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STATUTORY INSTRUMENTS

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**1993 No. 1353**

**CUSTOMS AND EXCISE**

**The Customs and Excise (Transit) Regulations 1993**

*Made* - - - - 26th May 1993  
*Laid before Parliament* 2nd June 1993  
*Coming into force* - - 23rd June 1993

The Commissioners of Customs and Excise, being a Department designated for the purposes of section 2(2) of the European Communities Act 1972<sup>(1)</sup> in relation to customs matters of the European Communities<sup>(2)</sup>, in exercise of the powers conferred upon them by the said section 2(2) and of all other powers enabling them in that behalf, hereby make the following Regulations:

**Citation, commencement and interpretation**

1. These Regulations may be cited as the Customs and Excise (Transit) Regulations 1993 and shall come into force on 23rd June 1993.

2. In these Regulations—

“Consignment Note CIM” and “TR transfer note”—

(a) in relation to Community transit, have the same meanings as in Articles 72 and 86 respectively of Commission Regulation (EEC) No. 1214/92<sup>(3)</sup>;

(b) in relation to common transit, have the same meanings as in Articles 72 and 86 respectively of Appendix II to the Convention<sup>(4)</sup>;

“the Convention” means the Convention of 20th May 1987 on a common transit procedure entered into by the Economic Community, Austria, Finland, Iceland, Norway, Sweden and the Swiss Confederation<sup>(5)</sup>;

“the customs and excise Acts” has the same meaning as in section 1 of the Customs and Excise Management Act 1979<sup>(6)</sup>;

“relevant Community provision” means—

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(1) 1972 c. 68.

(2) S.I. 1977/980.

(3) OJ No. L132, 16.5.92, p. 1. This Regulation has been amended by Commission Regulation (EEC) No. 3712/92 (OJ No. L378, 23.12.92, p. 15).

(4) OJ No. L226, 13.8.87, p. 2. Appendix II was substituted by Article 1 of, and Annex I to, Decision No. 2/92 of the EEC-EFTA Joint Committee on Common Transit (OJ No. L402, 31.12.92, p. 9).

(5) OJ No. L226, 13.8.87, p. 2.

(6) 1979 c. 2.

- (a) in relation to Community transit, any provision of a Community Regulation specified in the first, second or third columns of the Schedule to these Regulations and shall include any such provisions as applied by—
  - (i) Article 37(3) of Council Regulation (EEC) No. 2726/90(7);
  - (ii) Articles 81(1) and 96(1) of Commission Regulation (EEC) No. 1214/92;
- (b) in relation to common transit, any provision of the Convention specified in the fourth or fifth columns of the Schedule to these Regulations and shall include any such provisions as applied by—
  - (i) Article 37(3) of Appendix I(8) to the Convention;
  - (ii) Articles 81(1) and 96(1) of Appendix II to the Convention.

### Offences, penalty and forfeiture

3. In the event of any contravention or failure to comply with—
- (a) any relevant Community provision, or
  - (b) any requirement or condition imposed by or under any such provision,

person then in charge of the goods shall each be liable on summary conviction to a penalty of level 5 on the standard scale(9) and any goods in respect of which the offence was committed shall be liable to forfeiture.

### Supplementary

4.—(1) Section 139 of and Schedule 3 to the Customs and Excise Management Act 1979(10) (detention, seizure and condemnation of goods) shall apply to any goods liable to forfeiture under regulation 3 above as if the goods were liable to forfeiture under the customs and excise Acts.

(2) Sections 144 to 148 and 150 to 155 of the Customs and Excise Management Act 1979(11) (proceedings for offences, mitigation of penalties, proof and other matters) shall apply in relation to offences and penalties under regulation 3 above and proceedings for such offences or for condemnation of anything as being forfeited under that regulation as they apply in relation to offences and penalties and proceedings for offences or for condemnation under the customs and excise Acts.

(7) OJ No. L262, 26.9.90, p. 1.

(8) OJ No. L402, 31.12.92, p. 2. Appendix I was substituted by Article 1 of, and Annex I to, Decision No. 1/91 of the EEC-EFTA Joint Committee on Common Transit (OJ No. L402, 31.12.92, p. 1).

(9) The amounts of the penalties on the levels of the standard scale have been increased most recently in relation to England and Wales and Scotland by the Criminal Justice Act 1991 (c. 53), section 17, which was brought into force by S.I. 1992/333; the amounts in relation to Northern Ireland are set out in S.R.(N.I.) 1984 No. 253.

