

TITLE VII
SPECIAL PROCEDURES

CHAPTER 2

Transit

SECTION 1

EXTERNAL AND INTERNAL TRANSIT

SUBSECTION 1

GENERAL PROVISIONS

Article IA-VII-2-01 (721-02-IA)

Controls and formalities on re-entry

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(b), (c), (e), (f), 227(2)(b), (c), (e), (f)	Article 232, 236	Articles 452, 462(2)	-	IA

Where, in the course of movement of goods from one point in the customs territory of the Union to another, goods pass through a territory outside of the customs territory of the Union, the controls and formalities in accordance with the TIR Convention, the ATA Convention /Istanbul Convention, under cover of Form 302 or under the postal system shall be carried out at the points where the goods temporarily leave the customs territory of the Union and where they re-enter that territory.

Article IA-VII-2-01a

Electronic Transit System

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 16(1)	Articles 17	Article 344a, 454	-	IA

1. With reference to Article 16(1) of the Code, an electronic information and communication system, ‘Electronic Transit System’, as defined by the Commission and Member States in agreement with each other, shall be used for the exchange of TIR data for

TIR operations and for the completion of the customs formalities of the Union transit procedure.

2. In case of discrepancies between the particulars in the TIR carnet and the particulars in the Electronic Transit System, the TIR carnet shall prevail.

3. An EU harmonised trader interface, defined by the Commission and the Member States in agreement with each other shall be used for the exchange of information pertaining to the transit formalities.

SUBSECTION 2

MOVEMENT IN ACCORDANCE WITH THE TIR CONVENTION

Article IA-VII-2-02 (721-03-IA)

Scope

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)b, 227(2)	Article 232	Article 454	-	

This Subsection shall apply to TIR operations without prejudice to the TIR Convention.

Article IA-VII-2-03 (721-03a-IA)

TIR operation in particular circumstances

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 16(1), 226(3)(b), 227(2)(b)	Articles 17, 232	Article 454	-	IA

The customs authorities shall accept TIR carnets without TIR carnet data sent by means of data-processing techniques in the following exceptional cases:

- a) in the event of a temporary failure of the customs authorities' Electronic Transit System;
- b) in the event of a temporary failure of the application for lodging the TIR carnet data by means of a data-processing techniques;
- c) in the event of a temporary failure of the network between the application for lodging the TIR carnet data by means of a data-processing techniques and the customs authorities.

The cases in point b) and c) shall be subject to the approval of the customs authorities.

Article IA-VII-2-04 (721-05-IA)

Prescribed itinerary

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(b), 227(2)(b)	Article 232	Article 457b		IA

The customs office of departure or entry may prescribe an itinerary for TIR transport. At least the Member States to be transited shall be entered in the Electronic Transit System and on the TIR carnet, taking into account any details communicated by the TIR carnet holder.

Article IA-VII-2-05 (721-06-IA)

Formalities at the customs office of departure or entry

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(b.), 227(2)(b)	Article 232	Article 454	Annexes 52-01, 52-05, 52-06	IA

1. The TIR carnet holder shall lodge the TIR carnet data at the customs office of departure or entry.
2. The customs office of departure or entry shall set a time limit within which the goods must be presented at the customs office of destination or exit, taking into account the following:
 - (a) the itinerary;
 - (b) the means of transport;

(c) transport or other legislation;

(d) any particular information communicated by the TIR carnet holder.

3. The time-limit prescribed by the customs office of departure shall be binding on the customs authorities of the Member States whose territory is entered during a TIR operation and shall not be altered by those authorities.

4. On release of the goods for the TIR operation, the customs office of departure or entry shall record the MRN in the TIR carnet.

At the request of the TIR holder, a transit accompanying document or a transit/security accompanying document shall be given or sent by the customs office of departure or entry to the TIR holder.

The transit accompanying document or transit/security accompanying document shall correspond to the specimen, respectively, set out in Annex B-DA.

5. The customs office of departure or entry shall transmit the particulars of the TIR operation to the declared customs office of destination or exit ["Anticipated Arrival Record"].

Article IA-VII-2-05a

Incidents en route

1. The carrier shall present the goods together with the road vehicle, the combination of vehicles or the container, indicating the MRN of the transit declaration to the nearest customs authority of the Member State in whose territory the means of transport is located where:

(a) the prescribed itinerary is changed;

(b) there is an incident or accident within the meaning of Article 25 of the TIR Convention.

2. Where the customs authority referred to in paragraph 1 considers that the TIR operation concerned may continue it shall take any steps that may be necessary.

Relevant information concerning the incidents referred to in paragraph 1 shall be recorded in the Electronic Transit System by that customs authority.

Article IA-VII-2-06 (721-07-IA)

Presentation at the customs office of destination or exit

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(b), 227(2)(b)	Article 232	None	-	IA

1. During the official opening hours, the following shall be presented at the customs office of destination or exit:

(a) the goods together with the road vehicle, the combination of vehicles or the container;

(b) the TIR carnet;

- (c) the MRN of the TIR operation;
- (d) any further required information.

The customs office of destination or exit may, at the request and expense of the person concerned, allow the presentation outside the official opening hours or in any other place.

2. Where the presentation has taken place at the customs office of destination after expiry of the time limit prescribed by the customs office of departure or entry and where this failure to comply with the time limit is due to circumstances which are explained to the satisfaction of the customs office of destination or exit and are not attributable to the carrier or the holder of the procedure, the latter shall be deemed to have complied with the time limit prescribed.

3. A TIR operation may end at a customs office other than that declared in the transit declaration. That customs office shall then become the actual the new customs office of destination or exit.

Article IA-VII-2-07 (721-08-IA)

Formalities at the customs office of destination or exit

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(b), 227(2)(b)	Article 232	Article 455	-	IA

1. When the goods together with the road vehicle, the combination of vehicles or the container, the TIR carnet and other documents are presented at the customs office of destination or exit, that customs office shall notify the customs office of departure or entry of arrival of the goods ["Arrival Advice"].

2. Where the TIR operation is terminated at another customs office than that declared, the actual customs office of destination or exit shall notify the arrival to the customs office of departure or entry on the day the goods are presented at the actual customs office of destination or exit ["Arrival Advice"].

Where the actual customs office of destination or exit is situated in a Member State other than the one originally declared, it shall request the data of the TIR operation ["Anticipated Arrival Record"] from the customs office of departure or entry.

The customs office of departure or entry shall notify the arrival to the originally declared customs office of destination or exit ["Forwarded Arrival Advice"].

