

SCHEDULE 2

The TIR transit procedure

PART 3

TIR transit procedures that start in [F1Great Britain]

Textual Amendments

- F1** Words in Sch. 2 Pt. 3 heading substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **39(3)(i)**; S.I. 2020/1643, reg. 2, Sch.

Place for controls and formalities for goods leaving and re-entering [F2Great Britain]

12. Where, in the course of movement of goods from one point to another point in [F3Great Britain], goods leave and re-enter [F3Great Britain], the customs controls and formalities applicable in accordance with the TIR Convention must be carried out by HMRC at the points where the goods temporarily leave [F3Great Britain] and where they re-enter [F3Great Britain].

Textual Amendments

- F2** Words in Sch. 2 para. 12 heading substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **39(3)(j)**; S.I. 2020/1643, reg. 2, Sch.
- F3** Words in Sch. 2 para. 12 substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **39(3)(k)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

- I1** Sch. 2 para. 12 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

Route for movements of goods

13.—(1) Goods moved subject to the TIR transit procedure must be transported to the customs office of destination along an economically justified route.

(2) Where the HMRC customs office of departure consider it necessary, it may prescribe a route for the TIR transit procedure taking into account any relevant information communicated to HMRC by the TIR Carnet holder.

Commencement Information

- I2** Sch. 2 para. 13 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

Formalities to be completed at the HMRC office of departure

14.—(1) The TIR Carnet holder must submit the TIR Carnet for the TIR transit procedure at the HMRC customs office of departure.

(2) HMRC may set a time-limit within which the goods must be presented to the customs office of exit, taking into account the following—

Status: Point in time view as at 31/12/2020.

Changes to legislation: The Customs Transit Procedures (EU Exit) Regulations 2018, PART 3 is up to date with all changes known to be in force on or before 17 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (a) the route;
- (b) the means of transport;
- (c) transport legislation or other legislation which might have an impact on setting a time-limit;
- (d) any relevant information communicated to HMRC by the TIR Carnet holder.

(3) HMRC must notify the TIR Carnet holder of the release of the goods in [^{F4}Great Britain] for the TIR transit procedure.

(4) The goods in sub-paragraph (2) must then be presented to the HMRC customs office of departure by or on behalf of the holder of the TIR Carnet in question.

(5) The goods moved subject to the TIR transit procedure must then be presented to the HMRC customs office of exit, and the following must be presented at that office—

- (a) the goods together with the road vehicle, the combination of vehicles or the container;
- (b) the TIR Carnet;
- (c) any information required by HMRC.

The presentation must take place during the official opening hours of the office. However HMRC may, at the request of the person concerned, allow the presentation to take place outside the official opening hours or at any other place.

(6) The provision made by the TIR Convention, Articles 16 and 17, and Annex 5, applies to a TIR transit procedure in [^{F5}Great Britain] (“TIR” plates on vehicles; proper use of TIR Carnet).

Textual Amendments

- F4** Words in Sch. 2 para. 14(3) substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(3)(I)**; S.I. 2020/1643, reg. 2, Sch.
- F5** Words in Sch. 2 para. 14(6) substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(3)(I)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

- I3** Sch. 2 para. 14 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

Incidents during movement of goods

15.—(1) The carrier (see paragraph 2) must present without undue delay, after any incident in [^{F6}Great Britain] (or, if the place of the incident cannot be established, detected there), during the TIR transit procedure, the goods together with the road vehicle, the combination of vehicles or the container and the TIR Carnet of the TIR transit procedure to the nearest HMRC office where—

- (a) the carrier is obliged to deviate from a route prescribed in accordance with paragraph 13(2) due to circumstances beyond the carrier's control; or
- (b) there is an incident or accident within the meaning of the TIR Convention, Article 25.

(2) Where HMRC consider that the TIR transit procedure concerned may continue, they may take any steps that they consider necessary (and must disregard minor breaches of time-limits or routes).

Where HMRC consider that the TIR transit procedure concerned must not continue, the procedure terminates and HMRC must proceed according to paragraph 22.

