

1988 No. 1476

CUSTOMS AND EXCISE

**The Customs and Excise (Common Transit)
Regulations 1988**

Made - - - - - *23rd August 1988*

Laid before Parliament *31st August 1988*

Coming into force *26th September 1988*

The Commissioners of Customs and Excise, being a Department designated for the purposes of section 2(2) of the European Communities Act 1972(a) in relation to customs matters of the European Communities(b), in exercise of the powers conferred upon them by the said section 2(2) and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation, commencement and interpretation

1. These Regulations may be cited as the Customs and Excise (Common Transit) Regulations 1988 and shall come into force on 26th September 1988.

2. In these Regulations—

“CIM” means International Consignment Note;

“the Commissioners” means the Commissioners of Customs and Excise;

“common transit procedure” means the procedure for the carriage of goods in transit between the Economic Community and a country of the European Free Trade Association (or in transit between two such countries) for which provision is made by the Convention;

“the Convention” means the Convention of 20th May 1987 entered into by the Economic Community, Austria, Finland, Iceland, Norway, Sweden and Switzerland(c);

“the customs and excise Acts” has the same meaning as in section 1 of the Customs and Excise Management Act 1979(d);

“relevant Community provision” means any provision of the Convention specified in the first and second columns of the Schedule to these Regulations and shall include any such provision as applied by—

(a) Article 39(2) of Appendix I to the Convention;

(b) Articles 38, 42 and 55 of Appendix II to the Convention;

“TRTN” means TR Transfer Note(e).

(a) 1972 c.68.

(b) S.I. 1977/980.

(c) OJ No. L226, 13.8.87, p.2.

(d) 1979 c.2.

(e) See the Convention, Appendix II, Article 45.

Specification of transit routes

3. Goods moving under the common transit procedure shall be moved by such routes within the United Kingdom as the Commissioners may specify.

Offences, penalty and forfeiture

4. In the event of any contravention or failure to comply with—

- (a) any relevant Community provision, or
- (b) any requirement or condition imposed by or under any such provision, or
- (c) any requirement imposed under regulation 3 hereof,

the person responsible for the contravention or failure and the person then in charge of the goods shall each be liable on summary conviction to a penalty not exceeding £2,000 and any goods in respect of which the offence was committed shall be liable to forfeiture.

Supplementary

5.—(1) Section 139 of and Schedule 3 to the Customs and Excise Management Act 1979(a) (detention, seizure and condemnation of goods) shall apply to any goods liable to forfeiture under regulation 4 above as if the goods were liable to forfeiture under the customs and excise Acts.

(2) Sections 145 to 148 and 150 to 155 of the Customs and Excise Management Act 1979(b) (proceedings for offences, mitigation of penalties, proof and other matters) shall apply in relation to offences and penalties under regulation 4 above and proceedings for such offences or for condemnation of anything as being forfeited under that regulation as they apply in relation to offences and penalties and proceedings for offences or for condemnation under the customs and excise Acts.

New King's Beam House
22 Upper Ground, London SE1 9PJ
23rd August 1988

Philip Nash
Commissioner of Customs and Excise

(a) Section 139(7) was amended by the Criminal Justice Act 1982 (c.48), section 46, by the Criminal Procedure (Scotland) Act 1975 (c.21), section 289G (which was inserted by the Criminal Justice Act 1982, section 54), and by S.I. 1984/703 (N.I.3). The amounts of the penalties on the levels of the standard scale have been increased most recently by S.I. 1984/447, 526 and S.R. (N.I.) 1984 No. 253.

(b) Section 147(2) was amended by the Magistrates' Courts Act 1980 (c.43), Schedule 7, paragraph 176; section 147(5) was repealed by the Criminal Justice Act 1982 (c.48), Schedule 14, paragraph 42; section 151 was amended by the Magistrates' Courts Act 1980, Schedule 7, paragraph 177; section 153(4) was inserted by the Finance Act 1981 (c.35), Schedule 8, Part 1, paragraph 9.

SCHEDULE

Regulation 2

RELEVANT COMMUNITY PROVISIONS

| (1) <i>Community Instrument</i> | (2) <i>Relevant Provisions</i> | (3) <i>Subject Matter of Provisions</i> |
|------------------------------------|---|---|
| The Convention, Appendix I(a) | Article 13 | Principal's responsibility for production of goods at office of destination and for observance of time limits, identification measures and provisions relating to common transit procedure. |
| | Article 19—paragraph 1 | Common transit documents to accompany goods. |
| | Article 21 | Consignment and common transit documents to be produced at each office of transit. |
| | Article 22—the first sentence of paragraph 1 | Carrier to give each office of transit a transit advice note. |
| | Article 24—the first sentence of paragraph 1 | Transfer of goods under supervision of customs authorities. |
| | Article 27—paragraph 1 | Principal to furnish guarantee. |
| The Convention, Appendix II(b) | Article 4—first paragraph | Document for dispatch or export of goods to be presented to office of departure together with common transit declaration to which it relates. |
| | Article 35—paragraph 1 | CIM to be produced at office of departure. |
| | Article 37—paragraph 1 | Railway authorities to forward to office of destination sheets of CIM. |
| | Article 52—paragraph 1 | TRTN to be produced at office of departure. |
| | Article 52—paragraph 9 | TRTN to be produced at office of destination. |
| | Article 54—paragraph 1 | Transport undertaking to forward to office of destination sheets of TRTN. |
| | Article 70—paragraph 1(a) | Authorised consignor to comply with simplified formalities applicable at the office of departure and conditions of authorisation. |
| | Article 72—paragraph 4 | Authorised consignee to comply with simplified formalities applicable at the office of destination and conditions of authorisation. |
| | Article 74—paragraph 1 | Authorised consignee to notify excess quantities, shortages, etc, and to send documents to office of destination. |
| | Article 93—first sentence | Authorised consignor to make a copy of each T2L document. |
| Article 95—paragraph 1(a) | Formalities to be complied with by authorised consignor under T2L simplified procedure. | |

(a) OJ No. L226, 13.8.87, p.8.

(b) OJ No. L226, 13.8.87, p.21.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide a penalty and a sanction of forfeiture for breaches of certain provisions of the Convention on a Common Transit Procedure and for diversion of goods carried under that procedure from any route specified for their movement by the Commissioners of Customs and Excise. The penalty proceedings and forfeiture procedure are governed by the Customs and Excise Management Act 1979.

The Convention creates a procedure for goods moving between the European Community and the countries of the European Free Trade Association.

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