

Commission Implementing Regulation (EU) 2015/2447 of 24
November 2015 laying down detailed rules for implementing
certain provisions of Regulation (EU) No 952/2013 of the European
Parliament and of the Council laying down the Union Customs Code

TITLE VII U.K.

SPECIAL PROCEDURES

CHAPTER 2 U.K.

Transit

Section 1 U.K.

External and internal transit procedure

Subsection 1 U.K.

General provisions

Article 272 U.K.

**Controls and formalities for goods leaving and re-entering the customs territory
of the Union(Articles 226(3)(b), (c), (e), (f) and 227(2)(b), (c), (e), (f) of the Code)**

Where, in the course of movement of goods from one point to another within the customs territory of the Union, goods leave and re-enter the customs territory of the Union, the customs controls and formalities applicable in accordance with the TIR Convention, the ATA Convention, the Istanbul Convention, the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951 or in accordance with the acts of the Universal Postal Union 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 273 U.K.

Electronic system relating to transit(Article 16(1) of the Code)

1 For the exchange of TIR carnet data for TIR operations and for the completion of the customs formalities of Union transit procedures, an electronic system set up pursuant to Article 16(1) of the Code (electronic transit system) shall be used.

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.

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3 By derogation from paragraph 1 of this Article, until the date of the upgrading of the system referred to therein in accordance with the Annex to Implementing Decision 2014/255/EU, Member States shall use the New Computerised Transit System set up by Commission Regulation (EC) No 1192/2008⁽¹⁾.

Subsection 2 **U.K.**

Movement of goods under the TIR operations

Article 274 **U.K.**

TIR operation in particular circumstances(Articles 6(3)(b), 226(3)(b) and 227(2)(b) of the Code)

The customs authority shall accept a TIR carnet without exchange of TIR carnet data for the TIR operation in the event of a temporary failure of:

- (a) the electronic transit system;
- (b) the computerised system used by the TIR carnet holders for lodging the TIR carnet data by means of electronic data-processing techniques;
- (c) the electronic connection between the computerised system used by the TIR carnet holders for lodging the TIR carnet data by means of electronic data-processing techniques and the electronic transit system.

The acceptance of TIR carnets without exchange of TIR carnet data in the event of a temporary failure as referred to in points (b) or (c) shall be subject to the approval of the customs authorities.

Article 275 **U.K.**

Itinerary for movements of goods under a TIR operation(Articles 226(3)(b) and 227(2)(b) of the Code)

1 Goods moved under a TIR operation shall be transported to the customs office of destination or exit along an economically justified itinerary.

2 Where the customs office of departure or entry considers it necessary, it shall prescribe an itinerary for the TIR operation taking into account any relevant information communicated by the TIR carnet holder.

When prescribing an itinerary, the customs office shall enter in the electronic transit system and on the TIR carnet at least the indication of the Member States through which the TIR operation is to take place.

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Article 276 **U.K.**

Formalities to be completed at the customs office of departure or entry for movements of goods under a TIR operation(Articles 226(3)(b) and 227(2)(b) of the Code)

1 The TIR carnet holder shall submit the TIR carnet data for the TIR operation at the customs office of departure or entry.

2 The customs office to which the TIR carnet data has been submitted shall set a time-limit within which the goods shall 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 legislation or other legislation which might have an impact on setting a time-limit;
- d any relevant information communicated by the TIR carnet holder.

3 Where the time-limit is set by the customs office of departure or entry, it shall be binding on the customs authorities of the Member States the territory of which the goods enter during the TIR operation, and that time-limit shall not be altered by those authorities.

4 Where the goods are released for the TIR operation, the customs office of departure or entry shall record the MRN of the TIR operation in the TIR carnet. The customs office releasing those goods shall notify the TIR carnet holder of the release of the goods for the TIR operation.

At the request of the TIR carnet holder the customs office of departure or entry shall provide a transit accompanying document or, where appropriate, a transit/security accompanying document to the TIR carnet holder.

The transit accompanying document shall be provided using the form set out in Annex B-02 to Delegated Regulation (EU) 2015/2446 and, if necessary, supplemented by the List of items in the form set out in Annex B-03 to the same Delegated Regulation. The transit/security accompanying document shall be provided using the form set out in Annex B-04 to the same Delegated Regulation and supplemented by the Transit/Security list of items in the form set out in Annex B-05 to the same Delegated Regulation.

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.

Article 277 **U.K.**

Incidents during movement of goods under a TIR operation(Articles 226(3)(b) and 227(2)(b) of the Code)

1 The carrier shall present without undue delay after the incident the goods together with the road vehicle, the combination of vehicles or the container, the TIR carnet and the MRN of the TIR operation to the nearest customs authority of the Member State in whose territory the means of transport is located where:

- a the carrier is obliged to deviate from the itinerary prescribed in accordance with Article 268 due to circumstances beyond his control;
- b there is an incident or accident within the meaning of Article 25 of the TIR Convention.

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2 Where the customs authority in whose territory the means of transport is located considers that the TIR operation concerned may continue, it shall take any steps that it considers necessary.

Relevant information concerning the incidents referred to in paragraph 1 shall be recorded in the electronic transit system by that customs authority.

3 Until the dates of deployment of the upgrading of the NCTS referred to in the Annex to Implementing Decision 2014/255/EU, relevant information concerning the incidents referred to in paragraph 1 shall be recorded in the electronic transit system by the customs office of destination or exit.

4 Until the dates of deployment of the upgrading of the NCTS referred to in the Annex to Implementing Decision 2014/255/EU, the second subparagraph of paragraph 2 of this Article shall not apply.

Article 278 **U.K.**

Presentation of goods moved under a TIR operation at the customs office of destination or exit(Articles 226(3)(b) and 227(2)(b) of the Code)

1 Where goods moved under a TIR operation arrive at the customs office of destination or exit, the following shall be presented at that customs office:

- 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 information required by the customs office of destination or exit.

The presentation shall take place during the official opening hours. However, the customs office of destination or exit may, at the request of the person concerned, allow the presentation to take place outside the official opening hours or at another place.

