

SCHEDULE 1

Regulation 2

The common transit procedure

PART 1

Common transit procedures that start outside the United Kingdom

Common transit procedure: preliminary

1.—(1) The goods need not be presented to Customs on import⁽¹⁾ when goods subject to a common transit procedure that starts outside the United Kingdom are brought into the United Kingdom.

If they are chargeable goods⁽²⁾, they are deemed to be declared for a transit procedure within TCTA (see paragraph 58(1)(f)), section 3(4)(b), and no additional declaration for the purposes of that importation is necessary either before or on import.

(2) For the purposes of this Part, the “common transit procedure” is one covered by the Convention of 20th May 1987 on a common transit procedure in regulation 2 and applicable to the carriage of goods into the United Kingdom⁽³⁾, and “Convention” refers to this one.

(3) Where that common transit procedure does not end in the United Kingdom, the continuation of the procedure outside the United Kingdom discharges the procedure for the purposes of TCTA, Schedule 2, paragraph 19(2).

(4) Where goods transported by a fixed transport installation enter the United Kingdom through that installation, those goods are deemed to be subject to the common transit procedure.

(5) In this Part—

- (a) a “common transit state” is a member State⁽⁴⁾ or is any other country that is a Contracting Party to the Convention or that has acceded to it;
- (b) a “fixed transport installation” is a technical means used for the continuous transport of goods such as electricity, gas or oil.

(6) Chargeable goods may be moved within the United Kingdom without being subject to import duty if the movement takes place in accordance with the common transit procedure.

Presentation of goods moved subject to the common transit procedure to the HMRC customs office of transit

2.—(1) The goods in paragraph 1(1) together with the MRN of the declaration (see sub-paragraph (3)) must, once brought into the United Kingdom, be presented to the HMRC office constituting the customs office of transit (see paragraph 58(1)(d) and sub-paragraph (2)).

(2) In this Part, an “HMRC customs office of transit” is—

- (a) the HMRC office competent for the point of entry into the United Kingdom when the goods are entering the United Kingdom in the course of a common transit procedure; or

(1) As would otherwise be the case under the Taxation (Cross-border Trade) Act 2018, Schedule 1, paragraph 1(1).

(2) The Taxation (Cross-border Trade) Act 2018, section 2 covers “chargeable goods”.

(3) Articles 1 to 6 of the Convention provide further details.

(4) A member of the EU, see the Interpretation Act 1978 (c. 30), Schedule 1, as amended by the European Union (Withdrawal) Act 2018 (c. 16), Schedule 8, paragraphs 18 and 22(e) and S.I. 2018/808.

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- (b) the HMRC office competent for the point of exit from the United Kingdom when the goods are leaving the United Kingdom, in the course of a common transit procedure, via a frontier with another territory that is not a common transit state.
- (3) In this Part, the “MRN” is the master reference number allocated by the competent customs authority outside the United Kingdom to the declaration made there for the common transit procedure.
- (4) The MRN presented under sub-paragraph (1) must be accompanied by any corresponding transit accompanying document under sub-paragraph (5).
- (5) A transit accompanying document is one provided by the customs office of departure (see sub-paragraph (7)) and corresponding to the document in paragraph 25(5).
- (6) HMRC must record the border passage of the goods on the basis of the particulars of the common transit procedure received from the customs office of departure pursuant to the Convention. That passage must be notified by HMRC to the customs office of departure.
- (7) In this Part, the “customs office of departure” is the customs office outside the United Kingdom where the declaration was accepted for the goods subject to the common transit procedure.
- (8) Where goods are carried via an HMRC customs office of transit that is not the one declared, HMRC must request the particulars of the common transit procedure from the customs office of departure (but only if they do not already have these particulars) and notify the border passage of the goods to the customs office of departure.
- (9) Any inspection of the goods at an HMRC customs office of transit must be carried out mainly on the basis of the particulars of the common transit procedure received from the customs office of departure.
- (10) Sub-paragraphs (1), (6) and (8) do not apply to the transport of goods by rail provided that HMRC can verify the border passage of the goods by other means. Such verification must take place only in the case of need, and may take place retrospectively.

Incidents in the United Kingdom during movements of goods subject to the common transit procedure

- 3.—(1) A carrier (see sub-paragraph (2)) must present the goods together with the MRN of the declaration to HMRC if, within the United Kingdom—
- (a) the carrier is obliged to deviate from a route prescribed by the customs office of departure due to circumstances beyond the carrier’s control;
 - (b) the seals are broken or tampered with in the course of the transport operation for reasons beyond the carrier’s control;
 - (c) goods are transferred from one means of transport to another means of transport;
 - (d) imminent danger necessitates 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 (see sub-paragraph (5)) or the carrier to comply with their respective obligations; or
 - (f) any of the elements constituting a single means of transport is changed, namely—
 - (i) a road vehicle accompanied by each of its trailers or semi-trailers;
 - (ii) a set of coupled railway carriages or wagons;
 - (iii) boats constituting a single chain.
- (2) In this Part (except for the purposes of paragraph 4(5)(a)), in the context of entry, the “carrier” is the person who brings the goods, or who assumes responsibility for the carriage of the goods, into the United Kingdom.

And in the context of exit, the “carrier” is the person who takes the goods, or who assumes responsibility for the carriage of the goods, out of the United Kingdom.

(3) Where HMRC consider that the common transit procedure concerned may continue, they may take any steps that they consider necessary.

(4) In the case of an incident referred to in sub-paragraph (1)(c), presentation of the goods together with the MRN of the declaration is not required if the following conditions are fulfilled—

- (a) the goods are transferred from a means of transport that is not sealed; and
- (b) the holder of the procedure (see sub-paragraph (5)) or the carrier on behalf of the holder of the procedure provides relevant information concerning the transfer to the satisfaction of HMRC.

(5) In this Part (except for the purposes of paragraph 4(5)(b)), the “holder” of the procedure is the person who lodges the declaration for the common transit procedure, or on whose behalf that declaration is lodged.

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

(7) In the case referred to in sub-paragraph (6), the carrier is waived from the presentation of the goods and of the MRN of the declaration to HMRC.

(8) In the case of an incident referred to in sub-paragraph (1)(f), where the tractor unit of a road vehicle is changed without its trailers or semi-trailers being changed, presentation of the goods together with the MRN of the declaration is not required if 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 satisfaction of HMRC.

(9) In the cases referred to in sub-paragraph (1), the carrier must make the necessary entries in any transit accompanying document.

(10) Relevant information concerning incidents during common transit procedures must be recorded in the electronic transit system by HMRC.

In this Part, the “electronic transit system” is any such system used by the common transit states for the completion of the customs formalities of the common transit procedure.

End of the common transit procedure in the United Kingdom (1): obligations of the holder of the procedure, and of the carrier and recipient of goods moving subject to the procedure

4.—(1) The holder of the common transit procedure is responsible for all of the following—

- (a) presentation of the goods intact, and the required information in paragraph 5(1)(c), at the HMRC customs office of destination in the United Kingdom (see sub-paragraph (2)) within the time-limit set by the customs office of departure and in compliance with the measures taken by HMRC and other customs authorities to ensure their identification;
- (b) observance of the customs provisions relating to the procedure;
- (c) provision of any guarantee mentioned in the Convention in order to ensure payment of any import duty and other charges which may be incurred in respect of the goods.

(2) In this Part, the “HMRC customs office of destination” is the HMRC office where the goods subject to the common transit procedure are presented in order to end the procedure.

(3) The obligation of the holder of the procedure in sub-paragraph (1) is met and the common transit procedure ends when the goods subject to the common transit procedure and the required information are available at the HMRC customs office of destination, in accordance with paragraph 5.

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This does not apply in a case covered by sub-paragraph (6) or (7).

(4) A carrier, or recipient of goods who accepts goods knowing that they are moving subject to the common transit procedure, is also responsible for presentation of the goods intact at the HMRC customs office of destination within the time-limit set by the customs office of departure and in compliance with the measures taken by HMRC and other customs authorities to ensure their identification.

(5) For the purposes of this Part and sub-paragraph (4)—

- (a) the operator of a fixed transport installation who is established in the United Kingdom is the carrier;
- (b) the holder of the common transit procedure in the case of a fixed transport installation is—
 - (i) the operator of the installation who is established in the common transit state where the goods are placed in the installation at the start of the common transit procedure, or
 - (ii) the operator of the installation who is established in the common transit state in the territory of which the goods enter a common transit state.

The operator in either paragraph (b)(i) or (ii) must agree with HMRC the methods of customs control over the goods transported.

(6) The common transit procedure is deemed to have ended when the appropriate entry is made in the commercial records of the consignee, or the operator of a 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 United Kingdom for a country other than a common transit state.

(7) If an electronic transport document is used as the declaration if so authorised under provision corresponding to paragraph 18(5), the common transit procedure ends when both the goods are presented at the HMRC customs office of destination for the airport 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.

(8) The holder of the common transit procedure for the purposes of a case covered by sub-paragraph (7) must notify HMRC, at the HMRC customs office of destination, of all offences and irregularities related to the common transit procedure.

