

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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;

*Status: Point in time view as at 01/01/2009.**Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 4.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)*

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⁾[^{F2}.]
6. [^{F3}'Transit accompanying document': means the document printed by the computerised system to accompany the goods and based on the data of the transit declaration;
7. 'Fallback procedure': means the procedure based on the use of paper documents established to allow the lodging, the control of the transit declaration and the following of the transit operation when it is not possible to implement the standard procedure by electronic means.]

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)
- F3** Inserted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 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 340c

[^{F21} 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 2006/112/EC 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 2006/112/EC 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 2006/112/EC 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

Status: Point in time view as at 01/01/2009.

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 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 \(Official Journal of the European Communities L 330 of 27 December 2000\)](#).

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 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 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 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).

*Status: Point in time view as at 01/01/2009.**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)*

- [^{F34} When the guarantee is furnished by a guarantor at an office of guarantee:
- a a 'guarantee reference number' is allocated to the principal for the use of the guarantee and to identify each undertaking of the guarantor;
 - b an access code associated with the 'guarantee reference number' is allocated and is communicated to the principal.]

Textual Amendments

- F3** Inserted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

[^{F2} Article 343

Each Member State shall enter into the computerised system the list of 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 also be entered into the computerised system.

The Commission shall use the computerised system to communicate this information to the other Member States.]

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

[^{F3} Article 343a

Each Member State shall notify the Commission of any central offices that have been established, and of the responsibilities conferred on those offices regarding the management and monitoring of the Community transit procedure and in the receipt and transmission of documents, indicating the types of documents involved.

The Commission shall forward this information to the other Member States.]

Textual Amendments

- F3** Inserted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 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 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.

[^{F3} Article 344a

1 In the framework of the Community transit procedure, formalities shall be carried out by an electronic data-processing technique.

Status: Point in time view as at 01/01/2009.

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 messages to be used between administrations 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 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Section 2

Procedure

Subsection 1

Individual guarantee

Article 345

[^{F41} 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.

[^{F34} Where the individual guarantee is furnished by a guarantor, the access code associated with the ‘guarantee reference number’ cannot be modified by the principal except when Annex 47a, point 3, is applicable.]

Textual Amendments

- F3** Inserted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)
- F4** 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 \(Text with EEA relevance\).](#)

*Status: Point in time view as at 01/01/2009.**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 346

[^{F21} An individual guarantee furnished by a guarantor shall correspond to the specimen in Annex 49.

The guarantee instrument shall be retained at the office of guarantee.]

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.

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

[^{F2} Article 347

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

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

2 The guarantor shall provide the office of guarantee with any required details about the individual guarantee vouchers that he has issued, in the manner decided by the customs authorities.

The last date on which the voucher may be used cannot be later than one year from the date of issue.

3 A 'guarantee reference number' shall be communicated by the guarantor to the principal for each individual guarantee voucher which is allocated to him. The associated access code cannot be modified by the principal.

4 For the purposes of implementing Article 353(2)(b), the guarantor shall issue the principal with individual guarantee vouchers drawn up on a paper form corresponding to the specimen in Annex 54, including the identification number.

5 The guarantor may issue individual guarantee vouchers which are not valid for a Community transit operation involving goods of the list published in Annex 44c. In this case the guarantor shall endorse each individual voucher in paper form diagonally with the following phrase:

— Limited validity — 99200.

6 The principal shall lodge, at 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). For the implementation of Article 353(2)(b), the individual vouchers in paper form shall be delivered and retained by the office of departure which shall communicate the identification number of each voucher to the office of guarantee indicated on the voucher.]

Status: Point in time view as at 01/01/2009.

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

- F2** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 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 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.

[^{F23} The customs authorities of the Member State responsible for the relevant office of guarantee shall introduce into the computerised system the information of any such revocation or cancellation and the date when either becomes effective.]

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

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.

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.

^{F5}Article 350

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*Status: Point in time view as at 01/01/2009.**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**

- F5** Deleted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

^{F2}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 the attribute 'T1', 'T2' or 'T2F' for each item of goods.]

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

*^{F5}Article 352***Textual Amendments**

- F5** Deleted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

^{F2}Article 353

1 Transit declarations shall comply with the structure and particulars set out in Annex 37a.

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

- a where goods are transported by travellers who have no direct access to the customs' computerised system, in accordance with the methods described in Article 353a;
- b where the fallback procedure is implemented, under the conditions and according to the methods defined in Annex 37d.

