

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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

TRANSIT

CHAPTER 7

Simplifications

Section 3

Simplification of formalities for goods transported by rail

Subsection 1

General provisions relating to carriage by rail

Article 412

Article 352 shall not apply to the carriage of goods by rail.

Where a transit advice note still has to be submitted in accordance with Article 352 (2) the records kept by the railway companies shall take the place of such note.

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'.

Article 414

The consignment note CIM shall be equivalent to:

- (a) a T1 declaration or document, for goods moving under the external Community transit procedure;
- (b) a T2 declaration or document, for goods moving under the internal Community transit procedure.

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

1 The railway company which accepts the goods for transport accompanied by a consignment note CIM serving as a T1 or T2 declaration or document shall be the principal for such operation.

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

Article 417

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

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

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.

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

- the symbol 'T1', where goods are moving under the external Community transit procedure,
- the symbol 'T2', 'T2 ES' or 'T2 PT', as the case may be, where the goods are moving under the internal Community transit procedure in accordance with Article 311 (b) with or Article 165 of the Code.

The symbol 'T2', 'T2 ES' or 'T2 PT' 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 Article 311 (a) 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 Articles 463 to 470.

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 Article 311 (a).

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*.

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.

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

2 The customs office for the station of destination shall act as office of destination. However, where the goods are released for free circulation or placed under another customs procedure at an intermediate station, the customs office for that station shall act as the office of destination.

The formalities laid down in Article 421 shall be carried out at the office of destination.

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.

Subsection 2

Provisions relating to goods carried in large containers

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 for the purposes of this Title as 'TR transfer notes'. Such operations may include the dispatch of consignments by transport undertakings using modes of transport other than rail, to the railway station of departure in the country of consignment and from the railway station of destination in the country of destination, and any transport by sea in the course of the movement between those two stations.

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 within the meaning of Article 670 (g) that is:
 - designed in such a way that it can be properly sealed where the application of Article 435 requires this,
 - of a size such that the area bounded by the four lower external angles is not less than 7 m².
3. 'TR transfer note' means the document which comprises the contract of carriage by which the transport undertaking arranges for one or more large containers to be carried from a consignor to a consignee in international transport. The TR transfer note shall

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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:

— 1:	sheet for the head office of the transport undertaking,
— 2:	sheet for the national representative of the transport undertaking at the station of destination,
— 3A:	sheet for customs,
— 3B:	sheet for the consignee,
— 4:	sheet for the head office of the transport undertaking,
— 5:	sheet for the national representative of the transport undertaking at the station of departure,
— 6:	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.

Article 428

The TR transfer note used by the transport undertaking shall be equivalent to:

- (a) a T1 declaration or document, as the case may be, for goods moving under the external Community transit procedure;
- (b) a T2 declaration or document, as the case may be, for goods moving under the internal Community transit procedure.

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 T1 or T2 declarations or documents, 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.

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.

2 The office of departure shall indicate clearly in the box reserved for customs on sheets 2, 3A and 3B of the TR transfer note:

- the symbol 'T1' where the goods are moving under the external Community transit procedure,
- the symbol 'T2', 'T2 ES' or 'T2 PT' as the case may be, where the goods are moving under the internal Community transit procedure, in accordance with Article 311 (b), and with Article 165 of the Code.
- the symbols 'T2', 'T2 ES' or 'T2 PT' shall be authenticated by application of the stamp of the office of departure.

3 Where a TR transfer note relates both to containers containing goods moving under the external Community transit procedure and containers containing goods moving under the internal Community transit procedure, in accordance with Article 311 (b) and with Article 165 of the Code, the office of departure shall enter in the box reserved for customs on sheets 2, 3A and 3B of the TR transfer note separate references to the container(s), depending upon which type of goods they contain, and shall enter the symbol 'T1' and the symbol 'T2', 'T2 ES' or 'T2 PT' respectively, alongside the reference to the corresponding container(s).

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 reference thereto shall be indicated by entering in the box reserved for customs on sheets 2, 3A and 3B of the TR transfer note, the serial number(s) of the list(s). The symbol 'T1' or the symbol 'T2', 'T2 ES' or 'T2 PT' shall be entered alongside the serial number(s) of the list(s) according to the category of containers to which they relate.

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

6 The goods referred to in Article 311 (a) 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 Articles 463 to 470.

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 Article 311 (a).

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*.

Article 435

Identification of goods shall be ensured in accordance with Article 349. 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.

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.

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.

Subsection 3

Other provisions

Article 441

1 The second subparagraph of Article 341 (2) and Articles 342 to 344 shall apply to any loading lists which accompany the consignment note CIM or the TR transfer note. The number of such lists shall be shown in the box reserved for particulars of accompanying documents on the consignment note CIM or TR transfer note as the case may be.

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

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

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.

Subsection 4

Scope of the normal procedures and the simplified procedures

Article 442

1 Where the Community transit procedure is applicable, the provisions of Articles 412 to 441 shall not preclude the use of the procedures laid down in Articles 341 to 380, and the provisions of Articles 415 and 417 or 429 and 432 shall nevertheless apply.

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

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

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