3. The customs office of destination or exit shall notify the control results ["Control Results"] to the customs office of departure or entry within the following time limits:

- (a) at the latest on the third day following the day the goods are presented at the customs office of destination or exit;
- (b) where goods arrive at an authorised consignee as referred to in Article DA-VII-2-03 (721-11) at the latest on the sixth day following the day the goods have been delivered to the authorised consignee.

4. The customs office of destination or exit shall terminate the TIR operation in accordance with Articles 1(d) and 28 of the TIR Convention. It shall complete counterfoil No

2 of the TIR carnet and retain Voucher No 2 of the TIR carnet. The TIR carnet shall be returned to the TIR holder or to the person acting on his behalf.

5. Where Article IA-VII-2-03(3) applies, the customs authorities of the Member State of destination or exit shall return the appropriate part of Voucher No 2 of the TIR carnet to the customs office of departure or entry without delay and at the latest within 8 days from the date when the TIR operation was terminated.

Article IA-VII-2-08 (721-09-IA)

Initiating an enquiry procedure

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(b), 227(2)(b)	Article 232	Article 455a	-	IA

1. When the customs authority of the Member State of departure or entry has not received the notification of arrival of the goods ["Arrival Advice"] by the time limit within which the goods shall be presented at the customs office of destination or exit, or has not received the control results ["Control Results"] within six days after the notification of arrival of the goods ["Arrival Advice"] has been received, that authority shall consider initiating the enquiry procedure in order to obtain the information needed to discharge the TIR operation.

Where it is not possible to obtain such information, the customs authority of the Member State of departure or entry shall do the following:

- (a) establish whether a customs debt has been incurred;
- (b) identify the debtor;
- (c) determine the customs authority responsible for notification of the customs debt in accordance with Article 102(1) of the Code.

2. The enquiry procedure shall be initiated within a period of seven days after the expiry of one of the time limits referred to in paragraph 1, except in exceptional cases defined by the Member States in agreement with each other. If, before expiry of that period, the customs authority receives information that the TIR operation has not been terminated, or suspects that to be the case, it shall initiate the enquiry procedure forthwith.

3. The enquiry procedure shall be initiated if information becomes available subsequently that the notification of arrival of the goods ["Arrival Advice"] or control results ["Control Results"] were sent in error and the enquiry procedure is necessary to obtain the information needed to discharge the TIR operation.

Article IA-VII-2-09 (721-09a-IA)

Operation of the enquiry procedure

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
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Articles 227(2)(b)	226(3)(b),	Article 232	Article 455a	-	IA
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1. Where the customs authority of the Member State of departure or entry has not received the control results ["Control Results"] within six days after receiving the notification of arrival of the goods ["Arrival Advice"], that authority shall request the control results ["Control Results"] from the customs office of destination which has sent the notification of arrival of the goods ["Arrival Advice"].

The customs office of destination or exit shall send the control results ['Control Results'] immediately but at the latest on the next working day after receiving the request from the customs authority of the Member state of departure or entry.

2. Where the customs authority of the Member State of departure or entry has not received the notification of arrival of the goods ["Arrival Advice"] by the time limit which the goods must be presented at the customs office of destination or exit, that authority shall initiate the enquiry procedure by requesting the information needed to discharge the TIR operation from the customs office of destination or exit. This office shall reply to the request within 28 days from the date on which it was sent.

3. When the TIR operation cannot be discharged, the customs authority of the Member State of departure or entry shall request the holder of the TIR carnet to provide the information needed to discharge the operation at the latest 35 days after the start of the enquiry procedure.

The holder of the TIR carnet shall reply to the request within 28 days from the date on which it was sent. At the request of the holder of the TIR carnet this period can be extended for a further 28 days.

4. The customs authority of the Member State of departure or entry shall inform the guaranteeing association concerned, without prejudice to the notification to be made in accordance with Article 11(1) of the TIR Convention, and invite it to provide proof that the TIR operation has been terminated.

5. Where Article IA-VII-2-03(3) applies, the customs authority of the Member State of departure or entry shall initiate the enquiry procedure referred to in paragraph 1 whenever it has not received proof that the TIR operation has been terminated within 2 months of the date of the acceptance of the TIR carnet. To that end this authority sends the customs authority of the Member State of destination or exit a request together with all necessary information. If the authority receives information earlier that the TIR operation has not been terminated, or suspect that to be the case, it shall initiate the enquiry procedure forthwith. The enquiry procedure shall also be initiated if it transpires subsequently that proof of the termination of the TIR operation was falsified and the enquiry procedure is necessary to achieve the objectives of the Article IA-VII-2-08 paragraph 1.

The procedure laid down in paragraph 4 shall apply *mutatis mutandis*.

The customs authority of the Member State of destination or exit shall respond within 28 days.

6. Where an enquiry procedure establishes that the TIR operation was terminated correctly, the customs authority of the Member State of departure or entry shall discharge the procedure and shall immediately inform the guaranteeing association and the holder of the TIR carnet and, where appropriate, any customs authority that may have initiated recovery in accordance with Articles 101 to 105 of the Code.

Article IA-VII-2-10 (721-10-IA)

Alternative proof

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(b), 227(2)(b)	Article 232	Article 455b	-	IA

1. The proof that the TIR operation has been terminated correctly within the time limit prescribed in accordance with paragraph (2) and (3) of Article IA-VII-2-05 (721-06(2) and (3)-IA) may be provided to the satisfaction of the customs authority in the form of a document certified by the customs authority of the Member State of destination or exit identifying the goods and establishing that the goods have been presented at the customs office of destination or exit, or delivered to an authorised consignee within the meaning of Article 230 of the Code.

2. The TIR operation shall also be considered as having been terminated correctly where the TIR carnet holder or the guaranteeing association presents, to the satisfaction of the customs authority, one of the following documents identifying the goods:

- (a) a document or a customs record, certified by the customs authority of a Member State, establishing that the goods have physically left the customs territory of the Union;
- (b) a customs document issued in a third country placing the goods under a customs procedure;
- (c) a document issued in a third country, stamped or otherwise certified by the customs authority of this country and establishing that goods are considered to be in free circulation in this country.

3. The documents referred to in paragraphs 1 and 2 may be replaced by their copies or photocopies certified as being true copies by the body which certified the original documents, by the authority of the country concerned or by the authority of a Member State.