2 Where the presentation has taken place at the customs office of destination or exit after expiry of the time-limit set by the customs office of departure or entry in accordance with Article 276(2) of this Regulation, the TIR carnet holder shall be deemed to have complied with the time-limit where he or the carrier proves to the satisfaction of the customs office of destination or exit that the delay is not attributable to him.

3 A TIR operation may be terminated at a customs office other than that declared in the transit declaration. That customs office shall then be considered to be the customs office of destination or exit.

Article 279 **U.K.**

Formalities at the customs office of destination or exit for goods moved under a TIR operation(Articles 226(3)(b) and 227(2)(b) of the Code)

1 The customs office of destination or exit shall notify the customs office of departure or entry of the arrival of the goods on the day the goods together with the road vehicle, the combination of vehicles or the container, the TIR carnet, the MRN of the TIR operation are presented in accordance with Article 278(1) of this Regulation.

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2 Where the TIR operation is terminated at a customs office other than that declared in the transit declaration, the customs office considered to be the customs office of destination or exit in accordance with Article 278(3) of this Regulation shall notify the arrival to the customs office of departure or entry on the day the goods are presented in accordance with Article 278(1) of this Regulation.

The customs office of departure or entry shall notify the arrival to the customs office of destination or exit declared in the transit declaration.

3 The customs office of destination or exit shall notify the control results to the customs office of departure or entry at the latest on the third day following the day the goods are presented at the customs office of destination or exit or at another place in accordance with Article 278(1) of this Regulation. In exceptional cases that time-limit may be extended up to 6 days.

However, where goods are received by an authorised consignee referred to in Article 230 of the Code, the customs office of departure or entry shall be notified at the latest on the sixth day following the day the goods were 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(1) 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 carnet holder or to the person acting on his behalf.

5 Where Article 274 of this Regulation 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 280 **U.K.**

Enquiry procedure for movements of goods under a TIR operation(Articles 226(3)(b) and 227(2)(b) of the Code)

1 Where the customs office of departure or entry has not received the control results within 6 days after receiving the notification of arrival of the goods, that customs office shall immediately request the control results from the customs office of destination or exit which sent the notification of arrival of the goods.

The customs office of destination or exit shall send the control results immediately after receiving the request from the customs office of departure or entry.

2 Where the customs authority of the Member State of departure or entry has not yet received information that allows for the discharge of the TIR operation or for the recovery of the customs debt, it shall request the relevant information from the TIR carnet holder or, where sufficient particulars are available at the place of destination or exit, from the customs office of destination or exit, in the following cases:

- a the customs office of departure or entry has not received the notification of arrival of the goods by the expiry of the time-limit for the presentation of the goods set in accordance with Article 276(2) of this Regulation;
- b the customs office of departure or entry has not received the control results requested in accordance with paragraph 1;
- c the customs office of departure or entry becomes aware that the notification of arrival of the goods or the control results were sent in error.

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3 The customs authority of the Member State of departure or entry shall send requests for information in accordance with paragraph 2(a) within a period of 7 days after the expiry of the time-limit referred to therein and requests for information in accordance with paragraph 2(b) within a period of 7 days after the expiry of the applicable time-limit referred to in paragraph 1.

However, if, before the expiry of those time-limits, the customs authority of the Member State of departure or entry receives information that the TIR operation has not been terminated correctly, or suspects that to be the case, it shall send the request without delay.

4 Replies to requests made in accordance with paragraph 2 shall be sent within 28 days from the date on which the request was sent.

5 Where, following a request in accordance with paragraph 2, the customs office of destination or exit has not provided sufficient information for the TIR operation to be discharged, the customs authority of the Member State of departure or entry shall request the TIR carnet holder to provide that information, at the latest 35 days after the initiating the enquiry procedure.

However, until the dates of deployment of the upgrading of the NCTS referred to in Annex to Implementing Decision 2014/255/EU, that customs authority shall request the TIR carnet holder to provide that information, at the latest 28 days after the initiating the enquiry procedure.

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

6 Where a TIR carnet has been accepted without exchange of TIR carnet data for the TIR operation in accordance with Article 267, the customs authority of the Member State of departure or entry shall initiate an enquiry procedure in order to obtain the information needed to discharge the TIR operation if, after 2 months from the date of the acceptance of the TIR carnet, it has not received proof that the TIR operation has been terminated. This authority sends the request for the relevant information to the customs authority of the Member State of destination or exit. That customs authority shall reply to that request within 28 days from the date on which it was sent.

However, if, before the expiry of that period, the customs authority of the Member State of departure or entry receives information that the TIR operation has not been terminated correctly, or suspects that to be the case, it shall initiate the enquiry procedure without delay.

The enquiry procedure shall also be initiated by the customs authority of the Member State of departure or entry if information becomes available that proof of the termination of the TIR operation was falsified and the enquiry procedure is necessary to achieve the objectives of the paragraph 9.

7 The customs authority of the Member State of departure or entry shall inform the guaranteeing association concerned that it has not been possible to discharge the TIR operation, and invite it to provide proof that the TIR operation has been terminated. That information shall not be considered a notification within the meaning of Article 11(1) of the TIR Convention.

8 Where during the steps of an enquiry procedure set out in paragraphs 1 to 7 it is established that the TIR operation was terminated correctly, the customs authority of the Member State of departure or entry shall discharge the TIR operation and shall immediately inform the guaranteeing association and the TIR carnet holder and, where appropriate, any customs authority that may have initiated a recovery procedure.

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9 Where during the steps of an enquiry procedure set out in paragraphs 1 to 7 it is established that the TIR operation cannot be discharged, the customs authority of the Member State of departure or entry shall establish whether a customs debt has been incurred.

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

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

Article 281 **U.K.**

Alternative proof of termination of a TIR operation(Articles 226(3)(b) and 227(2)(b) of the Code)

1 The TIR operation shall be considered as having been terminated correctly within the time-limit set in accordance with Article 276(2) of this Regulation where the TIR carnet holder or the guaranteeing association presents, to the satisfaction of the customs authority of a Member State of departure or entry, one of the following documents identifying the goods:

- a a document certified by the customs authority of the Member State of destination or exit which identifies the goods and establishes that the goods have been presented at the customs office of destination or exit, or been delivered to an authorised consignee as referred to in Article 230 of the Code;
- b a document or a customs record, certified by the customs authority of a Member State, which establishes that the goods have physically left the customs territory of the Union;
- c a customs document issued in a third country where the goods are placed under a customs procedure;
- d a document issued in a third country, stamped or otherwise certified by the customs authority of that country and establishing that the goods are considered to be in free circulation in that country.

