolno zrywać plomb ani wyładowywać towarów bez zgody władz celnych. Procedura tranzytowa może być zakończona przez przekazanie towarów odbiorcy tylko wtedy, gdy odbiorca posiada odpowiednią zgodę urzędu celnego, upoważniającą go do występowania jako "upoważniony odbiorca".</p> <p>UPEWNIJ SIĘ, CZY ZAŁATWIŁEŚ WSZYSTKIE NIEZBĘDNE FORMALNOŚCI !</p> <p>W TEN SPOSÓB UNIKNIESZ KAR PIENIĘŻNYCH I DALSZYCH KONSEKWENCJI.</p>

FR	<p>Vous venez d'accomplir les formalités douanières requises pour le passage de la frontière. Mais, avant de livrer les marchandises au destinataire, vous devez encore vous acquitter au bureau de douane de destination dans le ressort duquel est établi le destinataire, ou à un autre bureau de destination intérieur, de diverses autres formalités douanières pour l'importation, l'entreposage ou le transit des marchandises que vous transportez. La rupture des scelllements ou le déchargement de marchandises, sans autorisation de la douane, sont interdits. Vous ne pouvez terminer l'opération de transit en remettant les marchandises au destinataire que si ce dernier est en possession d'une autorisation lui conférant la qualité de "destinataire agréé".</p> <p>ASSUREZ-VOUS QUE VOUS VOUS ETES BIEN ACQUITTE DE TOUTES VOS OBLIGATIONS !</p> <p>VOUS EVITEREZ AINSI UNE AMENDE (ADMINISTRATIVE) ET LES AUTRES CONSEQUENCES SUSCEPTIBLES DE S'IMPOSER.</p>
IT	<p>Le formalità doganali connesse con il passaggio di frontiera sono state da voi espletate. Prima di consegnare la merce al destinatario si rende necessario il disbrigo di ulteriori formalità doganali per l'importazione, il deposito od il transito delle merci, da effettuarsi presso l'ufficio doganale di destinazione di competenza della zona di residenza del destinatario od altro ufficio doganale di destinazione all'Interno del Paese. Non sono ammessi la rimozione dei sigilli doganali o lo scarico delle merci senza autorizzazione da parte delle autorità doganali. E' possibile terminare l'operazione di transito consegnando le merci al destinatario, solo quando il medesimo sia in possesso di una autorizzazione che lo qualifichi "destinatario autorizzato".</p> <p>ASSICURATEVI DI AVER ADEMPIUTO A TUTTI GLI OBBLIGHI !</p> <p>COSI' FACENDO, EVITERETE AMMENDE ED ALTRE POSSIBILI CONSEGUENZE.</p>

HU	<p>Ön éppen elintézte a határátlépéshez szükséges vámalakiságokat. Mielőtt az árukat a címzettnek kiszolgáltatja, a címzett székhelye/telephelye szerint illetékes rendeltetési vagy más illetékes belterületi rendeltetési vámhivatalnál az áru behozatalára, átmeneti megőrzésére vagy árutovábbítására vonatkozó vámalakiságokat Önnek kötelező elintéznie. A vámzárak eltávolítása, valamint az áru kirakodása a vámhatóság engedélye nélkül tilos. Az áru közvetlen átadása a címzettnek csak azon esetben jelenti az árutovábbítás szabályszerű befejezését, ha a címzett egy úgynevezett "engedélyezett címzett" engedély birtokosa.</p> <p>ÜGYELJEN MINDEN SZÜKSÉGES ALAKISÁG TELJESÍTÉSÉRE ! EZÁLTAL ELKERÜLHETI A PÉNZBÍRSÁGOT ÉS A TOVÁBBI KÖVETKEZMÉNYEKET.</p>
NL	<p>U hebt zojuist de douaneformaliteiten voor grensoverschrijding vervuld. Alvorens u de goederen aflevert bij de geadresseerde, moet u op het douanekantoor van bestemming waaronder de geadresseerde ressorteert of op een ander kantoor van bestemming in het binnenland, nog verdere douaneformaliteiten vervullen met betrekking tot de invoer, de opslag of de doorvoer van de goederen. Het verbreken van de verzegeling en het lossen van de goederen zonder toestemming van de douane is ongeoorloofd. Alleen in het geval dat de geadresseerde in het bezit is van een zogenaamde vergunning "toegelaten geadresseerde" kan het douanevervoer door overgave der goederen aan de geadresseerde afgesloten worden.</p> <p>OVERTUIGT U DAT U AAN ALLE VERPLICHTINGEN HEBT VOLDAAN ! ZO VOORKOMT U EEN BOETE EN VERDERE GEVOLGEN.</p>