4. The notification of arrival of the goods ["Arrival Advice"] referred to in paragraphs (1) and (2) of Article IA-VII-2-07 (721-08(1)-IA and (2)-IA) shall not be used as a proof that the procedure has been terminated correctly.

Article IA-VII-2-11 (721-12-IA)

Authorisation for authorised consignee

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(b), 227(2)(b)	Article 232	Article 454a(4)	-	IA

The authorisation shall specify the following:

- (a) the customs office of destination responsible for the place or places where the goods are received by the authorised consignee;
- (b) when, for the purpose of carrying out any inspection of the goods, the authorised consignee receives the permission to unload the goods from the customs office of destination ["Unloading permission"];
- (c) any excluded categories or movements of goods;
- (d) the place or places where the goods will be received;
- (e) whether any action by the customs authority of the Member State of destination is required before the authorised consignee may dispose of goods received;
- (f) the conditions of the authorisation which can be specified by the customs authority of the Member State of destination concerning operating and control measures which the authorised consignee has to comply with.

Article IA-VII-2-12 (721-13-IA)

Formalities for goods arriving at an authorised consignee

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(b), 227(2)(b)	Article 232	Article 454b	-	IA

1. When the goods arrive at a place specified in the authorisation, the authorised consignee shall do the following:

- (a) immediately notify the customs office of destination of arrival of the goods ["Arrival Notification"], including information concerning any irregularities or incidents that occurred during transport;
- (b) wait for the permission to unload the goods ["Unloading Permission"];
- (c) without delay, enter the results of the unloading into his records;
- (d) notify the customs office of destination at the latest on the third day following the day on which he has received the permission to unload the goods ["Unloading Permission"] about the results of the inspection of the goods ["Unloading Remarks"], including information concerning any irregularities or incidents.

2. Following the receipt of the notification of arrival of the goods ["Arrival Notification"], the customs office of destination shall notify arrival of the goods to the customs office of departure or entry ["Arrival Advice"].

3. Following the receipt of the results of the inspection of the goods ["Unloading remarks"] the customs office of destination shall send the control results ["Control Results"] to the customs office of departure or entry in accordance with Article IA-VII-2-07(3(b)).

4. At the request of the TIR carnet holder, the authorised consignee shall issue a receipt, certifying the arrival of the goods at a place specified in the authorisation and containing a reference to the MRN and the TIR carnet. The receipt shall not be used as proof of termination of the TIR operation within the meaning of Article 1(d) of the TIR Convention or of Article IA-VII-2-07(4).

5. The authorised consignee shall ensure that the TIR carnet together with the MRN of the TIR operation are presented, within the deadline laid down in the authorisation, at the customs office of destination in order to terminate the TIR operation in accordance with Article IA-VII-2-07(4).

6. The TIR carnet holder shall have fulfilled his obligations under Article 1 (o) of the TIR Convention where the TIR carnet together with the road vehicle, the combination of vehicles or the container and the goods have been presented intact to the authorised consignee at a place specified in the authorisation.

SUBSECTION 3

MOVEMENT IN ACCORDANCE WITH THE ATA/ISTANBUL CONVENTION

Article IA-VII-2-13 (721-14-IA)

Scope

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(c), 227(2)(c)	Article 232	Article 457d	-	IA

This Subsection shall apply to the movement of goods from a customs office situated in the customs territory of the Union to another customs office situated within that territory in accordance with the ATA Convention/Istanbul Convention.

Article IA-VII-2-14 (721-16-IA)

Notification of irregularities

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(c), 227(2)(c)	Article 232	Article 457d	-	IA

The customs office of coordination, as referred to in Article IA-III-3-02 (331-04-IA), of the Member State where an offence or irregularity is found to have been committed in the course of or in connection with an ATA transit movement shall notify the ATA carnet holder and the guaranteeing association within the period prescribed in Article 6(4) of the ATA Convention or in Article 8(4) of Annex A to the Istanbul Convention.

Article IA-VII-2-15 (721-17-IA)

Alternative proof

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(c), 227(2)(c)	Article 232	Article 457d	-	IA

1. The proof that the ATA transit operation has been ended shall be provided within the period prescribed in Article 7(1) and (2) of the ATA Convention or in Article 9(1)(a) and (b) of Annex A to the Istanbul Convention.
2. The proof referred to in paragraph 1 shall be provided to the satisfaction of the customs authority using one of the following methods:
 - (a) by the evidence referred to in Article 8 of the ATA Convention or in Article 10 of Annex A to the Istanbul Convention;
 - (b) by production of a document certified by the customs authority establishing that the goods have been presented at the customs office of destination or exit.
 - (c) by production of a customs document issued in a third country placing the goods under a customs procedure

The proof shall contain information identifying the goods.

3. The documents referred to in paragraph 2 may be replaced by their copies or photocopies certified as being true copies by the body which certified the original documents, by the authority of the third country or by the authority of the Member State.

SUBSECTION 4

MOVEMENT OF GOODS UNDER COVER OF FORM 302

Article IA-VII-2-16 (721-17-IA)

Designated customs offices

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(e), 227(2)(e), 159(3)	Article 232, 161(a)	None	-	IA

The customs authority in each Member State in which forces, eligible to use Form 302, are stationed shall designate the customs office or a central customs office to be responsible for customs formalities and controls concerning the movement of goods carried out by or on behalf of each unit of those forces.

Article IA-VII-2-17 (721-18-IA)

Form 302

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(e), 227(2)(e)	Article 232	None	-	IA

Each designated customs office in the Member State of departure shall deliver to the forces concerned Forms 302 which:

- (a) are pre-authenticated with the stamp and signature of an official of that office;
- (b) are serially numbered;
- (c) bear the full address of that office for the return copy of the Form 302.

Article IA-VII-2-18 (721-19)

Procedure

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(e), 227(2)(e)	Article 232	None	Annex 52-01	IA

1. At the time of consignment the competent authority of the forces concerned shall do either of the following:

- (a) lodge the Form 302 data at the customs office of departure or entry;
- (b) complete Form 302 with a signed and dated authenticated statement certifying that the goods are being moved under its control.

2. Where the competent authority of the forces concerned proceeds in accordance with paragraph 1(a), Articles DA-I-2-01(b), DA-VII-2-08, IA-I-2-01(b), IA-VII-2-30, IA-VII-2-39, IA-VII-2-45, IA-VII-2-51, IA-VII-2-53 and IA-VII-2-54 (722-07-DA and 722-07-IA, 729-09-DA, 722-10-IA, 722-17-DA and 722-17-IA, 722-23-IA, 722-29-IA, 722-31-IA and 722-32-IA) shall apply *mutatis mutandis*.