2 Instead of the documents referred to in paragraph 1, copies thereof certified as being true copies by the body which certified the original documents, by the authority of the third country concerned or by an authority of a Member State may be provided as proof.

3 The notification of arrival of the goods referred to in Article 279(1) and (2) of this Regulation shall not be considered to be proof that the TIR operation has been terminated correctly.

Article 282 **U.K.**

Formalities for goods moved under the TIR operation received by an authorised consignee(Articles 226(3)(b) and 227(2)(b) of the Code)

1 When the goods arrive at a place specified in the authorisation referred to in Article 230 of the Code, the authorised consignee shall:

- a immediately notify the customs office of destination of arrival of the goods and inform it of any irregularities or incidents that occurred during transport;
- b unload the goods only after obtaining the permission from the customs office of destination;

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- c after unloading, enter the results of the inspection and any other relevant information relating to the unloading into his records without delay;
 - d notify the customs office of destination of the results of the inspection of the goods and inform it of any irregularities on the third day following the day on which he has received the permission to unload the goods, at the latest.
- 2 When the customs office of destination has received notification of arrival of the goods at the premises of the authorised consignee, it shall notify the customs office of departure or entry of the arrival of the goods.
- 3 When the customs office of destination has received the results of the inspection of the goods referred to in paragraph 1(d) it shall send the control results to the customs office of departure or entry on the sixth day following the day the goods were delivered to the authorised consignee, at the latest.
- 4 At the request of the TIR carnet holder, the authorised consignee shall issue a receipt which certifies the arrival of the goods at a place specified in the authorisation referred to in Article 230 of the Code and contains a reference to the MRN of the TIR operation and to the TIR carnet. The receipt shall not be considered to be proof that the TIR operation has been terminated within the meaning of Article 279(4) of this Regulation.
- 5 The authorised consignee shall ensure that the TIR carnet together with the MRN of the TIR operation are presented within the time-limit laid down in the authorisation, at the customs office of destination for the purposes of terminating the TIR operation in accordance with Article 279(4) of this Regulation.
- 6 The TIR carnet holder shall be considered to 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 **U.K.**

Movement of goods in accordance with the ATA Convention and the Istanbul Convention

Article 283 **U.K.**

Notification of offences and irregularities(Articles 226(3)(c) and 227(2)(c) of the Code)

The customs office of coordination, referred to in Article 166, of the Member State where an offence or irregularity has been committed in the course of or in connection with an ATA transit movement shall notify the ATA carnet holder and the guaranteeing association of the offence or irregularity within a year of the date of expiry of the validity of the carnet.

Article 284 **U.K.**

Alternative proof of termination of the ATA transit operation(Articles 226(3)(c) and 227(2)(c) of the Code)

1 The ATA transit operation shall be considered as having been terminated correctly where the ATA carnet holder presents, within the time-limits prescribed in Article 7(1) and (2)

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of the ATA Convention where the carnet is issued under the ATA Convention or in Article 9(1) (a) and (b) of Annex A to the Istanbul Convention where the carnet is issued under the Istanbul Convention and to the satisfaction of the customs authority, one of the following documents identifying the goods:

- a the documents referred to in Article 8 of the ATA Convention where the carnet is issued under the ATA Convention or in Article 10 of Annex A to the Istanbul Convention where the carnet is issued under the Istanbul Convention;
- b a document certified by the customs authority establishing that the goods have been presented at the customs office of destination or exit;
- c a document issued by the customs authorities in a third country where the goods are placed under a customs procedure.

2 Instead of the documents referred to in paragraph 1, copies thereof certified as being true copies by the body which certified the original documents may be provided as proof.

Subsection 4 U.K.

Movement of goods under cover of form 302

Article 285 U.K.

Designated customs offices(Articles 226(3)(e), 227(2)(e) and 159(3) of the Code)

The customs authority in each Member State in which forces of the North Atlantic Treaty Organisation (NATO forces) eligible to use form 302 are stationed shall designate the customs office or offices responsible for customs formalities and controls concerning the movement of goods carried out by or on behalf of those forces.

Article 286 U.K.

Supply of forms 302 to NATO forces(Articles 226(3)(e) and 227(2)(e) of the Code)

The designated customs office of the Member State of departure shall supply the NATO forces stationed in its area with 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 designated customs office for the return copy of the form 302.

Article 287 U.K.

Procedural rules applying to the use of form 302(Articles 226(3)(e) and 227(2)(e) of the Code)

- 1 At the time of dispatch of the goods, the NATO forces shall do either of the following:
 - a lodge the form 302 data electronically at the customs office of departure or entry;
 - b complete form 302 with a statement that the goods are being moved under their control and authenticate this statement by their signature, stamp and date.

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2 Where the NATO forces lodge the form 302 data electronically in accordance with paragraph 1(a), Articles 294, 296, 304, 306, 314, 315, and 316 of this Regulation shall apply *mutatis mutandis*.

3 Where the NATO forces proceed in accordance with paragraph 1(b), a copy of the form 302 shall be given, without delay, to the designated customs office responsible for customs formalities and controls pertaining to the NATO forces which dispatch the goods or on whose behalf the goods are being dispatched.

The other copies of the form 302 shall accompany the consignment to the NATO forces of destination where the forms shall be stamped and signed by those NATO forces.

At the time of arrival of the goods two copies of the form shall be given to the designated customs office responsible for customs formalities and controls pertaining to the NATO forces of destination.

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

Subsection 5 **U.K.**

Transit of goods transported under the postal system

Article 288 **U.K.**

Movement of non-Union goods in postal consignments under the external transit procedure (Article 226(3)(f) of the Code)

Where non-Union goods are moved under the external transit procedure in accordance with Article 226(3)(f) of the Code, the postal consignment and any accompanying documents shall bear a label set out in Annex 72-01.