<p>PT</p>	<p>As formalidades aduaneiras necessárias para a passagem da fronteira acabam de ser cumpridas. Porém, antes de entregar as mercadorias ao destinatário, terá de se dirigir à estância aduaneira de destino sob cuja jurisdição se encontra o destinatário ou a outra estância aduaneira de destino no interior do país, para satisfazer outras formalidades referentes à importação, armazenagem e operações de trânsito das mercadorias. Não é permitida a quebra dos selos ou a descarga de mercadorias sem autorização da alfândega. Somente nos casos em que o destinatário se acha na posse da chamada licença de "destinatário autorizado", é possível concluir o regime de trânsito mediante entrega das mercadorias ao destinatário.</p> <p>ASSEGURE-SE DE TER SATISFEITO TODAS AS FORMALIDADES !</p> <p>DESSE MODO EVITARÁ MULTAS E OUTRAS CONSEQUÊNCIAS.</p>
<p>TR</p>	<p>Siniri gecmek icin gerekli formaliteleri biraz önce yerine getirdiniz. Mali alicisina teslim etmeden önce, alicinin bulundugu yerdeki gümrük subesinde veya ülke içindeki baska bir gümrük subesinde malin ithali, depolanmasi veya transit geçebilmesi ile ilgili diger gümrük formaliterini de yerine getirmeniz gerekir. Gümrük makamlarinin izni olmadan gümrük mührünün açılması ve malin bosaltılması yasaktır. Ancak alici "yetkili alici" oldugunu gösteren bir belgeye sahip bulunuyorsa, mal aliciya teslim edilmek suretiyle muamele tamamlanabilir.</p> <p>TÜM YÜKÜMLÜLÜKLERI YERINE GETIRMEYE DIKKAT EDIN !</p> <p>BU SURETLE PARA CEZASINDAN VE DAHA BASKA OLUMSUZ SONUÇLARDAN KURTULURSUNUZ.</p>
<p>CZ</p>	<p>Právě jste ukončili celní formality související s překročením státní hranice. Před dodáním zboží příjemci je nutné vyřídit u místně příslušného celního úřadu určení nebo u některého jiného celního úřadu v tuzemsku i další formality týkající se dovozu, uskladnění nebo tranzitu zboží. Porušení celní závěry, jakož i vykládka zboží bez souhlasu celního úřadu, jsou nepřipustné. Tranzitní režim může být ukončen dodáním zboží příjemci pouze v případě, kdy příjemce vlastní povolení "schváleného příjemce".</p> <p>DBEJTE NA DODRŽOVÁNÍ VŠECH PŘEDPISŮ!</p> <p>PŘEDEJDETE TÍM PENĚŽITÝM POKUTÁM A DALŠÍM NÁSLEDKŮM.</p>