3. Where the competent authority of the forces concerned proceeds in accordance with paragraph 1(b) a copy of the form shall be given, without delay, to the customs office responsible for the forces which dispatch the goods or on whose behalf the goods are being dispatched.

The other copies of the form shall accompany the consignment to the forces of destination where they shall be stamped and signed by the competent authority of the forces concerned.

Two copies of the form shall be given to the customs office competent for the forces of destination.

That customs office shall retain one copy and shall return the second copy to the customs office responsible for the forces which dispatch the goods or on whose behalf the goods are being dispatched.

4. Where the Form 302 data is lodged electronically but for other reasons a paper Form 302 exists, the paper Form 302 shall prevail in case of discrepancies.

SUBSECTION 5

THE POSTAL SYSTEM

Article IA-VII-2-19 (721-20-IA)

Carriage of non-Union goods

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(f), 227(2)(f)	Article 232	Article 462a(1)	Annex ex 42	IA

Where non-Union goods are carried under the external transit procedure as referred to in Article 226(3)(f) of the Code from one point to another in the customs territory of the Union, the package and any accompanying documents shall bear a yellow label of the type set out in Annex 72-01-IA.

Article IA-VII-2-20 (721-21-IA)

Mixed consignments

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(f), 227(2)(f)	Article 232	None	Annex ex-42.	IA

1. Where a postal consignment contains both Union goods and non-Union goods that package and any accompanying documents shall bear a yellow label of the type set out in Annex 72-01-IA.

2. The Union goods shall be covered by a proof of Union status as referred to in Article IA-V-1-08 (513-01-IA).

3. A proof of Union status may either be sent separately to the postal operator of destination for presentation to the customs authority or it may be enclosed in the package. In the latter case, the exterior of the package shall be clearly marked to show that a proof of Union status is enclosed.

Article IA-VII-2-21 (721-22-IA)

Special situations

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(f), 227(2)(f)	Articles 232	Article 462a(2)	ex Annex 42B	IA

1. Where Union goods are carried under the internal transit procedure as referred to in Article 227(2)(f) of the Code to, from or between special fiscal territories, the package and any accompanying documents shall bear a yellow label of the type set out in Annex 72-02-IA.
2. Where Union goods are sent by post from the customs territory of the Union to a common transit country for onward transmission to the customs territory of the Union those goods shall be covered by a proof of Union status for presentation on re-entry in the customs territory of the Union.

SECTION 2

UNION TRANSIT

SUBSECTION 1

GENERAL PROVISIONS

Article IA-VII-2-22 (722-01-IA)

Scope

This Section shall apply to external and internal Union transit except where provided otherwise in the customs legislation.

Article IA-VII-2-22b

Transit operation in particular circumstances

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(3)(b)	Article 8(1)(b)	Article 353(1)(b)	ex-Annex 37d	IA

1. In accordance with Article 8(1)(b) of the Code, the customs authorities shall accept a paper-based declaration in the event of a temporary failure of the Electronic Transit System.

The rules and the conditions for implementation of a paper-based transit operation shall be laid down in Annex for BCP (ex Annex 37d).

2. The use of a paper-based transit declaration when the computer system of the holder of the procedure and/or network is/are unavailable shall be subject to the approval of the customs authorities.

Article IA-VII-2-23 (722-02-IA)

Verification and administrative assistance

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(a), 227(2)(a)	Article 236(a)	new {ref. Art. 43 App. I Convention on a common transit procedure}	-	IA

1. The competent customs authority may carry out post-clearance verification of the information supplied and any documents, forms, authorisations or data relating to the transit procedure in order to check that the entries, messages exchanged and stamps are authentic. Such a verification shall be made where doubts arise or fraud is suspected. It may also be made on the basis of risk analysis or by random selection.

2. Any competent customs authority receiving a request to make a post-clearance verification shall respond without delay.

3. Where the competent customs authority of the Member State of departure requests post-clearance verification of information related to the Union transit procedure because doubts have arisen or fraud is suspected, the conditions of Article 215(2) of the Code shall be deemed not to have been fulfilled until it is confirmed that the data in respect of which the request was made are authentic or accurate.

Article IA-VII-2-24 (722-03-IA)

Route

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 355(1)	-	IA

Goods placed under the transit procedure shall be carried to the customs office of destination along an economically justified route.

Article IA-VII-2-24a

Transport of goods through a third country

UCC implemented provision	UCC empowering provision	Current provision	IP	Annex	Adoption procedure
Article 236(c)	Article 234	Article 340d	-	-	IP

Goods to which the Union transit procedure applies may be carried between two points in the Union customs territory via the territory of a third country other than an EFTA country provided that they are carried through that third country under cover of a single transport document drawn up in a Member State. In this case the transit procedure shall be suspended in the territory of the third country.

SUBSECTION 2

UNION GOODS

Article IA-VII-2-25 (722-04-IA)

Common Transit Convention

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(a), 227(2)(a)	Articles 236(a)	Article 340c	-	IA

1. Where the holder of the procedure uses the Convention on a common transit procedure, paragraphs 2 and 3 shall apply in accordance with Article 1(2) of that Convention.

2. Union goods shall be placed under the internal Union transit procedure when they are consigned from one point in the customs territory of the Union to another through the territory of one or more common transit countries.

Goods which are carried entirely by sea or air shall not be required to be placed under the internal Union transit procedure.

SUBSECTION 3

GOODS TRANSPORTED BY AIR OR SEA

Article IA-VII-2-26 (722-05-IA)

Scope

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
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Articles 227(2)(a)	226(3)(a),	Article 236(a)	Article 340e	-	IA
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The Union transit procedure shall be compulsory in the following cases:

- (a) Non-Union goods carried by air where they are loaded or reloaded at an Union airport ;
- (b) Non-Union goods carried by sea where they are carried by a regular shipping service authorised in accordance with Article DA-V-1-02 (512-01-DA).

SUBSECTION 5

TRANSIT DECLARATIONS

NB. Provisions on the implementation of Art. 233.4(e) concerning the use of an electronic transport document as a transit declaration to be created

Article IA-VII-2-30 (722-10-IA)

Transit declaration and means of transport

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure	
Articles 227(2)(a)	226(3)(a),	Article 236(a)	Article 349	-	IA

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

One transit declaration may also include goods moved or to be moved from one customs office of departure to one customs office of destination in more than one container or in more than one package loaded on a single means of transport.

