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(Acts adopted under the EC Treaty/Euratom Treaty whose publication is obligatory)

## REGULATIONS

## COMMISSION REGULATION (EC) No 1192/2008

of 17 November 2008

**amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

and transaction costs, and is a genuine simplification. It is therefore appropriate to extend the provisions on single authorisations to the use of the simplified declaration and to the local clearance procedure.

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code <sup>(1)</sup>, and in particular Article 247 thereof,

- (3) Accordingly, it is appropriate to merge the existing definitions of 'single authorisation' relating to customs procedures with economic impact and end-use with those for the simplified declaration and the local clearance procedure, due to the fact that these procedures may be combined when used.

Whereas:

(1) Commission Regulation (EEC) No 2454/93 <sup>(2)</sup> currently lays down provisions on single authorisations involving customs administrations in more than one Member State for customs procedures with economic impact and end-use only.

- (4) Commission Regulation (EC) No 1875/2006 <sup>(3)</sup> amending Regulation (EEC) No 2454/93, has laid down the minimum particulars to be declared under the simplified declaration procedure or entered in the records under the local clearance procedure. Under single authorisations, the minimum particulars to be declared under the simplified declaration procedure should be the maximum data that can be made available to a customs office in another Member State.

(2) Taking into account the Lisbon strategy, which aims at making the EU the most competitive economy in the world, it is crucial to create a modern and simplified environment with conditions for a real internal market where trade competitiveness will increase and distortion of competition between companies in different Member States is avoided. Single authorisations for simplified procedures, as well as the integrated single authorisation, allow operators to centralise and integrate accounting, logistics and distribution functions with consequent savings in administrative

- (5) As AEO certificates, and notably those for customs simplifications, will often be combined with single authorisations, it is appropriate to align the rules on the granting, suspension and revocation of both types of authorisation as much as possible, including the provisions on records allowing the appropriate audit of the procedure.

<sup>(1)</sup> OJ L 302, 19.10.1992, p. 1.

<sup>(2)</sup> OJ L 253, 11.10.1993, p. 1.

<sup>(3)</sup> OJ L 360, 19.12.2006, p. 64.

- (6) Carriers, freight forwarders and customs agents who are holders of an AEO certificate have easier access to customs simplifications, including for the use of simplified declaration and of local clearance procedure. It is therefore appropriate to provide that representatives can be granted an authorisation for the simplified declaration or the local clearance procedure, provided they fulfil certain conditions and criteria.
- (7) It is necessary to improve the application and authorisation procedure for single authorisations by reducing the time taken to exchange information and by developing common rules, to avoid delays in granting such authorisations. These rules should allow the customs authorities to supervise and monitor operations under single authorisations without administrative arrangements disproportionate to the economic needs involved.
- (8) The conditions and criteria for granting both national and single authorisations for the simplified declaration and the local clearance procedure should be identical in order to achieve harmonisation within the single market.
- (9) It is necessary to establish common rules for the amendment, suspension and revocation of authorisations for the simplified declaration and the local clearance procedure, to ensure common practice throughout the customs territory of the Community.
- (10) In order to achieve the objective of improving the application and authorisation procedures, it is necessary to introduce an electronic communication and database system for single authorisations, to be used for information and communication exchange between the customs authorities and to inform the Commission and economic operators. This system should be an extension of the information and communication system provided for the granting of AEO certificates.
- (11) The use of the simplified declaration and the local clearance procedure should, after a transitional period, only be allowed for economic operators lodging electronic customs declarations or notifications as required by a simple and paperless environment.
- (12) It should be clarified that a customs declaration can, with the approval of the customs authority or authorities involved in granting an authorisation, be lodged at a customs office different from the one where the goods are presented or will be presented or made available for control.
- (13) As regards transit formalities, it is appropriate, until the time when Regulation (EC) No 1875/2006 applies, that when those formalities are carried out using an electronic data-processing technique, the summary declaration be accepted on the basis of the 'anticipated arrival record' message.
- (14) In accordance with Regulation (EEC) No 2454/93, as amended by Council Regulation (EC) No 837/2005 <sup>(4)</sup> requiring transit declarations to be lodged using computer methods as from 1 July 2005, all economic operators should lodge their transit declarations in the customs computerised transit system. In addition, it should be made possible for travellers to lodge the transit declarations drawn up in writing to the customs authorities, who should ensure that the transit data is exchanged between customs authorities using information technology and computer networks.
- (15) The Convention of 20 May 1987 on a common transit procedure <sup>(5)</sup> has been amended in line with the obligation to lodge the common transit declarations in standard procedure by using an electronic data-processing technique and the parallel provisions belonging to the Community legislation should be adapted accordingly.
- (16) In these circumstances, the implementing provisions of the Community transit procedure based on the submission of the transit declaration made in writing, including those provisions concerning documents which relate to the declaration, should be adapted to the obligation to lodge Community transit declarations in the standard procedure by using an electronic data-processing technique.
- (17) Except in the case of travellers, the use of declarations made in writing and the associated documents should be circumscribed to the fallback procedure enabling the operators to carry out the transit operations when the customs computerised transit system, or when the computerised system of the authorised consignor or of the principal does not function, or when the network between the latter and the customs authorities is not functioning.
- (18) It is necessary to use data processing techniques for TIR operations that take place within the customs territory of the Community, in order to ensure an efficient exchange of data and the same level of customs control as under the Community/common transit procedure.
- (19) TIR operations in the customs territory of the Community should be integrated into the electronic environment introduced by Regulation (EC) No 1875/2006 providing for the lodging of pre-arrival and pre-departure declarations by electronic means.

<sup>(4)</sup> OJ L 139, 2.6.2005, p. 1.

<sup>(5)</sup> OJ L 226, 13.8.1987, p. 2.

- (20) The use of electronic data should eliminate the need to return the appropriate part of TIR carnet voucher No 2 within the customs territory of the Community whenever the computerised system is used and, as a consequence, should reduce the number of unnecessary enquiry procedures. It should also improve the efficiency and security of TIR operations, as the computerised system accelerates their supervision which provides tangible benefits to both customs administrations and economic operators.
- (21) It is appropriate to provide that the holder of the TIR carnet lodges the TIR carnet data at the office of departure or entry using a data-processing technique. However, any legal consequences arising from a discrepancy between the electronic TIR carnet data lodged and the TIR carnet should be based on the TIR carnet particulars, in conformity with the TIR Convention. The formalities concerning parties other than the customs authorities of the Community should continue to be fulfilled on the basis of the TIR carnet, including the use of the TIR carnet as proof of an international guarantee.
- (22) A waiver from the obligation to lodge the TIR carnet data by means of a data-processing technique should only be permitted in exceptional cases, where the customs' computerised transit system or the application for lodging the declaration is not functioning, or where the network between these two systems is not working.
- (23) For the sake of clarity, in Article 453(2) of Regulation (EEC) No 2454/93 reference should be made to the rule allowing the establishment of Community status of goods placed under the TIR procedure.
- (24) The particulars on the data to be provided in the computerised system for the electronic TIR carnet data should be integrated into the rules and codes for electronic transit declarations specified in Annexes 37a and 37c.
- (25) In order to simplify and accelerate the publication of any amendments to the list of coordinating offices designated by the Member States for any action concerning infringements or irregularities relating to ATA carnets, this publication should be made via the official website of the European Union on the Internet.
- (26) The regular review of the list of goods which involve higher risk of fraud in the course of a transit operation, as set out in Annex 44c to Regulation (EEC) No 2454/93 conducted under Article 340a of that Regulation on the basis of information collected from Member States, has shown that certain goods which appear in that list are no longer considered to involve a higher risk of fraud. It is therefore appropriate to adjust the list in Annex 44c accordingly.
- (27) Annex 67 of Regulation (EEC) No 2454/93 contains a common application and authorisation form for customs procedures with economic impact and for end-use. This form is to be used whether one or more than one customs administration is involved. It is appropriate to extend the use of Annex 67 to cases where an application is made for an authorisation to use the simplified declaration or the local clearance procedure, both at national level and when more than one customs administration is involved.
- (28) Regulation (EEC) No 2454/93 should therefore be amended accordingly.
- (29) Since the amendments laid down in Decision 1/2008 of the EC-EFTA Joint Committee of Common Transit of 16 June 2008 amending the Convention of 20 May 1987 on a common transit procedure apply from 1 July 2008 and 1 July 2009, the corresponding provisions laid down in this Regulation should apply from the same dates.
- (30) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