<p>SK</p>	<p>Práve ste vybavili colné formality potrebné pri prekročení hranice. Pred dodaním tovaru príjemcovi je potrebné v tuzemsku vybaviť ešte ďalšie formality týkajúce sa dovozu, uskladňovania alebo priameho tranzitu tovaru na colnici určenia, ktorá je miestne príslušná príjemcovi alebo na inej colnici určenia. Porušenie colnej uzávery, ako aj vykládka tovaru bez súhlasu colnice sú neprípustné. Režim tranzitu môže byť ukončený dodaním tovaru príjemcovi iba, ak príjemca je držiteľom povolenia colných orgánov ako "schválený príjemca".</p> <p>DBAJTE NA DODRŽIAVANIE VŠETKÝCH PREDPISOV !</p> <p>PREDÍDETE TÝM PEŇAŽNÝM POKUTÁM A ĎALŠÍM NÁSLEDKOM.</p>
<p>RU</p>	<p>Вы только что выполнили необходимые при переходе через границу таможенные формальности. Прежде чем сдать товары получателю, Вы должны выполнить ещё другие в отношении ввоза, хранения или перевозки транзитом товаров таможенные формальности в компетентной для получателя таможене назначения или в другой таможене назначения внутри страны. Открытие таможенного обеспечения, а также разгрузка товаров без согласия таможенного управления не разрешается. Отправка товаров путём их передачи получателю может быть закончена только в том случае, если получатель располагает разрешением "авторизованный получатель".</p> <p>СЛЕДИТЕ ЗА СОБЛЮДЕНИЕМ ВСЕХ ПРАВИЛ !</p> <p>ТАКИМ ОБРАЗОМ ВЫ ИЗБЕГАЕТЕ ДЕНЕЖНОГО ШТРАФА И ДРУГИХ ПОСЛЕДСТВИЙ</p>
<p>NO</p>	<p>Du har nettopp fullført tollprosedyrene for grensepassering. Før du leverer varene til mottakeren, må det foretas visse formaliteter knyttet til innførsel, lagring eller direkte transitt av varene. Dette må gjøres ved bestemmelsestollstedet hvor mottakeren er hjemmehørende, eller et annet bestemmelsestollsted inne i landet. Det er ikke tillatt å bryte forseglingen eller å losse varene uten tillatelse fra Tollvesenet. Transitteringen kan bare avsluttes ved direkte levering av varene til mottakeren dersom denne er godkjent som "autorisert mottaker".</p> <p>SJEKK AT DU HAR FULLFØRT ALLE NØDVENDIGE FORMALITETER !</p> <p>PÅ DEN MÅTEN KAN DU UNNGÅ ADMINISTRATIV FORFØYNING ELLER ANDRE REAKSJONSFORMER .</p>

<p>FI</p>	<p>Olette juuri suorittanut rajanylityksessä vaadittavat tullimuodollisuudet. Teidän on vielä suoritettava muita tavaroiden tuontiin, varastointiin tai kauttakulkuun liittyviä tullimuodollisuuksia vastaanottajan sijoittautumispaikan määrätullitoimipaikassa tai muussa sisämaan määrätullitoimipaikassa ennen kuin toimitatte tavarat vastaanottajalle. Tavaroiden sinettien murtaminen ja tavaroiden purkaminen on kielletty ilman tulliviranomaisen lupaa. Passitusmenettely voidaan päättää toimittamalla tavarat vastaanottajalle ainoastaan, jos vastaanottajalle on myönnetty lupa toimia "valtuutettuna vastaanottajana".</p> <p>TARKISTAKAA, ETTÄ OLETTE SUORITTANUT KAIKKI MUODOLLISUUDET!</p> <p>NÄIN TOIMIMALLA VÄLTÄTTE SAKOT JA MAHDOLLISET MUUT SEURAAMUKSET.</p>
<p>SE</p>	<p>Ni har just klarat av tullformaliteterna vid gränspassagen. Innan Ni kan leverera de varor Ni transporterar till mottagaren, måste Ni uppfylla vissa andra tullformaliteter, som hör ihop med import, lagring eller transitering. Detta kan göras vid mottagarens kontrolltullkontor eller vid annat bestämmelsetullkontor i landet. Det är förbjudet att bryta förseglingar eller att lossa varor utan tullens medgivande. Transiteringen kan avslutas genom att varorna levereras till mottagaren endast om denne har tillstånd att vara "godkänd mottagare".</p> <p>KONTROLLERA ATT NI FULLGJORT ALLA NÖDVÄNDIGA FORMALITETER ! PÅ SÅ SÄTT KAN NI UNDGÅ BÖTER OCH ANDRA PÅFÖLJDER.</p>
<p>SI</p>	<p>Ravnokar ste opravili carinske formalnosti za prehod meje. Pred dostavo blaga, ki ga prevažate naslovniku, morate opraviti še nekatere druge carinske formalnosti v zvezi z uvozom, skladiščenjem ali tranzitom blaga. To mora biti urejeno pri namembnem uradu, ki je pristojen za naslovnika ali pri drugem namembnem carinskem uradu v notranjosti. Brez dovoljenja carinskih organov ne smete odstraniti carinskih oznak ali raztovoriti blaga. Tranzitni postopek se lahko konča z dostavo blaga naslovniku, če ima ta dovoljenje za pooblaščenega prejemnika.</p> <p>PREVERITE, ALI STE OPRAVILI VSE ZAHTEVANE FORMALNOSTI! TAKO SE IZOGNETE PLAČILU KAZNI IN DRUGIM POSLEDICAM.</p>