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

- (a) a road vehicle accompanied by its trailer(s) or semi-trailer(s);
- (b) a set of coupled railway carriages or wagons;
- (c) boats constituting a single chain.

3. A single means of transport may be used for loading goods at more than one office of departure and for unloading at more than one office of destination.

SUBSECTION 6

FORMALITIES AT THE CUSTOMS OFFICE OF DEPARTURE

Article IA-VII-2-31 (722-11-IA)

Time-limit

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 356	-	IA

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

- (a) the itinerary;
- (b) the means of transport;
- (c) transport or other legislation;
- (e) any particular information communicated by the holder of the procedure.

2. The time-limit prescribed by the customs office of departure shall be binding on the customs authorities of the Member States whose territory is entered during a Union transit operation and shall not be altered by those authorities.

Article IA-VII-2-32 (722-12-IA)

Prescribed itinerary

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 355(2)	-	IA

Where the customs authority or the holder of the procedure considers it necessary, the customs office of departure shall prescribe an itinerary. At least the Member States to be transited shall be entered in the Electronic Transit System, taking into account any details communicated by the holder of the procedure.

Article IA-VII-2-33 (722-13-IA)

Identification measures

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
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Articles 226(3)(a), 227(2)(a)	Article 236(a)	Articles 357(1), 417, 420	ex Annex 58	IA
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The customs office of departure shall take the identification measures it considers necessary in accordance with Articles IA-VII-2-34 and IA-VII-2-35, and shall introduce the relevant details in the transit declaration.

Article IA-VII-2-34 (722-13a-IA)

Sealing

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 192, 226(3)(a), 227(2)(a)	Article 236(a)	Articles 357(1)(2), 417, 420	ex Annex 58	IA

1. Without prejudice to Article IA-VII-2-35, goods to be placed under the Union transit procedure shall be sealed.
2. The following shall be sealed:
 - (a) the space containing the goods, where the means of transport or container has been approved under other rules or recognised by the customs office of departure as suitable for sealing;
 - (b) each individual package, in other cases.

Article IA-VII-2-35 (722-13b-IA)

Waiver of sealing

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 192, 226(3)(a), 227(2)(a)	Article 236(a)	Articles 357(1)(4), 417, 420	ex Annex 58	IA

1. The customs office of departure may waive sealing and consider other means of identification. Such means can consist of a precise description of the goods in the transit declaration or in the supplementary documents if such precise description makes them easily identifiable.

A goods description shall be deemed sufficient where it is precise enough to permit easy identification of the goods, including their quantity and nature and mentions any special features such as serial numbers.

2. Unless the customs office of departure decides otherwise, neither the means of transport, nor the packages need to be sealed where:
 - (a) in the case of goods carried by air, labels are affixed to each consignment, bearing the number of the accompanying airway bill. Where a consignment constitutes a load unit, the number of the load unit shall be indicated.

- (b) in the case of goods carried rail a pictogram which is set out in Annex 72-03 is used on the transport document. The pictogram shall also appear on the accompanying documents on the wagon concerned in the case of a full load or, in other cases, on the package or packages or the containers concerned.

Article IA-VII-2-36 (722-14-IA)

Suitability for sealing

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 357(3)	-	IA

1. For the purpose of Article IA-VII-2-34(2)(a) the means of transport or containers may be recognised as suitable for sealing on the following conditions:

- (a) seals can be simply and effectively affixed to them;
- (b) they are so constructed that no goods can be removed or introduced without leaving visible traces or without breaking or tampering with the seals or without registration by electronic monitoring systems;
- (c) they contain no concealed spaces where goods may be hidden;
- (d) the spaces reserved for the load are readily accessible for inspection by the customs authority.

2. Any road vehicle, trailer, semi-trailer or container approved for the carriage of goods under customs seal in accordance with an international agreement to which the Union is a Contracting Party shall be regarded as suitable for sealing.

Article IA-VII-2-37 (722-15-IA)

Characteristics of customs seals

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Articles 357(2) last sentence and Annex 46a	-	IA

1. Customs seals shall be certified in accordance with ISO International Standard No 17712 "Freight containers - Mechanical Seals". Customs seals shall at least conform to the category "indicative seal" or "security seal" of this standard.

For containerised transports, seals of the category "high security seal" shall be used to the widest possible extent.

2. Whenever a seal needs to be removed to allow customs inspection, the customs authority shall endeavour to re-seal as necessary with a customs seal of at least equivalent

standard and note the particulars of the action, including the new seal number, on the cargo documentation.

3. In addition to the marking requirements of ISO International Standard No 17712, the customs seal shall bear the following:

- (a) the word "Customs" in one of the official languages of the Union or a corresponding abbreviation, in order to indicate that it is a customs seal;
- (b) a country code, in the form of the ISO-alpha-2 country code, in order to identify the country in which the seal is affixed. Member States may add the code "EU".

Member States may in agreement with each other decide to use common security features and technology.

4. Each customs authority shall notify the Commission about its seal types in use. The Commission will make this information available to the other customs authorities.

Article IA-VII-2-38 (722-16-IA)

Release

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 358	Annexes 52-05, 52-06	IA

1. Goods shall not be released unless appropriate identification measures are taken.
2. On release of the goods, the customs office of departure shall transmit the particulars of the Union transit operation:
 - (a) to the declared customs office of destination [‘Anticipated Arrival Record’];
 - (b) to each declared customs office of transit [‘Anticipated Transit Record’].

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

3. The customs office of departure shall notify the holder of the procedure of the release of the goods for the transit procedure [‘Release for transit’].

4. At the request of the holder the customs office of departure shall give the transit accompanying document or transit/security accompanying document to the holder of the procedure or it is sent to him.

The transit accompanying document or transit/security accompanying document shall correspond to the specimen, respectively, set out in Annex B-DA.

SUBSECTION 7

FORMALITIES EN ROUTE

Article IA-VII-2-39 (722-17-IA)

Presentation at the customs office of transit

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 359	-	IA

1. The goods together with the MRN of the transit declaration shall be presented at each customs office of transit. .

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 359(1)	-	IA

2. The customs office of transit shall record the passage on the base of the particulars of the Union transit operation received from the customs office of departure ["Anticipated Arrival Record"]. The passage shall be notified by the customs office of transit to the customs office of departure. ["Notification Crossing Frontier"].