(10) The provision as to penalty in section 139(7) was amended in its application to England and Wales by the Criminal Justice Act 1982 (c. 48), section 46; in its application to Scotland by the Criminal Procedure (Scotland) Act 1975 (c. 21), section 289G (which was inserted by the Criminal Justice Act 1982, section 54); and in its application to Northern Ireland by S.I. 1984/703 (N.I.3); paragraphs 2(c) and 4(1) of Schedule 3 were amended by the Isle of Man Act 1979 (c. 58), section 13 and Schedule 1, paragraphs 23 and 24 respectively.

(11) Section 145(6) was amended by the Police and Criminal Evidence Act 1984 (c. 60), section 114(1); section 146(1) was modified by S.I. 1990/2167; section 146A was inserted by the Finance Act 1989 (c. 26), section 16(1) and (4); section 147(1) was repealed by the Finance Act 1989 (c. 26), section 16(2) and (4), section 187(1) and Schedule 17, Part I; section 147(2) was amended by the Magistrates' Courts Act 1980 (c. 43), section 154 and Schedule 7, paragraph 176; section 147(5) was repealed by the Criminal Justice Act 1982 (c. 48), section 77 and Schedule 14, paragraph 42 and section 78 and Schedule 16; section 151 was amended by the Magistrates' Courts Act 1980 (c. 43), section 154 and Schedule 7, paragraph 177; section 153(4) was inserted by the Finance Act 1981 (c. 35), section 11(1) and Schedule 8, Part I, paragraph 9; section 154(2) was modified by S.I. 1990/2167.

## Revocation

5.—(1) The Customs and Excise (Community Transit) (No. 2) Regulations 1987(12) and the Customs and Excise (Common Transit) Regulations 1988(13) are hereby revoked.

(2) Notwithstanding their revocation, the Regulations mentioned in paragraph 1 of this regulation shall continue to have effect—

- (a) until 1st July 1993, to the extent that they create offences for the contravention of Articles 35 and 37 of Commission Regulation (EEC) No. 1062/87(14) and Articles 35 and 37 of the Convention in the application of those Articles to the carriage of goods under cover of an International Express Parcels Consignment Note;
- (b) in relation to carriage begun, in accordance with the provisions of Council Regulation (EEC) No. 222/77(15) and Commission Regulation (EEC) No. 1062/87, on or before 31st December 1992.

New King's Beam House 22 Upper Ground  
London SE1 9PJ  
26th May 1993

*A. Sawyer*  
Commissioner of Customs and Excise

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(12) S.I. 1987/2105.

(13) S.I. 1988/1476.

(14) OJ No. L107, 22.4.87, p. 1. This Regulation has been amended by Commission Regulation (EEC) No. 2823/87 (OJ No. L270, 23.9.87, p. 1), Commission Regulation (EEC) No. 1469/88 (OJ No. L132, 28.5.88, p. 67), Commission Regulation (EEC) No. 1159/89 (OJ No. L119, 29.4.89, p. 100), Commission Regulation (EEC) No. 1429/90 (OJ No. L137, 30.5.90, p. 21), Commission Regulation (EEC) No. 2920/90 (OJ No. L279, 11.10.90, p. 20) and Commission Regulation (EEC) No. 2560/92 (OJ No. L257, 3.9.92, p. 5).

(15) OJ No. L38, 9.2.77, p. 1. This Regulation has been amended by Council Regulation (EEC) No. 983/79 (OJ No. L123, 19.5.79, p. 1), Council Regulation (EEC) No. 3813/81 (OJ No. L383, 31.12.81, p. 28), Council Regulation (EEC) No. 3617/82 (OJ No. L382, 31.12.82, p. 6), Council Regulation (EEC) No. 1901/85 (OJ No. L179, 11.7.85, p.6), Council Regulation (EEC) No. 1674/87 (OJ No. L157, 17.6.87, p. 1) and Council Regulation (EEC) No. 474/90 (OJ No. L51, 27.2.90, p. 1).

*Status: This is the original version (as it was originally made).*

## SCHEDULE

Regulation 2

## RELEVANT COMMUNITY PROVISIONS

E.C. REGULATIONS (COMMUNITY TRANSIT)			THE CONVENTION (16) (COMMON TRANSIT)		SUBJECT MATTER OF PROVISIONS
(1) COUNCIL REGULATION (EEC) No. 2726/90 (17)	(2) COMMISSION REGULATION (EEC) No. 1214/92 (18)	(3) COMMISSION REGULATION (EEC) No. 3566/92 (19)	(4) APPENDIX I	(5) APPENDIX II	
Article 11— paragraphs 1(a) and (b)			Article 11— paragraphs 1(a) and (b)		Principal's responsibility for production of goods and TI document at office of destination and for observance of time limits, identification measures and provisions relating, as the case may be, to Community transit or common transit
Article 11— paragraph 2			Article 11— paragraph 2		Responsibility of carrier and recipient for production of goods at office of destination and for observance of time limits and identification measures
Article 15			Article 15— paragraph 1		Copies of TI document to accompany goods

(16) OJ No. L226, 13.8.87, p. 2. The Appendices to the Convention were substituted by Article 1 of, and Annex I to, Decision Nos. 1/91 and 2/92 of the EEC-EFTA Joint Committee on Common Transit (OJ No. L402, 31.12.92, pps. 1 and 9 respectively).

