

Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)

PART II

CUSTOMS-APPROVED TREATMENT OR USE

TITLE II

[^{F1}CUSTOMS STATUS OF GOODS AND TRANSIT]

[^{F1}CHAPTER 4

Community transit

Section 1

General provisions

Article 340a

The provisions of this Chapter shall apply to external and internal Community transit, except if provided otherwise.

The goods involving higher risk of fraud are listed in Annex 44c. When a provision of the present Regulation refers to that Annex, any measure related to goods in that Annex shall apply only when the quantity of those goods exceeds the corresponding minimum. Annex 44c shall be reviewed at least once a year.

Article 340b

For the purposes of this Chapter, the following definitions shall apply:

1. 'office of departure': means the customs office where declarations placing goods under the Community transit procedure are accepted;
2. 'office of transit' means
 - (a) the customs office at the point of exit from the customs territory of the Community when the consignment is leaving that territory in the course of a transit operation via a frontier between a Member State and a third country other than an EFTA country, or
 - (b) the customs office at the point of entry into the customs territory of the Community when the goods have crossed the territory of a third country in the course of a transit operation;
3. 'office of destination': means the customs office where goods placed under the Community transit procedure must be presented in order to end the procedure;

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4. 'office of guarantee': means the office where the customs authorities of each Member State decide that guarantees furnished by a guarantor shall be lodged;
5. 'EFTA countries': means all EFTA countries and any other country that has acceded to the Convention of 20 May 1987 on a common transit procedure⁽¹⁾.

Article 340c

1 Community goods shall be placed under the internal Community transit procedure if they are consigned:

- a from a part of the customs territory of the Community where the provisions of Directive 77/388/EEC apply, to a part of the customs territory of the Community where those provisions do not apply; or
- b from a part of the customs territory of the Community where the provisions of Directive 77/388/EEC do not apply, to a part of the customs territory of the Community where those provisions do apply; or
- c from a part of the customs territory of the Community where the provisions of Directive 77/388/EEC do not apply, to a part of the customs territory of the Community where those provisions do not apply either.

2 Without prejudice to paragraph 3, Community goods which are consigned from one point in the customs territory of the Community to another through the territory of one or more EFTA countries pursuant to the Convention on a common transit procedure, shall be placed under the internal Community transit procedure.

Goods covered by the first subparagraph which are carried entirely by sea or air shall not be required to be placed under the internal Community transit procedure.

3 Where Community goods are exported [^{X1}to an EFTA country or where they are exported and transit the territory of one or more EFTA countries] and the provisions of the Convention on a common transit procedure apply, they shall be placed under the external Community transit procedure under the following conditions:

- a if they have undergone customs export formalities with a view to refunds being granted on export to third countries under the common agricultural policy; or
- b if they have come from intervention stocks, are subject to measures of control as to use and/or destination, and have undergone customs formalities on export to third countries under the common agricultural policy; or
- c if they are eligible for the repayment or remission of import duties on condition that they are exported from the customs territory of the Community; or
- d if in the form of compensating products or goods in the unaltered state, they have undergone customs formalities on export to third countries in order to discharge the inward processing procedure, drawback system, with a view to obtaining repayment or remission of customs duty.

Editorial Information

- X1** Substituted by [Corrigendum to Commission Regulation \(EC\) No 2787/2000 of 15 December 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities L 330 of 27 December 2000\)](#).

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Article 340d

Goods to which the Community transit procedure applies may be carried between two points in the Community customs territory via the territory of a third country other than an EFTA country provided that they are carried through that third country under cover of a single transport document drawn up in a Member State. Where this is so, the effect of the transit procedure shall be suspended in the territory of the third country.

Article 340e

1 The Community transit procedure shall be compulsory in respect of goods carried by air only if they are loaded or reloaded at an airport in the Community.

2 Without prejudice to Article 91(1) of the Code, use of the Community transit procedure shall be compulsory for goods carried by sea if they are carried by a regular shipping service authorised in accordance with Articles 313a and 313b.

Article 341

The provisions of Chapters 1 and 2 of Title VII of the Code and the provisions of this Title shall apply *mutatis mutandis* to other charges within the meaning of Article 91(1) (a) of the Code.

Article 342

1 The guarantee furnished by the principal shall be valid throughout the Community.

2 Where the guarantee is furnished by a guarantor, the guarantor shall indicate an address for service or appoint an agent in each Member State.

3 A guarantee needs to be furnished for Community transit operations carried out by the railway companies of the Member States under a procedure other than the simplified procedure referred to in Article 372(1)(g)(i).

Article 343

Each Member State shall provide the Commission with a list, in the agreed format, of the customs offices competent to handle Community transit operations, indicating their respective identification numbers and duties and stating the days and hours when they are open. Any changes to this information shall be communicated to the Commission.

The Commission shall communicate this information to the other Member States.

Article 344

The characteristics of the forms other than the Single Administrative Document used in the Community transit system shall be set out in Annex 44b.

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)

Section 2

Procedure

Subsection 1

Individual guarantee

Article 345

[^{F2}1 The individual guarantee shall cover the full amount of customs debt liable to be incurred, calculated on the basis of the highest rates applicable to goods of the same kind in the Member State of departure. For the purposes of that calculation, Community goods carried in accordance with the Convention on a common transit procedure shall be treated as non-Community goods.]

However, the rates to take into consideration for the calculation of the individual guarantee cannot be less than a minimal rate, when such a rate is mentioned in the fifth column of Annex 44c.

2 Individual guarantees in the form of a cash deposit shall be lodged at the office of departure. They shall be repaid when the procedure has been discharged.

3 An individual guarantee furnished by a guarantor may be in the form of individual guarantee vouchers for an amount of EUR 7 000, issued by the guarantor to persons who intend to act as principal.

The guarantor shall be liable for up to EUR 7 000 per voucher.

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 444/2002 of 11 March 2002 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code and Regulations \(EC\) No 2787/2000 and \(EC\) No 993/2001 \(Text with EEA relevance\).](#)

Article 346

1 An individual guarantee furnished by a guarantor shall correspond to the specimen in Annex 49.

Where the office of departure is not the office of guarantee, the latter shall keep a copy of the instrument by which it has accepted the guarantor's undertaking. The principal shall present the original at the office of departure, where it shall be retained. Where necessary this office may request a translation into the official language, or one of the official languages, of the Member State concerned.

[^{F3}[^{X2}However, where guarantee data is exchanged between the office of guarantee and the office of departure using information technology and computer networks, the original of the guarantee instrument shall be retained at the office of departure.]]

2 Where required by national law, regulation or administrative provision, or by common practice, each Member State may allow the undertaking referred to in paragraph 1 to take a different form provided it has the same legal effect as the undertaking shown in the specimen.

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Editorial Information

- X2** Substituted by [Corrigendum to Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities L 141 of 28 May 2001\)](#).

Textual Amendments

- F3** Inserted by [Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 347

1 In the case referred in Article 345(3), the individual guarantee shall correspond to the specimen in Annex 50.

Article 346(2) shall apply *mutatis mutandis*.

2 The individual guarantee voucher shall be drawn up on a form corresponding to the specimen in Annex 54. The guarantor shall indicate on the voucher the last date on which it may be used, which may not be later than one year from the date of issue.

3 The guarantor may issue individual guarantee vouchers which are not valid for a Community transit operation involving goods listed in Annex 44c.

To do so, the guarantor shall endorse each individual guarantee voucher diagonally with one of the following phrases:

- Validez limitada
- Begrænset gyldighed
- Beschränkte Geltung
- Περιορισμένη ισχύς
- Limited validity
- Validité limitée
- Validità limitata
- Beperkte geldigheid
- Validade limitada
- Voimassa rajoitetusti
- Begränsad giltighet^[F4].
- ^[F5]Omezená platnost
- Piiratud kehtivus
- Ierobežots derīgums
- Galiojimas apribotas
- Korlátozott érvényű
- Validità limitata
- Ograniczona ważność
- Omejena veljavnost
- Obmedzená platnosť.

^{[F3]3a} Where the office of guarantee exchanges guarantee data with the offices of departure using information technology and computer networks, the guarantor shall furnish this office

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with any required details about the individual guarantee vouchers that he has issued according to the modalities decided by the customs authorities.]

4 The principal shall deliver to the office of departure the number of individual guarantee vouchers corresponding to the multiple of EUR 7 000 required to cover the total amount referred to in Article 345(1). The vouchers shall be retained by the office of departure.

Textual Amendments

- F3** Inserted by Commission Regulation (EC) No 993/2001 of 4 May 2001 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).
- F4** Deleted by Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded.
- F5** Inserted by Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded.

Article 348

1 The office of guarantee shall revoke its decision accepting the guarantor's undertaking if the conditions laid down at the time of issue are no longer fulfilled.

Equally, the guarantor may cancel his undertaking at any time.

2 The revocation or cancellation shall become effective on the 16th day following the date on which the guarantor or the office of guarantee, as appropriate, is notified.

From the date on which the revocation or cancellation becomes effective, no individual guarantee vouchers issued earlier may be used for placing goods under the Community transit procedure.

3 The Member State responsible for the relevant office of guarantee shall notify the Commission forthwith of any revocation or cancellation and the date on which it becomes effective. The Commission shall notify the other Member States thereof.

Subsection 2

Means of transport and declarations

Article 349

1 Each transit declaration shall include only the goods loaded or to be loaded on a single means of transport for carriage from one office of departure to one office of destination.