3. Where goods are carried via a customs office of transit other than that declared, the actual customs office of transit shall request the particulars of the Union transit operation ["Anticipated Arrival Record"] from the customs office of departure and notify the passage to the customs office of departure. ["Notification Crossing Frontier"].

4. The customs offices of transit may inspect the goods. Any inspection of the goods shall be carried out using mainly the particulars of the Union transit operation received from the customs office of departure ["Anticipated Transit Record" message"] as a basis for such inspection.

Article IA-VII-2-40 (722-18-IA)

Incidents en route

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 360	-	IA

1. The carrier shall present the goods together with the MRN of the transit declaration to the customs authority of the Member State in whose territory the means of transport is located where:

- (a) the prescribed itinerary is changed;
- (b) seals are broken or tampered with in the course of a transport operation for reasons beyond the carrier's control;
- (c) under the supervision of the customs authority, goods are transferred from a means of transport to another means of transport;
- (d) imminent danger necessitates immediate partial or total unloading of the sealed means of transport;
- (e) there is an incident or accident which may affect the ability of the holder of the procedure or the carrier to comply with his obligations;
- (f) the elements making up the single means of transport as referred to in Article IA-VII-2-30(2) (722-10(2)-IA) are changed.

2. Where the customs authority considers that the transit operation concerned may continue it shall take any steps that may be necessary.

Relevant information concerning the incidents referred to in paragraph 1 shall be recorded in the Electronic Transit System by the customs authority where the goods were presented..

3. In the case of paragraph 1(f), the carrier may continue the transit operation when from a set of coupled railway carriages or wagons one or more are withdrawn from a train due to technical problems.

4. In case of paragraph 1(c) the customs authorities shall waive the requirement of presentation of goods if they are transferred from a means of transport that is not sealed and the holder of the procedure provides the relevant information to the customs authority of the Member State in whose territory the means of transport is located and the information is recorded in the Electronic Transit System by that authority.

SUBSECTION 8

FORMALITIES AT THE CUSTOMS OFFICE OF DESTINATION

Article IA-VII-2-41 (722-19-IA)

Presentation at the customs office of destination

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 361, 362	-	IA

1. During the official opening hours, the following shall be presented at the customs office of destination:

- (a) the goods;
- (b) the MRN of the transit declaration ;
- (c) any further required information.

The customs office of destination may, at the request and expense of the person concerned, allow the presentation outside the official opening hours or to be presented in any other place.

1a. Where the presentation has taken place after expiry of the time limit prescribed by the customs office of departure and where this failure to comply with the time limit is due to circumstances which are explained to the satisfaction of the office of destination and are not attributable to the carrier or the holder of the procedure, the latter shall be deemed to have complied with the time limit prescribed.

2. A transit operation may end at a customs office other than that declared in the transit declaration. That customs office shall then become the customs office of destination.

Where the actual customs office is situated in a Member State other than that originally declared, it shall request the particulars of the Union transit operation ["Anticipated Arrival Record"] from the customs office of departure.

3. The office of destination shall endorse a receipt at the request of the person presenting the goods and the required information.

The receipt shall conform to the particulars in Annex 72-04.

The receipt shall be completed in advance by the person concerned. It may contain other particulars, relating to the goods, except in the space reserved for the office of destination. The receipt shall not be used as alternative proof of the procedure having ended within the meaning of Article IA-VII-2-48.

Article IA-VII-2-42 (722-20-IA)

Notification of arrival of goods

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(a), 227(2)(a)	236(a)	Article 363	-	IA

1. The customs office of destination shall notify the customs office of departure of arrival of the goods ["Arrival Advice"] on the day the goods are presented at the customs office of destination or at any other place.

2. Where the transit operation is ended at another customs office than that declared, the actual customs office of destination shall notify arrival to the customs office of departure ["Arrival Advice"]..

The customs office of departure shall notify arrival to the originally declared customs office of destination ["Forwarded Arrival Advice"].

Article IA-VII-2-43 (722-21-IA)

Controls and issuing alternative proof

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
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Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 361(3)(4)	-	IA
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1. If appropriate, the customs office of destination shall keep the transit accompanying document or transit/security accompanying document. Where the inspection of the goods is carried out it shall be on the basis of the particulars of the Union transit operation ["Anticipated Arrival Record"] received from the customs office of departure.

2. At the request of the holder of the procedure, and to provide evidence that the procedure ended correctly, the customs office of destination shall endorse a copy of the transit accompanying document or transit/security accompanying document with its stamp, the official's signature, the date and the following mention:

'Alternative proof – 99202'.

The customs office of destination shall do so at the time the goods, the transit accompanying document or transit/security accompanying document and any required documents are presented to it and where no irregularity has been found.

Article IA-VII-2-44 (722-22-IA)

Sending the control results

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 363(4)	-	IA

The customs office of destination shall notify the control results ["Control Results"] to the customs office of departure within the following time-limits:

- (a) at the latest on the third day following the day the goods are presented;
- (b) where goods arrive at an authorised consignee as referred to in Article IA-VII-2-53 (722-31), at the latest on the sixth day following the day the goods have been delivered to the authorised consignee.

SUBSECTION 9

ENQUIRY PROCEDURE

Article IA-VII-2-45 (722-23-IA)

Initiating an enquiry procedure

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(a),	Article 236(a)	Articles 365(1), 366(2)	-	IA

227(2)(a)				
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1. When the customs authority of the Member State of departure has not received the notification of arrival of the goods ["Arrival Advice"] by the time limit within which the goods must be presented at the customs office of destination or has not received the control results ["Control Results"] within six days after the notification of arrival of the goods ("Arrival Advice") has been received, that authority shall consider initiating the enquiry procedure in order to obtain the information needed to discharge the procedure.

Where it is not possible to obtain such information, the customs authority of the Member State of departure shall do the following:

- (a) establish whether a customs debt has been incurred;
- (b) identify the debtor;
- (c) determine the customs authority responsible for notification of the customs debt in accordance with Article 102(1) of the Code.

2. The enquiry procedure shall be initiated within a period of seven days after the expiry of one of the time limits referred in paragraph 1, except in exceptional cases defined by the Member States in agreement with each other. If, before expiry of that period, the customs authority receives information that the transit procedure has not ended, or suspect that to be the case, it shall initiate the enquiry procedure forthwith.

3. The enquiry procedure shall be initiated if information becomes available subsequently that the notification of arrival of the goods ["Arrival Advice"] or the control results ["Control Results"] were sent in error and the enquiry procedure is necessary to obtain the information needed to discharge the procedure.