Article 289 **U.K.**

Movement of postal consignments containing both Union and non-Union goods (Articles 226(3)(f) and 227(2)(f) of the Code)

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

2 For the Union goods contained in a consignment as referred to in paragraph 1, proof of the customs status of Union goods or a reference to the MRN of that means of proof shall be sent separately to the postal operator of destination or be enclosed in the consignment.

Where the proof of the customs status of Union goods is sent separately to the postal operator of destination, that postal operator shall present the proof of the customs status of Union goods to the customs office of destination together with the consignment.

Where the proof of customs status of Union goods or its MRN is enclosed in the consignment, that shall be clearly indicated on the exterior of the package.

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Article 290 **U.K.**

Movement of postal consignments under the internal transit procedure in special situations(Article 227(2)(f) of the Code)

1 Where Union goods are moved to, from or between special fiscal territories under the internal transit procedure in accordance with Article 227(2)(f) of the Code, the postal consignment and any accompanying documents shall bear a label set out in Annex 72-02.

2 Where Union goods are moved under the internal transit procedure in accordance with Article 227(2)(f) of the Code 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 accompanied by proof of the customs status of Union goods established by one of the means listed in Article 199 of this Regulation.

The proof of the customs status of Unions goods shall be presented to a customs office on re-entry in the customs territory of the Union.

Section 2 **U.K.**

External and internal Union transit procedure

Subsection 1 **U.K.**

General provisions

Article 291 **U.K.**

Transit operation in particular circumstances(Article 6(3)(b) of the Code)

1 The customs authority shall accept a paper-based transit declaration in the event of a temporary failure of:

- a the electronic transit system;
- b the computerised system used by the holders of the procedure for lodging the Union transit declaration by means of electronic data-processing techniques;
- c the electronic connection between the computerised system used by the holders of the procedure for lodging the Union transit declaration by means of electronic data-processing techniques and the electronic transit system.

The rules on the use of a paper-based transit declaration shall be laid down in Annex 72-04.

2 The acceptance of a paper-based transit declaration in the event of a temporary failure as referred to in points (b) or (c) shall be subject to the approval of the customs authorities.

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Article 292 **U.K.**

Verification and administrative assistance(Article 48 of the Code)

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

2 A competent customs authority receiving a request to make a post-release control shall respond without delay.

3 Where the competent customs authority of the Member State of departure makes a request to the competent customs authority for a post-release control of information related to the Union transit operation, the conditions laid down in Article 215(2) of the Code for discharging the transit procedure shall be deemed not to have been fulfilled until the authenticity and accuracy of the data have been confirmed.

Article 293 **U.K.**

The Convention on a common transit procedure(Articles 226(3)(a) and 227(2)(a) of the Code)

1 Where the holder of the goods uses the common transit procedure, paragraph 2 of this Article and Article 189 of Delegated Regulation (EU) 2015/2446 shall apply. However, goods circulating within the customs territory of the Union shall be deemed to be placed under the Union transit procedure in accordance with Article 1(2) of the Convention on a common transit procedure.

2 Where the provisions of the Convention on a common transit procedure apply and Union goods pass through one or more common transit countries, the goods shall be placed under the internal Union transit procedure as referred to in Article 227(2)(a) of the Code, except for Union goods which are carried entirely by sea or air.

Article 294 **U.K.**

Mixed consignments(Article 233(1)(b) of the Code)

A consignment may comprise both goods which are to be placed under the external Union transit procedure in accordance with Article 226 of the Code and goods which are to be placed under the internal Union transit procedure in accordance with Article 227 of the Code, provided that each item of the goods is marked accordingly in the transit declaration.

Article 295 **U.K.**

Scope(Articles 226(3)(a) and 227(2)(a) of the Code)

The Union transit procedure shall be compulsory in the following cases:

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- (a) where non-Union goods carried by air are loaded or reloaded at an Union airport;
- (b) where non-Union goods carried by sea are carried by a regular shipping service authorised in accordance with Article 120 of Delegated Regulation (EU) 2015/2446.

Subsection 2 **U.K.**

Formalities at the customs office of departure

Article 296 **U.K.**

Transit declaration and means of transport(Articles 226(3)(a) and 227(2)(a) of the Code)

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

However, one transit declaration may 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 where the containers or packages are loaded on a single means of transport.

2 For the purposes of this Article, any of the following shall also be regarded as constituting a single means of transport, provided that the goods carried are 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 Where for the purpose of the Union transit procedure a single means of transport is used for loading goods at more than one customs office of departure and for unloading at more than one customs office of destination, separate transit declarations shall be lodged for each of the consignments.

Article 297 **U.K.**

Time-limit for the presentation of goods(Articles 226(3)(a) and 227(2)(a) of the Code)

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

- a the itinerary;
- b the means of transport;
- c transport legislation or other legislation which might have an impact on setting a time-limit;
- d any relevant information communicated by the holder of the procedure.

2 Where the time-limit is set by the customs office of departure, it shall be binding on the customs authorities of the Member States the territory of which the goods enter during a Union transit operation, and that time-limit shall not be altered by those authorities.

Status: Point in time view as at 24/11/2015.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, CHAPTER 2 is up to date with all changes known to be in force on or before 21 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Article 298 **U.K.**

Itinerary for movements of goods under the Union transit procedure(Articles 226(3)(a) and 227(2)(a) of the Code)

1 Goods placed under the Union transit procedure shall be moved to the customs office of destination along an economically justified itinerary.

2 Where the customs office of departure or the holder of the procedure considers it necessary, that customs office shall prescribe an itinerary for the movements of goods during the Union transit procedure taking into account any relevant information communicated by the holder of the procedure.

When prescribing an itinerary, the customs office shall enter in the electronic transit system at least the indication of the Member States through which the transit is to take place.

Article 299 **U.K.**

Sealing as an identification measure(Articles 192, 226(3)(a) and 227(2)(a) of the Code)

1 Where goods are to be placed under the Union transit procedure, the customs office of departure shall seal the following:

- a the space containing the goods, where the means of transport or container has been recognised by the customs office of departure as suitable for sealing;
- b each individual package, in other cases.

2 The customs office of departure shall record the number of the seals and the individual seal identifiers, in the electronic transit system.