For the purposes of this Article, the following shall be regarded as constituting a single means of transport, on condition that the goods carried are to be dispatched together:

- a a road vehicle accompanied by its trailer(s) or semi-trailer(s);
- b a set of coupled railway carriages or wagons;
- c boats constituting a single chain;
- d containers loaded on a single means of transport within the meaning of this Article.

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)

2 A single means of transport may be used for loading goods at more than one office of departure and for unloading at more than one office of destination.

Article 350

Loading lists drawn up in accordance with Annex 44a and corresponding to the specimen in Annex 45 may be used instead of the continuation sheets as the descriptive part of transit declarations, of which they shall form an integral part.

Article 351

In the case of consignments comprising both goods which must be placed under the external Community transit procedure and goods which must be placed under the internal Community transit procedure, the transit declaration bearing the 'T' symbol shall be supplemented by:

- (a) continuation sheets bearing the 'T1bis', 'T2bis' or 'T2Fbis' symbol, as appropriate, or
- (b) loading lists bearing the 'T1', 'T2' or 'T2F' symbol, as appropriate.

Article 352

Where the 'T1', 'T2' or 'T2F' symbols have been omitted from the right-hand subdivision of box 1 of the transit declaration or where, in the case of consignments containing both goods placed under the internal Community transit procedure and goods placed under the external Community transit procedure, the provisions of Article 351 have not been complied with, the goods shall be deemed to have been placed under the external Community transit procedure.

However, for the purposes of charging export duty or implementing any of the common commercial policy export measures, such goods shall be deemed to be moving under the internal Community transit procedure.

^{F6}Article 353

1 Transit declarations shall comply with the structure and particulars set out in Annex 37a, and shall be lodged at the office of departure using a data-processing technique.

2 The customs authorities shall accept a transit declaration made in writing on a form corresponding to the specimen set out in Annex 31 and in accordance with the procedure defined by the customs authorities in agreement with each other in the following cases:

- a the customs authorities' computerised transit system is not functioning,
- b the principal's application is not functioning.

3 The use of a written transit declaration under paragraph 2(b) shall be subject to the approval of the customs authorities.

4 Where the goods are transported by travellers who have no direct access to the customs' computerised system and so have no means of lodging the transit declaration using a data processing technique at the office of departure, the customs authorities shall authorise the traveller to use a transit declaration made in writing on a form corresponding to the specimen set out in Annex 31.

In this case the customs authorities shall ensure that the transit data is exchanged between customs authorities using information technology and computer networks.]

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)

Textual Amendments

- F6** Substituted by Council Regulation (EC) No 837/2005 of 23 May 2005 amending Commission Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.

^{F7} Article 354

Textual Amendments

- F7** Deleted by Council Regulation (EC) No 837/2005 of 23 May 2005 amending Commission Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.

Subsection 3

Formalities at the office of departure

Article 355

- 1 Goods placed under the Community transit procedure shall be carried to the office of destination along an economically justified route.
- 2 Without prejudice to Article 387, for goods on the list in Annex 44c, or when the customs authorities or the principal consider it necessary, the office of departure shall prescribe an itinerary and enter in box 44 of the transit declaration at least the Member States to be transited, taking into account any details communicated by the principal.

Article 356

- 1 The office of departure shall set a time limit within which the goods must be presented at the office of destination, taking into account the itinerary, any current transport or other legislation and, where appropriate, the details communicated by the principal.
- 2 The time limit prescribed by the office of departure shall be binding on the customs authorities of the Member States whose territory is entered during a Community transit operation and shall not be altered by those authorities.
- 3 Where the goods are presented at the office of destination after expiry of the time limit prescribed by the office of departure and where this failure to comply with the time limit is due to circumstances which are explained to the satisfaction of the office of destination and are not attributable to the carrier or the principal, the latter shall be deemed to have complied with the time limit prescribed.

Article 357

- 1 Without prejudice to paragraph 4, goods to be placed under the Community transit procedure shall not be released unless they are sealed.
- 2 The following shall be sealed:
 - a the space containing the goods, where the means of transport has been approved under other rules or recognised by the office of departure as suitable for sealing;

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b each individual package, in other cases.

Seals must have the characteristics set out in Annex 46a.

3 Means of transport may be recognised as suitable for sealing on condition that:

- a seals can be simply and effectively affixed to them;
- b they are so constructed that no goods can be removed or introduced without leaving visible traces or without breaking the seals;
- c they contain no concealed spaces where goods may be hidden;
- d the spaces reserved for the load are readily accessible for inspection by the customs authorities.

Any road vehicle, trailer, semi-trailer or container approved for the carriage of goods under customs seal in accordance with an international agreement to which the European Community is a party shall be regarded as suitable for sealing.

4 The office of departure may dispense with sealing if, having regard to other possible measures for identification, the description of the goods in the transit declaration or in the supplementary documents make them readily identifiable.

A goods description shall be deemed to permit identification of the goods where it is sufficiently precise to permit easy identification of the quantity and nature of the goods.

Where the office of departure grants a waiver from sealing, it shall enter one of the following endorsements in the transit declaration, opposite the heading 'seals affixed' of box 'D. Control by office of departure':

- Dispensa
- Fritaget
- Befreiung
- Απαλλαγή
- Waiver
- Dispense
- Dispensa
- Vrijstelling
- Dispensa
- Vapautettu
- Befrielse^[F4]
- ^[F5]Osvobození
- Loobumine
- Derīgs bez zīmoga
- Leista neplombuoti
- Mentesség
- Tnehhija
- Zwolnienie
- Opustitev
- ^[F8]Oslobodenie.]]

Textual Amendments

- F4** Deleted by [Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary,](#)

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)

the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded.

F5 Inserted by Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded.

F8 Substituted by Commission Regulation (EC) No 883/2005 of 10 June 2005 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

Article 358

1 Where a transit declaration is processed at an office of departure by a computer system, copies No 4 and No 5 of the declaration shall be replaced by a transit accompanying document corresponding to the specimen and notes in Annex 45a.

[^{F92} Where appropriate, the transit accompanying document shall be supplemented by a list of items corresponding to the specimen and notes in Annex 45b. This list shall form an integral part of the transit accompanying document.]

3 In the circumstances referred to in paragraph 1 the office of departure shall retain the declaration and authorise release of the goods by issuing the transit accompanying document to the principal.

4 Where authorised, the transit accompanying document may be printed out from the principal's computer system.

5 Where the provisions of this Title refer to copies of the declaration accompanying a consignment, these provisions shall apply, *mutatis mutandis*, to the transit accompanying document.

Textual Amendments

F9 Substituted by Commission Regulation (EC) No 881/2003 of 21 May 2003 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

Subsection 4

Formalities en route

Article 359

1 Goods placed under the Community transit procedure shall be carried under cover of copies No 4 and No 5 of the transit declaration returned to the principal by the office of departure.

The consignment and copies No 4 and No 5 of the transit declaration shall be presented at each office of transit.

[^{F102} The carrier shall present a transit advice note made out on a form corresponding to the specimen in Annex 46 to each office of transit, where the note shall be kept. However, when the transit data is exchanged between the office of departure and the office of transit using information technology and computer networks the transit advice note shall not be presented.]

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[^{F23} Where goods are carried via an office of transit other than that mentioned in Copies No 4 and No 5 of the transit declaration, the office of transit used shall send the transit advice note without delay to the office of transit initially specified, or notify the passage to the office of departure in the cases and according to the procedure mutually agreed by the customs authorities.]

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 444/2002 of 11 March 2002 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code and Regulations \(EC\) No 2787/2000 and \(EC\) No 993/2001 \(Text with EEA relevance\).](#)
- F10** Substituted by [Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

Article 360

1 The carrier shall be required to make the necessary entries in copies No 4 and 5 of the transit declaration and present them with the consignment to the customs authorities of the Member State in whose territory the means of transport is located:

- a if the prescribed itinerary is changed and the provisions of Article 355(2) apply;
- b if seals are broken in the course of a transport operation for reasons beyond the carrier's control;
- c if goods are transferred to another means of transport; any such transfer must be made under the supervision of the customs authorities which may, however, authorise transfers to be made without their supervision;
- d in the event of imminent danger necessitating immediate partial or total unloading of the means of transport;
- e in the event of any incident or accident capable of affecting the ability of the principal or the carrier to comply with his obligations.

2 Where the customs authorities consider that the Community transit operation concerned may continue in the normal way they shall take any steps that may be necessary and then endorse copies No 4 and 5 of the transit declaration.

Subsection 5

Formalities at the office of destination

Article 361

1 The goods and copies No 4 and No 5 of the transit declaration shall be presented at the office of destination.

2 The office of destination shall register copies No 4 and No 5 of the transit declaration, record on them their date of arrival and enter the details of any controls carried out.

3 At the request of the principal, and to provide evidence of the procedure having ended in accordance with Article 365(2), the office of destination shall endorse an extra copy No 5 or a copy of copy No 5 of the transit declaration with one of the following phrases:

— Prueba alternativa

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- Alternativt bevis
- Alternativnachweis
- Εναλλακτική απόδειξη
- Alternative proof
- Preuve alternative
- Prova alternativa
- Alternatief bewijs
- Prova alternativa
- Vaihtoehtoinen todiste
- Alternativt bevis^[F4.]
- ^[F5]Alternativní důkaz
- Alternatiivsed tõendid
- Alternatīvs pierādījums
- Alternatyvusiis įrodymas
- Alternatív igazolás
- Prova alternattiva
- Alternatywny dowód
- Alternativno dokazilo
- Alternativny dôkaz.]

4 A transit operation may end at an office other than the one entered in the transit declaration. That office shall then become the office of destination.

