

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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

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*Status: This is the original version (as it was originally adopted).*

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— of a size such that the area bounded by the four lower external angles is not less than 7 m<sup>2</sup>.

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:

— 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.