*Article 1*

Regulation (EEC) No 2454/93 is amended as follows:

1. In Article 1 the following points 13, 14 and 15 are added:

'13. *Single authorisation means:*

an authorisation involving customs administrations in more than one Member State for one of the following procedures:

- the simplified declaration procedure pursuant to Article 76(1) of the Code, or
- the local clearance procedure pursuant to Article 76(1) of the Code, or
- customs procedures with economic impact pursuant to Article 84(1)(b) of the Code, or
- end-use pursuant to Article 21(1) of the Code.

14. *Integrated authorisation means:*

an authorisation to use more than one of the procedures referred to in point 13; it may take the form of an integrated single authorisation where more than one customs administration is involved.

15. *Authorising customs authority means:*

the customs authority who grants an authorisation.'

## 2. In Article 183, paragraph 3 is replaced by the following:

'3. The summary declaration for goods that have been moved under a transit procedure for which the formalities are carried out by electronic data-processing techniques before being presented to customs shall take the form of the transit declaration transmitted to the office of destination using the "anticipated arrival record".

The summary declaration shall take the form of the copy of the transit document or of the Transit Accompanying Document where Article 353(2) is applied.'

## 3. In Article 199, paragraphs 1 and 2 are replaced by the following:

'1. Without prejudice to the possible application of penal provisions, the lodging of a declaration signed by the declarant or his representative with a customs office or a transit declaration lodged using electronic data-processing techniques shall render the declarant or his representative responsible under the provisions in force for:

- the accuracy of the information given in the declaration,
- the authenticity of the documents presented, and
- compliance with all the obligations relating to the entry of the goods in question under the procedure concerned.

2. Where the declarant uses data-processing systems to produce his customs declarations, including transit declarations made in accordance with Article 353(2)(b), the customs authorities may provide that the handwritten signature may be replaced by another identification technique which may be based on the use of codes. This facility shall be granted only if the technical and administrative conditions laid down by the customs authorities are complied with.

The customs authorities may also provide that declarations, including transit declarations made in accordance with Article 353(2)(b) produced using customs data-processing systems, may be directly authenticated by those systems, in place of the manual or mechanical application of the customs office stamp and the signature of the competent official.'

## 4. In Article 201, the following paragraph 3 is added:

'3. The customs authorities may allow the customs declaration to be lodged at a customs office different from the one where the goods are presented or will be presented or made available for control, provided that one of the following conditions is fulfilled:

- (a) the customs offices referred to in the introductory phrase are in the same Member State;
- (b) the goods are to be placed under a customs procedure by the holder of a single authorisation for the simplified declaration or the local clearance procedure.'

## 5. In Article 202, the following paragraph 3 is added:

'3. The transit declaration shall be lodged and goods shall be presented at the office of departure during the days and hours established by the customs authorities.

The office of departure may, at the request and expense of the principal, allow the goods to be presented in another place.'

## 6. Article 203 is replaced by the following:

*'Article 203*

1. The date of acceptance of the declaration shall be noted thereon.
2. The Community transit declaration shall be accepted and registered by the office of departure during the days and hours established by the customs authorities.'

## 7. In Article 205(3), the fifth indent and the sixth indent are replaced by the following:

— use, by persons concerned, of loading lists for the completion of Community transit formalities in the case of consignments composed of more than one kind of goods, where Article 353(2) and Article 441 are applied,

— printing declarations for export, import and for transit where Article 353(2) is applied and documents certifying the Community status of goods not being moved under the internal Community transit procedure by means of official or private-sector data-processing systems, if necessary on plain paper, on conditions laid down by the Member States.'

8. In Article 208, paragraph 2 is replaced by the following:
- ‘2. Where the Community transit procedure or the common transit procedure is preceded or followed by another customs procedure, a subset containing the number of copies required for the completion of formalities relating to the transit procedure where Article 353(2) is applied and the preceding or following procedure may be presented.’
9. In Article 215(1), the second and third subparagraphs are replaced by the following:
- ‘The paper shall be white for all copies. However, on the copies used for Community transit in accordance with Article 353(2), boxes 1 (first and third subdivisions), 2, 3, 4, 5, 6, 8, 15, 17, 18, 19, 21, 25, 27, 31, 32, 33 (first subdivision on the left), 35, 38, 40, 44, 50, 51, 52, 53, 55 and 56 shall have a green background.
- The forms shall be printed in green ink.’
10. In Article 219, paragraph 1 is replaced by the following:
- ‘1. The goods that are the subject of the transit declaration shall be presented together with the transport document.
- The office of departure may waive the requirement to produce this document when the customs formalities are completed, on condition that the document is kept at its disposal.
- However, the transport document shall be presented at the request of the customs authorities or any other competent authority in the course of transport.’
11. In Article 247, the following paragraph 5 is added:
- ‘5. For the implementation of the Community transit procedure, the office of departure shall record the results of the verification by entering corresponding data in the transit declaration.’
12. In Article 249, the following paragraph 3 is added:
- ‘3. For the implementation of the Community transit procedure, and if the results of the verification of the declaration allow it, the office of departure shall authorise the release of the goods and record the date of the release in the computerised system.’
13. In Part I, Title IX, Chapter 1, the following heading is inserted before Article 253:
- ‘Section 1
- General**’
14. In Article 253, the following paragraphs 4 to 8 are added:
- ‘4. Any person may apply for an authorisation for the simplified declaration or the local clearance procedure, to be granted to himself for his own use or for use as a representative, provided satisfactory records and procedures are in place allowing the authorising customs authority to identify the persons represented and to perform appropriate customs controls.
- Such application may also concern an integrated authorisation without prejudice to Article 64 of the Code.
5. The use of the simplified declaration or the local clearance procedure is conditional on the provision of a guarantee for import duties and other charges.
6. The holder of the authorisation shall comply with the conditions and criteria laid down in this Chapter and the obligations resulting from the authorisation, without prejudice to the obligations of the declarant, and the rules governing the incurrence of a customs debt.
7. The holder of the authorisation shall inform the authorising customs authority of all factors arising after the authorisation is granted which may influence its continuation or content.
8. A reassessment of an authorisation for the simplified declaration or the local clearance procedure shall be carried out by the authorising customs authority in the following cases:
- (a) major changes to the relevant Community legislation;
- (b) reasonable indication that the relevant conditions are no longer met by the authorisation holder.
- In the case of an authorisation for the simplified declaration or the local clearance procedure issued to an applicant established for less than three years, close monitoring shall take place during the first year after issue.’
15. In Article 253a, the following paragraph is added:
- ‘The use of the simplified declaration or the local clearance procedure shall be conditional on the lodging of electronic customs declarations and notifications.’