3 The use of a written transit declaration under paragraph 2(b) when the principal's computer system and/or network is/are unavailable shall be subject to the approval of the customs authorities.

4 The transit declaration may be supplemented by one or more continuation sheets corresponding to the specimen set out in Annex 33. The forms shall be an integral part of the declaration.

5 Loading lists complying with Annex 44a and drawn up in accordance with the specimen in Annex 45 may be used instead of continuation sheets as the descriptive part of a written transit declaration, of which they shall be an integral part.]

Status: Point in time view as at 01/01/2009.

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

- F2** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

[^{F3} Article 353a

1 For the application of Article 353(2)(a), the traveller shall draw up the transit declaration in accordance with Article 208 and Annex 37.

2 The competent authorities shall ensure that the transit data is exchanged between the competent authorities using information technology and computer networks.]

Textual Amendments

- F3** Inserted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

^{F6} Article 354

Textual Amendments

- F6** 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.

*Status: Point in time view as at 01/01/2009.**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)*

F53

Textual Amendments

- F5** Deleted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 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 357

[^{F21} Without prejudice to paragraph 4, goods to be placed under the Community transit procedure shall not be released unless they are sealed. The office of departure shall take the identification measures it considers necessary and shall enter the relevant details in the transit declaration.]

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;
- 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.

[^{F24} The office of departure may dispense with sealing if, having regard to other possible measures for identification, the description of the goods in the data of the transit declaration or in the supplementary documents makes 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.]

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

[^{F2}Article 358

1 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, amended where appropriate.

Status: Point in time view as at 01/01/2009.

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 Following the release of goods, the transit accompanying document shall accompany the goods placed under the Community transit procedure. It shall correspond to the specimen and particulars in Annex 45a. The document shall be made available to the operator in one of the following ways:

- a it is given to the principal by the office of departure, or, where authorised by the customs authorities, it is printed out from the principal's computer system;
- b it is printed by the authorised consignor's computer system after receipt of the message allowing the release of goods sent by the office of departure.

3 Where appropriate, the transit accompanying document shall be supplemented by a list of items corresponding to the specimen and notes in Annex 45b. That list shall form an integral part of the transit accompanying document.]

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Subsection 4

Formalities en route

[^{F2}Article 359

1 The consignment and the transit accompanying document shall be presented at each office of transit.

2 The office of transit shall record the passage against the 'anticipated transit record' message received from the office of departure. The passage shall be notified to the office of departure using the 'notification crossing frontier' message.

3 The offices of transit shall inspect the goods if they consider it necessary to do so. Any inspection of the goods shall be carried out using in particular the 'anticipated transit record' message as a basis for such inspection.

4 Where goods are carried via an office of transit other than that declared and mentioned in a transit accompanying document, the office of transit used shall request the 'anticipated transit record' message from the office of departure and notify the passage to the office of departure using the 'notification crossing frontier' message.]

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 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 360

1 [^{F2}The carrier shall be required to make the necessary entries in the transit accompanying document and present it with the consignment to the customs authorities of the Member State in whose territory the means of transport is located:]

*Status: Point in time view as at 01/01/2009.**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 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.

[^{F2} 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 the transit accompanying document.

Relevant information concerning the transfer or other incident shall be lodged in the computerised system by the customs authorities as the case may be at the office of transit or office of destination.]

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Subsection 5

Formalities at the office of destination

[^{F2}Article 361

1 The goods and the required documents shall be presented at the office of destination during the days and hours appointed for opening. However, the said office may, at the request and expense of the party concerned, allow the documents and the goods to be presented outside the appointed days and hours. Similarly, at the request and expense of the party concerned, the office of destination may also allow the goods and the required documents to be presented in any other place.

2 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.

3 The office of destination shall keep the transit accompanying document and, the inspection of goods shall be made, in particular, on the basis of the 'anticipated arrival record' message received from the office of departure.

4 At the request of the principal, and to provide evidence of the procedure having ended in accordance with Article 366(1), the office of destination shall endorse a copy of the transit accompanying document with the following phrase:

— Alternative proof — 99202.

Status: Point in time view as at 01/01/2009.

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 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 request an ‘anticipated arrival record’ message from the office of departure.

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 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 362

1 The office of destination shall endorse a receipt at the request of the person presenting the goods and the required documents.

2 The receipt shall conform to the particulars in Annex 47.

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 366(1).

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 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 363

1 The office of destination using the ‘arrival advice’ message, shall notify the office of departure of the arrival of the goods on the day they are presented at the office of destination.