Relevant information concerning the incidents referred to in sub-paragraph (1) must be recorded in TIR Carnet by HMRC.

Status: Point in time view as at 31/12/2020.

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Textual Amendments

F6 Words in Sch. 2 para. 15(1) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **39(3)(m)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

I4 Sch. 2 para. 15 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

Returning goods subject to the TIR transit procedure

16.—(1) In the case of chargeable goods subject to a TIR transit procedure that starts in [^{F7}Great Britain], these are deemed to be declared for a transit procedure within TCTA, section 3(4)(b). These goods need not be presented to Customs on re-import when they are brought into [^{F7}Great Britain], and for the purposes of that re-importation no additional declaration is necessary before or on re-import.

(2) The TIR Carnet counterfoils completed by customs authorities outside the United Kingdom in the course of the TIR transit procedure are sufficient evidence of the goods being subject to the TIR transit procedure.

(3) But the goods in sub-paragraph (1) must then be presented to the HMRC customs office of entry by or on behalf of the holder of the TIR Carnet in question.

Textual Amendments

F7 Words in Sch. 2 para. 16(1) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **39(3)(n)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

I5 Sch. 2 para. 16 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

Formalities to be completed at the HMRC office of entry

17.—(1) The TIR Carnet holder must without delay submit the TIR Carnet for the TIR transit procedure at the HMRC customs office of entry.

(2) That HMRC customs office of entry may set a time-limit within which the goods must be presented to the HMRC customs office of destination, taking into account the following—

- (a) the route;
- (b) the means of transport;
- (c) transport legislation or other legislation which might have an impact on setting a time-limit;
- (d) any relevant information communicated to HMRC by the TIR Carnet holder.

(3) The HMRC customs office of entry may prescribe a route for the TIR transit procedure, if it considers this necessary, taking into account any relevant information communicated to HMRC by the TIR Carnet holder.

(4) Where the goods are then released by HMRC for the TIR transit procedure in [^{F8}Great Britain], the HMRC customs office of entry must notify the TIR Carnet holder of the release of the goods for the TIR transit procedure.

Status: Point in time view as at 31/12/2020.

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(5) The provision made by the TIR Convention, Articles 16 and 17, and Annex 5, applies to a TIR transit procedure in [^{F9}Great Britain] (“TIR” plates on vehicles; proper use of TIR Carnets).

Textual Amendments

- F8** Words in Sch. 2 para. 17(4) substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(3)(o)**; S.I. 2020/1643, reg. 2, Sch.
- F9** Words in Sch. 2 para. 17(5) substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(3)(o)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

- I6** Sch. 2 para. 17 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

Presentation of goods at the HMRC customs office of destination

18.—(1) Where goods moved subject to a TIR transit procedure arrive at the HMRC customs office of destination [^{F10}in Great Britain], the following must be presented at that office—

- (a) the goods together with the road vehicle, the combination of vehicles or the container;
- (b) the TIR Carnet;
- (c) any information required by HMRC.

The presentation must take place during the official opening hours of the office. However HMRC may, at the request of the person concerned, allow the presentation to take place outside the official opening hours or at any other place.

(2) Where the presentation has taken place at the HMRC customs office of destination after expiry of the time-limit set by the HMRC customs office of exit, the TIR Carnet holder is deemed to have complied with the time-limit where the holder or the carrier proves to the satisfaction of HMRC that the delay is not attributable to the holder or the carrier.

(3) A TIR transit procedure may be terminated at an HMRC customs office [^{F11}in Great Britain] other than that in the TIR Carnet. That office is then considered to be the HMRC customs office of destination.

Textual Amendments

- F10** Words in Sch. 2 para. 18(1) inserted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(3)(p)(i)**; S.I. 2020/1643, reg. 2, Sch.
- F11** Words in Sch. 2 para. 18(3) inserted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(3)(p)(ii)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

- I7** Sch. 2 para. 18 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

Formalities at the HMRC customs office of destination

19.—(1) The HMRC customs office of destination must terminate the TIR transit procedure in accordance with the TIR Convention, Articles 1(d) and 28(1). It must complete counterfoil No. 2 of the TIR Carnet and retain Voucher No. 2 of the TIR Carnet. The TIR Carnet must be returned to the TIR Carnet holder or to the person acting on that holder's behalf.