16. In Part I, Title IX, Chapter 1, the following Section 2 is inserted after Article 253a:

‘Section 2

**Granting, suspension, revocation of authorisations for the simplified declaration or the local clearance procedure**

*Article 253b*

1. Applications for authorisation of the simplified declaration or the local clearance procedure shall be made using the model application form set out in Annex 67 or the corresponding electronic format.

2. Where the authorising customs authority establishes that the application does not contain all the particulars required, it shall, within 30 calendar days of receipt of the application, ask the applicant to supply the relevant information, stating the grounds for its request.

3. The application shall not be accepted if:

- (a) it does not comply with paragraph 1;
- (b) it has not been submitted to the competent customs authorities;
- (c) the applicant has been convicted of a serious criminal offence linked to the economic activity of the applicant;
- (d) the applicant is subject to bankruptcy proceedings at the time of the submission of the application.

4. Before granting an authorisation for the simplified declaration or the local clearance procedure the customs authorities shall audit the applicant's records, unless the results of a previous audit can be used.

*Article 253c*

1. Authorisation for the simplified declaration procedure shall be granted provided that the conditions and criteria laid down in Article 14h, with the exception of paragraph 1(c), in points (d), (e) and (g) of Article 14i and in Article 14j are fulfilled.

Authorisation for the local clearance procedure shall be granted provided that the conditions and criteria laid down in Article 14h, with the exception of paragraph 1(c), in Article 14i and in Article 14j are fulfilled.

For the granting of the authorisations referred to in the first and second subparagraphs, the customs authorities shall apply Article 14a(2) and use the authorisation form set out in Annex 67.

2. Where the applicant holds an AEO certificate referred to in point (a) or (c) of Article 14a(1), the conditions and

criteria referred to in paragraph 1 of this Article are deemed to be fulfilled.

*Article 253d*

1. An authorisation for the simplified declaration or the local clearance procedure shall be suspended by the authorising customs authority where:

- (a) non-compliance with the conditions and criteria referred to in Article 253c(1) has been detected;
- (b) the customs authorities have sufficient reason to believe that an act, which gives rise to criminal court proceedings and is linked to an infringement of the customs rules, has been perpetrated by the holder of the authorisation or another person referred to in points (a), (b) or (d) of Article 14h(1).

However, in the case referred to in point (b) of the first subparagraph of this Article, the authorising customs authority may decide not to suspend an authorisation for the simplified declaration or the local clearance procedure if it considers an infringement to be of negligible importance in relation to the number or size of the customs related operations and not to create doubts concerning the good faith of the holder of the authorisation.

Before taking a decision, the authorising customs authority shall communicate its findings to the holder of the authorisation. The holder of the authorisation shall be entitled to regularise the situation and/or express his point of view within 30 calendar days starting from the date of communication.

2. If the holder of the authorisation does not regularise the situation referred to in point (a) of the first subparagraph of paragraph 1 within the period of 30 calendar days the authorising customs authority shall notify the holder of the authorisation that the authorisation for the simplified declaration or local clearance procedure is suspended for a period of 30 calendar days to enable the holder of the authorisation to take the required measures to regularise the situation.

3. In the cases referred to in point (b) of the first subparagraph of paragraph 1, the authorising customs authority shall suspend the authorisation until the end of the court proceedings. It shall notify the holder of the authorisation to that effect.

4. Where the holder of the authorisation has been unable to regularise the situation within 30 calendar days but can provide evidence that the conditions can be met if the suspension period is extended, the authorising customs authority shall suspend the authorisation for the simplified declaration or the local clearance procedure for a further 30 calendar days.

5. The suspension of an authorisation shall not affect any customs procedure that has already begun before the date of suspension but has not yet been completed.

#### Article 253e

1. When the holder of the authorisation has, to the satisfaction of the authorising customs authority, taken the necessary measures to comply with the conditions and criteria that have to be met in the authorisation for the simplified declaration or the local clearance procedure, the authorising customs authority shall withdraw the suspension and inform the holder of the authorisation. The suspension may be withdrawn before the expiry of the time limit laid down in Article 253d(2) or (4).

2. If the holder of the authorisation fails to take the necessary measures within the suspension period provided for in Article 253d(2) or (4), Article 253g shall apply.

#### Article 253f

1. Where a holder of an authorisation is temporarily unable to meet any of the conditions and criteria laid down for an authorisation for the simplified declaration or the local clearance procedure, he may request a suspension of the authorisation. In such cases, the holder of an authorisation shall notify the authorising customs authority, specifying the date when he will be able to meet the conditions and criteria again. He shall also notify the authorising customs authority of any planned measures and their timescale.

2. If the holder of the authorisation fails to regularise the situation within the period set out in his notification, the authorising customs authority may grant a reasonable extension, provided that the holder of the authorisation has acted in good faith.

#### Article 253g

Without prejudice to Article 9 of the Code and Article 4 of this Regulation, an authorisation for the simplified declaration or local clearance procedure shall be revoked by the authorising customs authority in the following cases:

- (a) where the holder of the authorisation fails to regularise the situation referred to in Articles 253d(2) and 253f(1);
- (b) where serious or repeated infringements related to the customs rules have been committed by the holder of the authorisation or other persons referred to in points (a), (b) or (d) of Article 14h(1) and there is no further right of appeal;
- (c) upon request of the holder of the authorisation.

However, in the case referred to in point (b) of the first subparagraph, the authorising customs authority may decide not to revoke the authorisation for the simplified declaration or the local clearance procedure if it considers the infringements to be of negligible importance in relation to the number or size of the customs related operations and not to create doubts concerning the good faith of the holder of the authorisation.'

17. In Part I, Title IX, the following Chapter 1A is inserted:

#### 'CHAPTER 1A

#### **Single authorisation for the simplified declaration or the local clearance procedure**

#### Section 1

#### **Application procedure**

#### Article 253h

1. The application for a single authorisation for the simplified declaration or the local clearance procedure shall be submitted to one of the customs authorities referred to in Article 14d(1) and (2).

However, where the authorisation for the simplified declaration or the local clearance procedure is requested in the context of, or following, an application for a single authorisation for end-use or for a customs procedure with economic impact, Article 292(5) and (6) or Articles 500 and 501 shall apply.

2. If a part of the relevant records and documentation is kept in a Member State other than the Member State of application, the applicant shall duly complete boxes 5a, 5b and 7 of the application form of which the model is set out in Annex 67.

3. The applicant shall provide a readily accessible central point or nominate a contact person within the administration of the applicant in the Member State of application, in order to make available to the customs authorities all of the information necessary for proving compliance with the requirements for granting the single authorisation.

4. Applicants shall, to the extent possible, submit necessary data to the customs authorities by electronic means.

5. Until the introduction of an electronic data exchange system between the Member States involved, which is necessary for the purposes of the relevant customs procedure, the authorising customs authority may reject applications made under paragraph 1 if the single authorisation would create a disproportionate administrative charge.

*Article 253i*

1. Member States shall communicate to the Commission a list of customs authorities referred to in Article 253h(1), to which applications have to be made and any subsequent changes thereto. The Commission shall make such information available on the Internet. These authorities shall act as the authorising customs authorities of single authorisations for the simplified declaration and the local clearance procedure.