Article 300 **U.K.**

Suitability for sealing(Articles 226(3)(a) and 227(2)(a) of the Code)

1 The customs office of departure shall consider means of transport or containers to be suitable for sealing on the following conditions:

- a seals can be simply and effectively affixed to the means of transport or container;
- b the means of transport or container is so constructed that when goods are removed or introduced, the removal or introduction leaves visible traces, the seals are broken or show signs of tampering, or an electronic monitoring system registers the removal or introduction;
- c the means of transport or container contains no concealed spaces where goods may be hidden;
- d the spaces reserved for the goods are readily accessible for inspection by the customs authority.

2 Road vehicles, trailers, semi-trailers and containers approved for the carriage of goods under customs seal in accordance with an international agreement to which the Union is a contracting party shall also be regarded as suitable for sealing.

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Article 301 **U.K.**

Characteristics of customs seals(Articles 226(3)(a) and 227(2)(a) of the Code)

1 Customs seals shall have at least the following essential characteristics and comply with the following technical specifications:

- a essential characteristics of the seals:
 - (i) remaining intact and securely fastened in normal use;
 - (ii) being easily checkable and recognisable;
 - (iii) being so manufactured that any breakage, tampering or removal leaves traces visible to the naked eye;
 - (iv) being designed for single use or, if intended for multiple use, being so designed that they can be given a clear, individual identification mark each time they are re-used;
 - (v) bearing of individual seal identifiers which are permanent, readily legible and uniquely numbered;
- b technical specifications:
 - (i) the form and dimensions of seals may vary with the sealing method used but the dimensions shall be such as to ensure that identification marks are easy to read;
 - (ii) the identification marks of seals shall be impossible to falsify and difficult to reproduce;
 - (iii) the material used shall be resistant to accidental breakage and such as to prevent undetectable falsification or reuse.

2 Where seals have been certified by a competent body in accordance with ISO International Standard No 17712:2013 'Freight containers - Mechanical Seals', those seals shall be deemed to fulfil the requirements laid down in paragraph 1.

For containerised transports, seals with high-security features shall be used to the widest possible extent.

- 3 The customs seal shall bear the following indications:
- a the word 'Customs' in one of the official languages of the Union or a corresponding abbreviation;
 - b a country code, in the form of the ISO-alpha-2 country code, identifying the Member State in which the seal is affixed;
 - c Member States may add the symbol of the European flag.

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

4 Each Member State shall notify the Commission about its customs seal types in use. The Commission shall make this information available to all Member States.

5 Whenever a seal needs to be removed to allow customs inspection, the customs authority shall endeavour to reseal as necessary, with a custom seal of at least equivalent security

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

Article 302 **U.K.**

Alternative identification measures to sealing (Articles 192, 226(3)(a) and 227(2)(a) of the Code)

1 By way of derogation from Article 299 of this Regulation, the customs office of departure may decide not to seal the goods placed under the Union transit procedure and instead rely on the description of the goods in the transit declaration or in the supplementary documents provided that the description is sufficiently precise to permit easy identification of the goods and states their quantity and nature and any special features such as serial numbers of the goods.

2 By way of derogation from Article 299 of this Regulation, unless the customs office of departure decides otherwise, neither the means of transport nor the individual packages containing the goods shall be sealed where:

- a the goods are carried by air, and either labels are affixed to each consignment bearing the number of the accompanying airway bill, or the consignment constitutes a load unit on which the number of the accompanying airway bill is indicated;
- b the goods are carried by rail, and identification measures are applied by the railway companies.

Article 303 **U.K.**

Release of goods for the Union transit procedure (Articles 226(3)(a) and 227(2)(a) of the Code)

1 Only goods which have been sealed in accordance with Article 299 of this Regulation or in respect of which alternative identification measures have been taken in accordance with Article 302 of this Regulation shall be released for the Union transit procedure.

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;
- b to each declared customs office of transit.

Those 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 Union transit procedure.

4 At the request of the holder of the procedure, the customs office of departure shall provide a transit accompanying document or, where appropriate, a transit/security accompanying document to the holder of the procedure.

The transit accompanying document shall be provided using the form set out in Annex B-02 to of Delegated Regulation (EU) 2015/2446 and, if necessary, supplemented by the List of items in the form set out in Annex B-03 to the same Delegated Regulation. The transit/security accompanying document shall be provided using the form set out in Annex B-04 to the same Delegated Regulation and supplemented by the Transit/Security list of items in the form set out in Annex B-05 to the same Delegated Regulation.

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Subsection 3 **U.K.**

Formalities during the Union transit procedure

Article 304 **U.K.**

Presentation of goods moved under the Union transit procedure at the customs office of transit (Articles 226(3)(a) and 227(2)(a) of the Code)

- 1 The goods together with the MRN of the transit declaration shall be presented at each customs office of transit.
- 2 With respect to the presentation of the MRN of the transit declaration at each customs office of transit, the second paragraph of Article 184 of Delegated Regulation (EU) 2015/2446 shall apply.
- 3 The customs offices of transit shall record the border passage of the goods on the basis of the particulars of the Union transit operation received from the customs office of departure. That passage shall be notified by the customs offices of transit to the customs office of departure.
- 4 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 from the customs office of departure and notify the border passage of the goods to the customs office of departure.
- 5 The customs offices of transit may inspect the goods. Any inspection of the goods shall be carried out mainly on the basis of the particulars of the Union transit operation received from the customs office of departure.
- 6 Paragraphs 1 to 4 shall not apply to the transport of goods by rail provided that the customs office of transit can verify the border passage of the goods by other means. Such verification shall take place only in case of need. The verification may take place retrospectively.

Article 305 **U.K.**

Incidents during movement of goods under a Union transit operation (Articles 226(3)(a) and 227(2)(a) of the Code)

- 1 The carrier shall present without undue delay after the incident the goods together with 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 carrier is obliged to deviate from the itinerary prescribed in accordance with Article 298 of this Regulation due to circumstances beyond his control;
 - 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 one 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 which may affect the ability of the holder of the procedure or the carrier to comply with his obligations;

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f any of the elements constituting a single means of transport as referred to in Article 296(2) of this Regulation is changed.

2 Where the customs authority in whose territory the means of transport is located considers that the Union transit operation concerned may continue, it shall take any steps that it considers necessary.

Relevant information concerning the incidents referred to in paragraph 1 shall be recorded in the electronic transit system by that customs authority.

