

Regulation (EC) No 450/2008 of the European Parliament and
of the Council of 23 April 2008 laying down the Community
Customs Code (Modernised Customs Code) (repealed)

TITLE VII

SPECIAL PROCEDURES

CHAPTER 2

Transit

Section 1

External and internal transit

Article 144

External transit

1 Under the external transit procedure, non-Community goods may be moved from one point to another within the customs territory of the Community without being subject to any of the following:

- a import duties;
- b other charges as provided for under other relevant provisions in force;
- c commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Community.

2 The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down cases in which and the conditions under which Community goods are to be placed under external transit, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

3 Movement as referred to in paragraph 1 shall take place in one of the following ways:

- a under the external Community transit procedure;
- b in accordance with the TIR Convention, provided that such movement:
 - (i) began or is to end outside the customs territory of the Community; or
 - (ii) is effected between two points in the customs territory of the Community through the territory of a country or territory outside the customs territory of the Community;
- c in accordance with the ATA Convention/Istanbul Convention, where a transit movement takes place;
- d under cover of the Rhine Manifest (Article 9 of the Revised Convention for the Navigation of the Rhine);
- e under cover of form 302 provided for in the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951;

- f under the postal system in accordance with the acts of the Universal Postal Union, when the goods are carried by or for holders of rights and obligations under such acts.
- 4 External transit shall apply without prejudice to Article 140.

Article 145

Internal transit

1 Under the internal transit procedure, and under the conditions laid down in paragraphs 2 and 3, Community goods may be moved from one point to another within the customs territory of the Community, and pass through another territory outside that territory, without any change in their customs status.

- 2 The movement referred to in paragraph 1 shall take place in one of the following ways:
- a under the internal Community transit procedure provided that such a possibility is provided for in an international agreement;
 - b in accordance with the TIR Convention;
 - c in accordance with the ATA Convention/Istanbul Convention, where a transit movement takes place;
 - d under cover of a Rhine Manifest (Article 9 of the Revised Convention for the Navigation of the Rhine);
 - e under cover of form 302 as provided for in the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951;
 - f under the postal system in accordance with the acts of the Universal Postal Union, when the goods are carried by or for holders of rights and obligations under such acts.

3 In the cases referred to in points (b) to (f) of paragraph 2, goods shall keep their customs status as Community goods only if that status is established under certain conditions and by means laid down in the customs legislation.

The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down the conditions under which and the means by which that customs status may be established, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

Section 2

Community transit

Article 146

Obligations of the holder of the Community transit procedure and of the carrier and recipient of goods moving under the Community transit procedure

- 1 The holder of the Community transit procedure shall be responsible for the following:
- a presentation of the goods intact and the required information at the customs office of destination within the prescribed time limit and in compliance with the measures taken by the customs authorities to ensure their identification;
 - b observance of the customs provisions relating to the procedure;

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- c unless otherwise provided for in the customs legislation, provision of a guarantee in order to ensure payment of the amount of import or export duty corresponding to any customs debt or other charges, as provided for under other relevant provisions in force, which may be incurred in respect of the goods.

2 The obligation of the holder of the procedure shall be met and the transit procedure shall end when the goods placed under the procedure and the required information are available at the customs office of destination in accordance with the customs legislation.

3 A carrier or recipient of goods who accepts goods knowing that they are moving under the Community transit procedure shall also be responsible for presentation of the goods intact at the customs office of destination within the prescribed time limit and in compliance with the measures taken by the customs authorities to ensure their identification.

Article 147

Goods passing through the territory of a country outside the customs territory of the Community under the external Community transit procedure

1 The external Community transit procedure shall apply to goods passing through a territory outside the customs territory of the Community if one of the following conditions is satisfied:

- a provision is made to that effect under an international agreement;
- b carriage through that territory is effected under cover of a single transport document drawn up in the customs territory of the Community.

2 In the case referred to in paragraph 1(b), the operation of the external Community transit procedure shall be suspended while the goods are outside the customs territory of the Community.