5.—(1) Where goods subject to the common transit procedure arrive at the HMRC customs office of destination, the following must be presented to HMRC at that office—

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

The presentation must take place during the official opening hours of the office. However HMRC 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) Where the presentation has taken place after the expiry of the time-limit set by the customs office of departure, the holder of the common transit procedure is deemed to have complied with the time-limit where the holder or the carrier proves to the satisfaction of HMRC that the delay is not attributable to the holder or carrier.

(3) The common transit procedure may be ended at an HMRC office other than that declared in the declaration. That office is then the HMRC customs office of destination.

(4) HMRC must notify the customs office of departure of the arrival of the goods on the day the goods and the MRN of the declaration are presented in accordance with sub-paragraph (1).

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

(6) The receipt must be provided as stipulated by paragraph 8 and must be completed in advance by the person concerned.

(7) The receipt must not be used as proof of the common transit procedure having ended.

End of the common transit procedure in the United Kingdom (2): goods received by an authorised consignee

6.—(1) Upon application, HMRC may authorise the following simplification regarding the end of the common transit procedure in the United Kingdom, namely the status of “authorised consignee”, allowing the holder of the authorisation to receive goods moved under the common transit procedure at an authorised place to end the procedure under paragraph 4(3).

(2) The authorisation may be granted to an applicant fulfilling the following conditions, but only if HMRC consider that they will be able to exercise control of the goods subject to the common transit procedure without introducing administrative measures disproportionate to the requirements of the person concerned—

- (a) the applicant must be established in the United Kingdom;
 - (b) the applicant will regularly receive goods subject to the common transit procedure;
 - (c) the applicant, and any director or senior employee of the applicant, have not been involved in a breach of an obligation relating to tax or a Customs obligation, which in the opinion of an officer of Revenue and Customs is—
 - (i) a serious breach having regard to the circumstances and nature of any breach and the number of any breaches; and
 - (ii) relevant to the suitability of the applicant to be an authorised consignee;
 - (d) the applicant, and any director or senior employee of the applicant, have no criminal convictions which in the opinion of an officer of Revenue and Customs are—
 - (i) serious having regard to the type of conviction; and
 - (ii) relevant to the suitability of the applicant to be an authorised consignee;
 - (e) the applicant maintains a logistical system and records that identify the movement of, and transactions in, chargeable goods and domestic goods and facilitate compliance with Customs obligations;
 - (f) the applicant meets any professional standards of competence stipulated in a public notice or, in the opinion of an officer of Revenue and Customs, the applicant’s practical experience makes the applicant suitable to be an authorised consignee;
 - (g) the applicant must be able to comply with any condition additional to paragraphs (a) to (f) which HMRC consider will be a justified condition of the authorisation if granted.
- (3) For the purposes of sub-paragraph (2)(a), the applicant is established in the United Kingdom—
- (a) in the case of an individual, where the individual is resident in the United Kingdom; or
 - (b) in any other case, where the applicant—
 - (i) has a registered office in the United Kingdom; or
 - (ii) has a permanent place in the United Kingdom from which the applicant carries out activities for which the applicant is constituted to perform.

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7.—(1) When the goods arrive at the authorised place in paragraph 6(1), the authorised consignee must—

- (a) immediately notify the HMRC customs office of destination about the arrival of the goods and inform them of any irregularities or incidents that occurred during transport;
- (b) unload the goods, but only after obtaining permission to do so from HMRC;
- (c) after unloading, enter the results of the inspection and any other relevant information relating to the unloading into the authorised consignee’s records without delay;
- (d) notify the HMRC customs office of destination about the results of the inspection of the goods and inform them of any irregularities, no later than the third day following the day on which permission from HMRC to unload the goods was received.

(2) When HMRC have received notification of the arrival of the goods at the premises of the authorised consignee under sub-paragraph (1), they must notify the customs office of departure of the arrival of the goods.

(3) The holder of the common transit procedure is deemed to have fulfilled the applicable obligations in paragraph 4(1), and the common transit procedure is deemed to end in accordance with paragraph 4(3), when the goods have been presented intact to the authorised consignee at the authorised place as provided for in paragraph 6(1) within the time-limit set by the customs office of departure.

(4) At the carrier’s request, the authorised consignee must issue a receipt which certifies the arrival of the goods at the authorised place in paragraph 6(1) and contains a reference to the MRN of the declaration. The receipt must be provided as stipulated by paragraph 8.

Receipt endorsed by the HMRC customs office of destination, and receipt issued by authorised consignee

8. A receipt under paragraph 5(5) or 7(4) must take the form stipulated in a public notice.

Verification and administrative assistance

9.—(1) HMRC may use their powers to carry out post-release controls of the information supplied and of any documents, forms, authorisations or data relating to the common transit procedure in order to check that the entries, the information exchanged and the stamps are authentic.

(2) They must respond without delay upon receiving a request for such controls from the customs authority of another common transit state.

(3) Where the competent customs authority (see paragraph 58(1)(b)) of the place of departure makes a request to HMRC for a post-release control of information related to the common transit procedure, the conditions laid down in paragraph 13(1) for discharging the common transit procedure are deemed not to have been fulfilled until the authenticity and accuracy of the data have been confirmed.

(4) For these purposes, “post-release control” is a specific act performed by HMRC in order to ensure compliance with customs and other legislation governing the common transit procedure.

Controls and issuing of alternative proof

10.—(1) Where the common transit procedure ends in the United Kingdom, HMRC must carry out customs controls on the basis of the particulars of the common transit procedure received from the customs office of departure.

(2) Where the common transit procedure ends in the United Kingdom, no irregularity has been detected by HMRC, and the holder of the procedure presents the transit accompanying document,

HMRC must endorse that document at the request of the holder of the procedure for the purpose of providing alternative proof of the ending of the procedure.

(3) The endorsement must consist of the HMRC stamp, the signature of an officer of Revenue and Customs, the date, and the following: “Alternative proof — 99202”.

Sending the control results

11.—(1) HMRC must notify the control results to the customs office of departure at the latest on the third day following the day the goods are presented in accordance with paragraph 5(1). In exceptional cases, that time-limit may be extended up to six days.

(2) Where goods are received by an authorised consignee as referred to in paragraph 6(1), the customs office of departure must be notified at the latest on the sixth day following the day the goods were delivered to the authorised consignee.

Enquiry procedure for goods moved subject to the common transit procedure

12.—(1) HMRC must send the control results immediately after receiving a request from the customs office of departure where that request is made because that office has not received the control results in accordance with paragraph 11.

(2) HMRC must send their reply within 28 days from the day on which a request was sent to them by the customs office of departure for one or more of the following reasons—

- (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 mentioned in paragraph 5(2);
- (b) the customs office of departure has not received the control results requested in accordance with sub-paragraph (1);
- (c) the customs office of departure becomes aware that the notification of arrival of the goods was or the control results were sent in error.

(3) Sub-paragraph (2) applies only if—

- (a) the request is sent to HMRC within a period of seven days after the expiry of the time-limit in sub-paragraph (2)(a) or the time-limit applicable by virtue of paragraph 11 to sub-paragraph (2)(b), or
- (b) the request is sent without delay to HMRC before the expiry of the time-limit if the customs office of departure receives information that the common transit procedure has not ended correctly, or suspects that to be the case.

(4) HMRC must within 40 days from the date on which it was sent, reply to a request from the customs office of departure where—

- (a) the request indicates that HMRC have not provided sufficient information for the common transit procedure to be discharged,
- (b) that customs office has, at the latest 28 days after initiating the enquiry procedure, requested the holder of the common procedure to provide that information,
- (c) the request indicates that the information provided in reply from the holder of the procedure is not sufficient to discharge the common transit procedure, and
- (d) that customs office has immediately sent the request for supplementary information to HMRC.

Discharge of the common transit procedure

13.—(1) The common transit procedure ending in the United Kingdom is discharged when HMRC and the customs authority for the customs office of departure outside the United Kingdom

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are in a position to establish, on the basis of a comparison of the data available to the customs office of departure and HMRC, that the procedure has ended correctly.

The deemed transit procedure in paragraph 1(1) is then deemed to be similarly discharged for the purposes of TCTA, Schedule 2, paragraph 19(2).

(2) HMRC, acting with other customs authorities as appropriate and as the case requires, must take all the measures necessary and within their powers to regularise the situation of the goods in respect of which a common transit procedure has not been discharged under the conditions prescribed.

(3) In the case of a common transit procedure ending in the United Kingdom under paragraph 4(7), that common transit procedure is deemed to be discharged unless HMRC have received information or have established that the procedure has not ended correctly.

The deemed transit procedure in paragraph 1(1) is then deemed to be similarly discharged for the purposes of TCTA, Schedule 2, paragraph 19(2).