Status: Point in time view as at 31/12/2020.

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(2) Where paragraph 18 applies, HMRC must return the appropriate part of Voucher No. 2 of the TIR Carnet to the customs office of departure without delay.

Commencement Information

I8 Sch. 2 para. 19 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Formalities for goods received in [^{F12}Great Britain] by an authorised consignee

20.—(1) When the goods arrive at the authorised place in the authorisation referred to in paragraph 25, the authorised consignee must—

- (a) immediately notify the HMRC customs office of destination about the arrival of the goods and inform them of any irregularities or incidents that occurred during transport, in each case within the time-limit for the purpose set in that authorisation;
- (b) unload the goods, but only after obtaining permission from HMRC to do so, and enter the results of the inspection and any other relevant information relating to the unloading into the authorised consignee's records without delay;
- (c) notify the HMRC customs office of destination about the results of the inspection of the goods, and inform it of any irregularities, no later than the third day following the day on which permission from HMRC to unload the goods was received.

(2) The authorised consignee must ensure that the TIR Carnet of the TIR transit procedure is presented, within the time-limit laid down in the authorisation, at the HMRC customs office of destination for the purposes of terminating the TIR transit procedure in accordance with paragraph 19(1).

(3) The TIR Carnet holder is considered to have fulfilled the obligations under the TIR Convention, Article 1(o) where the TIR Carnet together with the road vehicle, the combination of vehicles or the container and the goods have been presented intact to the authorised consignee at the place specified in the authorisation in paragraph 25.

Textual Amendments

F12 Words in [Sch. 2 para. 20](#) heading substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), [regs. 1\(1\)](#), [39\(3\)\(q\)](#); [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Commencement Information

I9 Sch. 2 para. 20 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Alternative proof of termination of the TIR transit procedure

21.—(1) The TIR transit procedure started under paragraph 14 must be considered as having been terminated correctly, within the time-limit set in accordance with paragraph 14(2), where the TIR Carnet holder or the guaranteeing association in the TIR Convention, Article 1(q) presents, to the satisfaction of HMRC, one of the following documents identifying the goods—

- (a) a document certified by HMRC which identifies the goods and establishes that the goods have been presented at the customs office of destination, or have been delivered to an authorised consignee in paragraph 25;
- (b) a document or a customs record, certified by HMRC, which establishes that the goods physically left [^{F13}Great Britain];

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- (c) a customs document issued in a country outside the United Kingdom, where the goods are placed under a customs procedure;
- (d) a document issued in a country outside the United Kingdom, stamped or otherwise certified by the customs authority of that country and establishing that the goods are considered to be in free circulation in that country.

(2) Instead of the documents referred to in sub-paragraph (1), copies certified as being true copies by the body which certified the original documents, or by the authority of that country outside the United Kingdom, may be provided as proof.

Textual Amendments

F13 Words in [Sch. 2 para. 21\(1\)\(b\)](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **39(3)(r)**; [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Commencement Information

I10 [Sch. 2 para. 21](#) in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Enquiry procedure

22.—(1) Where the TIR transit procedure terminates under paragraph 15(2), or under 19(1) but with an irregularity, HMRC must require information about that irregularity from holder of the TIR Carnet.

(2) That holder must provide the information no later than 28 days after receiving the requirement.

(3) If HMRC remain unable to discharge the TIR transit procedure upon receiving that information, HMRC must immediately notify the guaranteeing association (see paragraph 21(1)) in question and invite it to provide proof that the procedure should be discharged.

Commencement Information

I11 [Sch. 2 para. 22](#) in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Discharge of the TIR transit procedure

23. HMRC must discharge the TIR transit procedure where it is properly terminated without irregularity under paragraph 19(1), or any irregularity is resolved following receipt of the information in paragraph 22(2) or 22(3).

Commencement Information

I12 [Sch. 2 para. 23](#) in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Status:

Point in time view as at 31/12/2020.

Changes to legislation:

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