2. Member States shall nominate a central office responsible for the information exchange between Member States and between Member States and the Commission, and shall communicate that office to the Commission.

## Section 2

**Issuing procedure***Article 253j*

1. Where a single authorisation for the simplified declaration or the local clearance procedure is applied for, the authorising customs authority shall make available the following information to the other customs authorities concerned:

- (a) the application;
- (b) the draft authorisation;
- (c) all necessary information for granting the authorisation.

It shall be made available using the communication system referred to in Article 253m once this system is available.

2. The information referred to in points (a), (b) and (c) of paragraph 1 shall be made available by the authorising customs authority within the following time limits:

- (a) 30 calendar days, if the applicant has been previously granted the simplified declaration or the local clearance procedure or an AEO certificate referred to in point (a) or (c) of Article 14a(1);
- (b) 90 calendar days in all other cases.

Where the authorising customs authority is unable to meet those time limits, it may extend them by 30 calendar days. In such cases, the authorising customs authority shall, before the expiry of those time limits, inform the applicant of the reasons for the extension.

The time limit shall run from the date on which the authorising customs authority receives all the necessary information referred to in points (a), (b) and (c) of paragraph 1. The authorising customs authority shall inform the applicant that the application has been accepted and the date from which the time limit will run.

3. Until 31 December 2009, the maximum periods of 30 or 90 calendar days provided for in the first subparagraph of paragraph 2 shall be replaced by 90 or 210 calendar days.

*Article 253k*

1. The authorising customs authority of the Member State where the application has been made and the customs authorities of the other Member States involved in the single authorisation applied for shall cooperate in the setting up of the operational and reporting requirements, including a control plan for the supervision of the customs procedure operated under the single authorisation. However, the data to be exchanged for the purposes of the customs procedure(s) between the customs authorities concerned shall not exceed that laid down in Annex 30A.

2. The customs authorities of the other Member States concerned by the single authorisation applied for shall notify the authorising customs authority of any objections within 30 calendar days of the date on which the draft authorisation was received. If additional time is needed for this notification, the authorising customs authority shall be informed as soon as possible and in any event within this time limit. This additional time limit may be extended by no more than 30 calendar days. Where an extension is agreed, the authorising customs authority shall communicate the extension of the time limit to the applicant.

Where objections are notified and no agreement between the customs authorities is reached within that period, the application shall be rejected to the extent to which objections were raised.

If the customs authority consulted fails to respond within the time limit(s) laid down in the first subparagraph, the authorising customs authority may assume that no objections exist with regard to issuing such authorisation, while the responsibility remains with the customs authority consulted.

3. Before the partial or complete rejection of an application, the authorising customs authority shall communicate the reasons on which they intend to base their decision to the applicant, who shall be given the opportunity to express his point of view within 30 calendar days from the date on which the communication was made.

*Article 253l*

1. Where a single authorisation is applied for by an applicant who holds an AEO certificate referred to in point (a) or (c) of Article 14a(1), the authorisation shall be granted when the necessary exchange of information has been arranged between:

- (a) the applicant and the authorising customs authority;

- (b) the authorising authority and the other customs authorities concerned by the single authorisation applied for.

In cases where the applicant does not hold an AEO certificate referred to in point (a) or (c) of Article 14a(1), the authorisation shall be granted where the authorising customs authority is satisfied that the applicant will be able to meet the conditions and criteria for the authorisation laid down or referred to in Articles 253, 253a and 253c, and when the necessary exchange of information referred to in the first subparagraph of this paragraph has been arranged.

2. The authorising customs authority shall, after receiving consent or no reasoned objections from the other customs authorities concerned, issue the authorisation in accordance with the authorisation form laid down in Annex 67, within 30 calendar days following the expiry of the periods laid down in Article 253k(2) or (3).

The authorising customs authority shall make the authorisation available to the customs authorities in the participating Member States, using the information and communication system referred to in Article 253m once it is available.

3. Single authorisations for the simplified declaration and the local clearance procedure shall be recognised in all Member States detailed in box 10 or box 11, or in both of them, of the authorisation as applicable.

### Section 3

#### Information exchange

##### Article 253m

1. An electronic information and communication system, defined by the Commission and the customs authorities in agreement with each other, shall be used, once it is available, for the information and communication process between the customs authorities and to inform the Commission and economic operators. The information provided to economic operators shall be limited to the non-confidential data defined in Title II, point 16, of the Explanatory Notes to the application form for simplified procedures set out in Annex 67.

2. The Commission and the customs authorities shall, using the system referred to in paragraph 1, exchange, store, and have access to the following information:

- (a) the data of the applications;
- (b) the information required for the issuing process;
- (c) the single authorisations issued for the procedures referred to in Article 1(13) and (14) and, where

applicable, their amendment, suspension and revocation;

- (d) the results of a reassessment in accordance with Article 253(8).

3. The Commission and the Member States may disclose to the public, via the Internet, the list of single authorisations, as well as the non-confidential data defined in Title II, point 16, of the Explanatory Notes to the application form for simplified procedures set out in Annex 67 with prior agreement of the authorisation holder. The list shall be updated.'

18. In Article 260(1), the words 'The declarant' are replaced by 'An applicant'.

19. Article 261 is replaced by the following:

##### 'Article 261

1. Authorisation to use the simplified declaration procedure shall be granted to the applicant if the conditions and criteria referred to in Articles 253, 253a, and 253c are fulfilled.

2. Where the applicant holds an AEO certificate referred to in point (a) or (c) of Article 14a(1), the authorising customs authority shall grant the authorisation when the necessary exchange of information has been arranged between the applicant and the authorising customs authority. All the conditions and criteria referred to in paragraph 1 of this Article shall be deemed to be met.'

20. Article 264 is replaced by the following:

##### 'Article 264

1. Authorisation to use the local clearance procedure shall be granted to the applicant if the conditions and criteria referred to in Articles 253, 253a and 253c are fulfilled.

2. Where the applicant holds an AEO certificate referred to in point (a) or (c) of Article 14a(1), the authorising customs authority shall grant the authorisation when the necessary exchange of information has been arranged between the applicant and the authorising customs authority. All the conditions and criteria referred to in paragraph 1 of this Article shall be deemed to be met.'

21. Article 265 is deleted.

22. In Article 269, paragraph 1 is replaced by the following:

'1. Authorisation to use the simplified declaration procedure shall be granted to the applicant in accordance with the conditions and criteria and in the manner laid down in Articles 253, 253a and 253c and 270.'