Consequences of common transit procedure discharge

14.—(1) On the discharge of a common transit procedure in the United Kingdom, except under paragraph 1(3), the goods that were subject to it become subject to TCTA, sections 1 and 3 (charge to import duty and obligation to declare goods for a Customs procedure on import) and to regulations under the Customs and Excise Management Act 1979⁽⁵⁾, section 42(1) (regulation of unloading, removal, etc. of imported goods).

(2) They are then deemed to have been presented to Customs on import for the purposes of TCTA, Schedule 1, paragraph 1(1) (imported goods to be presented to Customs).

(3) A declaration in respect of them is then deemed to have been made for storage in a temporary storage facility.

HMRC controls and seals

15. Whenever a seal needs to be removed in the United Kingdom to allow customs inspection for the purposes of this Part, HMRC must endeavour to reseal as necessary with a customs seal of at least equivalent security features, and note the particulars of the action including the new seal number on the cargo documentation.

PART 2

Common transit procedures that start in the United Kingdom

Common transit procedure: preliminary

16.—(1) For the purposes of this Part, the “common transit procedure” is one covered by the Convention of 20th May 1987 on a common transit procedure in regulation 2 and applicable to the carriage of domestic goods⁽⁶⁾ or chargeable goods from the United Kingdom⁽⁷⁾, and “Convention” refers to this one.

(2) Where the goods are in the United Kingdom and are transported by a fixed transport installation, those goods are deemed to be subject to the common transit procedure once placed into the fixed transport installation.

⁽⁵⁾ 1979 c. 2; section 42(1) is amended, on a day to be appointed, by the Taxation (Cross-border Trade) Act 2018, Schedule 7, paragraph 36.

⁽⁶⁾ The Taxation (Cross-border Trade) Act 2018, section 33 covers “domestic goods”.

⁽⁷⁾ Articles 1 to 6 of the Convention provide further details.

(3) In this Part, the “HMRC customs office of departure” is the HMRC office in the United Kingdom where the declaration for the goods to the common transit procedure is accepted.

And the “customs office of destination” is the customs office in any common transit state where the goods subject to the common transit procedure are presented in order to end the procedure.

(4) In this Part, “common transit state” and “fixed transport installation” have the same meanings as in paragraph 1(5).

(5) Chargeable goods may be moved within the United Kingdom without being subject to import duty if the movement takes place in accordance with the common transit procedure.

17.—(1) The common transit procedure applies to goods passing through a country or territory outside the United Kingdom if one of the following conditions is fulfilled—

- (a) the country or territory is a common transit state;
- (b) carriage through that country or territory is effected under cover of a single transport document drawn up in the United Kingdom (but the common transit procedure is suspended in territory that is not part of a common transit state).

(2) This Part does not authorise any export of goods from the United Kingdom otherwise than in accordance with the applicable export provisions⁽⁸⁾.

Formalities in the United Kingdom

18.—(1) HMRC may authorise the simplification in sub-paragraph (4), (5), (7) or (8) regarding the common transit procedure or the end of that procedure.

(2) In each case, the authorisation may be granted to an applicant fulfilling the following conditions, but only if HMRC consider that they will be able to exercise control of the goods subject to the common transit procedure without introducing administrative measures disproportionate to the requirements of the person concerned—

- (a) the applicant must be established in the United Kingdom;
- (b) the applicant will regularly use the common transit procedure;
- (c) identical conditions to those described in sub-paragraphs (c) to (g) of paragraph 6(2) (and not restricted to authorised consignees) are fulfilled in relation to the applicant.

(3) For the purposes of sub-paragraph (2)(a), the applicant is established in the United Kingdom—

- (a) in the case of an individual, where the individual is resident in the United Kingdom; or
- (b) in any other case, where the applicant—
 - (i) has a registered office in the United Kingdom; or
 - (ii) has a permanent place in the United Kingdom from which the applicant carries out activities for which the applicant is constituted to perform.

(4) Authorisation as an “authorised consignor” allows the holder of the authorisation to declare goods for the common transit procedure without presenting them to HMRC.

Such authorisation must only be granted to an applicant who is authorised in accordance with regulations under TCTA, Schedule 6, paragraphs 6 to 9 to provide a comprehensive guarantee, or to use a guarantee waiver if approved by HMRC under paragraph 64(10).

(5) Authorisation, in the case of air transport, to use an electronic transport document as a declaration for the common transit procedure, provided it contains the particulars of such declaration and those particulars are available to HMRC and the customs authority for the place of destination to allow the customs control of the goods and the discharge of the procedure.

⁽⁸⁾ Defined in the Taxation (Cross-border Trade) Act 2018, section 35.

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- (6) The authorisation in sub-paragraph (5) must only be granted where—
- (a) HMRC have consulted the customs authority for the airport of destination and have received no notification from that authority, within 45 days from the communication, that the applicant does not fulfil one or more of the conditions for granting the authorisation;
 - (b) the applicant operates a significant number of flights between common transit state airports; and
 - (c) the applicant demonstrates the ability to ensure that the particulars of the electronic transport document are available to HMRC for the airport of departure, and to the customs office of destination for the airport of destination, and that those particulars are the same.

(7) Authorisation to use seals of a special type as set out in the application, where sealing is required to ensure the identification of the goods subject to the common transit procedure.

(8) Authorisation for the status of “authorised consignee”, allowing the holder of the authorisation to receive goods moved under the common transit procedure at an authorised place to end the procedure under paragraph 29(4).

This status must only be granted to applicants who will regularly receive goods subject to the common transit procedure.

19.—(1) Each declaration for the common transit procedure must include only goods subject to that 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.

The declaration must, in particular, correctly declare the goods for the T1 or T2 procedure as provided for in the Convention.

(2) However, one declaration for the common transit procedure 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.

(3) For the purposes of this paragraph, any of the following constitute a single means of transport, provided that the goods are dispatched together—

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

(4) Where for the purposes of the common transit procedure a single means of transport is used for loading goods at more than one HMRC customs office of departure and for unloading at more than one customs office of destination, separate declarations must be lodged for each of the consignments.

20.—(1) HMRC must set a time-limit within which the goods must be presented at the customs office of destination, taking into account the following—

- (a) the route;
- (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 to HMRC by the holder of the common transit procedure.

(2) In this Part, the “holder” of the procedure is the person who lodges the declaration in the United Kingdom for the common transit procedure, or on whose behalf that declaration is lodged.

But where goods are transported by a fixed transport installation, the holder of the common transit procedure is the operator of the fixed transport installation in the United Kingdom, and that operator must agree with HMRC the methods of customs control over the goods transported.

(3) Goods subject to the common transit procedure must be moved to the customs office of destination along an economically justified route.

(4) Where HMRC consider or the holder of the procedure considers it necessary, HMRC must prescribe a route for the movement of goods during the common transit procedure taking into account any relevant information communicated to HMRC by the holder of the procedure.

When prescribing a route, HMRC must enter in the electronic transit system at least the indication of the common transit states through which the transit is to take place.

In this Part, the “electronic transit system” is any such system used by the common transit states for the completion of the customs formalities of the common transit procedure.

Sealing as an identification measure

21.—(1) Where goods are to be subject to the common transit procedure, HMRC must seal the following—

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

(2) HMRC must record the number of the seals and the individual seal identifiers, in the electronic transit system.

22.—(1) HMRC must consider means of transport or a container 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 a customs authority.

(2) Road vehicles, trailers, semi-trailers and containers approved for the carriage of goods under customs seal in accordance with the Convention, or any other international agreement to which the United Kingdom is a party and to similar effect, are also suitable for sealing.

23.—(1) Customs seals, and seals of a special type in paragraph 18(7), must 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;

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- (v) bearing 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 are such as to ensure that identification marks are easy to read;
 - (ii) the identification marks of seals must be impossible to falsify and difficult to reproduce;
 - (iii) the material used must be resistant to accidental breakage and such as to prevent undetectable falsification or reuse.

(2) Where seals, or seals of a special type in paragraph 18(7), have been certified by a competent body in accordance with ISO International Standard No 17712:2013 ‘Freight containers – Mechanical Seals’⁽⁹⁾ published by the International Organization for Standardization in May 2013, Edition 2 (or any later edition), those seals are deemed to fulfil the requirements laid down in subparagraph (1).

HMRC must ensure that, for containerised transports, seals or seals of a special type with high-security features must be used to the widest possible extent.

- (3) The customs seal must bear the following indications—
 - (a) the word “Customs” or a corresponding abbreviation;
 - (b) the United Kingdom country code, in the form of the ISO-alpha-2 country code⁽¹⁰⁾, “GB”.
- (4) A seal of a special type must bear either of the following indications—
 - (a) the name of the person authorised in accordance with paragraph 18(7) to use it;
 - (b) the corresponding abbreviation or code on the basis of which HMRC can identify the person concerned.
- (5) The holder of the procedure must enter the number and the individual seal identifiers of the seals of a special type in the declaration and those seals must be affixed no later than when the goods are released for the common transit procedure.
- (6) HMRC must—
 - (a) notify the customs authorities of the other common transit states of seals of a special type which they have decided to approve, and have not decided to approve for reasons of irregularities or technical deficiencies;
 - (b) review the seals of a special type approved by them and in use, when they receive information that another customs 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 in paragraph 18(7).