Where the new office of destination comes under the jurisdiction of a Member State other than the one having jurisdiction over the office originally designated, the new office of destination shall enter in box 'I. Control by office of destination' of copy No 5 of the transit declaration one of the following endorsements in addition to the usual observations it is required to make:

- Diferencias : mercancías presentadas en la oficina (nombre y país)
- Forskelle : det sted, hvor varerne blev frembudt (navn og land)
- Unstimmigkeiten : Stelle, bei der die Gestellung erfolgte (Name und Land)
- Διαφορές : εμπορεύματα προσκομισθέντα στο τελωνείο (Όνομα και χώρα)
- Differences : office where goods were presented (name and country)
- Différences : marchandises présentées au bureau (nom et pays)
- Differenze : ufficio al quale sono state presentate le merci (nome e paese)
- Verschillen : kantoor waar de goederen zijn aangebracht (naam en land)
- Diferenças : mercadorias apresentadas na estância (nome e país)
- Muutos : toimipaikka, jossa tavarat esitetty (nimi ja maa)
- Avvikelse : varorna uppvisade för kontor (namn, land)^[F4.]
- ^[F5]—Nesrovnalosti : úřad, kterému bylo zboží předloženo (název a země)
- Erinevused : asutus, kuhu kaup esitati (nimi ja riik)
- Atšķirības : muitas iestāde, kurā preces tika uzrādītas (nosaukums un valsts)
- Skirtumai : įstaiga, kuriai pateiktos prekės (pavadinimas ir valstybė)
- Eltérések : hivatal, ahol az áruk bemutatása megtörtént(név és ország)
- Differenzi : ufficcju fejn l-oġġetti kienu pprezentati (isem u pajjiż)
- Niezgodności : urząd w którym przedstawiono towar (nazwa i kraj)
- Razlike : urad, pri katerem je bilo blago predloženo (naziv in država)
- ^[F8]—Nezrovnalosti : úrad, ktorému bol tovar dodaný (názov a krajina).]]

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Textual Amendments

- F4** Deleted by Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded.
- F5** Inserted by Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded.
- F8** Substituted by Commission Regulation (EC) No 883/2005 of 10 June 2005 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

Article 362

1 The office of destination shall issue a receipt on request to the person presenting copies No 4 and No 5 of the transit declaration.

2 The form for the receipt shall correspond to the specimen in Annex 47. Alternatively, the receipt may be made out on specimen on the back of copy No 5 of the transit declaration.

3 The receipt shall be completed in advance by the person concerned. It may contain other particulars relating to the consignment, except in the space reserved for the office of destination. The receipt shall not be used as proof of the procedure having ended within the meaning of Article 365(2).

Article 363

The customs authorities of the Member State of destination shall return copy No 5 of the transit declaration to the customs authorities in the Member State of departure without delay and at most within one month of the date when the procedure ended.

Article 364

Each Member State shall notify the Commission of which offices have been created for the centralised receipt and transmission of documents and the types of documents involved, as well as of the responsibilities conferred on those offices. The Commission shall inform the other Member States.

Subsection 6

Checking the end of the procedure

Article 365

1 If copy No 5 of the transit declaration is not returned to the customs authorities of the Member State of departure within two months of the date of acceptance of the declaration, those authorities shall inform the principal and ask him to furnish proof that the procedure has ended.

[^{F3}1a Where the provisions of Section 2 subsection 7 apply and the customs authorities of the Member States of departure have not received the 'Arrival Advice' message by the time limit within which the goods must be presented at the office of destination those authorities shall inform the principal and ask him to furnish proof that the procedure has ended.]

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)

2 The proof referred to in paragraph 1 may be furnished to the satisfaction of the customs authorities in the form of a document certified by the customs authorities of the Member State of destination identifying the goods and establishing that they have been presented at the office of destination or, where Article 406 applies, to the authorised consignee.

3 The Community transit procedure shall also be considered as having ended where the principal presents, to the satisfaction of the customs authorities, a customs document issued in a third country entering the goods for a customs-approved treatment or use, or a copy or photocopy thereof, identifying the goods. Copies or photocopies must be certified as being true copies by the body which certified the original documents, by the authorities of the third countries concerned or by the authorities of one of the Member States.

Textual Amendments

- F3** Inserted by [Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 366

1 Where the customs authorities of the Member State of departure have not received proof within four months of the date of acceptance of the transit declaration that the procedure has ended, they shall initiate the enquiry procedure immediately in order to obtain the information needed to discharge the procedure or, where this is not possible, to establish whether a customs debt has been incurred, to identify the debtor and to determine the customs authorities responsible for entry in the accounts.

If the customs authorities receive information earlier that the transit procedure has not ended, or suspect that to be the case, the enquiry procedure shall be initiated forthwith.

[^{F3}Where the provisions of Section 2 subsection 7 apply the customs authorities shall also initiate the enquiry procedure forthwith each time they have not received the ‘Arrival Advice’ message by the time limit within which the goods must be presented at the office of destination or the ‘Control Results’ message within six days after having received the ‘Arrival Advice’ message.]

2 The enquiry procedure shall also be initiated if it transpires subsequently that proof of the end of the procedure was falsified and the enquiry procedure is necessary to achieve the objectives of paragraph 1.

3 To initiate the enquiry procedure, the customs authorities of the Member State of departure shall send the customs authorities of the Member State of destination a request together with all the necessary information.

4 The customs authorities of the Member State of destination and, where appropriate, the offices of transit called on to act in the context of the enquiry procedure shall respond without delay.

5 Where an enquiry establishes that the transit procedure ended correctly, the customs authorities of the Member State of departure shall immediately inform the principal and, where appropriate, any customs authorities that may have initiated a recovery procedure in accordance with Articles 217 to 232 of the Code.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)

Textual Amendments

- F3** Inserted by [Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Subsection 7

Additional provisions applicable where transit data is exchanged between customs authorities using information technology and computer networks

Article 367

1 Without prejudice to any special circumstances and to the provisions on the Community transit procedure which, where appropriate, shall apply, *mutatis mutandis*, the customs authorities shall use information technology and computer networks for the type of information exchange described in this subsection.

2 The provisions of this subsection shall not apply to the simplified procedures specific to the modes of transport referred to in Article 372(1)(g).

Article 368

1 In addition to the security requirements mentioned in Article 4a(2), the customs authorities shall establish and maintain adequate security arrangements for the effective, reliable and secure operation of the entire transit system.

2 To ensure the abovementioned level of security each input, modification and deletion of data shall be recorded together with information giving the reason for, and exact time of, such processing and identifying the person who carried it out. In addition, the original data or any data so processed shall be kept for at least three calendar years from the end of the year to which such data refer, or for longer if so required elsewhere.

3 The customs authorities shall monitor security regularly.

4 The customs authorities involved shall inform each other of all suspected breaches of security.

[^{F3}Article 368a

Where the office of guarantee and the office of departure are located in different Member States the messages to be used for the exchange of guarantee data shall conform to the structure and particulars defined by the customs authorities in agreement with each other.]

Textual Amendments

- F3** Inserted by [Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

*Status: Point in time view as at 01/01/2006.**Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)**Article 369*

[^{F10}On release of the goods, the office of departure shall transmit details of the community transit operation to the declared office of destination using the ‘Anticipated Arrival Record’ message and to each declared office of transit using the ‘Anticipated Transit Record’ message. These messages shall be based on data derived from the transit declaration, where the case occurs amended, and completed as appropriate. These messages shall conform to the structure and particulars defined by the customs authorities in agreement with each other.]

Textual Amendments

F10 Substituted by [Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

[^{F3}Article 369a

The office of transit shall record the passage against the ‘Anticipated Transit Record’ message received from the office of departure. Any inspection of the goods shall be carried out using the ‘Anticipated Transit Record’ message as a basis for such inspection. The passage shall be notified to the office of departure using the ‘Notification Crossing Frontier’ message. This message shall conform to the structure and particulars defined by the customs authorities in agreement with each other.]

Textual Amendments

F3 Inserted by [Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

Article 370

1 The office of destination shall keep the transit accompanying document and, using the ‘Arrival advice message’, notify the office of departure of the arrival of the goods on the day they are presented at the office of destination. The message may not be used as proof of the procedure having ended for the purposes of Article 365(2).

2 Except where justified, the office of destination shall forward the ‘Control results’ message to the office of departure at the latest on the working day following the day the goods are presented at the office of destination.

3 The messages shall conform to the structure and particulars defined by the customs authorities in agreement with each other.

Article 371

The examination of the goods shall be carried out using the ‘Anticipated arrival record’ message received from the office of departure as a basis for such examination.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)

Section 3

Simplifications

Subsection 1

General provisions concerning simplifications

Article 372

1 Following an application by the principal or the consignee, as appropriate, the customs authorities may authorise the following simplifications:

- a use of a comprehensive guarantee or guarantee waiver;
- b use of special loading lists;
- c use of seals of a special type;
- d exemption from the requirement to use a prescribed itinerary;
- e authorised consignor status;
- f authorised consignee status;
- g application of simplified procedures specific to goods:
 - (i) carried by rail or large container;
 - (ii) carried by air;
 - (iii) carried by sea;
 - (iv) moved by pipeline;
- h use of other simplified procedures based on Article 97(2) of the Code.

2 Except where otherwise provided in this section or the authorisation, where authorisation to use the simplifications referred to in paragraph 1, points (a), (b) and (g) is granted, the simplifications shall apply in all Member States. Where authorisation to use the simplifications referred to in paragraph 1, points (c), (d), and (e) is granted, the simplifications shall apply only to Community transit operations beginning in the Member State where the authorisation was granted. Where authorisation to use the simplification referred to in paragraph 1, point (f) is granted, the simplification shall apply solely in the Member State where the authorisation was granted.