3 In case of an incident as referred to in paragraph 1(c), the customs authorities shall not require presentation of the goods together with the MRN of the transit declaration if all of the following conditions are fulfilled:

- a the goods are transferred from a means of transport that is not sealed;
- b the holder of the procedure or the carrier on behalf of the holder of the procedure provides relevant information concerning the transfer to the customs authority of the Member State in whose territory the means of transport is located;
- c the relevant information is recorded in the electronic transit system by that authority.

4 In the case of an incident as referred to in paragraph 1(f), the carrier may continue the Union transit operation when one or more carriages or wagons are withdrawn from a set of coupled railway carriages or wagons due to technical problems.

5 In the case of an incident as referred to in paragraph 1(f), where the tractor unit of a road vehicle is changed without its trailers or semi-trailers being changed, the customs authority shall not require presentation of the goods together with the MRN of the transit declaration if all of the following conditions are fulfilled:

- a the holder of the procedure or the carrier on behalf of the holder of the procedure provides relevant information concerning the composition of the road vehicle to the customs authority of the Member State in whose territory that road vehicle is located;
- b the relevant information is recorded in the electronic transit system by that authority.

6 Until the dates of deployment of the upgrading of the NCTS referred to in Annex to Implementing Decision 2014/255/EU, in the cases referred to in paragraph 1, the carrier shall make the necessary entries in the transit accompanying document or in the transit/security accompanying document and present without undue delay after the incident the goods together with the transit accompanying document or the transit/security accompanying document to the nearest customs authority of the Member State in whose territory the means of transport is located.

In the cases referred to in paragraphs 3(a) and (b), 4 and 5(a) the carrier is waived from the presentation of the goods and of the MRN of the transit declaration to this customs authority.

Relevant information concerning incidents during transit operation shall be recorded in the electronic transit system by the customs office of transit or by the customs office of destination.

7 Until the dates of deployment of the upgrading of the NCTS referred to in Annex to Implementing Decision 2014/255/EU, the second subparagraph of paragraph 2 of this Article shall not apply.

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Subsection 4 **U.K.**

Formalities at the customs office of destination

Article 306 **U.K.**

Presentation of goods placed under the Union transit procedure at the customs office of destination (Articles 226(3)(a) and 227(2)(a) of the Code)

1 Where goods placed under a Union transit procedure arrive at the customs office of destination, the following shall be presented at that customs office:

- a the goods;
- b the MRN of the transit declaration;
- c any information required by the customs office of destination.

The presentation shall take place during the official opening hours. However, the customs office of destination may, at the request of the person concerned, allow the presentation to take place outside the official opening hours or at any other place.

2 With respect to the presentation of the MRN of the transit declaration at each customs office of transit Article 184(2) of Delegated Regulation (EU) 2015/2446 shall apply.

3 Where the presentation has taken place after expiry of the time-limit set by the customs office of departure in accordance with Article 297(1) of this Regulation, the holder of the procedure shall be deemed to have complied with the time-limit where he or the carrier proves to the satisfaction of the customs office of destination that the delay is not attributable to him.

4 The Union transit procedure may be ended at a customs office other than that declared in the transit declaration. That customs office shall then be considered to be the customs office of destination.

5 At the request of the person presenting the goods at the customs office of destination, that customs office shall endorse a receipt which certifies the presentation of the goods at that customs office and contains a reference to the MRN of the transit declaration.

The receipt shall be provided using the form set out in Annex 72-03 and be completed in advance by the person concerned.

The receipt shall not be used as alternative proof of the Union transit procedure having ended within the meaning of Article 312 of this Regulation.

Article 307 **U.K.**

Notification of arrival of goods under the Union transit procedure (Articles 226(3)(a) and 227(2)(a) of the Code)

1 The customs office of destination shall notify the customs office of departure of arrival of the goods on the day the goods and the MRN of the transit declaration are presented in accordance with Article 306(1) of this Regulation.

2 Where the Union transit procedure is ended at a customs office other than that declared in the transit declaration, the customs office considered to be the customs office of destination in accordance with Article 306(4) of this Regulation shall notify the arrival to the customs

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office of departure on the day the goods and the MRN of the transit declaration are presented in accordance with Article 306(1) of this Regulation.

The customs office of departure shall notify the arrival to the customs office of destination declared in the transit declaration.

Article 308 U.K.

Controls and issuing of alternative proof(Articles 226(3)(a) and 227(2)(a) of the Code)

1 Where the Union transit procedure is ended, the customs office of destination shall carry out customs controls on the basis of the particulars of the Union transit operation received from the customs office of departure.

2 Where the Union transit procedure is ended, no irregularity has been detected by the customs office of destination, and the holder of the procedure presents the transit accompanying document or the transit/security accompanying document, that customs office shall endorse that document at the request of the holder of the procedure for the purposes of providing alternative proof in accordance with Article 305. The endorsement shall consist of the stamp of that customs office, the official's signature, the date and the following mention:

Alternative proof — 99202.

Article 309 U.K.

Sending the control results(Articles 226(3)(a) and 227(2)(a) of the Code)

1 The customs office of destination shall notify the control results to the customs office of departure at the latest on the third day following the day the goods are presented at the customs office of destination or at another place in accordance with Article 306(1) of this Regulation. In exceptional cases, that time-limit may be extended up to 6 days.

2 By derogation from paragraph 1, where goods are received by an authorised consignee as referred to in Article 233(4)(b) of the Code, the customs office of departure shall be notified at the latest on the sixth day following the day the goods were delivered to the authorised consignee.

Where goods are carried by rail and one or more carriages or wagons are withdrawn from a set of coupled railway carriages or wagons due to technical problems, as referred to in Article 305(4) of this Regulation, the customs office of departure shall be notified at the latest on the 12th day following the day the first part of goods has been presented.

3 Until the dates of deployment of the upgrading of the NCTS referred to in the Annex to Implementing Decision 2014/255/EU, the second subparagraph of paragraph 2 of this Article shall not apply.

