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ANNEX 72-04

BUSINESS CONTINUITY PROCEDURE FOR UNION TRANSIT

PART I

CHAPTER III

Operation of the procedure

7. Furnishing of an individual guarantee by a guarantor.

Where the customs office of guarantee is not the customs office of departure for the transit operation, it shall keep a copy of the guarantor's undertaking. The holder of the procedure shall present the original to the customs office of departure, where it shall be retained. If necessary the customs office of departure may request a translation into the official language, or one of the official languages, of the country concerned.

8. Signing of the transit declaration and undertaking of the holder of the procedure.

By signing the transit declaration the holder of the procedure assumes responsibility for:

- the accuracy of the information given in the declaration,
- the authenticity of the documents presented,
- compliance with all the obligations relating to the entry of the goods under the transit procedure.

9. Identification measures.

Where Article 300 of this Regulation applies, the customs office of departure shall enter the following phrase against the 'seals affixed' heading in box 'D. Control by office of departure' of the transit declaration:

- Waiver — 99201.

10. Entries in the transit declaration and release of the goods.

- The customs office of departure shall record the results of the verification on each copy of the transit declaration.
- Where the findings of the verification are consistent with the declaration the customs office of departure shall release the goods and record the date on the copies of the transit declaration.

11. Goods placed under the transit procedure shall be carried under cover of copies 4 and 5 of the SAD or under cover of one copy of the TAD/TSAD given to the holder of the procedure by the customs office of departure. Copy 1 of the SAD and the copy of TAD/TSAD shall remain at the customs office of departure.

12. Customs office of transit.

12.1. The carrier shall present a transit advice note made out on a form set out in Part II, Chapter V of this Annex to each customs office of transit, which shall retain it. Instead of the transit advice note a photocopy of copy 4 of the SAD or a photocopy of the copy of the TAD/TSAD may be presented and retained by the customs office of transit.

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- 12.2. Where goods are carried via the customs office of transit other than that declared, the actual customs office of transit shall inform the customs office of departure.
13. Presentation at the customs office of destination.
- 13.1. The customs office of destination shall register the copies of the transit declaration, record on them the date of arrival and enter the details of controls carried out.
- 13.2. A transit operation may end at an office other than the customs office declared in the transit declaration. That office shall then become the actual customs office of destination.

Where the actual customs office of destination comes under the jurisdiction of a Member State other than the one having jurisdiction over the customs office declared, the actual customs office shall enter in box 'I. Control by office of destination' of the transit declaration the following endorsement in addition to the usual observations it is required to make:

- Differences: customs office where goods were presented (customs office reference number) —99 203.
- 13.3. Where the second paragraph of point 13.2 of this Annex applies and where the transit declaration bears the following statement, the actual customs office of destination shall keep the goods under its control and not allow their removal other than to the Member State having jurisdiction over the customs office of departure, unless specifically authorised by the latter:
- Exit from the Union subject to restrictions or charges under Regulation/Directive/Decision No ... —99 204.
14. Receipt.

The receipt may be made out on the back of copy 5 of the SAD, in the space provided or in the form set out in Annex 72-03.

15. Return of copy 5 of the SAD or the copy of the TAD//TSAD.

The competent customs authority of the Member State of destination shall return copy 5 of the SAD to the customs authority in the Member State of departure without delay and at most within 8 days of the date when the operation ended. Where the TAD/TSAD is used it is the copy of the TAD/TSAD presented which is returned under the same conditions as copy 5.

16. Informing the holder of the procedure and alternative proof of the end of the procedure.

Where the copies referred to in point 15 of this Annex are not returned to the customs authority of the Member State of departure within 30 days of the time limit for presentation of the goods at the customs office of destination, that authority shall inform the holder of the procedure and ask him to furnish proof that the procedure has ended correctly.

17. Enquiry procedure.

- 17.1. Where the customs office of departure has not received proof within 60 days of time-limit for presentation of the goods at the customs office of destination that the procedure was ended correctly, the customs authority of the Member State of departure shall immediately request the information needed to discharge the procedure. Where during the steps of an enquiry procedure it is established that the Union transit procedure cannot be discharged, the customs authority of the Member State of departure shall establish whether a customs debt has been incurred.

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If a customs debt has been incurred, the customs authority of the Member State of departure shall take the following measures:

- identify the debtor,
 - determine the customs authorities responsible for notification of the customs debt in accordance with Article 102(1) of the Code.
- 17.2. If, before the expiry of those time-limits, the customs authority of the Member State of departure receives information that the Union transit procedure has not been ended correctly, or suspects that to be the case, it shall send the request without delay.
- 17.3. The enquiry procedure shall likewise be initiated when it is discovered subsequently that proof of the end of the transit procedure has been forged and that the enquiry procedure is necessary to meet the objectives of point 17.1 of this Annex.
18. Guarantee — Reference amount.
- 18.1. For the application of Article 156 the holder of the procedure shall ensure that the amount at stake does not exceed the reference amount, taking into account also any operations for which the procedure is not yet ended.
- 18.2. The holder of the procedure shall inform the customs office of guarantee when the reference amount falls below a level sufficient to cover his transit operations.
19. Comprehensive guarantee certificates, guarantee waiver certificates and individual guarantee vouchers.
- 19.1. The following shall be presented to the customs office of departure:
- comprehensive guarantee certificate, in the form set out in Chapter VI,
 - guarantee waiver certificates, in the form set out in Chapter VII,
 - individual guarantee voucher, in the form set out in Annex 32-06.
- 19.2. Particulars of the certificates and the voucher shall be entered on transit declarations.
20. Special loading lists.
- 20.1. The customs authority can accept the transit declaration supplemented by loading lists which do not comply with all the requirements set out in Part II, Chapter III of this Annex.