2 Where the transit operation is ended in another office than that declared initially in the transit declaration, the new office of destination shall notify the arrival to the office of departure by the ‘arrival advice’ message.

The office of departure shall notify the arrival to the originally declared office of destination with the ‘forwarded arrival advice’ message.

3 The ‘arrival advice’ message referred to in paragraphs 1 and 2 may not be used as proof of the procedure having ended for the purposes of Article 366(1).

4 Except where justified, the office of destination shall forward the ‘control results’ message to the office of departure at the latest on the third day following the day the goods are presented at the office of destination. However, where Article 408 applies, the office of destination shall forward the ‘control results’ message to the office of departure at the latest on the sixth day following the day the goods have been delivered.]

*Status: Point in time view as at 01/01/2009.**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**

- F2** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

*^{F5}Article 364***Textual Amendments**

- F5** Deleted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Subsection 6

[^{F2}Enquiry 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.

[^{F7}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.]

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

- F7** 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 01/01/2009.

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 Article 366

1 The proof that the procedure has ended within the time limit prescribed in the declaration may be furnished by the principal 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 an authorised consignee.

2 The Community transit procedure shall also be considered as having ended where the principal presents, to the satisfaction of the customs authorities, one of the following documents:

- a a customs document issued in a third country entering the goods for a customs-approved treatment or use;
- b a document issued in a third country, stamped by the customs authorities of that country and certifying that the goods are considered to be in free circulation in the third country concerned.

3 The documents mentioned in paragraph 2 can be replaced by copies or photocopies, certified as 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.]

Subsection 7

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

F² Article 367

The provisions concerning the exchanges of messages between the customs authorities using information technology and computer networks shall not apply to the simplified procedures specific to certain modes of transport and to the other simplified procedures based on Article 97(2) of the Code, referred to in Article 372(1)(f) and (g).]

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

F⁸ Article 368

Textual Amendments

- F8** Deleted by [Commission Regulation \(EC\) No 1875/2006 of 18 December 2006 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

F⁵ Article 368a

Status: Point in time view as at 01/01/2009.

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

- F5** Deleted by Commission Regulation (EC) No 1192/2008 of 17 November 2008 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.

F5 Article 369

Textual Amendments

- F5** Deleted by Commission Regulation (EC) No 1192/2008 of 17 November 2008 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.

F5 Article 369a

Textual Amendments

- F5** Deleted by Commission Regulation (EC) No 1192/2008 of 17 November 2008 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.

F5 Article 370

Textual Amendments

- F5** Deleted by Commission Regulation (EC) No 1192/2008 of 17 November 2008 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.

F5 Article 371

Textual Amendments

- F5** Deleted by Commission Regulation (EC) No 1192/2008 of 17 November 2008 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 01/01/2009.

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

[^{F2}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 seals of a special type;
- c exemption from the requirement to use a prescribed itinerary;
- d authorised consignor status;
- e authorised consignee status;
- f 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;
- g 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) and (f) is granted, the simplifications shall apply in all Member States. Where authorisation to use the simplifications referred to in paragraph 1, points (b), (c) and (d) 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 (e) is granted, the simplification shall apply solely in the Member State where the authorisation was granted.]

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 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 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,
 - ^[F2]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

*Status: Point in time view as at 01/01/2009.**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)*

simplification referred to in Article 372(1)(e), 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:

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.

[^{F93} Where the person concerned holds an AEO certificate referred to in point (a) or (c) of Article 14a(1), the requirements set out in paragraph 1(c) and 2(b) of this Article shall be deemed to be met.]

Textual Amendments

F2 Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

F9 Inserted by [Commission Regulation \(EC\) No 1875/2006 of 18 December 2006 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 374

[^{F21} An application for authorisation to use simplifications, hereinafter referred to as ‘the application’ shall be dated and signed. Under the conditions and in the manner which they shall determine the competent authorities shall provide that the application shall be made in writing or lodged using an electronic data-processing technique.]

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.

Textual Amendments

F2 Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 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 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.

Status: Point in time view as at 01/01/2009.

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 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.

[^{F23} In the case of the simplifications referred to in Article 372(1)(b), (c) and (f), authorisations shall be presented whenever the office of departure so requires.]

Textual Amendments

F2 Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 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 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.

Subsection 2

Comprehensive guarantee and guarantee waiver

[^{F2}Article 379

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

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 following basis:

- a 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;
- b 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. Community goods carried or to be carried in accordance with the Convention on a common transit procedure shall be treated as non-Community goods.