(17) OJ No. L262, 26.9.90, p. 1.

(18) OJ No. L132, 16.5.92, p. 1. This Regulation has been amended by Commission Regulation (EEC) No. 3712/92 (OJ No. L378, 23.12.92, p. 15).

(19) OJ No. L362, 11.12.92, p. 11.

E.C. REGULATIONS (COMMUNITY TRANSIT)			THE CONVENTION (16) (COMMON TRANSIT)		SUBJECT MATTER OF PROVISIONS
(1) COUNCIL REGULATION (EEC) No. 2726/90 (17)	(2) COMMISSION REGULATION (EEC) No. 1214/92 (18)	(3) COMMISSION REGULATION (EEC) No. 3566/92 (19)	(4) APPENDIX I	(5) APPENDIX II	
Article 18— paragraph 1			Article 18— paragraph 1		Consignment and copies of TI document to be produced at each office of transit
Article 18— paragraph 2			Article 18— paragraph 2		Carrier to give each office of transit a transit advice note
Article 20 — the first sentence of paragraph 1			Article 20 — the first sentence of paragraph 1		Transfer of goods under supervision of customs authorities
Article 24— the first sub- paragraph of paragraph 1			Article 24— the first sub- paragraph of paragraph 1]		Principal to furnish guarantee
	Article 20— first paragraph			Article 20— first paragraph	Document for dispatch or export of goods to be presented to office of departure together with declaration to which it relates
	Article 65				Restriction etc. on exportation from Community to be stated on Community

(16) OJ No. L226, 13.8.87, p. 2. The Appendices to the Convention were substituted by Article 1 of, and Annex I to, Decision Nos. 1/91 and 2/92 of the EEC-EFTA Joint Committee on Common Transit (OJ No. L402, 31.12.92, pps. 1 and 9 respectively).

(17) OJ No. L262, 26.9.90, p. 1.

(18) OJ No. L132, 16.5.92, p. 1. This Regulation has been amended by Commission Regulation (EEC) No. 3712/92 (OJ No. L378, 23.12.92, p. 15).

(19) OJ No. L362, 11.12.92, p. 11.

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E.C. REGULATIONS (COMMUNITY TRANSIT)			THE CONVENTION (16) (COMMON TRANSIT)		SUBJECT MATTER OF PROVISIONS
(1) COUNCIL REGULATION (EEC) No. 2726/90(17)	(2) COMMISSION REGULATION (EEC) No. 1214/92(18)	(3) COMMISSION REGULATION (EEC) No. 3566/92(19)	(4) APPENDIX I	(5) APPENDIX II	
	Article 66— last sentence of paragraph 1				transit document  When restricted etc. goods placed under a transit procedure other than the Community transit procedure Control Copy T5 to be endorsed with statement of restriction on export
	Article 78— paragraph 1			Article 78— paragraph 1	Consignment Note CIM to be produced at office of departure
	Article 80— paragraph 1			Article 80— paragraph 1	Railway authority to forward to office of destination sheets of Consignment Note CIM
	Article 93— paragraph 1			Article 93— paragraph 1	TR transfer note to be produced at office of departure
	Article 93 — the first			Article 93— paragraph 10	TR transfer note to be

(16) OJ No. L226, 13.8.87, p. 2. The Appendices to the Convention were substituted by Article 1 of, and Annex I to, Decision Nos. 1/91 and 2/92 of the EEC-EFTA Joint Committee on Common Transit (OJ No. L402, 31.12.92, pps. 1 and 9 respectively).

(17) OJ No. L262, 26.9.90, p. 1.

(18) OJ No. L132, 16.5.92, p. 1. This Regulation has been amended by Commission Regulation (EEC) No. 3712/92 (OJ No. L378, 23.12.92, p. 15).

(19) OJ No. L362, 11.12.92, p. 11.