Annex 8.4

Endorsement "number in figures"

CS	..... (počet v číslech)
DA	.....(antal)
DE	.....(Anzahl in Ziffern)
EE	..... (arv numbrites)
EL	.....(αριθμητικωζ)
ES	.....(numero en cifras)
FR	.....(nombre en chiffres)
IT	.....(numero en cifre)
LV	.....(skaits)
LT	..... ..(skaičius skaitmenimis)
HU	.....(darabszám)
MT	.....(numru ffiguri)
NL	.....(aantal in cijfers)
PL	.....(ilość w cyfrach)
PT	.....(quantidade em algarismos)
SI	... ..(število izpisati s številkami)
SK	.....(počet v číslach)
FI	.....(lukumäärä numeroina)
SV	.....(antal med siffror)
EN	.....(number in figures)

IS (tala i tölustöfum)

NO (antall med siffer)

Part IV	Chapter 3	Paragraph 3.2.1
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3.2.1. The office of transit

The office of transit is

an approved customs office situated at a point of entry or exit. The following table gives the various possibilities for common and Community transit.

	Common transit	Community transit
Point of entry	- into a Contracting Party,	- into the customs territory of the Community when the goods have crossed the territory of a third country in the course of a transit operation,
Point of exit	- from a Contracting Party when the consignment is leaving the customs territory of that Contracting Party in the course of a transit operation via a frontier between that Contracting Party and a third country.	- from the customs territory of the Community when a consignment is leaving that territory in the course of a transit operation via a frontier between a Member State and a third country other than an EFTA country.

To facilitate the movement of Community goods between the different parts of the customs territory of the Community when they have to cross the territory of a third country, other than an EFTA country, Member States shall undertake to establish as far as possible when

local circumstances permit, special lanes alongside their customs offices situated at the external frontier of the Community, reserved for the control of Community goods moving under the cover of a customs document issued in another Member State.

The control of such goods shall be limited to examination of the proof of the Community status of the goods and if necessary the ending of the transport operation, provided the circumstances of that operation do not call for a more detailed examination.

In cases where the above mentioned control does not produce any irregularities, the transport shall be allowed to proceed to its destination.

Part	IV	Chapter	4	Paragraph	4.5
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4.5 Change of office of destination

*Article 34(4)(5)
Appendix I,
Convention*

A transit operation may end at an office other than the one entered in the transit declaration. That office shall then become the office of destination.

Article 361 IPC

Where there is a change of office of destination, the principal has not fulfilled all his obligations when he produces the goods at the last office of transit which was the office of destination originally intended. He is responsible for the correct performance of the operation as far as the new office of destination.

Three situations can be distinguished:

1. The new office of destination is in the same Contracting Party/Member State as the one entered in the transit declaration:

CUSTOMS

The office of destination shall:

- register the transit declaration;
- check whether the information on copy no 4 of the SAD corresponds with the information on copy no 5 of the SAD;
- check the time limit, the state of any seals (if affixed) and the itinerary (if prescribed);
- decide the level of check required;
- having obtained a positive result from the check, insert in box I of copy no 5 of the SAD after word “remarks” the following: ”SATISFACTORY”;

- return copy no 5 of the SAD to the country of departure through the normal channels.