Status: Point in time view as at 01/01/2009.

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 calculation shall be 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.

3 The guarantee office shall review the reference amount in particular on the basis of a request from the principal and shall adjust it if necessary.

4 Each 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 reference amounts shall be handled and may be monitored by means of the computerised system of the customs authorities for each transit operation.]

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 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 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;
- 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.

[F3 Article 380a

For each comprehensive guarantee and/or each guarantee waiver:

- (a) a 'guarantee reference number' linked with one reference amount shall be allocated to the principal for the use of the guarantee;
- (b) an initial access code associated with the 'guarantee reference number' shall be allocated and communicated to the principal by the office of guarantee.

The principal may assign one or more access codes to this guarantee to be used by himself or his representatives.]

Status: Point in time view as at 01/01/2009.

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 1192/2008 of 17 November 2008 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 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.

[^{F10}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

- F10** 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 \(Text with EEA relevance\).](#)

^{F2}Article 382

1 The comprehensive guarantee shall be furnished by a guarantor.

2 The guarantee document shall conform to the specimen in Annex 48. The guarantee instrument shall be retained at the office of guarantee.

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

Status: Point in time view as at 01/01/2009.

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

- F2** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 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 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.

[^{F2} The period of validity of a certificate shall not exceed two years. However, that period may be extended by the office of guarantee for one further period not exceeding two years.]

^{F3}

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)
- F5** Deleted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 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 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.

[^{F2} The revocation of an authorisation to use a comprehensive guarantee or guarantee waiver by the customs authorities, and the effective date of revocation by the office of guarantee of its acceptance of a guarantor's undertaking, or the effective date of cancellation of an undertaking by a guarantor shall be entered in the computerised system by the office of guarantee.]

[^{F3} From the effective date of revocation or cancellation any certificates issued for the application of Article 353(2)(b) 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.

Each Member State shall forward to the Commission the means by which certificates that remain valid and have not yet been returned or that have been declared as stolen, lost or falsified may be identified. The Commission shall inform the other Member States.]

^{F4}

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 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 01/01/2009.

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)

F5 Deleted by Commission Regulation (EC) No 1192/2008 of 17 November 2008 amending 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

Special loading lists

F5 Article 385

Textual Amendments

F5 Deleted by Commission Regulation (EC) No 1192/2008 of 17 November 2008 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.

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.

[^{F2} Principals shall enter the type, number and marks of the seals used in the transit declaration data.

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

Textual Amendments

F2 Substituted by Commission Regulation (EC) No 1192/2008 of 17 November 2008 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.

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.]

^{F52}

Status: Point in time view as at 01/01/2009.

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

F5 Deleted by Commission Regulation (EC) No 1192/2008 of 17 November 2008 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.

[^{FII}CHAPTER 7

Simplifications

^{FII}Section 1

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

^{FII}Article 389

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^{FII}Article 390

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^{FII}Article 391

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^{FII}Article 392

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^{FII}Article 393

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^{FII}Article 394

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^{FII}Article 395

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^{FII}Article 396

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^{FII}Section 2

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

^{FII}Article 397

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Status: Point in time view as at 01/01/2009.

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)

^{FII}Subsection 6

[^{F1}Authorised consignor status]

^{FII}Article 398

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^{FII}Article 399

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^{FII}Article 400

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^{FII}Article 401

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^{FII}Article 402

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^{FII}Article 403

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^{FII}Article 404

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^{FII}Article 405

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^{FII}Subsection 7

[^{F1}Authorised consignee status]

^{FII}Article 406

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^{FII}Article 407

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^{FII}Article 408

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^{FII}Article 408a

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^{FII}Article 409

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*Status: Point in time view as at 01/01/2009.**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)*^{F11}Subsection 3**[^{F11}Other provisions]**^{F11}Article 410

.....

^{F11}Article 411

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[^{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'.

[^{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.

Status: Point in time view as at 01/01/2009.

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 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.

[^{F12}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

F12 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.

[^{F13}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]

3 All copies of the consignment note CIM shall be returned to the person concerned.

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 [^{F14}Article 843].

Status: Point in time view as at 01/01/2009.

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 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

- F13** 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.](#)
- F14** 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.

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.

Status: Point in time view as at 01/01/2009.