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Subsection 5 **U.K.**

Enquiry procedure and recovery of the customs debt

Article 310 **U.K.**

Enquiry procedure for goods moved under the Union transit procedure(Articles 226(3)(a) and 227(2)(a) of the Code)

1 Where the customs office of departure has not received the control results within 6 days in accordance with Article 309(1) of this Regulation or the first subparagraph of Article 309(2) of this Regulation or within 12 days in accordance with the second subparagraph of Article 309(2) of this Regulation after receiving the notification of arrival of the goods, that customs office shall immediately request the control results from the customs office of destination which sent the notification of arrival of the goods.

The customs office of destination shall send the control results immediately after receiving the request from the customs office of departure.

2 Where the customs authority of the Member State of departure has not yet received information that allows for the discharge of the Union transit procedure or for the recovery of the customs debt, it shall request the relevant information from the holder of the procedure or, where sufficient particulars are available at the place of destination, from the customs office of destination, in the following cases:

- a the customs office of departure has not received the notification of arrival of the goods by the expiry of the time-limit for the presentation of the goods set in accordance with Article 297 of this Regulation;
- b the customs office of departure has not received the control results requested in accordance with paragraph 1;
- c the customs office of departure becomes aware that the notification of arrival of the goods or the control results were sent in error.

3 The customs authority of the Member State of departure shall send requests for information in accordance with paragraph 2(a) within a period of 7 days after the expiry of the time-limit referred to therein and requests for information in accordance with paragraph 2(b) within a period of 7 days after the expiry of the applicable time-limit referred to in paragraph 1.

However, 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.

4 Replies to requests made in accordance with paragraph 2 shall be sent within 28 days from the date on which the request was sent.

5 Where, following a request in accordance with paragraph 2, the customs office of destination has not provided sufficient information for the Union transit procedure to be discharged, the customs authority of the Member State of departure shall request the holder of the procedure to provide that information, at the latest 35 days after initiating the enquiry procedure.

However, until the dates of deployment of the upgrading of the NCTS referred to in Annex to Implementing Decision 2014/255/EU, that customs authority shall request the holder of the procedure to provide that information, at the latest 28 days after the initiating the enquiry procedure.

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The holder of the procedure shall reply to that request within 28 days from the date on which it was sent.

6 If the information provided in a reply from the holder of the procedure in accordance with paragraph 5 is not sufficient to discharge the Union transit procedure, but the customs authority of the Member State of departure considers it sufficient in order to continue the enquiry procedure, that authority shall immediately send a request for supplementary information to the customs office involved.

That customs office shall reply to the request within 40 days from the date on which it was sent.

7 Where during the steps of an enquiry procedure set out in paragraphs 1 to 6 it is established that the Union transit procedure was ended correctly, the customs authority of the Member State of departure shall discharge the Union transit procedure and shall immediately inform the holder of the procedure and, where appropriate, any customs authority that may have initiated a recovery procedure.

8 Where during the steps of an enquiry procedure set out in paragraphs 1 to 6 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.

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

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

Article 311 **U.K.**

Request to transfer recovery of the customs debt(Articles 226(3)(a) and 227(2)(a) of the Code)

1 Where the customs authority of the Member State of departure, during the enquiry procedure, and before the time-limit referred to in Article 77(a) of Delegated Regulation (EU) 2015/2446 expires, obtains evidence that the place where the events from which the customs debt arises occurred is in another Member State, that authority shall immediately and in any event within that time-limit send all the information available to the competent customs authority at that place.

2 The competent customs authority at that place shall acknowledge receipt of the information and inform the customs authority of the Member State of departure whether it is responsible for the recovery. If the customs authority of the Member State of departure has not received that information within 28 days, it shall immediately resume the enquiry procedure or start the recovery.

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Article 312 **U.K.**

Alternative proof of ending the Union transit procedure(Articles 226(3)(a) and 227(2)(a) of the Code)

1 The Union transit procedure shall be considered as having been 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 certified by the customs authority of the Member State of destination which identifies the goods and establishes that the goods have been presented at the customs office of destination, or have been delivered to an authorised consignee as referred to in Article 233(4)(b) of the Code;
- b a document or a customs record, certified by the customs authority of a Member State which establishes that the goods have physically left the customs territory of the Union;
- c a customs document issued in a third country where the goods are placed under a customs procedure;
- d a document issued in a third country, stamped or otherwise certified by the customs authority of that country and establishing that the goods are considered to be in free circulation in that country.

2 Instead of the documents referred to in paragraph 1, copies thereof certified as being true copies by the body which certified the original documents, by the authority of the third country concerned or by an authority of a Member State may be provided as proof.

3 The notification of arrival of the goods referred to in Article 300 shall not be considered to be proof that the Union transit procedure has been ended correctly.

Subsection 6 **U.K.**

Simplifications used for the Union transit procedure

Article 313 **U.K.**

Territorial scope of simplifications(Article 233(4) of the Code)

1 The simplifications referred to in Article 233(4)(a) and (c) of the Code shall apply only to Union transit operations beginning in the Member State where the authorisation of the simplifications is granted.

2 The simplification referred to in Article 233(4)(b) of the Code shall apply only to Union transit operations ending in the Member State where the authorisation of the simplification is granted.

3 The simplification referred to in Article 233(4)(e) of the Code shall apply in the Member States specified in the authorisation of the simplification.

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Article 314 **U.K.**

Placing of goods under the Union transit procedure by an authorised consignor(Article 233(4)(a) of the Code)

1 Where an authorised consignor intends to place goods under the Union transit procedure, he shall lodge a transit declaration at the customs office of departure. The authorised consignor cannot start the Union transit procedure until the expiry of the time-limit specified in the authorisation referred to in Article 233(4)(a) of the Code.

2 The authorised consignor shall enter the following information into the electronic transit system:

- a the itinerary where an itinerary has been prescribed in accordance with Article 291;
- b the time-limit set in accordance with Article 297 of this Regulation within which the goods shall be presented at the customs office of destination;
- c the number and the individual seal identifiers of the seals, where appropriate.

3 The authorised consignor may print a transit accompanying document or transit/security accompanying document only after receipt of the notification of the release of the goods for the Union transit procedure from the customs office of departure. However, until the dates of deployment of the upgrading of the NCTS referred to in Annex to Implementing Decision 2014/255/EU, the authorised consignor shall print those documents.