E.C. REGULATIONS (COMMUNITY TRANSIT)			THE CONVENTION (16) (COMMON TRANSIT)		SUBJECT MATTER OF PROVISIONS
(1) COUNCIL REGULATION (EEC) No. 2726/90 (17)	(2) COMMISSION REGULATION (EEC) No. 1214/92 (18)	(3) COMMISSION REGULATION (EEC) No. 3566/92 (19)	(4) APPENDIX I	(5) APPENDIX II	
	sentence of paragraph 7				produced at office of destination
	Article 95— paragraph 1			Article 95— paragraph 1	Transport undertaking to deliver to office of destination sheets of TR transfer note
	Article 110— paragraph 1(a)			Article 110— paragraph 1(a)	Authorised consignor to comply with simplified formalities applicable at the office of departure and conditions of authorisation
	Article 114— paragraph 1			Article 114— paragraph 1	Authorised consignee to notify excess quantities, shortages etc., and to send documents to office of destination
	Article 125— paragraph 1(a)			Article 125— paragraph 1(a)	Formalities to be complied with by authorised consignor under T2L simplified procedure

(16) OJ No. L226, 13.8.87, p. 2. The Appendices to the Convention were substituted by Article 1 of, and Annex I to, Decision Nos. 1/91 and 2/92 of the EEC-EFTA Joint Committee on Common Transit (OJ No. L402, 31.12.92, pps. 1 and 9 respectively).

(17) OJ No. L262, 26.9.90, p. 1.

(18) OJ No. L132, 16.5.92, p. 1. This Regulation has been amended by Commission Regulation (EEC) No. 3712/92 (OJ No. L378, 23.12.92, p. 15).

(19) OJ No. L362, 11.12.92, p. 11.

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E.C. REGULATIONS (COMMUNITY TRANSIT)			THE CONVENTION (16) (COMMON TRANSIT)		SUBJECT MATTER OF PROVISIONS
(1) COUNCIL REGULATION (EEC) No. 2726/90(17)	(2) COMMISSION REGULATION (EEC) No. 1214/92(18)	(3) COMMISSION REGULATION (EEC) No. 3566/92(19)	(4) APPENDIX I	(5) APPENDIX II	
		Article 2— paragraph 2			Goods to be put to declared use and dispatched to a declared destination
		Article 23— paragraph 1(a)			Authorised consignor to comply with simplified formalities applicable at office of departure and conditions of authorisation

### EXPLANATORY NOTE

*(This note is not part of the Regulations)*

The making of these Regulations is consequent on amendment to EC Regulations dealing with Community transit and the EEC-EFTA Convention on common transit. Penalties and forfeiture are created for contravention of these procedures. These two transit procedures have hitherto been dealt with in separate statutory instruments: the Customs and Excise (Community Transit) (No. 2) Regulations 1987(20) and the Customs and Excise (Common Transit) Regulations 1988(21), both revoked by these Regulations. The penalty, proceedings and forfeiture procedure are governed by the Customs and Excise Management Act 1979.

The Schedules to the 1987 and 1988 Regulations are replaced by the Schedule to these Regulations to take account of:—

(16) OJ No. L226, 13.8.87, p. 2. The Appendices to the Convention were substituted by Article 1 of, and Annex I to, Decision Nos. 1/91 and 2/92 of the EEC-EFTA Joint Committee on Common Transit (OJ No. L402, 31.12.92, pps. 1 and 9 respectively).

(17) OJ No. L262, 26.9.90, p. 1.

(18) OJ No. L132, 16.5.92, p. 1. This Regulation has been amended by Commission Regulation (EEC) No. 3712/92 (OJ No. L378, 23.12.92, p. 15).

(19) OJ No. L362, 11.12.92, p. 11.

(20) S.I. 1987/2105.

(21) S.I. 1988/1476.

the repeal of Council Regulation (EEC) No. 222/77(22) and its replacement by Council Regulation (EEC) No. 2726/90(23) ;

the repeal of Commission Regulation (EEC) No. 1062/87(24) and its replacement by Commission Regulation (EEC) No. 1214/92(25) ;

the repeal of Commission Regulation (EEC) No. 2823/87(26) and its replacement by Commission Regulation (EEC) No. 3566/92(27) ;

the substitution of new Appendices(28) to the EEC-EFTA Convention governing common transit procedure(29) .

Regulation 5 reflects the arrangements which have been made to deal with the transition from the procedures governed by the replaced EC Regulations and Convention Appendices.

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(22) OJ No. L38, 9.2.77, p. 1.

(23) OJ No. L262, 26.9.90, p. 1.

(24) OJ No. L107, 22.4.87, p. 1.

(25) OJ No. L132, 16.5.92, p. 1.

(26) OJ No. L270, 23.9.87, p. 1.

(27) OJ No. L362, 11.12.92, p. 11.

(28) OJ No. L402, 31.12.92, pps. 1 and 9.

(29) OJ No. L226, 13.8.87, p. 2.