Article IA-VII-2-46 (722-23a-IA)

Operation of the enquiry procedure

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Articles 365(1), 366(2)	-	IA

1. Where the customs authority of the Member State of departure has not received the control results ["Control Results"] within six days after receiving the notification of arrival of the goods ["Arrival Advice"], that authority shall request the control results ["Control Results"] from the customs office of destination, which has sent the notification of arrival of the goods ["Arrival Advice"].

The customs office of destination shall send the control results ["Control Results"] immediately, but at the latest on the next working day after receiving the request from the customs authority of the Member State of departure.

2. Where the customs authority of the Member State of departure has not received the notification of arrival of the goods ["Arrival Advice"] by the time limit within which the goods must be presented at the customs office of destination, that authority shall initiate the enquiry procedure by requesting the information needed to discharge the procedure from the

holder of the procedure or, when sufficient particulars are available for initiating the enquiry at destination, from the customs office of destination.

3. The customs office of destination and the holder of the procedure shall reply to the request referred to in paragraph 2 within 28 days from the date on which it was sent. If the holder of the procedure or the office of destination provide sufficient information within that period, the customs authority of the Member State of departure shall take into account such information or shall discharge the procedure if the information provided so permits.

4. When the enquiry procedure started with the customs office of destination and the transit operation cannot be discharged, the customs authority of the Member State of departure at the latest 35 days after the start of the enquiry procedure shall request the holder of the procedure to provide the information needed to discharge the operation. The holder of the procedure shall reply to the request within 28 days from the date on which it was sent.

5. If the information received from the holder of the procedure is not sufficient to discharge the procedure, but is sufficient to continue the enquiry procedure according to the customs authority of the Member State of departure, that authority shall immediately initiate a request to the customs office involved which shall reply to the request within 40 (60) days from the date on which it was sent.

6. Where an enquiry establishes that the transit procedure ended correctly, the customs authority of the Member State of departure shall discharge the procedure and shall immediately inform the holder of the procedure and, where appropriate, any customs authority that may have initiated recovery in accordance with Articles 101 to 105 of the Code.

Article IA-VII-2-47 (722-24-IA)

Request to transfer recovery of the customs debt

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 365a(1)	-	IA

1. When the customs authority of the Member State of departure ('the 'requesting authority'), during the enquiry procedure, and before the time limit referred to in Article DA-III-1-05(a) (313-2-01(a)-DA) expires, obtains evidence by whatever means regarding the place where the events from which the customs debt arises occurred, and that place is in another Member State, the requesting authority shall immediately and in any event within that time limit, send all the information available to the authority responsible for that place ('the requested authority').

2. The requested authority shall acknowledge receipt of the communication and indicate whether it is responsible for the recovery. If no response is received within 28 days, the requesting authority shall immediately proceed with the enquiry procedure or, where appropriate, start the recovery.

Article IA-VII-2-48 (722-25-IA)

Alternative proof

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 366(1)	-	IA

1. The proof that the procedure has ended correctly within the time-limit prescribed in accordance with Article IA-VII-2-31 (722-11-IA) may be provided by the holder of the procedure to the satisfaction of the customs authority by a document certified by the customs authority of the Member State of destination identifying the goods and establishing that they have been presented at the customs office of destination or, where Article IA-VII-2-53 (722-31-IA) applies, to an authorised consignee.

2. The Union transit procedure shall also be considered as having ended correctly where the holder of the procedure presents, to the satisfaction of the customs authority of the Member State of departure, one of the following documents identifying the goods:

- (a) a document or a customs record, certified by the customs authority of a Member State, establishing that the goods have physically left the customs territory of the Union;
- (b) a customs document issued in a third country placing the goods under a customs procedure;
- (c) a document issued in a third country, stamped or otherwise certified by the customs authority of this country and establishing that goods are considered to be in free circulation in this country.

3. The documents referred to in paragraphs 1 and 2 may be replaced by their copies or photocopies certified as being true copies by the body which certified the original documents, by the authority of the third country or by the authority of a Member State..

4. The notification of arrival of the goods ["Arrival Advice"] referred to in Article IA-VII-2-42 (722-20(1)-IA and (2)-IA) shall not be used as an alternative proof that the procedure has ended correctly.

SUBSECTION 10

GENERAL PROVISIONS CONCERNING SIMPLIFICATIONS

Article IA-VII-2-49 (722-26-IA)

Simplifications

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 233(4)	Article 236(b)	Article 372(1)	-	IA

1. In the case of paragraph 4(a) and (c) of Article 233 of the Code, the simplification shall apply only to Union transit operations beginning in the Member State where the authorisation was granted.

2. In the case of paragraph 4(b) of Article 233 of the Code, the simplification shall apply only to Union transit operations ending in the Member State where the authorisation was granted.

3. In the case of paragraph 4(d) and (e) of Article 233 of the Code, the simplification shall apply in all Member States, except where otherwise provided in this Section or in the authorisation.

SUBSECTION 11

AUTHORISED CONSIGNOR

Article IA-VII-2-50 (722-28)

Authorisation for authorised consignor

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 233(4)	Article 236(b)	Article 399	-	IA

The authorisation shall specify the following:

- (a) the customs office or offices of departure responsible for forthcoming Union transit operations;
- (b) that the authorised consignor shall lodge a transit declaration at a customs office of departure before the release of goods;
- (c) the time limit available to the customs authority of the Member State of departure after the lodging of the transit declaration by the authorised consignor in order that this authority may carry out any necessary controls before the release and the departure of the goods;
- (d) the identification measures to be taken, in which case the customs authority of the Member State of departure may prescribe that the means of transport or the package or packages shall bear special seals, approved by the customs authority as complying with the characteristics set out in Articles DA-VII-2-13 and IA-VII-2-56, and affixed by the authorised consignor;
- (e) any excluded categories or movements of goods.
- (f) the place or places where the goods will be placed under the Union transit procedure;
- (g) the conditions of the authorisation which can be specified by the customs authority of the Member State of departure concerning operating and control measures which the authorised consignor has to comply with.

Article IA-VII-2-51 (722-29-IA)

Transit declaration by an authorised consignor

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 233(4)	Article 236(b)	Articles 400, 402	Annexes 52-05, 52-06	IA

1. The authorised consignor shall lodge a transit declaration at the office of departure. The release of the goods may not take place before the expiry of the time limit provided for in Article IA-VII-2- 50(c) (722-28(c)-IA).