Article 373

1 The authorisations referred to in Article 372(1) shall be granted only to persons who:

- a are established in the Community, with the proviso that authorisation to use a comprehensive guarantee may be granted only to persons established in the Member State where the guarantee is furnished,
- b regularly use the Community transit arrangements, or whose customs authorities know that they can meet the obligations under the arrangements or, in connection with the simplification referred to in Article 372(1)(f), regularly receive goods that have been entered for the Community transit procedure, and
- c have not committed any serious or repeated offences against customs or tax legislation.

2 To ensure the proper management of the simplifications, authorisations shall be granted only where:

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)

- a the customs authorities are able to supervise the procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned, and
- b the persons concerned keep records which enable the customs authorities to carry out effective controls.

Article 374

1 An application for authorisation to use simplifications, hereinafter referred to as ‘the application’, shall be made in writing. It shall be dated and signed.

2 The application must include all the facts which will allow the customs authorities to check that the conditions subject to which use of the simplifications may be granted have been met.

Article 375

1 The application shall be lodged with the customs authorities of the Member State in which the applicant is established.

2 The authorisation shall be issued or the application rejected within three months at most of the date on which the application is lodged.

Article 376

1 The dated and signed original of the authorisation and one or more copies thereof shall be given to the holder.

2 The authorisation shall specify the conditions for use of the simplifications and lay down the operating and control methods. It shall be valid from the date of issue.

3 In the case of the simplifications referred to in Article 372(1)(c), (d) and (g), authorisations shall be presented whenever the office of departure so requires.

Article 377

1 The holder of an authorisation shall inform the customs authorities of any factor arising after the authorisation was granted which may influence its continuation or content.

2 The date on which the decision takes effect shall be indicated in a decision revoking or amending authorisation.

Article 378

1 The customs authorities shall keep applications and attached supporting documents, together with a copy of any authorisations issued.

2 Where an application is rejected or an authorisation is annulled or revoked, the application and the decision rejecting or annulling or revoking the application, as the case may be, and all attached supporting documents shall be kept for at least three years from the end of the calendar year in which the application was rejected or the authorisation was annulled or revoked.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)

Subsection 2

Comprehensive guarantee and guarantee waiver

Article 379

1 The principal may use a comprehensive guarantee, or guarantee waiver, up to a reference amount.

[^{F3}For the application of the first subparagraph a calculation is made of the amount of the customs debt which may be incurred for each transit operation. When the necessary data is not available the amount is presumed to be EUR 7 000 unless other information known to the customs authorities leads to a different figure.]

2 The reference amount shall be the same as the amount of customs debt which may be incurred in respect of goods the principal places under the Community transit procedure during a period of at least one week.

The office of guarantee shall establish the amount in collaboration with the party concerned on the basis of the information on goods he has carried in the past and an estimate of the volume of intended Community transit operations as shown, *inter alia*, by his commercial documentation and accounts.

In establishing the reference amount, account shall be taken of the highest rates of duty and charges applicable to the goods in the Member State of the office of guarantee.[^{F11}Community goods carried or to be carried in accordance with the Convention on a common transit procedure shall be treated as non-Community goods.]

3 The office of guarantee shall review the reference amount annually, particularly in the light of information obtained from the office or offices of departure, and shall adjust it if necessary.

4 The principal shall ensure that the amount at stake does not exceed the reference amount, taking into account any operations for which the procedure has not yet ended.

The principal shall inform the office of guarantee when the reference amount falls below a level sufficient to cover his Community transit operations.

Textual Amendments

- F3** Inserted by [Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)
- F11** Inserted by [Commission Regulation \(EC\) No 444/2002 of 11 March 2002 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code and Regulations \(EC\) No 2787/2000 and \(EC\) No 993/2001 \(Text with EEA relevance\).](#)

Article 380

1 The amount to be covered by the comprehensive guarantee shall be the same as the reference amount referred to in Article 379.

2 The amount to be covered by the comprehensive guarantee may be reduced:

- a to 50 % of the reference amount where the principal demonstrates that his finances are sound and that he has sufficient experience of the Community transit procedure;

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)

- b to 30 % of the reference amount where the principal demonstrates that his finances are sound, that he has sufficient experience of the Community transit procedure and that he cooperates very closely with the customs authorities.

3 A guarantee waiver may be granted where the principal demonstrates that he maintains the standards of reliability described in paragraph 2(b), is in command of transport operations and has sufficient financial resources to meet his obligations.

4 For the purpose of paragraphs 2 and 3, the Member States shall take into account the criteria set out in Annex 46b.

Article 381

1 To be authorised to furnish a comprehensive guarantee in respect of the types of goods referred to in Annex 44c, a principal must demonstrate, not only that he meets the conditions of Article 373, but also that his finances are sound, that he has sufficient experience of the Community transit procedure and either that he cooperates very closely with the customs authorities or that he is in command of transport operations.

2 The amount to be covered by the comprehensive guarantee referred to in paragraph 1 may be reduced:

- a to 50 % of the reference amount where the principal demonstrates that he cooperates very closely with the customs authorities and is in command of transport operations;
- b to 30 % of the reference amount where the principal demonstrates that he cooperates very closely with the customs authorities, is in command of transport operations, and that he has sufficient financial resources to meet his obligations.

3 For the purposes of applying paragraphs 1 and 2, the customs authorities shall take account of the criteria set out in Annex 46b.

[^{F11}3a Paragraphs 1, 2 and 3 also apply where an application explicitly concerns the use of the comprehensive guarantee for both the types of goods referred to in Annex 44c and those not listed in that Annex under the same comprehensive guarantee certificate.]

4 The implementing rules concerning the temporary prohibition of the use of the comprehensive guarantee for a reduced amount or the comprehensive guarantee, as provided for in Article 94(6) and (7) of the Code are set out in Annex 47a to the Regulation.

Textual Amendments

F11 Inserted by [Commission Regulation \(EC\) No 444/2002 of 11 March 2002 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code and Regulations \(EC\) No 2787/2000 and \(EC\) No 993/2001 \(Text with EEA relevance\).](#)

Article 382

The comprehensive guarantee shall be furnished by a guarantor.

It shall be the subject of a guarantee document conforming to the specimen in Annex 48.

Article 346(2) shall apply *mutatis mutandis*.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)

Article 383

1 On the basis of the authorisation, the customs authorities shall issue the principal with one or more comprehensive guarantee certificates or guarantee waiver certificates, hereinafter referred to as certificates, drawn up as appropriate on a form corresponding to the specimen in Annex 51 or Annex 51a and supplemented in accordance with Annex 51b, to enable the principal to provide proof of the comprehensive guarantee or guarantee waiver.

2 The certificate shall be presented at the office of departure. Particulars of the certificate shall be entered on the transit declaration.

[^{F3}However, where guarantee data is exchanged between the office of guarantee and the office of departure using information technology and computer networks, no certificate is presented to the office of departure.]

3 The period of validity of a certificate shall not exceed two years. That period may be extended by the office of guarantee for one further period which shall not exceed two years.

Textual Amendments

- F3** Inserted by [Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 384

1 Article 348(1) and the first subparagraph of Article 348(2) shall apply *mutatis mutandis* to the revocation and cancellation of the comprehensive guarantee.

2 From the effective date of revocation of an authorisation to use a comprehensive guarantee or guarantee waiver by the customs authorities, from the effective date of revocation by the office of guarantee of its acceptance of a guarantor's undertaking, or from the effective date of cancellation of an undertaking by a guarantor, certificates issued earlier may not be used to place goods under the Community transit procedure and shall be returned by the principal to the office of guarantee without delay.

3 Each Member State shall forward to the Commission the means by which certificates that remain valid and have not yet been returned may be identified. The Commission shall inform the other Member States.

4 Paragraph 3 shall also apply to certificates that have been declared as stolen, lost or falsified.

Subsection 3

Special loading lists

Article 385

1 The customs authorities may authorise principals to use as loading lists lists which do not comply with all the requirements of Annexes 44a and 45.

Use of such lists shall be authorised only where:

- a they are produced by firms which use an integrated electronic or automatic data-processing system to keep their records;

*Status: Point in time view as at 01/01/2006.**Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)*

- b they are designed and completed in such a way that they can be used without difficulty by the customs authorities;
- c they include, for each item, the information required under Annex 44a.

2 Descriptive lists drawn up for the purposes of carrying out dispatch/export formalities may also be authorised for use as loading lists under paragraph 1, even where such lists are produced by firms not using an integrated electronic or automatic data-processing system to keep their records.

3 Firms which use an integrated electronic or automatic data-processing system to keep their records and are already authorised under paragraphs 1 and 2 to use loading lists of a special type may also be authorised to use such lists for Community transit operations involving only one type of goods if this facility is made necessary by the computer programmes of the firms concerned.

Subsection 4

Use of seals of a special type

Article 386

1 The customs authorities may authorise principals to use special types of seals on means of transport or packages provided the customs authorities approve the seals as complying with the characteristics set out in Annex 46a.

2 Principals shall enter, opposite the heading 'seals affixed' in box 'D. Control by office of departure' of the transit declaration, the type, number and make of the seals used.

Principals shall affix seals no later than when goods are released.

Subsection 5

Exemption regarding prescribed itinerary

Article 387

1 The customs authorities may grant an exemption from the requirement to follow a prescribed itinerary to principals who ensure that the customs authorities are able to ascertain the location of the consignments concerned at all times.