23. Article 270 is amended as follows:
- (a) paragraphs 2, 3 and 4 are deleted;
- (b) paragraph 5 is replaced by the following:
- ‘5. Where the applicant holds an AEO certificate referred to in point (a) or (c) of Article 14a(1), the authorising customs authority shall grant the authorisation when the necessary exchange of information has been arranged between the applicant and the authorising customs authority. All conditions and criteria referred to in paragraph 1 of this Article shall be deemed to be met.’
24. In Article 282, paragraph 1 is replaced by the following:
- ‘1. Authorisation to use the simplified declaration procedure shall be granted to the applicant if the conditions and criteria referred to in Articles 261 and 262 applied *mutatis mutandis* are fulfilled.’
25. Article 288 is deleted.
26. In Article 291(2), point (a) is deleted.
27. In Article 340b, the following points are added:
- ‘6. “Transit accompanying document”: means the document printed by the computerised system to accompany the goods and based on the data of the transit declaration.
7. “Fallback procedure”: means the procedure based on the use of paper documents established to allow the lodging, the control of the transit declaration and the following of the transit operation when it is not possible to implement the standard procedure by electronic means.’
28. In Article 340c, paragraph 1 is replaced by the following:
- ‘1. Community goods shall be placed under the internal Community transit procedure if they are consigned:
- (a) from a part of the customs territory of the Community where the provisions of Directive 2006/112/EC apply, to a part of the customs territory of the Community where those provisions do not apply; or
- (b) from a part of the customs territory of the Community where the provisions of Directive 2006/112/EC do not apply, to a part of the customs territory of the Community where those provisions do apply; or
- (c) from a part of the customs territory of the Community where the provisions of Directive 2006/112/EC do not apply, to a part of the customs territory of the Community where those provisions do not apply either.’
29. In Article 342, the following paragraph 4 is added:
- ‘4. When the guarantee is furnished by a guarantor at an office of guarantee:
- (a) a “guarantee reference number” is allocated to the principal for the use of the guarantee and to identify each undertaking of the guarantor;
- (b) an access code associated with the “guarantee reference number” is allocated and is communicated to the principal.’
30. Article 343 is replaced by the following:
- ‘Article 343
- Each Member State shall enter into the computerised system the list of customs offices competent to handle Community transit operations, indicating their respective identification numbers and duties and stating the days and hours when they are open. Any changes to this information shall also be entered into the computerised system.
- The Commission shall use the computerised system to communicate this information to the other Member States.’
31. The following Article 343a is inserted:
- ‘Article 343a
- Each Member State shall notify the Commission of any central offices that have been established, and of the responsibilities conferred on those offices regarding the management and monitoring of the Community transit procedure and in the receipt and transmission of documents, indicating the types of documents involved.
- The Commission shall forward this information to the other Member States.’
32. In Part II, Title II, Chapter 4, Section 1, the following Article 344a is inserted:
- ‘Article 344a
1. In the framework of the Community transit procedure, formalities shall be carried out by an electronic data-processing technique.
2. The messages to be used between administrations shall conform to the structure and particulars defined by the customs authorities in agreement with each other.’

33. In Article 345, the following paragraph 4 is added:
- ‘4. Where the individual guarantee is furnished by a guarantor, the access code associated with the “guarantee reference number” cannot be modified by the principal except when Annex 47a, point 3, is applicable.’
34. In Article 346, paragraph 1 is replaced by the following:
- ‘1. An individual guarantee furnished by a guarantor shall correspond to the specimen in Annex 49.
- The guarantee instrument shall be retained at the office of guarantee.’
35. Article 347 is replaced by the following:
- ‘Article 347
1. In the case referred to in Article 345(3), the individual guarantee shall correspond to the specimen in Annex 50.
- Article 346(2) shall apply *mutatis mutandis*.
2. The guarantor shall provide the office of guarantee with any required details about the individual guarantee vouchers that he has issued, in the manner decided by the customs authorities.
- The last date on which the voucher may be used cannot be later than one year from the date of issue.
3. A “guarantee reference number” shall be communicated by the guarantor to the principal for each individual guarantee voucher which is allocated to him. The associated access code cannot be modified by the principal.
4. For the purposes of implementing Article 353(2)(b), the guarantor shall issue the principal with individual guarantee vouchers drawn up on a paper form corresponding to the specimen in Annex 54, including the identification number.
5. The guarantor may issue individual guarantee vouchers which are not valid for a Community transit operation involving goods of the list published in Annex 44c. In this case the guarantor shall endorse each individual voucher in paper form diagonally with the following phrase:
- Limited validity — 99200.
6. The principal shall lodge, at the office of departure, the number of individual guarantee vouchers corresponding to the multiple of EUR 7 000 required to cover the total amount referred to in Article 345(1). For the implementation of Article 353(2)(b), the individual vouchers in paper form shall be delivered and retained by the office of departure which shall communicate the identification
- number of each voucher to the office of guarantee indicated on the voucher.’
36. In Article 348, paragraph 3 is replaced by the following:
- ‘3. The customs authorities of the Member State responsible for the relevant office of guarantee shall introduce into the computerised system the information of any such revocation or cancellation and the date when either becomes effective.’
37. Article 350 is deleted.
38. Article 351 is replaced by the following:
- ‘Article 351
- In the case of consignments comprising both goods which must be placed under the external Community transit procedure and goods which must be placed under the internal Community transit procedure, the transit declaration bearing the “T” symbol shall be supplemented by the attribute “T1”, “T2” or “T2F” for each item of goods.’
39. Article 352 is deleted.
40. Article 353 is replaced by the following:
- ‘Article 353
1. Transit declarations shall comply with the structure and particulars set out in Annex 37a.
2. The customs authorities shall accept a transit declaration made in writing on a form corresponding to the specimen set out in Annex 31 in accordance with the procedure defined by the customs authorities in agreement with each other in the following cases:
- (a) where goods are transported by travellers who have no direct access to the customs’ computerised system, in accordance with the methods described in Article 353a;
- (b) where the fallback procedure is implemented, under the conditions and according to the methods defined in Annex 37d.
3. The use of a written transit declaration under paragraph 2(b) when the principal’s computer system and/or network is/are unavailable shall be subject to the approval of the customs authorities.
4. The transit declaration may be supplemented by one or more continuation sheets corresponding to the specimen set out in Annex 33. The forms shall be an integral part of the declaration.

5. Loading lists complying with Annex 44a and drawn up in accordance with the specimen in Annex 45 may be used instead of continuation sheets as the descriptive part of a written transit declaration, of which they shall be an integral part.'

41. In Part II, Title II, Chapter 4, Section 2, Subsection 2, the following Article 353a is inserted:

*'Article 353a*

1. For the application of Article 353(2)(a), the traveller shall draw up the transit declaration in accordance with Article 208 and Annex 37.

2. The competent authorities shall ensure that the transit data is exchanged between the competent authorities using information technology and computer networks.'

42. In Article 356, paragraph 3 is deleted.

43. Article 357 is amended as follows:

- (a) paragraph 1 is replaced by the following:

'1. Without prejudice to paragraph 4, goods to be placed under the Community transit procedure shall not be released unless they are sealed. The office of departure shall take the identification measures it considers necessary and shall enter the relevant details in the transit declaration.'

- (b) paragraph 4 is replaced by the following:

'4. The office of departure may dispense with sealing if, having regard to other possible measures for identification, the description of the goods in the data of the transit declaration or in the supplementary documents makes them readily identifiable.

A goods description shall be deemed to permit identification of the goods where it is sufficiently precise to permit easy identification of the quantity and nature of the goods.'

44. Articles 358 and 359 are replaced by the following:

*'Article 358*

1. On release of the goods, the office of departure shall transmit details of the Community transit operation to the declared office of destination using the "anticipated arrival record" message and to each declared office of transit using the "anticipated transit record" message. These messages shall be based on data derived from the transit declaration, amended where appropriate.

2. Following the release of goods, the transit accompanying document shall accompany the goods placed under the Community transit procedure. It shall correspond to the

specimen and particulars in Annex 45a. The document shall be made available to the operator in one of the following ways:

- (a) it is given to the principal by the office of departure, or, where authorised by the customs authorities, it is printed out from the principal's computer system;

- (b) it is printed by the authorised consignor's computer system after receipt of the message allowing the release of goods sent by the office of departure.

