

SCHEDULE 1

The common transit procedure

PART 1

Common transit procedures that start outside [^{F1}Great Britain]

Textual Amendments

- F1** Words in Sch. 1 Pt. 1 heading substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(2)(a)**; S.I. 2020/1643, reg. 2, Sch.

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

2.—^{F1}(A1) Where the intended point of entry into Great Britain of the goods in paragraph 1(1) is at a location [^{F2}listed] in a public notice published by HMRC, the MRN of the declaration of the goods (see sub-paragraph (3)) and one of the numbers specified in sub-paragraph (A6) must be provided, before the goods are brought into Great Britain, to a person listed in the notice, in the form and manner specified in the notice.

(A2) HMRC must state in the notice the date on which a listing is made and the date it has effect.

(A3) Except in cases of urgency, a listing must not have effect earlier than 30 days after the date on which the listing is made.

(A4) HMRC may vary or cancel any listing.

[
^{F3}(A4A) Any variation or cancellation must state the date on which it is made and the date it has effect.

(A4B) Except in cases of urgency, any variation or cancellation must not have effect earlier than 30 days after the date on which it is made.]

(A5) A notice must further—

- (a) identify a location which is listed, including by reference to a postcode or a delineation on a map or plan, and
- (b) be published as soon as practicable after it is made.

(A6) The specified numbers are—

- (a) the vehicle registration number of any vehicle in which the goods are carried,
- (b) the vehicle registration number of any trailer in which the goods are carried, or
- (c) the container identification number of any container in which the goods are carried.]

[^{F4}(1) Where sub-paragraph (A1) does not apply—

- (a) the goods in paragraph 1(1) must, once brought into Great Britain, be presented to the HMRC customs office of transit (see paragraphs 58(1)(d) and sub-paragraph (2)); and
- (b) the MRN of the declaration of the goods must be provided to the HMRC customs office of transit at the time and in the form and manner specified in a public notice published by HMRC.]

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

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- (a) the HMRC office competent for the point of entry into [^{F5}Great Britain] when the goods are entering [^{F5}Great Britain] in the course of a common transit procedure; or
- (b) the HMRC office competent for the point of exit from [^{F5}Great Britain] when the goods are leaving [^{F5}Great Britain], 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 [^{F5}Great Britain] to the declaration made there for the common transit procedure.

^{F6}(4)

^{F7}(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 [^{F8}, if the customs office of departure does not already have these particulars].

(7) In this Part, the “customs office of departure” is the customs office outside [^{F5}Great Britain] 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.

[^{F9}(11) Each of sub-paragraphs (A1), (1) and (6) do not apply where the goods are to be, or are, brought into the United Kingdom directly from the Isle of Man, the Channel Islands or the SBA.]

Textual Amendments

- F1** Sch. 1 para. 2(A1)-(A6) inserted (31.12.2020) by The Customs Transit Procedures (Amendment, etc) (EU Exit) Regulations 2020 (S.I. 2020/1491), regs. 1, **4(2)**; S.I. 2020/1643, reg. 2, Sch.
- F2** Word in Sch. 1 para. 2(A1) substituted (11.5.2021) by The Customs (Miscellaneous Amendments) Regulations 2021 (S.I. 2021/478), regs. 1, **4(2)(a)**
- F3** Sch. 1 para. 2(A4A)(A4B) inserted (11.5.2021) by The Customs (Miscellaneous Amendments) Regulations 2021 (S.I. 2021/478), regs. 1, **4(2)(b)**
- F4** Sch. 1 para. 2(1) substituted (30.11.2023) by The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(3), **4(2)(a)(i)**
- F5** Words in Sch. 1 para. 2 substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(2)(c)(i)**; S.I. 2020/1643, reg. 2, Sch.
- F6** Sch. 1 para. 2(4) omitted (30.11.2023) by virtue of The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(3), **4(2)(a)(ii)**
- F7** Sch. 1 para. 2(5) omitted (30.11.2023) by virtue of The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(3), **4(2)(a)(ii)**
- F8** Words in Sch. 1 para. 2(6) inserted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(2)(c)(ii)**; S.I. 2020/1643, reg. 2, Sch.
- F9** Sch. 1 para. 2(11) inserted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 (S.I. 2019/486), regs. 1(3), **8(2)(c)**; S.I. 2020/1643, reg. 2, Sch.

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Commencement Information

II Sch. 1 para. 2 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

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Changes and effects yet to be applied to :

- Sch. 1 para. 2(A1)(A2) inserted by [S.I. 2019/326 reg. 15\(2\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Reg. 15(2)(a) omitted on IP completion day by virtue of S.I. 2020/1491, regs. 1, 2)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 1 para. 6(2)(aa) inserted by [S.I. 2024/194 reg. 3\(2\)\(a\)](#)
- Sch. 1 para. 41(1)(aa) inserted by [S.I. 2024/194 reg. 3\(2\)\(c\)](#)
- Sch. 1 para. 45(1)(aa) inserted by [S.I. 2024/194 reg. 3\(2\)\(d\)](#)
- Sch. 1 para. 2(A5A) inserted by [S.I. 2024/672 reg. 4\(2\)\(a\)](#)
- Sch. 1 para. 2(A7)(A8) inserted by [S.I. 2024/672 reg. 4\(2\)\(b\)](#)
- Sch. 1 para. 27(A5A) inserted by [S.I. 2024/672 reg. 4\(3\)\(a\)](#)
- Sch. 1 para. 27(A7)(A8) inserted by [S.I. 2024/672 reg. 4\(3\)\(b\)](#)