2 Holders of such exemptions shall enter one of the following endorsements in box 44 of the transit declaration:

- Dispensa de itinerario obligatorio
- fritaget for bindende transportrute
- Befreiung von der verbindlichen Beförderungsrute
- Απαλλαγή από την υποχρέωση τήρησης συγκεκριμένης διαδρομής
- Prescribed itinerary waived
- Dispense d'itinéraire contraignant
- Dispensa dall'itinerario vincolante
- Geen verplichte route
- Dispensa de itinerário vinculativo
- Vapautettu sitovan kuljetusreitin noudattamisesta

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)

- Befrielse från bindande färdväg
- [^{F5}Osvobození od stanovené trasy
- Ettenähtud marsruudist loobutud
- Atļauts novirzīties no noteiktā maršruta
- Leista nenustatyti maršruto
- Előírt útvonal alól mentesítve
- Tnehhija ta'-itinerarju preskritt
- Zwolniony z wiążącej trasy przewozu
- Opustitev predpisane poti
- [^{F8}Oslobodenie od predpisanej trasy]]

Textual Amendments

- F5** Inserted by [Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded](#).
- F8** Substituted by [Commission Regulation \(EC\) No 883/2005 of 10 June 2005 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

[^{F12}CHAPTER 7

Simplifications

^{F12}Section 1

Simplified procedure for the issue of the document used to establish the Community status of goods

^{F12}Article 389

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^{F12}Article 390

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^{F12}Article 391

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^{F12}Article 392

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^{F12}Article 393

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Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)

F12 Article 394

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F12 Article 395

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F12 Article 396

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F12 Section 2

Simplification of transit formalities to be carried out at offices of departure and destination]

F12 Article 397

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F12 Subsection 6

[*F1* Authorised consignor status]

F12 Article 398

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F12 Article 399

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F12 Article 400

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F12 Article 401

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F12 Article 402

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F12 Article 403

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F12 Article 404

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F12 Article 405

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Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)

^{F12}Subsection 7

[^{F1}Authorised consignee status]

^{F12}Article 406

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^{F12}Article 407

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^{F12}Article 408

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^{F12}Article 408a

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^{F12}Article 409

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^{F12}Subsection 3

[^{F12}Other provisions]

^{F12}Article 410

.....

^{F12}Article 411

.....

[^{F1}Subsection 8

Simplified procedures for goods carried by rail or in large containers]

[^{F1}A.

General provisions relating to carriage by rail]

[^{F1}Article 412

Article 359 shall not apply to the carriage of goods by rail.]

Article 413

Where the Community transit procedure is applicable, formalities under that procedure shall be simplified in accordance with Articles 414 to 425, 441 and 442 for the transport of goods by railway companies under cover of a ‘consignment note CIM and express parcels’ hereinafter referred to as the ‘consignment note CIM’.

*Status: Point in time view as at 01/01/2006.**Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)**[^{F1}Article 414*

The CIM consignment note shall be equivalent to a Community transit declaration.]

Article 415

The railway company of each Member State shall make the records held at their accounting offices available to the customs authorities of their country for purposes of control.

Article 416

[^{F11} A railway company which accepts goods for carriage under cover of a CIM consignment note serving as a Community transit declaration shall be the principal for that operation.]

2 The railway company of the Member State through whose territory the goods enter the Community shall be the principal for operations in respect of goods accepted for transport by the railways of a third country.

Article 417

The railway companies shall ensure that consignments transported under the Community transit procedure are identified by labels bearing a pictogram, a specimen of which is shown in Annex 58.

The labels shall be affixed to the consignment note CIM and to the relevant railway wagon in the case of a full load or, in other cases, to the package or packages.

[^{F13}The label referred to in the first paragraph may be replaced by a stamp reproducing the pictogram shown in Annex 58 in green ink]

Textual Amendments

F13 Inserted by [Commission Regulation \(EC\) No 1427/97 of 23 July 1997 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Article 418

Where the contract of carriage is modified so that:

- a transport operation which was to end outside the customs territory of the Community ends within it,
- a transport operation which was to end within the customs territory of the Community ends outside it,

the railway companies shall not perform the modified contract without the prior agreement of the office of departure.

In all other cases, the railway companies may perform the modified contract; they shall forthwith inform the office of departure of the modification made.

Article 419

1 The consignment note CIM shall be produced at the office of departure in the case of a transport operation to which the Community transit procedure applies and which starts and is to end within the customs territory of the Community.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)

[^{F14}2 The office of departure shall clearly enter in the box reserved for customs on sheets 1, 2 and 3 of the CIM consignment note:

- a the symbol 'T1', where goods are moving under the external Community transit procedure;
- b the symbol 'T2', where goods, with the exception of those referred to in [^{F1}Article 340c(1)], are moving under the internal Community transit procedure in accordance with Article 165 of the Code;
- c the symbol 'T2F', where goods are moving under the internal Community transit procedure in accordance with [^{F1}Article 340c(1)].

The symbol 'T2' or 'T2F' shall be authenticated by the application of the stamp of the office of departure]

4 The goods referred to in [^{F1}Article 340c(2)] shall be placed under the internal Community transit procedure for the whole of the journey from the Community station of departure to the station of destination in the customs territory of the Community, in accordance with arrangements determined by each Member State, without presentation at the office of departure of the consignment note CIM in respect of the goods and without affixing the labels referred to in Article 417. However, this waiver shall not apply to consignment notes CIM drawn up for goods covered by the provisions in [^{F15}Article 843].

5 For the goods referred to in paragraph 2 the customs office for the station of destination shall act as the office of destination. If, however, the goods are released for free circulation or placed under another customs procedure at an intermediate station, the office responsible for that station shall act as the office of destination.

No formalities need be carried out at the office of destination with regard to the goods referred to in [^{F1}Article 340c(2)].

6 For the purposes of the control referred to in Article 415, the railway companies shall, in the country of destination, make all the consignment notes CIM for the transport operations referred to in paragraph 4 available to the customs authorities, in accordance with any provisions defined by mutual agreement with those authorities.

7 When Community goods are transported by rail from a point in a Member State to a point in another Member State through the territory of a third country other than an EFTA country, the internal Community transit procedure shall apply. In this case the provisions of paragraphs 4, 5 second subparagraph and 6 shall apply *mutatis mutandis*.

Textual Amendments

- F14** Inserted by [Commission Regulation \(EC\) No 75/98 of 12 January 1998 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)
- F15** Substituted by [Commission Regulation \(EC\) No 1602/2000 of 24 July 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

Article 420

As a general rule and having regard to the identification measures applied by the railway companies, the office of departure shall not seal the means of transport or the packages.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)

Article 421

1 In the cases referred to in the first subparagraph of Article 419 (5), the railway company of the Member State responsible for the office of destination shall forward to the latter sheets 2 and 3 of the consignment note CIM.

2 The office of destination shall forthwith return sheet 2 to the railway company after stamping it and shall retain sheet 3.

Article 422

1 Article 419 and 420 shall apply to a transport operation which starts within the customs territory of the Community and is to end outside it.

2 The customs office for the frontier station through which the goods in transit leave the customs territory of the Community shall act as office of destination.

3 No formalities need be carried out at the office of destination.

Article 423

1 Where a transport operation starts outside the customs territory of the Community and is to end within it, the customs office for the frontier station through which the goods enter the customs territory of the Community shall act as office of departure.

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

[^{F162} The customs office for the station of destination shall act as the office of destination. The formalities referred to in Article 421 shall be carried out at the office of destination.

3 Where the goods are released for free circulation or placed under another customs procedure at an intermediate station, the customs office for this station shall act as the office of destination. This customs office shall stamp sheets 2 and 3 and the supplementary copy of sheet 3 forwarded by the railway company and endorse them with one of the following indications:

- Cleared
- Dédouané
- Verzollt
- Sdoganato
- Vrijgemaakt
- Toldbehandlet
- Εκτελωνισμένο
- Despachado de aduana
- Desalfandegado
- [^{F11}Tulliselvitetty
- Tullklarerat]
- [^{F5}Propuštěno
- Lõpetatud
- Nomuitots
- Išleista
- Vámkezelve
- Mghoddija
- Odprawiony
- Ocarinjeno

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)

— Prepustené]

This office shall return sheets 2 and 3, without delay, to the railway company after having stamped them and retained the supplementary copy of sheet 3.

4 The procedure referred to in paragraph 3 shall not apply to products subject to excise (SIC! excise) duty as defined in Article 3 (1) and Article 5 (1) of Council Directive 92/12/EEC⁽²⁾.

5 In the case referred to in paragraph 3 the competent customs authorities for the office of destination may request *a posteriori* verification of the endorsements made by the competent customs authorities for the intermediate station on sheets 2 and 3.]

Textual Amendments

F5 Inserted by [Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded.](#)

F11 Inserted by [Commission Regulation \(EC\) No 444/2002 of 11 March 2002 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code and Regulations \(EC\) No 2787/2000 and \(EC\) No 993/2001 \(Text with EEA relevance\).](#)

F16 Inserted by [Commission Regulation \(EC\) No 2193/94 of 8 September 1994 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Article 424

1 Where a transport operation starts and is to end outside the customs territory of the Community, the customs offices which are to act as office of departure and office of destination shall be those referred to in Articles 423 (1) and 422 (2) respectively.

2 No formalities need to be carried out at the offices of departure or destination.

Article 425

Goods which are transported under Articles 423 (1) or 424 (1) shall be considered as moving under the external Community transit procedure unless the Community status of the goods is established in accordance with Articles 313 to 340.

[^{F1}B.