3. Where appropriate, the transit accompanying document shall be supplemented by a list of items corresponding to the specimen and notes in Annex 45b. That list shall form an integral part of the transit accompanying document.

*Article 359*

1. The consignment and the transit accompanying document shall be presented at each office of transit.

2. The office of transit shall record the passage against the "anticipated transit record" message received from the office of departure. The passage shall be notified to the office of departure using the "notification crossing frontier" message.

3. The offices of transit shall inspect the goods if they consider it necessary to do so. Any inspection of the goods shall be carried out using in particular the "anticipated transit record" message as a basis for such inspection.

4. Where goods are carried via an office of transit other than that declared and mentioned in a transit accompanying document, the office of transit used shall request the "anticipated transit record" message from the office of departure and notify the passage to the office of departure using the "notification crossing frontier" message.'

45. Article 360 is amended as follows:

- (a) in paragraph 1, the introductory sentence is replaced by the following:

'The carrier shall be required to make the necessary entries in the transit accompanying document and present it with the consignment to the customs authorities of the Member State in whose territory the means of transport is located.'

- (b) paragraph 2 is replaced by the following:

'2. Where the customs authorities consider that the Community transit operation concerned may continue in the normal way, they shall take any steps that may be necessary and then endorse the transit accompanying document.'

Relevant information concerning the transfer or other incident shall be lodged in the computerised system by the customs authorities as the case may be at the office of transit or office of destination.'

46. Articles 361, 362 and 363 are replaced by the following:

*'Article 361*

1. The goods and the required documents shall be presented at the office of destination during the days and hours appointed for opening. However, the said office may, at the request and expense of the party concerned, allow the documents and the goods to be presented outside the appointed days and hours. Similarly, at the request and expense of the party concerned, the office of destination may also allow the goods and the required documents to be presented in any other place.

2. Where the goods are presented at the office of destination after expiry of the time limit prescribed by the office of departure and where this failure to comply with the time limit is due to circumstances which are explained to the satisfaction of the office of destination and are not attributable to the carrier or the principal, the latter shall be deemed to have complied with the time limit prescribed.

3. The office of destination shall keep the transit accompanying document and, the inspection of goods shall be made, in particular, on the basis of the "anticipated arrival record" message received from the office of departure.

4. At the request of the principal, and to provide evidence of the procedure having ended in accordance with Article 366(1), the office of destination shall endorse a copy of the transit accompanying document with the following phrase:

— Alternative proof — 99202.

5. A transit operation may end at an office other than the one entered in the transit declaration. That office shall then become the office of destination.

Where the new office of destination comes under the jurisdiction of a Member State other than the one having jurisdiction over the office originally designated, the new office of destination shall request an "anticipated arrival record" message from the office of departure.

*Article 362*

1. The office of destination shall endorse a receipt at the request of the person presenting the goods and the required documents.

2. The receipt shall conform to the particulars in Annex 47.

3. The receipt shall be completed in advance by the person concerned. It may contain other particulars relating to the consignment, except in the space reserved for the office of destination. The receipt shall not be used as proof of the procedure having ended within the meaning of Article 366(1).

*Article 363*

1. The office of destination using the "arrival advice" message, shall notify the office of departure of the arrival of the goods on the day they are presented at the office of destination.

2. Where the transit operation is ended in another office than that declared initially in the transit declaration, the new office of destination shall notify the arrival to the office of departure by the "arrival advice" message.

The office of departure shall notify the arrival to the originally declared office of destination with the "forwarded arrival advice" message.

3. The "arrival advice" message referred to in paragraphs 1 and 2 may not be used as proof of the procedure having ended for the purposes of Article 366(1).

4. Except where justified, the office of destination shall forward the "control results" message to the office of departure at the latest on the third day following the day the goods are presented at the office of destination. However, where Article 408 applies, the office of destination shall forward the "control results" message to the office of departure at the latest on the sixth day following the day the goods have been delivered.'

47. Article 364 is deleted.

48. In Part II, Title II, Chapter 4, Section 2, the heading of Subsection 6 is replaced by the following:

**'Enquiry procedure'**

49. Article 365 is replaced by the following:

*'Article 365*

1. When the customs authorities of the Member State of departure have not received the "arrival advice" message by the time limit within which the goods must be presented at the office of destination or have not received the "control results" message within six days after the "arrival advice" message has been received, those authorities shall consider launching the enquiry procedure in order to obtain the information needed to discharge the procedure or, where this is not possible:

— to establish whether a customs debt has been incurred,

- to identify the debtor, and
- to determine the customs authorities responsible for recovery.

2. The enquiry procedure shall start at the latest seven days after the expiry of one of the time limits referred to in paragraph 1, except in exceptional cases defined by the Member States in agreement with each other. If the customs authorities receive information earlier than the transit procedure has not ended, or suspect that to be the case, the enquiry procedure shall be initiated forthwith.

3. If the customs authorities of the Member State of departure have only received the "arrival advice" message, they shall initiate the enquiry procedure by requesting from the office of destination, which has sent the "arrival advice" message, for the "control results" message.

4. If the customs authorities of the Member State of departure have not received the "arrival advice" message they shall initiate the enquiry procedure by requesting the information needed to discharge the procedure from the principal or, where sufficient particulars are available for the enquiry at destination, from the office of destination.

The principal shall be requested to provide the information needed to discharge the procedure at the latest 28 days after the start of the enquiry procedure with the office of destination when the transit operation cannot be discharged.

5. The office of destination and the principal shall reply to the request, referred to in paragraph 4, within 28 days. If the principal provides sufficient information within this period, the customs authorities of the Member State of departure shall take into account such information or shall discharge the procedure if the information provided so permits.

6. If the information received from the principal is not sufficient to discharge the procedure, but is sufficient for the enquiry procedure to continue according to the customs authorities of the Member State of departure, it shall immediately initiate a request to the customs office involved.

7. Where an enquiry establishes that the transit procedure ended correctly, the customs authorities of the Member State of departure shall discharge the procedure and shall immediately inform the principal and, where appropriate, any customs authorities that may have initiated a recovery procedure in accordance with Articles 217 to 232 of the Code.'

50. The following Article 365a is inserted:

*'Article 365a*

1. When the customs authorities of the Member State of departure, hereinafter referred to as the "requesting

authorities", during the enquiry procedure and before the time limit referred to in the first indent of Article 450a expires, obtain evidence by whatever means regarding the place where the events occur from which the customs debt arises, and this place is in another Member State, the customs authorities shall immediately send all the information available to the authorities responsible for that place, hereinafter referred to as the "authorities addressed".

2. The authorities addressed shall acknowledge receipt of the communication and indicate whether they are responsible for recovery. If no response is received within 28 days, the requesting authorities shall immediately proceed with the enquiry procedure.'

51. Articles 366 and 367 are replaced by the following:

*'Article 366*

1. The proof that the procedure has ended within the time limit prescribed in the declaration may be furnished by the principal to the satisfaction of the customs authorities in the form of a document certified by the customs authorities of the Member State of destination identifying the goods and establishing that they have been presented at the office of destination or, where Article 406 applies, to an authorised consignee.

2. The Community transit procedure shall also be considered as having ended where the principal presents, to the satisfaction of the customs authorities, one of the following documents:

- (a) a customs document issued in a third country entering the goods for a customs-approved treatment or use;
- (b) a document issued in a third country, stamped by the customs authorities of that country and certifying that the goods are considered to be in free circulation in the third country concerned.