Alternative identification measures to sealing

24.—(1) By way of derogation from paragraph 21, HMRC may decide not to seal the goods subject to the common transit procedure and instead rely on the description of the goods in the declaration or in the supplementary documents, provided that the description is sufficiently precise

⁽⁹⁾ The standard is available at <https://www.iso.org/standard/62464.html>. A hard copy may be inspected free of charge by arrangement with HM Revenue and Customs at 100 Parliament Street, London, SW1A 2BQ.

⁽¹⁰⁾ Described at <https://www.iso.org/obp/ui/#search>. A hard copy may be inspected free of charge by arrangement with HM Revenue and Customs at 100 Parliament Street, London, SW1A 2BQ.

to permit easy identification of the goods and states their quantity, nature and any special features such as serial numbers of the goods.

(2) By way of derogation from paragraph 21, unless HMRC decide otherwise, neither the means of transport nor the individual packages containing the goods need 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; or
- (b) the goods are carried by rail, and identification measures are applied by the railway companies.

Release of goods for the common transit procedure

25.—(1) Only goods which have been sealed in accordance with paragraph 21, or in respect of which alternative identification measures have been taken in accordance with paragraph 24, may be released for the common transit procedure.

(2) On release of the goods, HMRC must transmit the particulars of the common transit procedure—

- (a) to the declared customs office of destination;
- (b) to each declared customs office of transit that corresponds in another common transit state to the HMRC office in paragraph 27(2)(b).

Those particulars must be based on data derived from the declaration, as amended where appropriate.

(3) Sub-paragraph (2) does not apply in the case of a declared office that is an HMRC office.

(4) HMRC must notify the holder of the procedure of the release of the goods for the common transit procedure.

(5) At the request of the holder of the common transit procedure, HMRC must provide a transit accompanying document to the holder of the procedure.

The transit accompanying document must comply with the data requirements stipulated in a public notice.

(6) In the case of an electronic transport document used as a declaration for air transport in paragraph 18(5) and (6), the goods may be released for the common transit procedure by HMRC when the particulars of the electronic transport document have been made available to the HMRC customs office of departure for the airport in accordance with the means identified in the authorisation.

(7) Where the goods are to become subject to the common transit procedure, the holder of the procedure must enter the appropriate codes next to all items in the electronic transport document.

(8) Goods subject to the common transit procedure are subject to the control for customs purposes of any officer of Revenue and Customs, pursuant to this Part or otherwise.

(9) In the case of chargeable goods released and subject to a common transit procedure that starts in the United Kingdom, these are deemed to be declared for a transit procedure within TCTA, section 3(4)(b).

These goods need not be presented to Customs on re-import when they are brought into the United Kingdom, and for the purposes of that re-importation no additional declaration is necessary before or on re-import.

Goods declared for the common transit procedure by an authorised consignor

26.—(1) An authorised consignor intending to declare goods for the common transit procedure must lodge a declaration at the HMRC customs office of departure and await the expiry of the time-limit specified for this purpose in the authorisation under paragraph 18(4).

(2) The authorised consignor must enter the following information into the electronic transit system—

- (a) the route, if prescribed in accordance with paragraph 20(4);
- (b) the time-limit set in accordance within paragraph 20(1) within which the goods must 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 must print a transit accompanying document that complies with the data requirements stipulated in a public notice, but only after receipt of the notification of the release of the goods for the common transit procedure.

Presentation of goods moved subject to the common transit procedure to the HMRC customs office of transit

27.—(1) The goods together with the MRN of the declaration must be presented at each HMRC customs office of transit.

(2) In this Part—

- (a) the “MRN” is the master reference number allocated by HMRC to the declaration for the common transit procedure;
- (b) an “HMRC customs office of transit” is —
 - (i) the HMRC office competent for the point of exit from the United Kingdom when the goods are leaving the United Kingdom, in the course of a common transit procedure, via a frontier with another territory that is not a common transit state; or
 - (ii) the HMRC office competent for the point of entry into the United Kingdom when the goods are re-entering the United Kingdom in the course of a common transit procedure.

(3) The MRN presented under sub-paragraph (1) must be accompanied by any corresponding transit accompanying document under paragraph 25(5) or 26(3).

(4) HMRC must record the border passage of the goods on the basis of the particulars of the common transit procedure that appears on the declaration accepted by them at the HMRC customs office of departure.

(5) Where goods are carried via an HMRC office constituting an HMRC customs office of transit that is not the one declared, HMRC must amend their records accordingly.

(6) Any inspection of the goods at an HMRC customs office of transit must be carried out mainly on the basis of the particulars of the declaration for the common transit procedure accepted by HMRC.

(7) Sub-paragraphs (1), (4) and (5) do not apply to the transport of goods by rail provided that HMRC can verify the border passage of the goods by other means. Such verification must take place only in the case of need, and may take place retrospectively.

Incidents in the United Kingdom during movement of goods subject to the common transit procedure

28.—(1) A carrier (see sub-paragraph (2)) must present the goods together with the MRN of the declaration to HMRC if, within the United Kingdom—

- (a) the carrier is obliged to deviate from a route prescribed by HMRC due to circumstances beyond the carrier's control;
- (b) the seals are broken or tampered with in the course of the transport operation for reasons beyond the carrier's control;
- (c) goods are transferred from one means of transport to another means of transport;
- (d) imminent danger necessitates 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 common transit procedure (see paragraph 20(2), first indent) or the carrier to comply with their respective obligations; or
- (f) any of the elements constituting a single means of transport is changed, namely—
 - (i) a road vehicle accompanied by each of its trailers or semi-trailers;
 - (ii) a set of coupled railway carriages or wagons;
 - (iii) boats constituting a single chain.

(2) In this Part (except for the purposes of paragraph 29(3), second indent), in the context of entry, the "carrier" is the person who brings the goods, or who assumes responsibility for the carriage of the goods, into the United Kingdom.

And in the context of exit, the "carrier" is the person who takes the goods, or who assumes responsibility for the carriage of the goods, out of the United Kingdom.

(3) Where HMRC consider that the common transit procedure concerned may continue, they may take any steps that they consider necessary.

(4) In the case of an incident referred to in sub-paragraph (1)(c), presentation of the goods together with the MRN of the declaration is not required if the following conditions are fulfilled—

- (a) the goods are transferred from a means of transport that is not sealed; and
- (b) the holder of the common transit procedure (see paragraph 20(2), first indent) or the carrier on behalf of the holder of the procedure provides relevant information concerning the transfer to the satisfaction of HMRC.

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

The carrier is then waived from the presentation of the goods and of the MRN of the declaration to HMRC.

(6) In the case of an incident referred to in sub-paragraph (1)(f), where the tractor unit of a road vehicle is changed without its trailers or semi-trailers being changed, presentation of the goods together with the MRN of the declaration is not required if the holder of the common transit procedure, or the carrier on behalf of the holder of the procedure, provides relevant information concerning the composition of the road vehicle to the satisfaction of HMRC.

(7) In the cases referred to in sub-paragraph (1), the carrier must make the necessary entries in the transit accompanying document.

(8) Relevant information concerning incidents during common transit procedures must be recorded in the electronic transit system (see paragraph 20(4), third indent) by HMRC.

End of the common transit procedure (1): obligations of the holder of the procedure, and of the carrier and recipient of goods moving subject to the procedure

29.—(1) The holder of the common transit procedure is responsible for all of the following—

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- (a) presentation of the goods intact, and the required information in paragraph 30(1)(c), at the customs office of destination (see paragraph 16(3)) within the time-limit set under paragraph 20(1), and in compliance with the measures taken by HMRC and other customs authorities to ensure their identification;
- (b) observance of the customs provisions relating to the procedure;
- (c) unless otherwise provided for, provision of a guarantee pursuant to regulations under TCTA, Schedule 6, paragraphs 6 to 9, as supplemented and modified by sub-paragraph (2) and paragraph 64, in order to ensure payment of the amount of any customs debt which may be incurred in respect of the goods.

(2) In this Part (and for the purposes of paragraph 64 except sub-paragraph (10)(d)), a “customs debt” is the obligation in the United Kingdom on a person to pay an amount under TCTA of import duty, export duty and other charges due, or to pay a corresponding amount owed to a common transit state apart from the United Kingdom.

(3) A carrier, or recipient of goods who accepts goods knowing that they are moving subject to the common transit procedure, is also responsible for presentation of the goods intact at the customs office of destination within the time-limit set under paragraph 20(1) and in compliance with the measures taken by HMRC and other customs authorities to ensure their identification.

The operator of a fixed transport installation who is established in the United Kingdom is the carrier for these purposes.

(4) The obligation of the holder of the procedure in sub-paragraph (1) is met and the common transit procedure ends when the goods subject to the common transit procedure and the required information are available at the customs office of destination, in accordance with paragraph 30.

This does not apply in a case covered by sub-paragraph (5) or (6).

