
STATUTORY INSTRUMENTS

1987 No. 2105

CUSTOMS AND EXCISE

**The Customs and Excise (Community
Transit) (No. 2) Regulations 1987**

Made - - - - *7th December 1987*
Laid before Parliament *11th December 1987*
Coming into force - - *1st January 1988*

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

Citation, commencement and interpretation

1. These Regulations may be cited as the Customs and Excise (Community Transit) (No. 2) Regulations 1987 and shall come into force on 1st January 1988.

2. In these Regulations—

“relevant Community provision” means any provision of a Community Regulation specified in the first and second columns of the Schedule to these Regulations and shall include any such provision as applied by—

- (a) Article 39 of Council Regulation (EEC) No. 222/77⁽³⁾ to goods carried under the internal Community transit procedure;
- (b) Article 38 of Commission Regulation (EEC) No. 1062/87⁽⁴⁾ to a carriage operation starting within and ending outside the Economic Community;
- (c) Article 42 of Commission Regulation (EEC) No. 1062/87 to carriage of goods under cover of an International Express Parcels Consignment Note;
- (d) Article 55 of Commission Regulation (EEC) No. 1062/87 to a carriage operation starting within and ending outside the Economic Community;

(1) 1972 c. 68.

(2) S.I.1977/980.

(3) OJ No. L38, 9.2.77, p.1. Article 39 was amended by Council Regulation (EEC) No. 1901/85 (OJ No. L179, 11.7.85, p.6).

(4) OJ No. L107, 22.4.87, p.2.

“the customs and excise Acts” has the same meaning as in section 1 of the Customs and Excise Management Act 1979⁽⁵⁾;

“the Commissioners” means the Commissioners of Customs and Excise;

“CIM” means International Consignment Note;

“CTTN” means Community Transit Transfer Note.

Specification of transit routes

3. Goods moving under the internal or external Community transit procedure shall be moved by such routes within the United Kingdom as the Commissioners may specify.

Offences, penalty and forfeiture

4. In the event of any contravention or failure to comply with—

- (a) any relevant Community provision, or
- (b) any requirement or condition imposed by or under any such provision, or
- (c) any requirement imposed under regulation 3 hereof, or
- (d) any undertaking given pursuant to any such provision or requirement,

the person responsible for the contravention or failure and the person then in charge of the goods shall each be liable on summary conviction to a penalty of £2000 and any goods in respect of which the offence was committed shall be liable to forfeiture.

Supplementary

5.—(1) Section 139 of and Schedule 3 to the Customs and Excise Management Act 1979⁽⁶⁾ (detention, seizure and condemnation of goods) shall apply to any goods liable to forfeiture under regulation 4 above as if the goods were liable to forfeiture under the customs and excise Acts.

(2) Sections 145 to 148 and 150 to 155 of the Customs and Excise Management Act 1979⁽⁶⁾ (proceedings for offences, mitigation of penalties, proof and other matters) shall apply in relation to offences and penalties under regulation 4 above and proceedings for such offences or for condemnation of anything as being forfeited under that regulation as they apply in relation to offences and penalties and proceedings for offences or for condemnation under the customs and excise Acts.

Revocation

6. The Customs and Excise (Community Transit) Regulations 1987⁽⁷⁾ are hereby revoked.

(5) 1979 c. 2.

(6) Section 139(7) was amended by the Criminal Justice Act 1982 (c. 48), section 46, by the Criminal Procedure (Scotland) Act 1975 (c. 21), section 289G (which was inserted by the Criminal Justice Act 1982, section 54), and by S.I. 1984/703 (N.I.3). The amounts of the penalties on the levels of the standard scale have been increased most recently by S.I. 1984/447, 526 and S.R. (N.I.) 1984 No. 253.

(6) Section 139(7) was amended by the Criminal Justice Act 1982 (c. 48), section 46, by the Criminal Procedure (Scotland) Act 1975 (c. 21), section 289G (which was inserted by the Criminal Justice Act 1982, section 54), and by S.I. 1984/703 (N.I.3). The amounts of the penalties on the levels of the standard scale have been increased most recently by S.I. 1984/447, 526 and S.R. (N.I.) 1984 No. 253.

(7) S.I. 1987/763.