3. The documents mentioned in paragraph 2 can be replaced by copies or photocopies, certified as true copies by the body which certified the original documents, by the authorities of the third countries concerned or by the authorities of one of the Member States.

*'Article 367*

The provisions concerning the exchanges of messages between the customs authorities using information technology and computer networks shall not apply to the simplified procedures specific to certain modes of transport and to the other simplified procedures based on Article 97(2) of the Code, referred to in Article 372(1)(f) and (g).'

52. Articles 368a, 369, 369a, 370 and 371 are deleted.

been entered for the Community transit procedure; and’.

53. Article 372 is replaced by the following:

‘Article 372

1. Following an application by the principal or the consignee, as appropriate, the customs authorities may authorise the following simplifications:

- (a) use of a comprehensive guarantee or guarantee waiver;
- (b) use of seals of a special type;
- (c) exemption from the requirement to use a prescribed itinerary;
- (d) authorised consignor status;
- (e) authorised consignee status;
- (f) application of simplified procedures specific to goods:
  - (i) carried by rail or large container;
  - (ii) carried by air;
  - (iii) carried by sea;
  - (iv) moved by pipeline;
- (g) use of other simplified procedures based on Article 97(2) of the Code.

2. Except where otherwise provided in this section or the authorisation, where authorisation to use the simplifications referred to in paragraph 1, points (a) and (f) is granted, the simplifications shall apply in all Member States. Where authorisation to use the simplifications referred to in paragraph 1, points (b), (c) and (d) is granted, the simplifications shall apply only to Community transit operations beginning in the Member State where the authorisation was granted. Where authorisation to use the simplification referred to in paragraph 1, point (e) is granted, the simplification shall apply solely in the Member State where the authorisation was granted.’

54. In Article 373(1), point (b) is replaced by the following:

- (b) regularly use the Community transit arrangements, or whose customs authorities know that they can meet the obligations under the arrangements or, in connection with the simplification referred to in Article 372(1)(e), regularly receive goods that have

55. In Article 374, paragraph 1 is replaced by the following:

‘1. An application for authorisation to use simplifications, hereinafter referred to as “the application” shall be dated and signed. Under the conditions and in the manner which they shall determine the competent authorities shall provide that the application shall be made in writing or lodged using an electronic data-processing technique.’

56. In Article 376, paragraph 3 is replaced by the following:

‘3. In the case of the simplifications referred to in Article 372(1)(b), (c) and (f), authorisations shall be presented whenever the office of departure so requires.’

57. Article 379 is replaced by the following:

‘Article 379

1. The principal may use a comprehensive guarantee, or guarantee waiver, up to a reference amount.

2. The reference amount shall be the same as the amount of customs debt which may be incurred in respect of goods the principal places under the Community transit procedure during a period of at least one week.

The office of guarantee shall establish the amount in collaboration with the party concerned on the following basis:

- (a) the information on goods he has carried in the past and an estimate of the volume of intended Community transit operations as shown, *inter alia*, by his commercial documentation and accounts;
- (b) in establishing the reference amount, account shall be taken of the highest rates of duty and charges applicable to the goods in the Member State of the office of guarantee. Community goods carried or to be carried in accordance with the Convention on a common transit procedure shall be treated as non-Community goods.

A calculation shall be made of the amount of the customs debt which may be incurred for each transit operation. When the necessary data is not available the amount is presumed to be EUR 7 000 unless other information known to the customs authorities leads to a different figure.

3. The guarantee office shall review the reference amount in particular on the basis of a request from the principal and shall adjust it if necessary.

4. Each principal shall ensure that the amount at stake does not exceed the reference amount, taking into account any operations for which the procedure has not yet ended.

The reference amounts shall be handled and may be monitored by means of the computerised system of the customs authorities for each transit operation.'

58. The following Article 380a is inserted:

*'Article 380a*

For each comprehensive guarantee and/or each guarantee waiver:

- (a) a "guarantee reference number" linked with one reference amount shall be allocated to the principal for the use of the guarantee;
- (b) an initial access code associated with the "guarantee reference number" shall be allocated and communicated to the principal by the office of guarantee.

The principal may assign one or more access codes to this guarantee to be used by himself or his representatives.'

59. Article 382 is replaced by the following:

*'Article 382*

- 1. The comprehensive guarantee shall be furnished by a guarantor.
- 2. The guarantee document shall conform to the specimen in Annex 48. The guarantee instrument shall be retained at the office of guarantee.
- 3. Article 346(2) shall apply *mutatis mutandis*.'

60. Article 383 is amended as follows:

- (a) paragraph 2 is replaced by the following:

'2. The period of validity of a certificate shall not exceed two years. However, that period may be extended by the office of guarantee for one further period not exceeding two years.'

- (b) paragraph 3 is deleted.

61. Article 384 is amended as follows:

- (a) paragraph 2 is replaced by the following:

'2. The revocation of an authorisation to use a comprehensive guarantee or guarantee waiver by the

customs authorities, and the effective date of revocation by the office of guarantee of its acceptance of a guarantor's undertaking, or the effective date of cancellation of an undertaking by a guarantor shall be entered in the computerised system by the office of guarantee.'

- (b) paragraph 3 is replaced by the following:

'3. From the effective date of revocation or cancellation any certificates issued for the application of Article 353(2)(b) may not be used to place goods under the Community transit procedure and shall be returned by the principal to the office of guarantee without delay.

Each Member State shall forward to the Commission the means by which certificates that remain valid and have not yet been returned or that have been declared as stolen, lost or falsified may be identified. The Commission shall inform the other Member States.'

- (c) paragraph 4 is deleted.

62. Article 385 is deleted.

63. In Article 386, paragraph 2 is replaced by the following:

'2. Principals shall enter the type, number and marks of the seals used in the transit declaration data.

Principals shall affix seals no later than when the goods are released.'

64. In Article 387, paragraph 2 is deleted.

65. In Article 398, the first paragraph is replaced by the following:

'Persons wishing to carry out Community transit operations without presenting the goods and the corresponding transit declaration at the office of departure or any other authorised place may be granted the status of authorised consignor.'

66. In Article 399, point (b) is replaced by the following:

'(b) the time limit available to the customs authorities after the lodging of the transit declaration by the authorised consignor in order, if necessary, that the office may carry out any necessary controls before the departure of the goods;'

67. Article 400 is replaced by the following:

*'Article 400*

The authorised consignor shall lodge a transit declaration at the office of departure. The release of goods may not take place before the end of the time limit provided for in Article 399(b).'

68. Article 401 is deleted.

69. Article 402 is replaced by the following:

*'Article 402*

The authorised consignor shall enter into the computerised system, where appropriate, the itinerary prescribed in accordance with Article 355(2), the period prescribed in accordance with Article 356 within which the goods must be presented at the office of destination, as well as the number, the type and the mark of the seals.'

70. Articles 403 and 404 are deleted.

71. Article 406 is replaced by the following:

*'Article 406*

1. Persons who wish to receive at their premises or at any other specified place goods entered for the Community transit procedure without presenting them and the transit accompanying document at the office of destination may be granted the status of authorised consignee.

2. The principal shall have fulfilled his obligations under Article 96(1)(a) of the Code, and the Community transit procedure shall be deemed to have ended, when the transit accompanying document which accompanied the consignment, together with the intact goods, have been delivered within the prescribed period to the authorised consignee at his premises or at the place specified in the authorisation, the identification measures having been duly observed.

3. At the carrier's request the authorised consignee shall issue the receipt provided for in Article 362, which shall apply *mutatis mutandis*, in respect of each consignment delivered in accordance with paragraph 2.'

