

Replacing the paper-based Transshipment Bill (TSB) with electronic alternatives

As a general principle, EU customs legislation requires that all goods taken out of the customs territory of the Union, regardless of their customs status or final destination, shall be risk assessed and subject to customs control before departure.

While exportation means taking Union goods permanently outside the customs territory of the Union (a procedure which requires a declaration in the National Export System), re-export means taking non-Union goods outside the customs territory of the Union. Goods to be re-exported will always remain under customs supervision, until the time it is verified that they have exited the EU. The same customs formalities, trade policy measures and restrictions that are applied to exportation are also applied to re-exportation. Consequently, where a customs declaration, a re-export notification or a re-export declaration is not required, an exit summary declaration must be lodged. It is required that the relevant information is exchanged electronically between customs, trade and the EU Commission.

Many provisions of the Union Customs Code, the UCC Delegated Act and UCC Implementing Act require adaptation of existing or new systems for electronic exchange of information. (Transitional rules for certain provisions are provided also in Title IX of UCC Delegated Act and Title IX of UCC Implementing Act). For these reasons a UCC (IT) Work Programme (Commission Implementing Decision (EU) 2016/578 of 11 April 2016) has been drawn up specifying the development and deployment of the electronic systems.

Until the deployment of these systems, starting from the 28th February 2022 the paper-based Transshipment Bill (TSB) will be superseded by the existing electronic information exchange processes and procedures as described in the attached instructions.

STEP BY STEP GUIDELINES FOR TRADERS:

1. Lodge an exit summary declaration (EXS) for the goods (see separate instructions).
2. Fill in copy 4/5 of the SAD (see separate instructions).
3. Submit SAD form at the customs office of processing (at the front office, Airfreight Section Building, Old Airport Terminal, LUQA) TOGETHER WITH INVOICE, BILL OF LADING/AIRWAY BILL AND OTHER DOCUMENTS (SEE INSTRUCTIONS).
4. Pay Deposit (Guarantee). As a rule, this security can be raised either as an individual or comprehensive guarantee; however, the latter is currently not available but will be introduced shortly [An individual guarantee is a one-off guarantee lodged for a single transit movement and this must cover all taxes endangered. On the other hand, the comprehensive guarantee covers two or more movements, depending on the amount made available to Customs. This means that the economic operator would not have to issue a guarantee for each transit movement].

NOTE - Traders/Agents may choose – until further notice – to either provide a guarantee to cover the amount of possible debt or to transport goods under Customs escort.

5. You will be advised if goods are to be controlled and sealed (if applicable).
6. You will be handed the transit accompanying document (TAD).
7. Present the TAD and the goods at that office where these goods are lying.
8. Proceed with the goods to the office of destination. Present the goods, sealed (if applicable) and intact together with the TAD (which also contains a reference to the EXS).
9. Deliver the goods.
10. If you are taking the goods directly on board a vessel, you must present the customs office of destination with a duly signed and stamped delivery note after delivery.
11. The transit procedure will end and the guarantee usage will be released.

NCTS APPLICATION:

STEP BY STEP GUIDELINES FOR THE TRADER - HOW TO USE THE NCTS FOR THE PURPOSE OF NATIONAL TRANSIT

PARTICULARS TO BE ENTERED IN THE DIFFERENT BOXES OF COPY 4/5 SAD BY THE TRADER

(Formalities in the office of departure)

Box 1: Declaration: The following must be entered in the third subdivision: where goods are required to move under the T1 procedure: T1 (T1 are goods not having the customs status of Union goods, which are placed under the common transit procedure).

Box 2: Consignor/Exporter: Enter the full name and address of the consignor/exporter concerned if different from Box 50. Include the EORI number.

Box 3: Forms: Enter the serial number of the set and the total number of sets of forms and continuation sheets used. For example, if there is one form and two continuation sheets, enter 1/3 on the form, 2/3 on the first continuation sheet and 3/3 on the second continuation sheet. When the declaration covers only one item (i.e., when only one 'goods description' box has to be completed) do not enter anything in box 3; enter the figure '1' in box 5 instead. When two sets of 4 copies are used instead of one set of 8 copies, the two sets are to be treated as one.

Box 4: Number of loading lists. Enter in figures the number of loading lists attached, if any, or the number of descriptive commercial lists, if any, authorised by the competent authorities.

Box 5: Items. Enter the total number of items listed in the transit declaration.

Box 6: Total packages. Enter the total number of packages making up the consignment in question.

Box 8: Consignee. Enter the full name and address of the person/s or company/ies to whom the goods are to be delivered.

Box 15: Country of dispatch/export. Enter the name of the country from which the goods are to be dispatched/exported. (MT)

Box 17: Country of destination (MT)

Box 18: Identity and nationality of means of transport at departure. Enter the means of identification, e.g., the registration number(s) or name, of the means of transport (lorry, ship, railway wagon, aircraft) on which the goods are directly loaded on presentation at the customs office of departure, followed by the nationality of the means of transport using the codes laid down for the purpose. The competent authorities may authorise the holder of the procedure to leave this box blank.

Box 27: Place of loading. Enter the office code (MT000XXX) or customs warehouse number where the goods are lying, as applicable.