Provisions relating to goods carried in large containers]

[^{F13} Article 426

Where the Community transit procedure is applicable, formalities under that procedure shall be simplified in accordance with Articles 427 to 442 for goods carried by the railway companies in large containers using transport undertakings as intermediaries, under cover of transfer notes referred to as 'TR transfer notes'. Such operations may include the dispatch of consignments by transport undertakings using modes of transport other than rail, to the nearest suitable railway station to the point of loading and from the nearest suitable railway station to the point of unloading, and any transport by sea in the course of the movement between those two stations.]

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)

Textual Amendments

F13 Inserted by [Commission Regulation \(EC\) No 1427/97 of 23 July 1997 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Article 427

For the purpose of Articles 426 to 442:

1. ‘transport undertaking’ means an undertaking constituted by the railway companies as a corporate entity of which they are members, such undertaking being set up for the purpose of carrying goods by means of large containers under cover of TR transfer notes;
2. ‘large container’ means a container [^{F17}within the meaning of Article 670 (g)]that is:
 - designed in such a way that it can be properly sealed where the application of Article 435 requires this,
 - of a size such that the area bounded by the four lower external angles is not less than 7 m².
3. ‘TR transfer note’ means the document which comprises the contract of carriage by which the transport undertaking arranges for one or more large containers to be carried from a consignor to a consignee in international transport. The TR transfer note shall bear a serial number in the top right-hand corner by which it can be identified. This number shall be made up of eight digits preceded by the letters TR.

The TR transfer note shall consist of the following sheets, in numerical order:

- sheet for the head office of the transport undertaking,
- sheet for the national representative of the transport undertaking at the station of destination,
- sheet for customs,
- sheet for the consignee,
- sheet for the head office of the transport undertaking,
- sheet for the national representative of the transport undertaking at the station of departure,
- sheet for the consignor.

Each sheet of the TR transfer note, with the exception of sheet 3A, shall have a green band approximately four centimetres wide along its right-hand edge.

4. ‘List of large containers’, hereinafter referred to as ‘list’, means the document attached to a TR transfer note, of which it forms an integral part, which is intended to cover the consignment of several large containers from a single station of departure to a single station of destination, at which stations the customs formalities are carried out.

The list shall be produced in the same number of copies as the TR transfer note to which it relates.

The number of lists shall be shown in the box at the top right-hand corner of the TR transfer note reserved for that purpose.

In addition, the serial number of the appropriate TR transfer note shall be entered in the top right-hand corner of each list.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)

5. [F13c nearest suitable railway station' means a railway station or terminal nearest to the point of loading or unloading, which is equipped to handle the large containers defined in point 2.]

Textual Amendments

- F13** Inserted by Commission Regulation (EC) No 1427/97 of 23 July 1997 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.
- F17** Deleted by Commission Regulation (EC) No 993/2001 of 4 May 2001 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

[F1 Article 428

TR transfer notes used by transport undertakings shall have the same legal force as transit declarations.]

Article 429

1 In each Member State the transport undertaking shall make available to the customs authorities for control purposes, through the medium of its national representative or representatives, the records held at its accounting office or offices or at those of its national representative or representatives.

2 At the request of the customs authorities, the transport undertaking or its national representative or representatives shall communicate to them forthwith any documents, accounting records or information relating to carriage operations completed or underway which those authorities consider they should see.

3 Where, in accordance with Article 428, TR transfer notes are treated as equivalent to [F1Community transit declarations], the transport undertaking or its national representatives or representatives shall:

- a inform the customs office of destination of any TR transfer note, sheet 1 of which has been sent to it without a customs endorsement;
- b inform the customs office of departure of any TR transfer note, sheet 1 of which has not been returned to it and in respect of which it has been unable to determine whether the consignment has been correctly presented to the customs office of destination or has been exported from the customs territory of the Community to a third country under Article 437.

Article 430

1 In the case of transport operations referred to in Article 426 accepted by the transport undertaking in a Member State, the railway company of that Member State shall be the principal.

2 In the case of transport operations referred to in Article 426 accepted by the transport undertaking in a third country, the railway company of the Member State through which the goods enter the customs territory of the Community shall be the principal.

Article 431

If customs formalities have to be carried out during carriage by means other than rail to the station of departure or from the station of destination, only one large container may be covered by each TR transfer note.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)

Article 432

The transport undertaking shall ensure that transport operations carried out under the Community transit procedure are identified by labels bearing a pictogram, a specimen of which is shown in Annex 58. The labels shall be affixed to the TR transfer note and to the large container or containers concerned.

[^{F13}The label referred to in the first paragraph may be replaced by a stamp reproducing the pictogram shown in Annex 58 in green ink.]

Textual Amendments

F13 Inserted by [Commission Regulation \(EC\) No 1427/97 of 23 July 1997 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Article 433

Where a contract of carriage is modified so that:

- a transport operation which was to end outside the customs territory of the Community ends within it,
- a transport operation which was to end within the customs territory of the Community ends outside it,

the transport undertaking shall not perform the modified contract without the prior agreement of the office of departure.

In all other cases, the transport undertaking may perform the modified contract; it shall forthwith inform the office of departure of the modification made.

Article 434

1 Where a transport operation to which the Community transit procedure applies starts and is to end within the customs territory of the Community, the TR transfer note shall be presented at the office of departure.

[^{F14}2 The office of departure shall clearly enter in the box reserved for customs on sheets 1, 2, 3A and 3B of the TR transfer note:

- a the symbol 'T1' where goods are moving under the external Community transit procedure;
- b the symbol 'T2', where goods, with the exception of those referred to in [^{F1}Article 340c(1)], are moving under the internal Community transit procedure in accordance with Article 165 of the Code;
- c the symbol 'T2F', where goods are moving under the internal Community transit procedure in accordance with [^{F1}Article 340c(1)].

The symbol 'T2' or 'T2F' shall be authenticated by the application of the stamp of the office of departure.

3 The office of departure shall enter in the box reserved for customs on sheets 1, 2, 3A and 3B of the TR transfer note separate references for the container(s) depending on which type of goods they contain and the symbol 'T1', 'T2' or 'T2F', as appropriate, wherever a TR transfer note covers:

- a containers carrying goods moving under the external Community transit procedure; and

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)

- b containers carrying goods, with the exception of those referred to in [F¹Article 340c(1)], moving under the internal Community transit procedure in accordance with Article 165 of the Code;
- c containers carrying goods moving under the internal Community transit procedure in accordance with [F¹Article 340c(1)].

4 In cases covered by paragraph 3, where lists of large containers are used, separate lists shall be made out for each category of container and the serial number or numbers of the list or lists concerned shall be entered in the box reserved for customs on sheets 1, 2, 3A and 3B of the TR transfer note. The symbol 'T1', 'T2' or 'T2F', as appropriate to the category of container used, shall be entered alongside the serial number(s) of the list(s).]

5 All sheets of the TR transfer note shall be returned to the person concerned.

6 The goods referred to in [F¹Article 340c(2)] shall be placed under the internal Community transit procedure for the whole of the journey in accordance with arrangements determined by each Member State without presentation at the office of departure of the TR transfer note in respect of the goods and without affixing the labels referred to in Article 432. However, this waiver shall not apply to the TR transfer note drawn up for goods covered by the provisions in [F¹⁵Article 843].

7 For the goods referred to in paragraph 2 the TR transfer note must be produced at the office of destination where the goods are declared for release for free circulation or for another customs procedure.

No formalities need be carried out at the office of destination in respect of the goods referred to in [F¹Article 340c(2)].

8 For the purposes of the control referred to in Article 429, the transport undertaking shall in the country of destination make all TR transfer notes for the transport operations referred to in paragraph 6 available to the customs authorities in accordance with any provisions defined by mutual agreement with those authorities.

9 When Community goods are transported by rail from a point in a Member State to a point in another Member State through the territory of a third country other than an EFTA country, the internal Community transit procedure shall apply. In this case the provisions of paragraphs 6, 7 second subparagraph and 8 shall apply *mutatis mutandis*.

Textual Amendments

F14 Inserted by [Commission Regulation \(EC\) No 75/98 of 12 January 1998 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

F15 Substituted by [Commission Regulation \(EC\) No 1602/2000 of 24 July 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

Article 435

Identification of goods shall be ensured in accordance with [F¹Article 357]. However, the office of departure shall not normally seal large containers where identification measures are taken by the railway companies. If seals are affixed this shall be indicated in the space reserved for customs use on sheets 3A and 3B of the TR transfer note.

*Status: Point in time view as at 01/01/2006.**Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)*

Article 436

1 In the cases referred to in the first subparagraph of Article 434 (7) the transport undertaking shall deliver sheets 1, 2 and 3A of the TR transfer note to the office of destination.

2 The office of destination shall forthwith endorse sheets 1 and 2 and return them to the transport undertaking and shall retain sheet 3A.

Article 437

1 Where a transport operation starts within the customs territory of the Community and is to end outside it, Article 434 (1) to (5) and Article 435 shall apply.

2 The customs office responsible for the frontier station through which the goods leave the customs territory of the Community shall act as the office of destination.

3 No formalities need be carried out at the office of destination.

Article 438

1 Where a transport operation starts outside the customs territory of the Community and is to end within it, the customs office responsible for the frontier station through which the goods enter the Community shall act as the office of departure. No formalities need be carried out at the office of departure.

2 The customs office to which the goods are presented shall act as the office of destination.

The formalities laid down in Article 436 shall be carried out at the office of destination.