Annex 8.1. contains the standard endorsement ‘satisfactory’ in all language versions.

2. The new office of destination is in a different Contracting Party/Member State than the one entered in the transit declaration:

CUSTOMS

The office of destination shall:

- register the transit declaration;
- check box 52 of the SAD to ensure that the guarantee is valid in the country concerned;
- check whether the information on copy no 4 of the SAD corresponds with the information on copy no 5 of the SAD;
- check the time limit, the state of any seals (if affixed) and the itinerary (if prescribed);
- decide the level of check required;
- having obtained a positive result from the check, insert in box I of copy no 5 of the SAD, after the word “remarks” the following statement: ”DIFFERENCES: OFFICE WHERE GOODS WERE PRESENTED.....(NAME AND COUNTRY)”;
- return copy no 5 of the SAD to the country of departure through the normal channels.

Annex 8.9. contains the statement ‘differences: ...’ in all language versions.

3. The new office of destination is in a different Contracting Party from the one entered in the SAD

which bears the following statement:

”EXIT FROM SUBJECT TO RESTRICTIONS OR CHARGES UNDER REGULATION/DIRECTIVE/ DECISION NO

Annex 8.10 contains the statement in all language versions.

CUSTOMS

The office of destination shall:

- register the transit declaration;
- check box 52 of the SAD to ensure that the guarantee is valid for the country concerned;
- check whether the information on copy no 4 of the SAD corresponds with the information on copy no 5 of the SAD;
- check the time limit, the state of any seals (if affixed) and the itinerary (if prescribed);
- decide the level of check required;
- having obtained the positive result from the check, insert in box I of copy no 5 of the SAD, after the word “remarks” the following statement: ”DIFFERENCES: OFFICE WHERE GOODS WERE PRESENTED.....(NAME AND COUNTRY)”;
- send to the country of departure through the normal channels:
 - the notification that the goods under export restriction or under export duty were delivered to the customs office concerned;
 - the copy no 5 of the SAD;
- keep the goods under customs control and decide whether to:
 - allow their removal to the Contracting Party having jurisdiction over the

office of departure; or,

- disallow their removal until a specific written authorisation authorising their release has been received from the office of departure.

(Article 34, paragraphs 4 and 5, Appendix I, Convention – Article 361 IPC).

4.6 Practical consequences concerning the closure of customs offices

The closure of offices of departure/destination has practical consequences for economic operators and for national administrations. In order to preserve the integrity of the Community transit/ common transit procedure, notably concerning the discharge of transit operations and the inquiry procedure and to minimise the consequences, countries should take the following action:

A. For closed offices of destination

- 1) arrange for the transfer of work to the nearest operational office of destination.
- 2) arrange for the redirection of mail to that office.
- 3) display notices referring economic operators to the nearest office of destination
- 4) instruct such offices to issue one of the certificates referred to in Article 365(2) IPC (Article 39 of Appendix I of the Convention), on request, to prevent the need to resort to the inquiry procedure.

B. For closed offices of departure

- 1) arrange for the transfer of work on undischarged movements to another operational office of departure.
- 2) arrange for the redirection of mail to that office.
- 3) display notices referring economic operators to the nearest operational office of departure

C. All such closures must be notified as amendments to the "list of authorised customs offices for Community/common transit operations"

Part IV Chapter 5 Annex 8.1

SPAIN

1.	Letter of information	Office of departure
2.	Sender of enquiry notice and reminder letter	Office of departure
3.	Addressee of enquiry notice and reminder letter	a) enquiry notice: office of destination b) reminder letter: Higher Authority of the Office of destination (see Customs Office List)
4.	Sender of request for post-clearance verification	Office of departure Office of transit Office of destination
5.	Addressee of request for post-clearance verification	Office of departure Office of transit Office of destination

GUERNSEY

1.	Letter of information	Guernsey Customs & Excise New Jetty White Rock St Peter Port Guernsey GY1 2LL
2.	Sender of enquiry notice and reminder letter	Guernsey Customs & Excise New Jetty White Rock St Peter Port Guernsey GY1 2LL