(5) The common transit procedure is deemed to have ended when the appropriate entry is made in the commercial records of the consignee, or the operator of a 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 United Kingdom for a country other than a common transit state.

(6) If an electronic transport document is used as the declaration if so authorised under paragraph 18(5), the common transit procedure ends when both the goods are presented at the customs office of destination for the airport 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.

(7) The holder of the common transit procedure for the purposes of a case covered by sub-paragraph (6) must notify HMRC, and the customs office of destination if outside the United Kingdom, of all offences and irregularities related to the common transit procedure.

30.—(1) Where goods subject to the common transit procedure arrive at the customs office of destination, the following must be presented to HMRC or, if different, the competent customs authority at that office—

- (a) the goods;
- (b) the MRN of the declaration;
- (c) any information required by HMRC or that other customs authority.

The presentation must take place during the official opening hours of the office. However if in the United Kingdom, HMRC 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) Where the presentation has taken place after the expiry of the time-limit set by HMRC under paragraph 20(1), the holder of the common transit procedure is deemed to have complied with the time-limit where the holder or the carrier proves to the satisfaction of HMRC or that other customs authority that the delay is not attributable to the holder or carrier.

(3) The common transit procedure may be ended at a customs office other than that in the declaration. That customs office is then considered to be the customs office of destination, and HMRC must notify the arrival to any customs office of destination outside the United Kingdom in the declaration.

But where the common transit procedure is ended at an HMRC office other than that declared in the declaration, HMRC must amend their records accordingly.

(4) At the request of the person presenting the goods to the HMRC customs office of destination, HMRC must endorse a receipt which certifies the presentation of the goods at that customs office and contains a reference to the MRN of the declaration.

(5) The receipt must be provided as stipulated by paragraph 32 and must be completed in advance by the person concerned.

(6) The receipt must not be used as proof of the common transit procedure having ended.

End of the common transit procedure (2): goods received by an authorised consignee in United Kingdom

31.—(1) When the goods arrive at the authorised place in paragraph 18(8), the authorised consignee must—

- (a) immediately notify HMRC at the customs office of destination about the arrival of the goods and inform them of any irregularities or incidents that occurred during transport;
- (b) unload the goods, but only after obtaining permission to do so from HMRC;
- (c) after unloading, enter the results of the inspection and any other relevant information relating to the unloading into the authorised consignee's records without delay;
- (d) notify the HMRC customs office of destination about the results of the inspection of the goods and inform them of any irregularities, no later than the third day following the day on which permission from HMRC to unload the goods was received.

(2) When HMRC have received notification of the arrival of the goods at the premises of the authorised consignee under sub-paragraph (1), or of a person similarly authorised as such by a customs authority in another common transit state, they must update their records accordingly.

(3) When HMRC have received the results of the inspection of the goods in sub-paragraph (1)(d), they must update their records accordingly no later than the sixth day following the day the goods were delivered to the authorised consignee.

(4) The holder of the common transit procedure is deemed to have fulfilled the applicable obligations in paragraph 29(1), and the common transit procedure is deemed to end in accordance with paragraph 29(4), when the goods have been presented intact to the authorised consignee at the authorised place as provided for in paragraph 18(8), or to a person similarly authorised as such by a customs authority in another common transit state, within the time-limit set by HMRC under paragraph 20(1).

(5) At the carrier's request, the authorised consignee in sub-paragraph (1) must issue a receipt which certifies the arrival of the goods at the authorised place mentioned in paragraph 18(8) and contains a reference to the MRN of the declaration. The receipt must be provided as stipulated by paragraph 32.

Receipt endorsed by the HMRC customs office of destination, and receipt issued by authorised consignee

32. A receipt under paragraph 30(4) or 31(5) must take the form stipulated in a public notice.

Verification and administrative assistance

33.—(1) HMRC may use their powers to carry out post-release controls of the information supplied and of any documents, forms, authorisations or data relating to the common transit procedure in order to check that the entries, the information exchanged and the stamps are authentic.

(2) They must respond without delay upon receiving a request for such controls from the customs authority of another common transit state.

(3) Where HMRC make a request to the competent customs authority of another common transit state for a post-release control of information related to the common transit procedure, the conditions laid down in paragraph 38(1) for discharging the common transit procedure are deemed not to have been fulfilled until the authenticity and accuracy of the data have been confirmed.

(4) For these purposes, “post-release control” is a specific act performed by HMRC in order to ensure compliance with customs and other legislation governing the common transit procedure.

Controls

34.—(1) Where the common transit procedure ends in the United Kingdom, HMRC must carry out customs controls on the basis of the particulars of the common transit procedure known to them.

(2) Where the common transit procedure ends in the United Kingdom, no irregularity has been detected by HMRC, and the holder of the procedure presents the transit accompanying document, HMRC must endorse that document at the request of the holder of the procedure for the purpose of providing alternative proof of the ending of the procedure.

(3) The endorsement must consist of the HMRC stamp, the signature of an officer of Revenue and Customs, the date, and the following: “Alternative proof — 99202”.

Alternative proof of ending the common transit procedure

35.—(1) The common transit procedure must be considered as having been ended correctly where the holder of the procedure presents, to the satisfaction of HMRC, one of the following documents identifying the goods—

- (a) a document certified by the customs authority of a common transit 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 a person who is an authorised consignee or is correspondingly authorised by a customs authority in another common transit state;
- (b) a document or a customs record, certified by the customs authority of a common transit state, which establishes that the goods have physically left the United Kingdom;
- (c) a customs document issued in a third country where the goods are subject to a customs procedure (and here and in paragraph (d), “third country” is any country except a common transit state);
- (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 sub-paragraph (1), copies certified as being true copies by the body which certified the original documents may be provided as proof.

(3) The notification of arrival of the goods received by HMRC corresponding to the one referred to in paragraph 5(4) or 7(2), or a receipt corresponding in relation to another common transit state to the one referred to in paragraph 32, must not be considered to be proof that the common transit procedure has been ended correctly.

Enquiry procedure for goods moved subject to the common transit procedure

36.—(1) Where, after receiving the notification of the arrival of the goods, HMRC have not received any control results from the customs office of destination outside the United Kingdom within 6 days of the goods being presented to that office, or of the goods being presented to the person in another common transit state as mentioned in paragraph 31(2), HMRC must immediately request the control results from the customs office of destination.

Here, “control results” are those in another common transit state corresponding to the ones in paragraphs 10 and 11.

(2) Where HMRC have not yet received information that allows for the discharge of the common transit procedure or for the recovery of the customs debt, they may request the relevant information from the holder of the procedure or, where sufficient particulars are available at the place of destination outside the United Kingdom, from the customs office of destination outside the United Kingdom, in the following cases—

- (a) HMRC have not received the notification of arrival of the goods, corresponding to that in paragraph 5(4), by the expiry of the time-limit set for the presentation of the goods under paragraph 20(1);
- (b) HMRC have not received the control results requested in accordance with sub-paragraph (1);
- (c) HMRC become aware that the notification of arrival of the goods was or the control results were sent in error.

(3) HMRC must send requests for information in accordance with sub-paragraph (2)(a) within a period of 7 days after the expiry of the time limit referred to there, and requests for information in accordance with sub-paragraph (2)(b) within a period a period of 7 days after the expiry of the applicable time-limit referred to in sub-paragraph (1).

However if, before the expiry of those time-limits, HMRC receives information that the common transit procedure has not been ended correctly, or suspects that to be the case, they must send the request without delay.

(4) Where, following a request in accordance with sub-paragraph (2), the customs office of destination outside the United Kingdom has not provided sufficient information for the common transit procedure to be discharged, HMRC must require the holder of the procedure to provide that information, at the latest 28 days after initiating the enquiry procedure.

The holder of the procedure, if in the United Kingdom, must reply to that requirement within 28 days from date on which it was sent.

(5) If the information provided in a reply from the holder of the procedure in accordance with sub-paragraph (4) is not sufficient to discharge the common transit procedure, but HMRC consider it sufficient in order to continue the enquiry procedure, HMRC must immediately send a request for supplementary information to the customs office in sub-paragraph (4).

(6) Where during the steps of an enquiry procedure set out in sub-paragraphs (1) to (5) it is established that the common transit procedure was ended correctly, HMRC must discharge the common transit procedure and must immediately inform the holder of the procedure and, where appropriate, any customs authority outside the United Kingdom that may have initiated recovery proceedings for the customs debt.

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

(7) Where during the steps of an enquiry procedure set out in sub-paragraphs (1) to (5) it is established that the common transit procedure cannot be discharged, HMRC must establish whether a customs debt has been incurred.

If a customs debt has been so incurred, HMRC must take the following measures—

- (a) identify the debtor;
- (b) determine the customs authority responsible for notifying the customs debt to the debtor.

37.—(1) Sub-paragraphs (2) and (3) apply where HMRC during the enquiry procedure obtain evidence that the place where the events from which the customs debt arises occurred is in another common transit state.

(2) HMRC shall immediately, and in any event within the time-limit in sub-paragraph (3), send all the information available to the competent customs authority at that place outside the United Kingdom.