[^{F18}3 Where the goods are released for free circulation or placed under another customs procedure at an intermediate station, the customs office for this station shall act as the office of destination. This customs office shall stamp sheets 1, 2 and 3A of the TR transfer note presented by the transport undertaking and endorse them with at least one of the following indications:

- Despachado de aduana,
- Toldbehandlet,
- Verzollt,
- Εκτελωνισμενο,
- Cleared,
- Dédouané,
- Sdoganato,
- Vrijgemaakt,
- Desalfandegado,
- Tulliselvitetty,
- Tullklarerat[^{F19},]
- [^{F5}Propuštěno,
- Lõpetatud,
- Nomuitots,
- Išleista,
- Vámkezelve,
- Mghoddija,
- Odprawiony,
- Ocarinjeno,

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)

— Prepustené.]

This office shall return sheets 1 and 2, without delay, to the transport undertaking after having stamped them and retain sheet 3A.

4 The provisions of Article 423 (4) and (5) shall apply *mutatis mutandis*.]

Textual Amendments

- F5** Inserted by Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded.
- F18** Inserted by Commission Regulation (EC) No 1762/95 of 19 July 1995 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.
- F19** Substituted by Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded.

Article 439

1 Where a transport operation starts and is to end outside the customs territory of the Community, the customs offices which are to act as the office of departure and the office of destination shall be those referred to in Article 438 (1) and Article 437 (2) respectively.

2 No formalities need be carried out at the offices of departure or destination.

Article 440

Goods which are transported under Articles 438 (1) or 439 (1) shall be considered as moving under the external Community transit procedure unless the Community status of the goods is established in accordance with the provisions of Articles 313 to 340.

^{F1}C.

Other provisions]

Article 441

1 [^{F1}Articles 350 and 385] shall apply to any loading lists which accompany the consignment note CIM or the TR transfer note. The number of such lists shall be shown in the box reserved for particulars of accompanying documents on the consignment note CIM or TR transfer note as the case may be.

In addition, the loading list shall include the wagon number to which the consignment note CIM refers or, where appropriate, the container number of the container containing the goods.

2 In the case of transport operations beginning within the customs territory of the Community comprising both goods moving under the external Community transit procedure and goods moving under the internal Community transit procedure, separate loading lists shall be made out; in the case of goods carried in large containers under cover of TR transfer notes, such separate lists shall be made out for each large container which contains both categories of goods.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)

The serial numbers of the loading lists relating to each of the two categories of goods shall be entered in the box reserved for the description of goods on the consignment note CIM or TR transfer note, as the case may be.

3 In the cases referred to in paragraphs 1 and 2 and for the purposes of the procedures provided for in Articles 413 to 442, the loading lists accompanying the consignment note CIM or the TR transfer note shall form an integral part thereof and shall have the same legal effects.

The original of such loading lists shall be stamped by the station of dispatch.

[^{F1}D.

Scope of the normal procedures and the simplified procedures]

Article 442

1 Where the Community transit procedure is applicable, the provisions of Articles 412 to 441 shall not preclude the use of the procedures laid down [^{F1}in Articles 344 to 362, 367 to 371 and 385], and the provisions of Articles 415 and 417 or 429 and 432 shall nevertheless apply.

2 In the cases referred to in paragraph 1, a reference to the Community transit document(s) used shall be clearly entered in the box reserved for particulars of accompanying documents at the time when the consignment note CIM or TR transfer note is made out. The reference shall include the type of document, office of issue, date and registration number of each document used.

In addition, sheet 2 of the consignment note CIM or sheets 1 and 2 of the TR transfer note shall be authenticated by the railway company responsible for the last railway station involved in the Community transit operation. This company shall authenticate the document after ascertaining that transport of the goods is covered by the Community transit document or documents referred to.

3 Where a Community transit operation is carried out under cover of a TR transfer note in accordance with Articles 426 to 440, the consignment note CIM used for the operation shall be excluded from the scope of paragraphs 1 and 2 and of Articles 413 to 425. The consignment note CIM shall bear a clear reference to the TR transfer note in the box reserved for particulars of accompanying documents. That reference shall include the words 'TR transfer note' followed by the serial number.

[^{F20} Article 442a

1 Where production of the Community transit declaration at the office of departure is not required in respect of goods which are to be dispatched under cover of a CIM consignment note or a TR transfer note in accordance with Articles 413 to 442, the customs authorities shall take the necessary measures to ensure that copies No 1, No 2 and No 3 of the CIM consignment note, or copies No 1, No 2, No 3A and No 3B of the TR transfer note bear the 'T1', 'T2' or 'T2F' symbol, as the case may be.

2 Where goods carried in accordance with Articles 413 to 442 are intended for an authorised consignee, the customs authorities may provide that, by way of derogation from Article 406(2) and Article 408(1)(b), copies No 2 and No 3 of the CIM consignment note, or copies No 1, No 2 and No 3A of the TR transfer note are to be delivered direct by the railway company or by the transport undertaking to the office of destination.]

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)

Textual Amendments

F20 Inserted by Commission Regulation (EC) No 2787/2000 of 15 December 2000 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

Textual Amendments

F12 Deleted by Commission Regulation (EC) No 2787/2000 of 15 December 2000 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

[^{F12}CHAPTER 8

Special provisions applicable to certain modes of transport]

[^{F1}Subsection 9

Simplified procedures for transport by air]

^{F12}Article 443

.....
^{F1}Article 444

1 An airline may be authorised to use the goods manifest as a transit declaration where it corresponds in substance to the specimen in Appendix 3 of Annex 9 to the Convention on International Civil Aviation (simplified procedure — level 1).

For Community transit operations, the authorisation shall indicate the form of the manifest and the airports of departure and destination. The airline shall send the customs authorities of each of the airports concerned an authenticated copy of the authorisation.

2 Where a transport operation involves goods which must be placed under the external Community transit procedure and goods which must be placed under the internal Community transit procedure provided for in Article 340c(1), those goods shall be listed on separate manifests.

3 Each manifest shall bear an endorsement dated and signed by the airline, identifying it:
— by the ‘T1’ symbol where the goods are placed under the external Community transit procedure; or
— by the ‘T2F’ symbol where the goods are placed under the internal Community transit procedure, provided for in Article 340c(1).

4 The manifest shall also include the following information:
a the name of the airline transporting the goods;
b the flight number;
c the date of the flight;

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)

- d the name of the airport of loading (airport of departure) and unloading (airport of destination).

It shall also indicate, for each consignment:

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

Where goods are grouped, their description shall be replaced, where appropriate, by the entry 'Consolidation', which may be abbreviated. In such cases the air waybills for consignments on the manifest shall include the normal trade description of the goods including all the details necessary for their identification.

5 At least two copies of the manifest shall be presented to the customs authorities at the airport of departure, which shall retain one copy.

6 A copy of the manifest shall be presented to the customs authorities at the airport of destination.

7 Once a month, after authenticating the list, the customs authorities at each airport of destination shall transmit to the customs authorities at each airport of departure a list drawn up by the airlines of the manifests which were presented to them during the previous month.

The description of each manifest in that list shall include the following information:

- a the reference number of the manifest;
- b the symbol identifying the manifest as a transit declaration in accordance with paragraph 3;
- c the name (which may be abbreviated) of the airline which carried the goods;
- d the flight number; and
- e the date of the flight.

The authorisation may also provide for the airlines themselves to transmit the information referred to in the first subparagraph.

In the event of irregularities being found in connection with the information on the manifests appearing on the said list, the customs authorities of the airport of destination shall inform the customs authorities of the airport of departure and the authority which granted the authorisation, referring in particular to the air waybills for the goods in question.

Article 445

1 An airline may be authorised to use a manifest transmitted by data exchange systems as a transit declaration if it operates a significant number of flights between the Member States (simplified procedure — level 2).

By way of derogation from Article 373(1)(a), airlines need not be established in the Community if they have a regional office there.

2 On receipt of an application for authorisation, the customs authorities shall notify the other Member States in whose territories the airports of departure and destination linked by electronic data interchange systems are situated.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)

Provided no objection is received within 60 days of the date of notification, the customs authorities shall issue the authorisation.

This authorisation shall be valid in all the Member States concerned and shall apply only to Community transit operations between the airports to which it refers.

3 For the purposes of the simplification, the manifest drawn up at the airport of departure shall be transmitted to the airport of destination by electronic data interchange system.

The airline shall enter against the relevant items in the manifest:

- a the 'T1' symbol where the goods are placed under the external Community transit procedure;
- b the 'TF' symbol where the goods are placed under the internal Community transit procedure provided for in Article 340c(1);
- c the letters 'TD' for goods already placed under a transit procedure, or carried under the inward processing, customs warehouse or temporary admission procedure. In such cases, the airline shall also enter the letters 'TD' in the corresponding airway bill as well as a reference for the procedure used, the reference number and date of the transit declaration or transfer document and the name of the issuing office;
- d the letter 'C' (equivalent to 'T2L') for goods whose Community status may be demonstrated;
- e the letter 'X' for Community goods to be exported and which are not placed under a transit procedure.

The manifest must also include the information provided for in Article 444(4).

4 The Community transit procedure shall be deemed to be [^{X1}ended] when the manifest transmitted by electronic data exchange system is available to the customs authorities of the airport of destination and the goods have been presented to them.

The records kept by the airline shall contain at least the information referred to in the second subparagraph of paragraph 3.

If necessary, the customs authorities at the airport of destination shall transmit to the customs authorities at the airport of departure, for verification, the relevant details of manifests received by electronic data interchange system.

5 Without prejudice to the provisions of Articles 365 and 366, Articles 450a to 450d and Title VII of the Code:

- a the airline shall notify the customs authorities of all offences and irregularities;
- b the customs authorities at the airport of destination shall notify the customs authorities at the airport of departure and the authority which issued the authorisation of all offences and irregularities at the earliest opportunity.]