3.	Addressee of enquiry notice and reminder letter	Guernsey Customs & Excise New Jetty White Rock St Peter Port Guernsey GY1 2LL
4.	Sender of request for post-clearance verification	Guernsey Customs & Excise New Jetty White Rock St Peter Port Guernsey GY1 2LL
5.	Addressee of request for post-clearance verification	Guernsey Customs & Excise New Jetty White Rock St Peter Port Guernsey GY1 2LL

4.3. Customs status documents

Where the use of the T2F transit procedure is not mandatory (for example: on a non-regular shipping service) and status documents are used to prove the Community status of goods moving to, from, or between the non-fiscal territories, the following will apply:

- SAD or commercial documents used as status document:

Enter the symbol T2LF in box No.1 of the SAD or on the commercial documents.

- Shipping company's (non-regular service) manifest used as status document:

Enter the symbol F in respect of the Community goods in question.

The 'F' shall be considered a "special endorsement" within the meaning of Article 9(4) of the Convention.

See Part II for further information on Community status.

3.5.3.1 Authentication of the transit declaration (SAD)

*Article 67
Appendix I
Convention
Article 400 IPC*

Under the simplification authorised consignor there are two methods for the authentication of the SAD:

- 1 either pre-authentication by customs or,
- 2 authentication by the authorised consignor.

The authorisation shall determine which method the authorised consignor shall use.

1. Customs may pre-authenticate copies of the SAD by placing in box C a print of the stamp of the office of departure, a signature and the name of the customs officer.

The authorised consignor shall later enter in box C the date on which the goods are consigned and shall allocate a number to the SAD in accordance with the rules laid down in the authorisation.

In the case of pre-authentication, the declaration is valid as a document only when it has been completed and the box headed "Control by the office of departure" has been filled in.

The pre-authenticated SADs are numbered consecutively in advance and shall be registered by the customs office.

Any SAD-bis forms or loading lists that accompany pre-

authenticated SADs must also be pre-authenticated.

Where the SAD has been authenticated in advance, the authorised consignor must mark the number on any SAD-bis continuation sheets used.

*Annex C1,
Appendix III
Convention
Annex 62 IPC*

2. The authorised consignor uses a special metal stamp and places a print of this stamp in box C of the SAD (specimen stamp shown in annex 8.3).

The stamp is placed on copies 1, 4 and 5 SAD, as well as on all copies of the SAD-bis forms or loading lists.

The number of the SAD which is recorded in box 3 of the special stamp may be pre-printed at the same time as the stamp and in the impression thereof. The authorisation will stipulate the rules for the numbering of the SAD.

The name of the authorised consignor may be given in abbreviated form on the special stamp. The special stamp need not give the address of the authorised consignor.

The stamp may be pre-printed on the SADs. For the application of Article 400 (1)(b) IPC (Article 67(1)(b) of Appendix I of the Convention), pre-printing of the special stamp is approved by the competent authorities of the country where the authorised consignor is established.

Traders wishing to use the pre-printed method shall use a printing firm approved by the customs authorities of the country where the authorised consignor is established. The declaration number and date to be shown in boxes 3 and 4 of the imprint of the special stamp may be inserted by any

appropriate means after the declaration has been stamped.
The authorisation shall stipulate that the numbering must form part of an uninterrupted series.

See Part II, paragraph 4.1 for the language versions of the endorsement 'signature waived'.

Part	V	Paragraph	3.5.3.2
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3.5.3.2. Identification measures

The authorisation shall stipulate which identification measures shall be taken and whether these are to be applied by the authorised consignor or the office of departure.

If the authorised consignor must seal the means of transport or packages the seals to be used shall be approved by customs.

Notwithstanding the above, customs may, where appropriate, seal the goods before dispatch of the consignment.

Annex II, Appendix I Convention

Annex 46A IPC

The special types of seals shall comply with the characteristics of seals described in paragraph 3.8.2 of chapter 2, Part IV.

Customs may waive the requirement to use seals where the authorised consignor provides a goods description sufficiently precise to permit easy identification of the quantity and nature of the goods.

