

## SCHEDULE 1

### The common transit procedure

## PART 2

### Common transit procedures that start in the United Kingdom

#### **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.