(3) The time-limit is seven months from the latest date on which the goods should have been presented at the customs office of destination, unless before the expiry of that time-limit a request to transfer the recovery of the customs debt was sent by the authority responsible for the place where, according to the evidence obtained by HMRC, the events from which the customs debt arises occurred; in which case, that time-limit is extended by one month.

(4) If HMRC have not within 28 days received information from that competent customs authority acknowledging the information and informing them whether it is responsible for the recovery of the customs debt, they must immediately resume the enquiry procedure or start the recovery of that customs debt in the United Kingdom.

Discharge of the common transit procedure

38.—(1) The common transit procedure is discharged when HMRC and any customs authority for the customs office of destination outside the United Kingdom are in a position to establish, on the basis of a comparison of the data available to HMRC and any customs office of destination, that the procedure has ended correctly.

The deemed transit procedure in paragraph 25(9) is then deemed to be similarly discharged for the purposes of TCTA, Schedule 2, paragraph 19(2).

(2) HMRC, acting with any customs authority for any customs office of destination outside the United Kingdom, must take all the measures necessary and within their powers to regularise the situation of the goods in respect of which a common transit procedure has not been discharged under the conditions prescribed.

(3) In the case of a common transit procedure ending in accordance with paragraph 29(6), that common transit procedure is deemed to be discharged unless HMRC have received information or have established that the procedure has not ended correctly.

The deemed transit procedure in paragraph 25(9) is then deemed to be similarly discharged for the purposes of TCTA, Schedule 2, paragraph 19(2).

Consequences of common transit procedure discharge

39.—(1) On the discharge of a common transit procedure in the United Kingdom, any chargeable goods that were subject to it become subject to TCTA, sections 1 and 3 (charge to import duty and obligation to declare goods for a Customs procedure on import) and to regulations under the Customs and Excise Management Act 1979, section 42(1) (regulation of unloading, removal, etc. of imported goods).

(2) They are then deemed to have been presented to Customs on import for the purposes of TCTA, Schedule 1, paragraph 1(1) (imported goods to be presented to Customs).

(3) A declaration in respect of them is then deemed to have been made for storage in a temporary storage facility.

HMRC controls and seals

40. Whenever a seal needs to be removed in the United Kingdom to allow customs inspection for the purposes of this Part, HMRC must endeavour to reseal as necessary with a customs seal of at least equivalent security features, and note the particulars of the action including the new seal number on the cargo documentation.

PART 3

Simplifications for the paper-based common transit procedure for goods carried by air or rail

Goods carried by air

Authorisations for the use of a paper-based common transit procedure for goods carried by air

41.—(1) HMRC may grant to an applicant meeting the following conditions authorisation for the use of the paper-based common transit procedure for goods carried by air—

- (a) the applicant is an airline company;
- (b) the applicant is established in the United Kingdom (in accordance with the criteria in paragraph 18(3));
- (c) the applicant regularly uses the common transit procedure, or HMRC know that the applicant can meet the obligations under the procedure;
- (d) the applicant, and any director or senior employee of the applicant, have not been involved in a breach of an obligation relating to tax or a Customs obligation, which in the opinion of an officer of Revenue and Customs is—
 - (i) a serious breach having regard to the circumstances and nature of any breach and the number of any breaches; and
 - (ii) relevant to the suitability of the applicant to be authorised under this paragraph; and
- (e) the applicant, and any director or senior employee of the applicant, have no criminal convictions which in the opinion of an officer of Revenue and Customs are—
 - (i) serious having regard to the type of conviction; and
 - (ii) relevant to the suitability of the applicant to be authorised under this paragraph.

(2) The authorisation for the use of the paper-based common transit procedure for goods carried by air only applies in the common transit states specified in the authorisation.

(3) The authorisation operates as a simplification of the common transit procedure in Parts 1 and 2.

A manifest as a declaration for the use of the paper-based common transit procedure for goods carried by air

42.—(1) HMRC may authorise an airline company to use the goods manifest as a declaration where it corresponds in substance to the form set out in Appendix 3 of Annex 9 to the Convention on International Civil Aviation, done at Chicago on 7 December 1944, Ninth Edition (or any later edition)(11).

(2) The authorisation referred to in paragraph 41 must indicate the form of the manifest and the airports of departure and destination for common transit procedures. The airline company authorised in accordance with paragraph 41 must send an authenticated copy of that authorisation to the competent customs authorities for each of the airports concerned.

Formalities to be carried out by the airline company

43.—(1) The airline company must enter the following information into the manifest—

- (a) the code—
 - (i) T1 in accordance with the Convention, Appendix I, Article 109(1)(a); or
 - (ii) T2 or T2F in accordance with the Convention, Appendix I, Article 109(1)(b));
- (b) the name of the airline company transporting the goods;
- (c) the flight number;
- (d) the date of the flight;
- (e) the airport of departure and the airport of destination.

(2) In addition to the information in sub-paragraph (1), the airline company must for each consignment enter into that manifest the following information—

- (a) the number of the air waybill;
- (b) the number of packages;
- (c) the trade description of the goods, including all the details necessary for their identification;
- (d) the gross mass.

(3) Where goods are grouped, their description in the manifest must be replaced, where appropriate, by the entry ‘Consolidation’, which may be abbreviated. In that case the air waybills for consignments on the manifest must contain the trade description of the goods, including all the details necessary for their identification. These air waybills must be attached to the manifest.

(4) The airline company must date and sign the manifest.

(5) At least two copies of the manifest must be presented to the competent customs authority for the airport of departure, and if that is in the United Kingdom, HMRC must retain one copy.

(6) A copy of the manifest must be presented to the competent customs authority for the airport of destination, which is HMRC if that airport is in the United Kingdom.

Verification of a list of manifests used as a paper-based declaration for goods carried by air

44.—(1) Once a month, HMRC for each airport of destination in the United Kingdom must authenticate a list of manifests drawn up by the airline companies which were presented to HMRC during the previous month, and must transmit it to the customs authority for each airport of departure.

(2) That list must include the following information for each manifest—

(11) Available at <https://www.icao.int/publications/pages/doc7300.aspx>. A hard copy may be inspected free of charge by arrangement with HM Revenue and Customs at 100 Parliament Street, London, SW1A 2BQ.

- (a) the number of the manifest;
- (b) the code identifying the manifest as a declaration in accordance with paragraph 43(1)(a);
- (c) the name of the airline company which transported the goods;
- (d) the flight number; and
- (e) the date of the flight.

(3) The authorisation as referred to in paragraph 41 may also provide that the airline company itself may transmit the list referred to in sub-paragraph (1) to the competent customs authorities of each airport of departure outside the United Kingdom.

(4) In the event of irregularities found in connection with the information on the manifests appearing on the list, HMRC must inform the competent customs authority for the airport of departure (if not HMRC) and the competent customs authority which granted the authorisation (if not HMRC), referring in particular to the air waybills for the goods in question.

Goods carried by rail

Authorisations for the use of a paper-based common transit procedure for goods carried by rail

45.—(1) HMRC may grant to an applicant fulfilling the following conditions authorisation for the use of the paper-based common transit procedure for goods carried by rail—

- (a) the applicant is a railway undertaking;
- (b) the applicant is established in the United Kingdom (in accordance with the criteria in paragraph 18(3));
- (c) the applicant regularly uses the common transit procedure, or HMRC know that the applicant can meet the obligations under the procedure;
- (d) the applicant, and any director or senior employee of the applicant, have not been involved in a breach of an obligation relating to tax or a Customs obligation, which in the opinion of an officer of Revenue and Customs is—
 - (i) a serious breach having regard to the circumstances and nature of any breach and the number of any breaches; and
 - (ii) relevant to the suitability of the applicant to be authorised under this paragraph; and
- (e) the applicant, and any director or senior employee of the applicant, have no criminal convictions which in the opinion of an officer of Revenue and Customs are—
 - (i) serious having regard to the type of conviction; and
 - (ii) relevant to the suitability of the applicant to be authorised under this paragraph.

(2) The authorisation for the use of the paper-based common transit procedure for goods carried by rail only applies in the common transit countries specified in the authorisation.

(3) The authorisation operates as a simplification of the common transit procedure in Parts 1 and 2.

CIM consignment note as a declaration for the use of the paper-based common transit procedure for goods carried by rail

46. Provided it is used for transport operations that are carried out by authorised railway undertakings in cooperation with each other, the CIM consignment note(12) must be considered a declaration for the use of the paper-based common transit procedure for goods carried by rail.

Holder of the paper-based common transit procedure for goods carried by rail and the obligations

47.—(1) The holder of the paper-based common transit procedure for goods carried by rail must be one of the following—

- (a) an authorised railway undertaking which is established in a common transit state and which accepts goods for carriage under cover of a CIM consignment note as a declaration for the use of the paper-based common transit procedure for goods carried by rail, and which fills in box 58b of the CIM consignment note by ticking the box ‘yes’ and by entering its UIC code(13); or
- (b) when the transport operation starts outside the customs territory of each common transit state and the goods enter such a customs territory, any other authorised railway undertaking which is established in a common transit state and on whose behalf the box 58b is filled in by a railway undertaking of a country that is not a common transit state.