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)

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

[^{F152} 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
- [^{F10}Tulliselvitetty
- Tullklarerat]
- [^{F16}Propuštěno
- Lõpetatud
- Nomuitots
- Išleista
- Vámkezelve
- Mghoddija
- Odprawiony
- Ocarinjeno
- Prepustené]
- [^{F17}Οφορμενο
- Vãmuit]

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

- F10** 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 \(Text with EEA relevance\).](#)
- F15** 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 01/01/2009.**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)*

- F16** 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.
- F17** Inserted by Commission Regulation (EC) No 1792/2006 of 23 October 2006 adapting certain regulations and decisions in the fields of free movement of goods, freedom of movement of persons, competition policy, agriculture (veterinary and phytosanitary legislation), fisheries, transport policy, taxation, statistics, social policy and employment, environment, customs union, and external relations by reason of the accession of Bulgaria and Romania.

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]**[^{F12}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.]

Textual Amendments

- F12** 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 [^{F18}within the meaning of Article 670 (g)]that is:

Status: Point in time view as at 01/01/2009.

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)

- 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;

5. [^{F12}: ‘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

- F12** 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.](#)
- F18** 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 \(Text with EEA relevance\).](#)

Status: Point in time view as at 01/01/2009.

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 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 [^{F1}Community 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.

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.

[^{F12}The label referred to in the first paragraph may be replaced by a stamp reproducing the pictogram shown in Annex 58 in green ink.]

Status: Point in time view as at 01/01/2009.

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

- F12** 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.

^{F13}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
- b containers carrying goods, with the exception of those referred to in ^{F1}Article 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 ^{F1}Article 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

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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 [F14Article 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

- F13** 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.](#)
- F14** 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.

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.

Status: Point in time view as at 01/01/2009.

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 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.

[^{F19}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[^{F20},]
- [^{F16}Propuštěno,
- Lõpetatud,
- Nomuitots,
- Išleista,
- Vámkezelve,
- Mghoddija,
- Odprawiony,
- Ocarinjeno,
- Prepustené[^{F21},]
- [^{F17}Οφορμενο,
- Vãmuit.]

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

*Status: Point in time view as at 01/01/2009.**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)*

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

Textual Amendments

- F16** 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.
- F17** Inserted by Commission Regulation (EC) No 1792/2006 of 23 October 2006 adapting certain regulations and decisions in the fields of free movement of goods, freedom of movement of persons, competition policy, agriculture (veterinary and phytosanitary legislation), fisheries, transport policy, taxation, statistics, social policy and employment, environment, customs union, and external relations by reason of the accession of Bulgaria and Romania.
- F19** 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.
- F20** 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.
- F21** Substituted by Commission Regulation (EC) No 1792/2006 of 23 October 2006 adapting certain regulations and decisions in the fields of free movement of goods, freedom of movement of persons, competition policy, agriculture (veterinary and phytosanitary legislation), fisheries, transport policy, taxation, statistics, social policy and employment, environment, customs union, and external relations by reason of the accession of Bulgaria and Romania.

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

[^{F2}1 Articles 353(5) and point 23 of Annex 37d shall apply to any loading lists which accompany the consignment note CIM or the TR transfer note.]

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

Status: Point in time view as at 01/01/2009.

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)

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.

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.

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 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}D.

Scope of the normal procedures and the simplified procedures]

Article 442

^{F2}1 Where the Community transit procedure is applicable, Articles 412 to 441 shall not preclude the use of the procedures laid down in Articles 344 to 362, 367 and point 22 of Annex 37d, and 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.

*Status: Point in time view as at 01/01/2009.**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**

- F2** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

[^{F22}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.]

Textual Amendments

- F22** 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

- F11** 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 \(Text with EEA relevance\).](#)

*[^{F11}CHAPTER 8***Special provisions applicable to certain modes of transport]***[^{F1}Subsection 9***Simplified procedures for transport by air]***^{F11}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).

Status: Point in time view as at 01/01/2009.

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)

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;
- 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.

Status: Point in time view as at 01/01/2009.

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)

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.

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.

Status: Point in time view as at 01/01/2009.

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 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 \(Official Journal of the European Communities L 330 of 27 December 2000\)](#).

[^{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;

Status: Point in time view as at 01/01/2009.

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 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.

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;

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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)

- 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.

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.]

^{F23} Article 449

Textual Amendments

F23 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.

Status: Point in time view as at 01/01/2009.

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 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.

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.

[F²²Section 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.

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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)

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

[^{F41} 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.]

[^{F10} 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.]

[^{F42} 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

- F4** 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** 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 01/01/2009.

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)

Status: Point in time view as at 01/01/2009.

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) [^{F15}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).
- F15** 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 01/01/2009.

Changes to legislation:

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