Article 315 **U.K.**

Formalities for goods moved under the Union transit procedure received by an authorised consignee(Article 233(4)(b) of the Code)

1 When the goods arrive at a place specified in the authorisation referred to in Article 233(4)(b) of the Code, the authorised consignee shall:

- a immediately notify the customs office of destination of arrival of the goods and inform it of any irregularities or incidents that occurred during transport;
- b unload the goods only after obtaining the permission from the customs office of destination;
- c after unloading, enter the results of the inspection and any other relevant information relating to the unloading into his records without delay;
- d notify the customs office of destination of the results of the inspection of the goods and inform it of any irregularities on the third day following the day on which he has received the permission to unload the goods, at the latest.

2 When the customs office of destination has received notification of arrival of the goods at the premises of the authorised consignee, it shall notify the customs office of departure of the arrival of the goods.

3 When the customs office of destination has received the results of the inspection of the goods referred to in paragraph 1(d), it shall send the control results to the customs office of departure on the sixth day following the day the goods were delivered to the authorised consignee, at the latest.

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Article 316 **U.K.**

End of the Union transit procedure for goods received by an authorised consignee(Article 233(4)(b) of the Code)

1 The holder of the procedure shall be considered to have fulfilled his obligations and the transit procedure shall be deemed to end in accordance with Article 233(2) of the Code, when the goods have been presented intact to the authorised consignee as provided for in Article 233(4)(b) of the Code at the place specified in the authorisation within the time-limit set in accordance with Article 297(1) of this Regulation.

2 At the carrier's request the authorised consignee shall issue the receipt which certifies the arrival of the goods at a place specified in the authorisation referred to in Article 233(4)(b) of the Code and contains a reference to the MRN of the Union transit operation. The receipt shall be provided using the form set out in Annex 72-03.

Article 317 **U.K.**

Formalities for the use of seals of a special type(Article 233(4)(c) of the Code)

1 Seals of a special type shall fulfil the requirements laid down in Article 301(1) of this Regulation.

Where seals have been certified by a competent body in accordance with ISO International Standard No 17712:2013 'Freight containers - Mechanical Seals', those seals shall be deemed to fulfil those requirements.

For containerised transports, seals with high-security features shall be used to the widest possible extent.

2 The seal of a special type shall bear either of the following indications:

- a the name of the person authorised in accordance with Article 233(4)(c) of the Code 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 person concerned.

3 The holder of the procedure shall enter the number and the individual seal identifiers of the seals of a special type in the transit declaration and shall affix seals no later than when goods are released for the Union transit procedure.

Article 318 **U.K.**

Customs supervision for the use of seals of a special type(Article 233(4)(c) of the Code)

The customs authority shall do the following:

(a) notify the Commission and the customs authorities of the other Member States of seals of a special type in use and of seals of a special type which it has decided not to approve for reasons of irregularities or technical deficiencies;

Status: Point in time view as at 24/11/2015.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, CHAPTER 2 is up to date with all changes known to be in force on or before 21 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (b) review the seals of a special type approved by it and in use, when it receives information that another authority has decided not to approve a particular seal of a special type;
- (c) conduct a mutual consultation in order to reach a common assessment;
- (d) monitor the use of the seals of a special type by persons authorised in accordance with Article 197 of Delegated Regulation (EU) 2015/2446.

Where necessary, the Commission and the Member States in agreement with each other may establish a common numbering system, define use of common security features and technology.

Article 319 **U.K.**

Consultation prior to authorisations to use an electronic transport document as a transit declaration for air transport or maritime transport(Article 22 of the Code)

After having examined whether the conditions laid down in Article 191 of Delegated Regulation (EU) 2015/2446 and the conditions laid down in Article 199 of that Delegated Regulation for air transport or in Article 200 of that Delegated Regulation for maritime transport, respectively, for the authorisation are met, the customs authority competent to take a decision shall consult the customs authority at the airports of departure and destination in the event of air transport or the customs authority at the ports of departure and destination in the event of maritime transport.

The time-limit for the consultation shall be fixed at 45 days from the communication referred to in Article 15 from the customs authority competent to take a decision of the conditions and criteria which need to be examined by the consulted customs authority.

Article 320 **U.K.**

Formalities for the use of an electronic transport document as a transit declaration for air transport or maritime transport(Article 233(4)(e) of the Code)

1 The goods shall be released for the Union transit procedure when the particulars of the electronic transport document have been made available to the customs office of departure at the airport in the event of air transport or to the customs office of departure at the port in the event of maritime transport in accordance with the means defined in the authorisation.

2 Where the goods are to be placed under the Union transit procedure, the holder of the procedure shall enter the appropriate codes next to all items in the electronic transport document.

3 The Union transit procedure shall end when the goods are presented at the customs office of destination at the airport in the event of air transport or at the customs office of destination at the port in the event of maritime transport, and the particulars of the electronic transport document have been made available to that customs office in accordance with the means defined in the authorisation.

4 The holder of the procedure shall notify the customs offices of departure and destination immediately of all offences and irregularities.

5 The Union transit procedure is deemed to be discharged unless the customs authorities have received information or have established that the procedure has not ended correctly.

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Subsection 7 **U.K.**

Goods transported by fixed transport installation

Article 321 **U.K.**

Transport by fixed transport installation and operation of the Union transit procedure(Articles 226(3)(a) and 227(2)(a) of the Code)

1 Where the goods transported by a fixed transport installation enter the customs territory of the Union through that installation, those goods shall be deemed to be placed under the Union transit procedure when entering that territory.

2 Where the goods are already in the customs territory of the Union and is transported by a fixed transport installation, those goods shall be deemed to be placed under the Union transit procedure when placed into the fixed transport installation.

3 For the purposes of the Union transit procedure where goods are transported by fixed transport installations, 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 in the case referred to in paragraph 1 or the operator of the fixed transport installation in the Member State in which the movement starts in the case referred to in paragraph 2.

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

4 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.

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

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

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- (1) Commission Regulation (EC) No 1192/2008 of 17 November 2008 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code ([OJ L 329, 6.12.2008, p. 1](#)).

Status:

Point in time view as at 24/11/2015.

Changes to legislation:

Commission Implementing Regulation (EU) 2015/2447, CHAPTER 2 is up to date with all changes known to be in force on or before 21 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.