Such lists can be used only where:

- they are produced by the companies which use an electronic data-processing system to keep their records,
 - they are designed and completed in such a way that they can be used without difficulty by the customs authority,
 - they include, for each item, the information required in Part II, Chapter IV of this Annex.
- 20.2. Descriptive lists drawn up for the purposes of carrying out dispatch/export formalities may also be allowed for use as loading lists under point 20.1 of this Annex, even where such lists are produced by the companies not using an electronic data-processing system to keep their records.
- 20.3. The holder of the procedure which uses an electronic data-processing system to keep his records and already uses special loading lists, may also use them for Union transit operations involving only one type of goods if this facility is made necessary by the system of the holder of the procedure.

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21. Use of seals of a special type.

The holder of the procedure shall enter, against the heading ‘seals affixed’ in box ‘D. Control by office of departure’ of the transit declaration, the number and the individual seal identifiers of the seals affixed.

22. Authorised consignor — Pre-authentication and formalities at departure.

22.1. For the application of points 3 and 5 of this Annex the authorisation shall stipulate that box ‘C. Office of departure’ of the transit declaration shall:

- be stamped in advance with the stamp of the customs office of departure and signed by an official of that office, or
- be stamped by the authorised consignor with a special stamp approved by the competent authority and using the form set out in Part II, Chapter II of this Annex. The stamp may be pre-printed on the forms where a printer approved for that purpose is used.

The authorised consignor shall complete the box by entering the date on which the goods are consigned and shall allocate a number to the transit declaration in accordance with the rules laid down in the authorisation.

22.2. The customs authority may prescribe the use of forms bearing a distinctive mark as a means of identification.

23. Authorised consignor — Security measures for the stamp.

The authorised consignor shall take all necessary measures to ensure the safekeeping of the special stamps or forms bearing the stamp of the customs office of departure or a special stamp.

He shall inform the customs authority of the security measures he is taking to apply in accordance with the first subparagraph.

23.1. In the event of the misuse by any person of forms stamped in advance with the stamp of the customs office of departure or with a special stamp, the authorised consignor shall be liable, without prejudice to any criminal proceedings, for the payment of duties and other charges payable in a particular country in respect of goods carried under cover of such forms unless he can satisfy the customs authority by whom he was authorised that he took the measures requested of him under point 23.

24. Authorised consignor — Information to be entered on declarations.

24.1. Not later than on consignment of the goods, the authorised consignor shall complete the transit declaration and, where necessary, enter in box 44 the itinerary prescribed in accordance with Article 298 of this Regulation and, in box ‘D. Control by office of departure’, the period prescribed in accordance with Article 297 of this Regulation within which the goods shall be presented at the customs office of destination, the identification measures applied and the following endorsement:

- Authorised consignor — 99206

24.2. Where the competent authority of the Member State of departure checks a consignment before its departure, it shall record the fact on the declaration, in box ‘D. Control by office of departure’.

24.3. Following consignment, copy 1 of the SAD or the copy of the TAD/TSAD shall be delivered without delay to the customs office of departure according to the rules laid

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down in the authorisation. The other copies shall accompany the goods in accordance with point 11 of this Annex.

25. Authorised consignor — Waiver of signature.
- 25.1. The authorised consignor may be allowed by the customs authority not to sign transit declarations bearing the special stamp referred to in Chapter II of Part II of this Annex which are made out by the electronic data-processing system. This waiver shall be subject to the condition that the authorised consignor has previously given the customs authority a written undertaking acknowledging that he is the holder of the procedure for all transit operations carried out under cover of transit declarations bearing the special stamp.
- 25.2. Transit declarations made out in accordance with point 25.1 of this Annex shall contain, in the box reserved for the signature of the holder of the procedure, the following phrase:
- Signature waived — 99207.
26. Authorised consignee — Obligations.
- 26.1. When the goods arrive at a place specified in the authorisation the authorised consignee shall without delay inform the customs office of destination about such arrival. He shall indicate the date of arrival, the condition of any seals affixed and any irregularity on copies 4 and 5 of the SAD or on the copy of the TAD/TSAD, which accompanied the goods, and deliver them to the customs office of destination according to the rules laid down in the authorisation.
- 26.2. The customs office of destination shall make the entries provided for in point 13 of this Annex on copies 4 and 5 of the SAD or on the copy of the TAD/TSAD.

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