2. The authorised consignor shall enter into the Electronic Transit System , where appropriate, the prescribed itinerary provided for in Article IA-VII-2-32 (722-12-IA), the time-limit provided for in Article IA-VII-2-31 (722-11-IA) within which the goods must be presented at the customs office of destination, the number, the type and the mark of the seals.

3. The authorised consignor may print a transit accompanying document or transit/security accompanying document after receipt from the customs office of departure the notification of the release of the goods for Union transit operation ["Release for transit"]. .

SUBSECTION 12

AUTHORISED CONSIGNEE

Article IA-VII-2-52 (722-30-IA)

Authorisation for authorised consignee

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 233(4)	Article 236(b)	Article 407	-	IA

The authorisation shall specify the following:

- (a) the customs office or offices of destination responsible for the place or places where the goods are received by the authorised consignee;
- (b) when, for the purpose of carrying out any inspection of the goods, the authorised consignee receives from the customs office of destination permission to unload the goods ["Unloading permission"];
- (c) any excluded categories or movements of goods;
- (d) the place or places where the goods will be received;
- (e) whether any action by the customs authority of the Member State of destination is required before the authorised consignee may dispose of goods received.
- (f) the conditions of the authorisation which can be specified by the customs authority of the Member State of destination concerning operating and control measures which the authorised consignee has to comply with

Article IA-VII-2-53 (722-31-IA)

Formalities for goods arriving at an authorised consignee

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 233(4)	Article 236(b)	Article 408	-	IA

1. When the goods arrive at a place specified in the authorisation, the authorised consignee shall do the following:

- (a) immediately notify the customs office of destination of arrival of the goods ["Arrival Notification"] including information concerning any irregularities or incidents that occurred during transport;
- (b) wait for the permission to unload the goods ["Unloading Permission"];
- (c) without delay, enter the results of the unloading into his records;
- (d) notify the customs office of destination at the latest on the third day following the day on which he has received the permission to unload the goods ["Unloading Permission"], the results of the inspection of the goods ["Unloading Remarks"] including information concerning any irregularities or incidents. .

2. Following the receipt of the notification of arrival of the goods to the authorised consignee ["Arrival Notification"], the customs office of destination shall notify arrival of the goods ["Arrival Advice"] to the customs office of departure..

3. Following the receipt of the results of the inspection of the goods ["Unloading remarks"] the customs office of destination shall send the control results ["Control Results"] to the customs office of departure.

Article IA-VII-2-54 (722-32-IA)

End of the Union transit procedure

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 233(4)	Article 236(b)	Article 406(2)	-	IA

1. The holder of the procedure shall have fulfilled his obligations under the procedure, and the transit procedure shall be deemed to have ended in accordance with Article 233(2) of the Code, when the goods have been presented intact to the authorised consignee at the place specified in the authorisation within the prescribed time-limit and in compliance with the measures taken by the customs authorities to ensure identification of the goods.

2. At the carrier's request the authorised consignee shall issue the receipt provided for in Article IA-VII-2-41(3) which shall apply mutatis mutandis in respect of the goods delivered in accordance with paragraph 1.

SUBSECTION 13

USE OF SEALS OF A SPECIAL TYPE

Article IA-VII-2-55 (722-33)

Authorisation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 233(4)	Article 236(b)	Article 386	-	IA

The authorisation shall specify that the following security related practices set out in Annex A of ISO 17712 apply for the use of special seals:

- (a) the details of proper control of and record-keeping concerning seals prior to their application and use;
- (b) the assurance that the seal is the right type, that its number has been noted and verified, that its application is correct and that this is documented, i.e. that an audit trail is established and has been approved by the competent authorities;
- (c) action to be taken if any anomaly or tampering is observed;
- (d) the treatment of seals after use;
- (e) the user of special seals shall not re-order, re-use or duplicate the unique seal numbers or identifiers unless authorised by the customs authority.

Article IA-VII-2-56 (722-33a-IA)

Formalities

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 233(4)	Article 236(b)	Article 386	-	IA

1. In addition to the marking requirements of ISO No 17712, the special seal shall bear either of the following:

- (a) the name of the company authorised to use it;
- (b) a corresponding abbreviation or code on the basis of which the customs authority of the Member State of departure can identify the company concerned.

2. The holder of the procedure shall enter the number, type and mark of the seals used in the transit declaration and shall affix seals no later than when goods are released.

Article IA-VII-2-57 (722-34-IA)

Customs supervision

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 233(4)	Article 236(b)	Article 386	-	IA

1. The customs authority shall do the following:
 - (a) notify the Commission about its seal types in use and about the seal types which it has assessed as not being suitable. This assessment may result from recorded irregularities or from technical assessments by customs experts.
 - (b) review its respective seal types in use, when it receives information that another authority has assessed a particular seal type as not being suitable;
 - (c) when a review and mutual consultation does not lead to a common assessment, seek and follow the advice of the Commission;
 - (d) where necessary, the Commission and the Member States in agreement with each other can establish a common numbering system, define use of common security features and technology;
 - (e) monitor the use of the seals by the authorised persons.
2. For the purposes of paragraph (1)(a), the Commission shall inform the customs authorities of the other Member States accordingly.
3. For the purpose of ensuring customs supervision, the customs authorities may in agreement with each other determine a maximum number of special seal types and authorise only selected manufacturers or suppliers.

Article IA-VII-2-58 deleted

SUBSECTION 14

GOODS TRANSPORTED BY FIXED TRANSPORT INSTALLATION

Article IA-VII-2-59 (722-06, 722-36-IA)

Transport by fixed transport installation and operation of the procedure

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 450	-	IA

1. The goods transported by fixed transport installation shall be deemed to be placed under the Union transit procedure:
 - (a) on entry into the customs territory of the Union for those goods which enter that territory by fixed transport installation;
 - (b) on placing into the fixed transport installation system for those goods which are already within the customs territory of the Union.

2. The holder of the procedure shall be the operator of the fixed transport installation established in the Member State through the territory of which the goods enter the customs territory of the Union or the operator of the fixed transport installation in the Member State in which the movement starts.

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

3. For the purposes of Article 233(3) of the Code, the operator of a fixed transport installation established in a Member State through the territory of which the goods are transported by fixed transport installation shall be regarded as the carrier.

4. The Union transit operation shall be deemed to have ended when the appropriate entry is made in the records of the consignee or operator certifying that the goods transported by fixed transport installation:

- (a) have arrived at the consignee's plant; or
- (b) are accepted into the distribution network of a consignee; or
- (c) have left the customs territory of the union.