(2) The holder of that procedure is rendered responsible for the implicit statement that the successive or substitute railway undertakings involved in the use of the paper-based common transit procedure also meet the requirements of the paper-based common transit procedure for goods carried by rail.

Obligations of the authorised railway undertaking

48.—(1) If the goods are successively taken over and carried by different authorised railway undertakings on the national scale and the authorised railway undertakings involved declare themselves as jointly liable for any potential customs debt arising, paragraph 29(3), first indent applies.

(2) Notwithstanding the holder of the common transit procedure’s obligations, as referred to in paragraphs 4(1) and 29(1), other authorised railway undertakings which take over the goods during the transport operation and which are indicated in box 57 of the CIM consignment note are also responsible for the proper application of the use of the paper-based common transit procedure for goods carried by rail.

(3) The railway undertakings in cooperation with each other must operate a commonly-agreed system to check and investigate irregularities of their movement of goods, and be responsible for the following—

- (a) for the separate settlement of transport costs on the basis of information to be held available for each common transit procedure for goods carried by rail and for each month for the independent authorised railway undertakings concerned in each common transit state;
- (b) for the breakdown of transport costs for each common transit state whose territory the goods enter during the use of the common transit procedure for goods carried by rail; and

(12) A consignment note for the purposes of the Uniform Rules Concerning the Contract of International Carriage of Goods by Rail, see the International Rail Transport Committee <https://cit-rail.org/en>. A hard copy may be inspected free of charge by arrangement with HM Revenue and Customs at 100 Parliament Street, London, SW1A 2BQ.

(13) A Union Internationale des Chemins de fer code to identify a company involved in railway business, <https://uic.org>. A hard copy may be inspected free of charge by arrangement with HM Revenue and Customs at 100 Parliament Street, London, SW1A 2BQ.

- (c) for the payment of the respective share of the costs incurred by each of the cooperating authorised railway undertakings.

Formalities at the customs office of departure

49.—(1) Where the goods are declared for the paper-based common transit procedure for goods carried by rail and the common transit procedure starts in the United Kingdom, the goods and the CIM consignment note must be presented at the HMRC customs office of departure.

(2) Where a transport procedure starts in the United Kingdom, the goods are presumed as moving subject to the T1 procedure of the Convention. In the case of goods moving subject to the T1 procedure, the T1 code need not be entered on the CIM consignment note in sub-paragraph (3).

Goods moving subject to the T1 procedure may be carried subject to that procedure without requiring the CIM consignment note in sub-paragraph (3) to be presented at the HMRC customs office of departure.

(3) If, however, the goods are to move subject to the T2 procedure in accordance with the Convention, Article 2(3)(b), the HMRC customs office of departure must indicate on sheet 3 of the CIM consignment note that the goods to which the note refers are carried subject to the T2 procedure. In this case, the box reserved for customs use must be endorsed clearly with the T2 or T2F code, as appropriate, the stamp of the HMRC customs office of departure and the signature of the responsible officer of Revenue and Customs.

(4) All copies of the CIM consignment note must be returned to the person concerned by HMRC.

(5) The authorised railway undertaking must ensure that the goods transported subject to the paper-based common transit procedure for goods carried by rail are identified by labels bearing a pictogram as stipulated in a public notice. The labels must be affixed to, or directly printed on, the CIM consignment note and to the relevant railway wagon in the case of a full load or, in other cases, to the individual package or packages. The labels may be replaced by a stamp reproducing the pictogram, as stipulated in that public notice.

(6) Where the transport operation starts outside the United Kingdom but is to end inside the United Kingdom, the HMRC office competent for the border station through which the goods enter the United Kingdom must act as the HMRC customs office of departure.

No formalities need be carried out at the HMRC customs office of departure.

(7) In this paragraph, the “HMRC customs office of departure” has the same meaning as in paragraph 16(3), first indent.

Loading lists

50.—(1) In the case of a CIM consignment note containing more than one wagon or container, loading lists provided in the form stipulated in a public notice may be used.

(2) The loading lists must include the wagon number to which the CIM consignment note refers or, where appropriate, the container number containing the goods.

(3) In the case of transport operations starting within the United Kingdom comprising both goods moving subject to the T1 procedure and the T2 procedure in the Convention, separate loading lists must be made out for each.

The serial numbers of the loading lists relating to each of the two categories of goods must be entered in the box reserved for the description of goods on the CIM consignment note.

(4) The loading lists accompanying the CIM consignment note form an integral part of it and has the same legal effects.

(5) The original of the loading lists must be authenticated by the stamp of the station in the United Kingdom of dispatch.

Formalities at the customs office of transit

51. Where the paper-based common transit procedure for goods carried by rail applies, no formalities need to be carried out in the United Kingdom at the HMRC customs office of transit.

For this purpose, “HMRC customs office of transit” has the same meaning as in paragraph 2(2).

Formalities at the customs office of destination

52.—(1) Where the goods subject to the paper-based common transit procedure for goods carried by rail arrive at the HMRC customs office of destination in the United Kingdom, the following must be presented by the authorised railway undertaking to HMRC at that customs office—

- (a) the goods;
- (b) sheets 2 and 3 of the CIM consignment note.

HMRC must return sheet 2 of the CIM consignment note to the authorised railway undertaking after stamping and must retain sheet 3 of the CIM consignment note.

(2) The HMRC office competent for that station of destination must act as the HMRC customs office of destination.

However, if goods which are not subject to excise duty are released to a Customs procedure at an intermediate station in the United Kingdom, the HMRC office competent for that station must act as the HMRC customs office of destination. It must stamp sheets 2 and 3 of the CIM consignment note and the supplementary copy of sheet 3 of the CIM consignment note presented by the authorised railway undertaking, and endorse them with the following indication: “Cleared”.

It must then, without delay, return sheets 2 and 3 of the CIM consignment note to the authorised railway undertaking after having stamped them and retain the supplementary copy of sheet 3 of the CIM consignment note.

(3) In this paragraph and paragraph 56, the “HMRC customs office of destination” is the HMRC office for the purposes of paragraph 16(3), second indent.

Modification of the contract of carriage

53. Where the contract of carriage is modified so that—

- (a) a transport operation which was to end outside the United Kingdom ends within it, or
- (b) a transport operation which was to end in the United Kingdom ends outside it,

the authorised railway undertakings must not perform the modified contract without the prior agreement from HMRC if they are the customs authority of departure.

In all other cases, the authorised railway undertakings may perform the modified contract; but it must inform HMRC, if they are the customs authority of departure, of the modification made without delay.

Accounting offices of authorised railway undertakings and customs control

54.—(1) The authorised railway undertaking, if established in the United Kingdom as mentioned in paragraph 45(1)(b), must keep the records at its accounting office and use a commonly agreed system with HMRC implemented at that office in order to investigate irregularities.

(2) HMRC must be given access to the data in the accounting office of that undertaking.

(3) For the purposes of customs controls, that authorised railway undertaking must in the United Kingdom, if that is the country of destination, make all the CIM consignment notes used as a declaration for the use of the paper-based common transit procedure for goods carried by rail available to HMRC, in accordance with any provisions defined by mutual agreement with HMRC.

Authorised consignor

55. Where presentation of the CIM consignment note as a declaration, and of the goods, at the HMRC customs office of departure is not required in respect of the goods which are to be declared by an authorised consignor in paragraph 18(4) for the paper-based common transit procedure for goods carried by rail, HMRC must take necessary measures to ensure that sheets 1, 2 and 3 of the CIM consignment note bear the appropriate code T1, T2 or T2F in accordance with the Convention.

Authorised consignee

56. Where the goods arrive at the authorised place of an authorised consignee in paragraph 6(1) or 18(8), HMRC may provide that, by way of derogation from paragraphs 7 and 31, sheets 2 and 3 of the CIM consignment note may be delivered directly by the authorised railway undertaking or by the transport undertaking to the HMRC customs office of destination.

General provision for Part 3

Provision relating to authorisations for the use of the paper-based common transit procedures for goods carried by air or rail

57.—(1) An authorisation referred to in paragraph 41 or 45 must only be granted provided that—

- (a) HMRC consider that they will be able to exercise control of the goods subject to the common transit procedure without introducing administrative measures disproportionate to the requirements of the person concerned;
- (b) the applicant keeps records which enable HMRC to carry out effective controls; and
- (c) the applicant must be able to comply with any condition additional to paragraphs (a) and (b) which HMRC consider will be a justified condition of the authorisation if granted.

(2) Where an applicant holds an authorised economic operator authorisation pursuant to regulations under TCTA, section 22 the requirements set out in paragraphs 41(1)(d) and (e), 45(1)(d) and (e), and sub-paragraph (1) are deemed to be met.