King's Beam House,
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7th December 1987

Bryce Knox
Commissioner of Customs and Excise

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SCHEDULE

Regulation 2

RELEVANT COMMUNITY PROVISIONS

(1)Community Regulations	(2)Relevant Provisions	(3)Subject Matter of Provisions
Council Regulation (EEC) No. 222/77 of 13 December 1976(8) on Community transit	Article 13	Principal's responsibility for production of goods at office of destination and for observance of time limits, identification measures and provisions relating to Community transit procedure
	Article 19 — paragraph 1	Community transit documents to accompany goods
	Article 21	Consignment and Community transit documents to be produced at each office of transit
	Article 22 — the first sentence of paragraph 1	Carrier to give each office of transit a transit advice note
	Article 24 — the first sentence of paragraph 1	Transfer of goods under supervision of customs authorities
	Article 27 — paragraph 1	Principal to furnish guarantee
Commission Regulation (EEC) No. 1062/87 of 27 March 1987(9) on provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure	Article 4 — first paragraph	Document for dispatch or export of goods to be presented to office of departure together with Community transit declaration to which it relates
	Article 21	Restrictions, etc. on exportation from Community to be stated on Community transit document
	Article 22(10) — last sentence of paragraph 1	When restricted etc. goods not placed under Community transit procedure Control Copy T No 5 to be endorsed with statement of restriction on export
	Article 35 — paragraph 1	CIM to be produced at office of departure

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

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

(10) Article 22(1) was amended by Commission Regulation (EEC) No. 2823/87 (OJ No. L270, 23.9.87, p.1.).

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(1)Community Regulations	(2)Relevant Provisions	(3)Subject Matter of Provisions
	Article 37 — paragraph 1	Railway authorities to forward to office of destination sheets of CIM
	Article 52 — paragraph 1	CTTN to be produced at office of departure
	Article 52 — paragraph 7	CTTN to be produced at office of destination
	Article 54 — paragraph 1	Transport undertaking to forward to office of destination sheets of CTTN
	Article 70 — paragraph 1(a)	Authorised consignor to comply with simplified formalities applicable at the office of departure and conditions of authorisation
	Article 72 — paragraph 4	Authorised consignee to comply with simplified formalities applicable at the office of destination and conditions of authorisation
	Article 74 — paragraph 1	Authorised consignee to notify excess quantities, shortages, etc., and to send documents to office of destination
	Article 93 — first sentence	Authorised consignor to make a copy of each COM T2L status declaration
	Article 95 — paragraph 1(a)	Formalities to be complied with by authorised consignor under COM T2L simplified procedure
Commission Regulation (EEC) No. 2823/87 of 18 September 1987 ⁽¹¹⁾ on the documents to be used for the purpose of implementing Community measures entailing verification of the use and/or destination of goods	Article 1(2)	Goods to be put to declared use or dispatched to declared destination
	Article 23 — paragraph 1(a)	Authorised consignor to comply with simplified formalities applicable at office

⁽¹¹⁾ OJ No. L270, 23.9.87, p.1.

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(1)Community Regulations	(2)Relevant Provisions	(3)Subject Matter of Provisions
		of departure and conditions of authorisation

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations replace the Customs and Excise (Community Transit) Regulations 1987. They provide for a penalty and forfeiture in the case of breaches of certain provisions of Community legislation relating to the transit of goods. The penalty proceedings and forfeiture procedure are governed by the Customs and Excise Management Act 1979.

The principal change effected by these Regulations is the replacement of the Schedule to the 1987 Regulations by that contained in these Regulations to take account of the repeal of Commission Regulation 223/77 in view of the introduction of the Single Administrative Document and its replacement by Commission Regulations (EEC) Nos. 1062/87 and 2823/87.

These Regulations also give the Commissioners of Customs and Excise the power to require goods under the internal or external Community transit procedure within the United Kingdom to be moved by routes specified by them.

Community legislation on transit of goods is additionally set out in Council Regulation (EEC) No. 222/77 and also in Council Regulation (EEC) Nos. 678/85 and 679/85 (OJ No. L79, 21.3.85, pp.1 and 7) and Commission Regulations (EEC) Nos. 2791/86 and 2792/86 (OJ No. L263, 15.9.86, pp.1 and 59.).