Editorial Information

- X1** Substituted by [Corrigendum to Commission Regulation \(EC\) No 2787/2000 of 15 December 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities L 330 of 27 December 2000\).](#)

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)

[^{F1}Subsection 10

Simplified procedures for maritime transport]

[^{F1}Article 446

Where Articles 447 and 448 apply, it shall not be necessary to furnish a guarantee.

Article 447

1 Shipping companies may be authorised to use the goods manifest as a transit declaration (simplified procedure — level 1).

For Community transit operations, the authorisation shall indicate the form of the manifest and the ports of departure and destination. The shipping company shall send the customs authorities of each of the ports concerned an authenticated copy of the authorisation.

2 Where a transport operation involves goods which must be placed under the external Community transit procedure and goods which must be placed under the internal Community transit procedure in accordance with Article 340c(1), those goods shall be listed on separate manifests.

3 Each manifest shall bear an endorsement dated and signed by the shipping company, identifying it:

- a by the 'T1' symbol where the goods are placed under the external Community transit procedure; or
- b by the 'T2F' symbol where the goods are placed under the internal Community transit procedure in accordance with Article 340c(1).

4 The manifest shall also contain the following information:

- a the name and full address of the shipping company carrying the goods;
- b the identity of the vessel;
- c the place of loading;
- d the place of unloading.

It shall also indicate, for each consignment:

- a the reference for the bill of lading;
- b the number, kind, markings and identification numbers of the packages;
- c the normal trade description of the goods including all the details necessary for their identification;
- d the gross mass in kilograms;
- e where appropriate, the identifying numbers of containers.

5 At least two copies of the manifest must be presented to the customs authorities at the port of departure, which shall keep one copy.

6 A copy of the manifest shall be presented to the customs authorities at the port of destination.

7 Once a month, after authenticating the list, the customs authorities at each port of destination shall transmit to the customs authorities at each port of departure a list drawn up by the shipping companies of the manifests which were presented to them during the previous month.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)

The description of each manifest in that list shall include the following information:

- a the reference number of the manifest;
- b the symbol identifying the manifest as a transit declaration in accordance with paragraph 3;
- c the name (which may be abbreviated) of the shipping company which carried the goods;
- d the date of the maritime transport operation.

The authorisation may also provide for the shipping companies themselves to transmit the information referred to in the first subparagraph.

In the event of irregularities being found in connection with the information on the manifests appearing on the said list, the customs authorities of the port of destination shall inform the customs authorities of the port of departure and the authority which granted the authorisation, referring in particular to the bills of lading for the goods in question.

Article 448

1 A shipping company may be authorised to use a single manifest as a transit declaration if it operates a significant number of regular voyages between the Member States (simplified procedure — level 2).

By way of derogation from Article 373(1)(a), shipping companies need not be established in the Community if they have a regional office there.

2 On receipt of an application for authorisation, the customs authorities shall notify the other Member States in whose territories the ports of departure and destination are situated.

Provided no objection is received within sixty days of the date of notification, the customs authorities shall issue the authorisation.

This authorisation shall be valid in all the Member States concerned and shall apply only to Community transit operations between the ports to which it refers.

3 For the purposes of the simplification, the shipping company may use a single manifest for all goods carried; where it does so, it shall enter against the relevant items in the manifest:

- a the 'T1' symbol where the goods are placed under the external Community transit procedure;
- b the 'TF' symbol where the goods are placed under the internal Community transit procedure in accordance with Article 340c(1);
- c the letters 'TD' for goods already placed under a transit procedure, or carried under the inward processing, customs warehouse or temporary admission procedure. In such cases, the shipping company shall also enter the letters 'TD' in the corresponding bill of lading or other appropriate commercial document as well as a reference for the procedure used, the reference number and date of the transit declaration or transfer document and the name of the issuing office;
- d the letter 'C' (equivalent to 'T2L') for goods whose Community status may be demonstrated;
- e the letter 'X' for Community goods to be exported and which are not placed under a transit procedure.

The manifest must also include the information provided for in Article 447(4).

4 The Community transit procedure shall be deemed to be concluded when the manifest and the goods are presented to the customs authorities at the port of destination.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)

The records kept by the shipping company in accordance with Article 373(2)(b) shall contain at least the information referred to in the first subparagraph of paragraph 3.

Where necessary, the customs authorities at the port of destination shall transmit the relevant details of manifests to the customs authorities at the port of departure for verification.

5 Without prejudice to the provisions of Articles 365 and 366, Articles 450a to 450d and Title VII of the Code, the following notifications shall be made:

- a the shipping company shall notify all offences and irregularities to the customs authorities;
- b the customs authorities at the port of destination shall notify the customs authorities at the port of departure and the authority which issued the authorisation of all offences and irregularities at the earliest opportunity.]

^{F21}Article 449

Textual Amendments

- F21** Deleted by [Commission Regulation \(EC\) No 75/98 of 12 January 1998 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

[^{F1}Subsection 11

Simplified procedure for transport by pipeline]

Article 450

1 Where the Community transit procedure applies, the formalities relating to the procedure shall be adapted in accordance with paragraphs 2 to 6 for goods transported by pipeline.

2 Goods transported by pipeline shall be deemed to be placed under the Community transit procedure:

- on entry into the customs territory of the Community for those goods which enter that territory by pipeline,
- on placing into the pipeline system for those goods which are already within the customs territory of the Community.

Where necessary, the Community status of the goods shall be established in accordance with Articles 313 to 340.

3 For the goods referred to in paragraph 2, the operator of the pipeline established in the Member State through the territory of which the goods enter the customs territory of the Community or the operator of the pipeline in the Member State in which the movement starts shall be the principal.

4 For the purposes of Article 96 (2) of the Code, the operator of a pipeline established in a Member State through the territory of which the goods are transported by pipeline shall be regarded as the carrier.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)

5 The Community transit operation shall be deemed to end when the goods transported by pipeline arrive at the consignee's plant or are accepted into the distribution network of a consignee, and are entered in his records.

6 The undertakings involved in carriage of the goods shall keep records and make them available to the customs authorities for the purpose of any controls considered necessary in connection with the Community transit operations referred to in paragraphs 2 to 4.

[^{F20}Section 4

Customs debt and recovery

Article 450a

The time limit referred to in the third indent of Article 215(1) of the Code shall be 10 months from acceptance of the transit declaration.

Article 450b

1 Where, following initiation of recovery proceedings for other charges, the customs authorities determined in accordance with Article 215 of the Code (hereinafter referred to as 'the requesting authorities') obtain evidence by whatever means regarding the place where the events giving rise to the customs debt occurred, those authorities shall immediately send all the necessary documents, including an authenticated copy of the evidence, to the authorities competent for that place (hereinafter referred to as 'the requested authorities').

The requested authorities shall acknowledge receipt of the communication and indicate whether they are responsible for recovery. If no response is received within three months, the requesting authorities shall immediately resume the recovery proceedings they initiated.

2 Where the requested authorities are competent, they shall initiate new proceedings for recovery of other charges, where appropriate after the three months period referred to in paragraph 1, second subparagraph, and on condition that the requesting authorities are immediately informed.

Any uncompleted proceedings for recovery of other charges initiated by the requesting authorities shall be suspended as soon as the requested authorities inform them that they have decided to take action for recovery.

As soon as the requested authorities provide proof that they have recovered the sums in question, the requesting authorities shall repay any other charges already collected or cancel the recovery proceedings.

Article 450c

[^{F21} Where the procedure has not been discharged, the customs authorities of the Member State of departure shall, within 12 months of the date of acceptance of the transit declaration, notify the guarantor that the procedure has not been discharged.]

[Where the procedure has not been discharged, the customs authorities, determined in accordance with Article 215 of the Code, shall, within three years of the date of acceptance of the transit declaration, notify the guarantor that he is or might be required to pay the debt for which he is liable in respect of the Community transit operation in question; the notification shall state the number and date of the declaration, the name of the office of departure, the name of the principal and the amount involved.]

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)

[^{F2} The guarantor shall be released from his obligations if either of the notifications provided for in paragraphs 1 and 1a have not been issued to him before the expiry of the time limit.]

3 Where either of the notifications has been issued, the guarantor shall be informed of the recovery of the debt or the discharge of the procedure.

Textual Amendments

- F2** Substituted by Commission Regulation (EC) No 444/2002 of 11 March 2002 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code and Regulations (EC) No 2787/2000 and (EC) No 993/2001 (Text with EEA relevance).
- F11** Inserted by Commission Regulation (EC) No 444/2002 of 11 March 2002 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code and Regulations (EC) No 2787/2000 and (EC) No 993/2001 (Text with EEA relevance).

Article 450d

The Member States shall assist each other in determining the authorities competent for recovery.

Those authorities shall inform the office of departure and the office of guarantee of all cases in which a customs debt was incurred in connection with Community transit declarations accepted by the office of departure, and of the action taken against the debtor to recover the sums concerned.]

Textual Amendments

- F1** Substituted by Commission Regulation (EC) No 2787/2000 of 15 December 2000 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4. (See end of Document for details)

- (1) [^{F1}OJ L 226, 13.8.1987, p. 2.]
(2) [^{F16}OJ No L 76, 23. 3. 1992, p. 1.]

Textual Amendments

- F1** Substituted by Commission Regulation (EC) No 2787/2000 of 15 December 2000 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).
- F16** Inserted by Commission Regulation (EC) No 2193/94 of 8 September 1994 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.

Status:

Point in time view as at 01/01/2006.

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4.