PART 4

General provision for the purposes of this Schedule

General interpretation and provision for air

58.—(1) In this Schedule—

- (a) an “application” to, or an “authorisation” given by, HMRC is governed by regulations under TCTA, Part 1;
- (b) the “competent” customs office or customs authority is the one responsible for the place in question;
- (c) a “declaration” is to be understood in the light of provision made for the purposes of the Convention by or under TCTA, Schedule 1 or, as the context requires, corresponding provision made for those purposes under the law of another common transit state;

- (d) “HMRC” means Her Majesty’s Revenue and Customs;
- (e) “public notice” refers to one that must be published for the purposes in question by the Commissioners for Her Majesty’s Revenue and Customs having regard to those purposes, and in such manner as they consider appropriate for those purposes;
- (f) “TCTA” means the Taxation (Cross-border Trade) Act 2018.

(2) A public notice in sub-paragraph (1)(e) must be in force so as to give effect to the purposes for which it must be published, but it may be amended, revoked or replaced by a further public notice. Stipulations in the public notice have effect as if made in these Regulations.

(3) A requirement for information under paragraph 36(4) has effect as if made under the Finance Act 1994, section 23(14) and to a person to whom that section applies.

Liability to import duty

59. Nothing in this Schedule affects any incurrance of liability to import duty from a common transit procedure, or the person liable, by or under TCTA, except that in situations covered by paragraph 4(4) or 29(3), first indent the recipient of the goods is also jointly and severally liable with any person liable by or under TCTA.

Establishing the customs status of goods, etc.

60. For the purposes of the Convention, Appendix II, Article 8(2), 9(4), 9(7), 10(3) or 12(1), HMRC may carry out the functions of the “competent office”, “customs office”, or “customs office of departure” if in each respective case it is in the United Kingdom.

61.—(1) A person able to be authorised under paragraph 18(2) may be authorised by HMRC to issue T2L or T2LF data for the purposes of the Convention without having to present this to HMRC for endorsement.

(2) Authorisation under sub-paragraph (1) only applies to a person who—

- (a) will regularly issue the data and use it for a proper purpose, and
- (b) is able to comply with any condition additional to sub-paragraph (a) which HMRC consider will be a justified condition of the authorisation if granted.

(3) The authorisation may stipulate that the front of the forms used in issuing the T2L or T2LF data and any continuation sheet or sheets must be—

- (a) stamped in advance with the stamp of the office referred to in the Convention, Appendix II, Article 15(1)(a) and signed by an official of that office; or
- (b) stamped by the authorised issuer in sub-paragraph (1) with a special metal stamp approved by the competent authorities and conforming to the specimen in the Convention, Appendix III, Annex B9. The stamp may be pre-printed on the forms if the printing is entrusted to a printer approved for that purpose.

(4) In the event of the misuse by any person of T2L or T2LF data issued under sub-paragraph (1), the authorised issuer shall be liable, without prejudice to any criminal proceedings, for the payment of duties and other charges payable in respect of goods carried under cover of such data, unless that issuer can satisfy HMRC that the authorised issuer took all necessary security measures required under the Convention, Appendix II, Article 16.

(5) The authorised issuer in sub-paragraph (1) may be authorised by HMRC not to sign such T2 or T2LF data issued using the special metal stamp in sub-paragraph (3)(b) which are drawn up by an electronic or automatic data processing system. Such authorisation is subject to the authorised

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issuer previously having given to HMRC a written undertaking acknowledging liability for the legal consequences arising from all such T2L and T2LF data.

(6) Each T2L or T2LF data drawn up in accordance with sub-paragraph (5) must contain in place of the authorised issuer's signature the endorsement: "Signature waived".

Co-operation with other customs services

62. Provision corresponding to TCTA, section 26 applies where HMRC co-operates with other customs services (whether or not about import duty under TCTA) on matters of mutual concern for any of the purposes of this Schedule.

Business continuity procedure for the common transit procedure

63. A public notice must stipulate the business continuity procedure for use by the holder of the common transit procedure, including an authorised consignor, in the event of a temporary failure of—

- (a) the electronic transit system in Parts 1 and 2;
- (b) the computerised system used by the holders of the procedure for making the declarations for the common transit procedure by means of electronic data-processing techniques;
- (c) the electronic connection between the computerised system used by the holders of the procedure for making the declarations for the common transit procedure by means of electronic data-processing techniques and the electronic transit system.

Guarantees: supplementary rules for the common transit procedure

64.—(1) This paragraph supplements and modifies the provision mentioned in paragraph 29(1) (c) about guarantees for the purposes of each common transit procedure.

(2) For the purpose of calculating the amount of the guarantee, domestic goods carried subject to the common transit procedure must be treated as chargeable goods.

(3) The specified amount of the guarantee must correspond to an amount of customs debt which may become payable in connection with each common transit procedure in respect of which the guarantee is provided, in the period between the declaring of the goods for the common transit procedure and the discharge of that procedure.

For the purpose of that calculation, account must be taken of the highest rates of customs debt applicable to goods of the same type in the United Kingdom, and of sub-paragraph (2).

HMRC must establish the specified amount for the purposes of a comprehensive guarantee in cooperation with the holder of the procedure, on the basis of the information on goods subject to the common transit procedure in the preceding 12 months, and on an estimate of the volume of intended common transit procedures as shown in particular by the commercial documentation and accounts of the holder of the procedure.

Where the information necessary to determine the specified amount for the purposes of a comprehensive guarantee is not available to HMRC, that amount is fixed according to the Convention, Appendix I, Article 74(2) third sub-paragraph and Appendix II, Article 22.

(4) Only the types and forms of guarantee stipulated in a public notice are acceptable for the purposes of this Schedule.

(5) Where the common transit procedure has not been discharged, HMRC must, within nine months from the time limit prescribed under paragraph 20(1) for presentation of the goods at the customs office of destination, notify the guarantor that the common transit procedure has not been discharged.

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

(6) Where the common transit procedure has not been discharged and the customs debt is incurred in the United Kingdom, HMRC must, within three years from the date of acceptance of the declaration for the common transit procedure, notify the guarantor that the guarantor is or might be required to pay the customs debt for which the guarantor is liable in respect of the common transit procedure in question.

(7) The guarantor is released from the obligations of the guarantee if either of the notifications provided for in sub-paragraphs (5) and (6) have not been issued to the guarantor before the expiry of the time limit.

(8) Where either of the notifications has been issued, the guarantor must be informed by HMRC of the recovery of the import duty or the discharge of the common transit procedure.

(9) No guarantee is required in any of the following situations—

- (a) goods carried by air in accordance with the authorisation in paragraph 18(5);
- (b) goods carried by a fixed transport installation as mentioned in paragraph 16(4);
- (c) goods carried by air or rail under Part 3.

(10) HMRC must approve a waiver to the requirement for a comprehensive guarantee in relation to a potential liability to pay a customs debt if satisfied that the person authorised to give the comprehensive guarantee—

- (a) draws up accounts in accordance with generally accepted accounting practice;
- (b) maintains reliable business records;
- (c) is solvent;
- (d) has in the preceding three years discharged any liability to pay any customs debt howsoever incurred in the United Kingdom;
- (e) has sufficient financial resources to meet the liability or potential liability not guaranteed as a result of the waiver;
- (f) maintains procedures to ensure that HMRC are notified of any breach of any Customs obligations;
- (g) allows HMRC officers access to all electronic and physical information systems maintained by that person;
- (h) maintains a logistical system that identifies chargeable goods and domestic goods and their location;
- (i) where the liability relates to agricultural goods, has satisfactory procedures to ensure compliance with any relevant regulatory obligation in relation to agricultural goods;
- (j) has satisfactory procedures in relation to archiving records; and
- (k) maintains satisfactory computer system security measures.

(11) Where an applicant holds an authorised economic operator authorisation pursuant to regulations under TCTA, section 22 the requirements set out in sub-paragraph (10)(a) to (k) are deemed to be met.

(12) References to “import duty” and “Customs procedure” in regulations under TCTA, Schedule 6, paragraphs 6 to 9 about guarantees must be taken for the purposes of this Schedule as respective references to “customs debt” and “common transit procedure”.

Provision for airlines

65.—(1) HMRC may authorise, in the case of air transport, the use of an electronic transport document as a declaration for the common transit procedure, provided it contains the particulars of such declaration and those particulars are available to the customs authorities for the place

of departure and destination to allow the customs control of the goods and the discharge of the procedure.

(2) The authorisation in sub-paragraph (1) is subject to paragraph 18(1) to (3) (but only to the extent that it concerns paragraph 18(5) and (6)) and must only be granted where—

- (a) HMRC have consulted the customs authorities for the airports of departure and destination and have received no notification from either authority, within 45 days from the communication, that the applicant does not fulfil one or more of the conditions for granting the authorisation;
- (b) the applicant operates a significant number of flights between common transit state airports; and
- (c) the applicant demonstrates the ability to ensure that the particulars of the electronic transport document are available to the customs office of departure for the airport of departure and to the customs office of destination for the airport of destination, and that those particulars are the same.

(3) Expressions used in this paragraph have the same meaning as corresponding expressions in Part 2.