Box 31: Packages and description of goods, marks and numbers, container No(s), number and kind. Enter the marks, numbers, number and kind of packages or, in the case of unpackaged goods, enter the number of such goods covered by the

declaration, or one of the following: — Bulk — The normal trade description must be entered in all cases. This description must include all the details needed to allow identification of the goods (e.g., brand & model, serial numbers). Where box 33 (Commodity Code) must be completed, the description must be expressed in sufficiently precise terms to allow classification of the goods. This box must also show the particulars required under any specific rules (e.g., on excise duties). If containers are used, the identifying marks of the container should also be entered in this box.

Box 32: Item number. Give the number of the item shown in the list of items declared in box 5. Where a declaration covers only one item, the Contracting Parties need not require this box to be completed as the figure '1' should already have been entered in box 5.

Box 33: Commodity code. Enter the code for the goods (8-digit code).

Box 35: Gross mass. Enter the gross mass, in kilograms, of the goods described in the corresponding box 31. The gross mass is the aggregate mass of the goods including all packing but excluding containers and other transport equipment. Where a declaration covers several types of goods, it is sufficient to enter the total gross mass in the first box 35 and leave the remaining boxes 35 blank.

Box 38: Net mass. This box is optional. If known, enter the net mass, in kilograms, of the goods described in the corresponding box 31. The net mass is the mass of the goods themselves excluding all packaging.

Box 40: Summary declaration/previous document. Enter the reference for the preceding customs procedure or for any corresponding customs documents (e.g., MRN of a preceding T1 declaration; MRN of the temporary storage declaration). Where more than one reference has to be given, Customs may provide that the following be entered in this box and that a list of the references concerned accompany the transit declaration: — Various — 99211

Box 44: Additional information, documents produced, certificates and authorisations. Enter the details required under any specific rules applicable in the country of dispatch/export together with the reference numbers of the documents produced in support of the declaration, or any additional reference deemed necessary in relation with the declaration (e.g., the MRN of the exit summary declaration) or the goods covered by the declaration (e.g., the export licence or permit number, the data required under veterinary and phytosanitary regulations, the bill of lading number). Do not complete the sub-division 'Additional Information code (AI)'.

Box 50: Principal and authorised representative, place, date and signature. Enter the full name (person or company) and address of the holder of the procedure and the EORI number. If appropriate, enter the full name (person or company) of the

authorised representative signing on behalf of the holder of the procedure. The original of the handwritten signature of the person concerned must appear on the copy which is to be kept at the customs office of departure. Where the person concerned is a legal person, the signatory should add after his signature his full name and the capacity in which he is signing.

Box 52: Guarantee. Use the codes laid down for this purpose to enter the type of guarantee or guarantee waiver used for the operation followed, as appropriate, by the number of the comprehensive guarantee certificate, the guarantee waiver certificate, or the individual guarantee reference, and the customs office of guarantee.

Box 53: Office of destination (and country). Enter the name of the office where the goods are to be presented to complete the transit operation: MT000XXX.

EXS APPLICATION:

STEP BY STEP GUIDELINES FOR THE TRADER HOW TO LODGE THE EXIT SUMMARY DECLARATION (IN LIEU OF THE EXIT PROCESS OF THE TSB)

1. Apply for a User-Password by filling the online application through the following link: <https://customs.gov.mt/bus/entry-exit-summary-declaration>
2. Log in by clicking the following link: <https://customs.gov.mt/electronic-systems/custom-electronic-system> , then click on “Exit Summary Declaration” and “New Exit Summary Declaration”.
3. A user manual already exists on the Customs Portal. See pages 17-20 of this manual by clicking the link hereunder; however, a more dedicated guide to this application featuring all TABS and FIELDS has been developed – see ANNEX I.

https://customs.gov.mt/docs/default-source/business-library---entry-exit-summary-declaration/sds---external-trader-portal-user-manual_v1-1.pdf?sfvrsn=2



As a quick guide, the whole new process is as follows:

- Applicable to Non-Union goods to be taken out of the Customs territory of the Union (Non-EU to Non-EU);

- Traders are to lodge an “Exit Summary Declaration” (EXS) electronically through the Customs Portal first, the LRN or MRN number of which is to be later declared in the Transit document (linking both operations); [This covers the RE-EXPORT/EXIT function of the TSB]
- A Customs National Transit document is to be processed through the NCTS system (under which Non-EU goods are to be transported under Customs control from one local Customs office (of DEPARTURE) to another local one (DESTINATION) - *This, by filling in copy 4/5 of the SAD manually and submitting it for processing at Customs Airfreight Building where a cashier is always available for guarantee payment purposes.* [This covers the TRANSIT function of the TSB]
- Trader is to present the processed Transit T1 document (containing also the LRN/MRN number of the EXS declaration) to Customs at the office of DEPARTURE to despatch goods for re-export accordingly.

FALLBACK PROCEDURE

- If electronic systems and means are down, the following fallback procedure based on paper documents is to be used:
- The Transit document is to be processed and rubberstamped manually through the same office;
- If a guarantee cannot be provided due to these problems, Customs escort is to be used;
- Instead of an EXS declaration, Transport documents (such as B/L and AWB) are to be used provided that such documents contain all necessary data for such declaration. These documents are then to be rubberstamped “shipped and seen on board” by the ship’s captain, as applicable.
- These declarations are to be lodged afterwards, as the case may be.

NOTE -The decision to waive sealing of the transport-unit, shall be the prerogative of Customs alone.