Where seals are not required the authorised consignor shall enter the word ‘Waiver’ in box D of the SAD after the words ‘seals affixed’.

The authorisation shall stipulate the circumstances under

which seals shall be used and under which other identification measures shall be used.

Seals affixed by an authorised consignor under the authorisation granted to him are to be treated as customs identification measures in the full meaning of the term and shall have exactly the same effects in all countries.

Part	V	Paragraph	3.8.3.4
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3.8.3.4 Level 2 specific situation (re-entry of re-consigned goods into the Community)

With regard to re-consignment by air under the level 2 simplified procedure two situations can occur :

i) Where there has been no change in the means of transport the goods can be re-consigned and coded "C" in accordance with the provisions of point 4 and the "conclusion" of paragraph 3.8.3.3 above.

On re-entry into the Community the goods shall be released immediately or must be placed under a customs procedure.

ii) Where there has been a change in the means of transport e.g. from road, rail or waterways to air, the airway bill will be issued in the EFTA country. That airway bill could be coded "C" with a reference to the previous transit document. However, the EFTA countries have indicated that they cannot guarantee the carrying forward of "export" in red, if applicable.

In such cases it would be prudent to collect VAT and internal taxes unless the consignee can produce the required evidence (e.g. by the production of an invoice with the VAT registration numbers of the consignor and consignee in accordance with the provisions of Directive 77/388/EEC as amended, or by the production of the excise accompanying document in accordance with the provisions of Directive 92/12/EEC), or by *a posteriori* control of the document.

Part	V	Paragraph	3.9.4 – 3.9.4.1
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1. Paragraph 3.9.4 "Particular cases (level1/level 2)" is renamed to "Particular cases"
2. Paragraph 3.9.4.1 "Groupage" is renamed to "Groupage (level 1/level 2)"

Part	V	Paragraph	3.9.4.2
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3.9.4.2 Movement of goods by sea on vessels providing services other than a regular shipping service

Articles 447 and 448 IPC simplified procedures are not available for goods carried on vessels providing a service other than a regular shipping service if a carrier opts to use the Community transit procedure.

The following non-exhaustive examples apply solely to goods carried on vessels providing services other than a regular shipping service, under the Community transit procedure or otherwise as the case may be.

- **Non-Community goods**

- Movement starting before the Community port of shipment and terminating at the Community port of unloading.

Example: Brussels-Le Havre (carriage by road from Brussels to Antwerp)

A T1 procedure is compulsory for the road transport but optional for the maritime transport.

Recommended practice: the Community transit procedure should only be used for the part of the movement undertaken by road.

- Movement starting at the Community port of shipment and continuing beyond the Community port of unloading.

Example: Le Havre-Brussels (carriage by road from Antwerp to Brussels)

A T1 procedure is compulsory for the road transport but optional for the maritime transport.

Recommended practice: a T1 declaration should be made out for the whole movement from Le Havre to Brussels.

- Movement starting before the Community port of shipment and continuing beyond the Community port of unloading.

Example: Madrid-Milan (maritime transport from Barcelona to Genoa)

Recommended practice: a transit declaration should be made out for the whole movement (by road and by sea) from Madrid to Milan.

- **Community goods**

- Exports of agricultural products in respect of which application is made for refunds

An example would be agricultural products exported from Orleans to a destination in a third country. The export formalities are completed at the Orleans office where a T5 control copy is made out. The office at Le Havre endorses the T5 control copy with the date when the goods left the Community and the goods are loaded onto a vessel in Le Havre, which carries them to Antwerp. There they are loaded onto another vessel bound for the third country.

- Export of Community goods to an overseas department outside the tax territory of the Community

Example: Rotterdam to Martinique

The goods must be declared for export at Rotterdam and a

T2LF made out.

Article 843 IPC - Intra-Community movement of Community goods subject to export tax.

Example: Rotterdam to Stockholm

A T5 control copy must be produced for Community goods subject to tax on export which are consigned between two points in the customs territory of the Community (specific guarantee).