72. In Article 407, paragraph 1 is replaced by the following:

'1. The authorisation shall specify in particular:

- (a) the office or offices of destination responsible for the goods received by the authorised consignee;
- (b) when the authorised consignee receives, via the "Unloading permission" message, the relevant data

of the "anticipated arrival record" message from the office of destination for the purpose of applying Article 361(3) *mutatis mutandis*;

- (c) the excluded categories or movements of goods.'

73. Article 408 is replaced by the following:

*'Article 408*

1. When the goods arrive at his premises or at the places specified in the authorisation, the authorised consignee shall:

- (a) immediately inform the office of destination responsible of the arrival of the goods by the "arrival notification" message including all incidents during transport;
- (b) wait for the "unloading permission" message before starting the unloading;
- (c) after having received the "unloading permission" message, send at the latest by the third day following the arrival of the goods, the "unloading remarks" message including all differences to the office of destination, in accordance with the procedure laid down in the authorisation;
- (d) make available or send to the office of destination a copy of the transit accompanying document which accompanied the goods according to the arrangement provided in the authorisation.

2. The office of destination shall introduce the data constituting the "control results" message in the computerised system.'

74. Article 408a is deleted.

75. In Article 441(1), the first subparagraph is replaced by the following:

'1. Articles 353(5) and point 23 of Annex 37d shall apply to any loading lists which accompany the consignment note CIM or the TR transfer note.'

76. In Article 442, paragraph 1 is replaced by the following:

'1. Where the Community transit procedure is applicable, Articles 412 to 441 shall not preclude the use of the procedures laid down in Articles 344 to 362, 367 and point 22 of Annex 37d, and Articles 415 and 417 or 429 and 432 shall nevertheless apply.'

77. Article 450a is replaced by the following:

*'Article 450a*

The time limit referred to in the third indent of Article 215(1) of the Code shall be:

- seven months from the latest date on which the goods should have been presented at the office of destination, unless a request for recovery within the meaning of Article 365a has been sent, in which case this period is extended by a maximum of one month, or
- one month from the expiry of the time limit referred to in Article 365(5), where the principal has provided insufficient or no information.'

78. In Article 450c, paragraph 1 is replaced by the following:

'1. Where the procedure has not been discharged, the customs authorities of the Member State of departure shall, within nine months of the prescribed time limit for presentation of the goods at the office of destination, notify the guarantor that the procedure has not been discharged.'

79. In Article 450d, the second paragraph is replaced by the following:

'Those authorities shall inform the office of departure and the office of guarantee of all cases in which a customs debt was incurred in connection with Community transit declarations accepted by the office of departure, and of the action taken against the debtor to recover the sums concerned. Furthermore, they shall inform the office of departure of the collection of duties and other charges, in order to enable the office to discharge the transit operation.'

80. In Article 453(2) 'Article 314b' is replaced by 'Article 314'.

81. Article 454 is replaced by the following:

*'Article 454*

1. This section shall apply to the transport of goods under cover of TIR carnets within the customs territory of the Community.
2. The messages referred to in this section shall conform to the structure and particulars defined by the customs authorities in agreement with each other.
3. The TIR carnet holder shall lodge the TIR carnet data by means of a data-processing technique in accordance with the structure and corresponding particulars set out in Annexes 37a and 37c at the customs office of departure or entry.
4. On release of the goods for the TIR operation, the customs office of departure or entry shall print a transit accompanying document to be kept with Voucher No 2 and shall transmit the electronic data to the declared

customs office of destination or exit using the "anticipated arrival record" message.

5. The TIR carnet particulars shall be used to determine any legal consequences arising from a discrepancy between the electronic TIR carnet data and the particulars in the TIR carnet.

6. The obligation to lodge the TIR carnet data by means of a data-processing technique may only be waived in the following exceptional cases:

- (a) the customs authorities' computerised transit system is not functioning;
- (b) the application for lodging the TIR carnet data by means of a data-processing technique is not functioning;
- (c) the network between the application for lodging the TIR carnet data by means of a data-processing technique and the customs authorities is not functioning.

7. The waiver provided for in point (b) and (c) of paragraph 6 shall be subject to the approval of the customs authorities.'

82. In Article 454a(2), the following point (d) is inserted:

'(d) use a data-processing technique to communicate with the customs office of destination.'

83. Article 454b is replaced by the following:

*'Article 454b*

1. In respect of goods arriving at his premises, or at the place specified in the authorisation referred to in Article 454a, the authorised consignee shall comply with the following obligations, in accordance with the procedure laid down in the authorisation:

- (a) he shall immediately inform the customs office of destination of the arrival of the goods by the "arrival notification" message, including information concerning any irregularities or incidents that occurred during transport;
- (b) he shall wait for the "unloading permission" message before unloading;
- (c) he shall without delay, enter the results of the unloading into his records;
- (d) he shall send at the latest on the third day following the arrival of the goods the "unloading remarks" message including information concerning any irregularities or incidents to the customs office of destination.

2. The authorised consignee shall ensure that the TIR carnet and the transit accompanying document are presented, without delay, to the customs authorities at the customs office of destination. Those authorities shall complete counterfoil No 2 of the TIR carnet and shall ensure that the TIR carnet is returned to the TIR carnet holder or to the person acting on his behalf. Voucher No 2 shall be retained by the customs office of destination or exit.

3. The date of termination of the TIR operation shall be the date of the entry into the records referred to in paragraph 1(c).

However, in cases where any irregularity or incident has occurred during transport, the date of termination of the TIR operation shall be the date of the “control results” message referred to in Article 455(4).

4. At the request of the TIR carnet holder, the authorised consignee shall issue a receipt, certifying the arrival of the goods at the premises of the authorised consignee and containing a reference to the transit accompanying document and the TIR carnet. The receipt shall not be used as proof of termination of the TIR operation within the meaning of Article 1(d) of the TIR Convention or of Article 455b.

5. The customs office of destination shall introduce the “control results” message in the computerised system.

The customs authorities shall also send the data foreseen in Annex 10 of the TIR Convention.

6. Where the authorised consignee’s data processing application is not functioning, the competent authorities may permit other methods to communicate with the customs authorities at the customs office of destination.’

84. In Article 454c, paragraph 2 is replaced by the following:

‘2. The termination of the TIR operation, within the meaning of Article 1(d) of the TIR Convention, shall have occurred when the requirements of Article 454b(1) and (2) first sentence have been met.’

85. Article 455 is replaced by the following:

‘Article 455

1. The customs office of destination or exit shall complete counterfoil No 2, retain Voucher No 2 and the transit accompanying document and shall use the “arrival advice” message to notify the customs office of departure or entry of the arrival of the goods on the day they are presented at the customs office of destination or exit.

2. Where the TIR operation is terminated at another customs office than that declared initially in the transit declaration, the new customs office of destination or exit

shall notify the arrival to the customs office of departure or entry by the “arrival advice” message.

The customs office of departure or entry shall notify the arrival to the originally declared customs office of destination or exit with the “forwarded arrival advice” message.

3. The “arrival advice” message quoted in paragraphs 1 and 2 may not be used as proof of the procedure having been terminated within the meaning of Article 455b.

4. Except where justified, the customs office of destination or exit shall forward the “control results” message to the office of departure or entry at the latest on the third day following the day the goods are presented at the customs office of destination or exit. However, where Article 454b applies, the customs office of destination shall forward the “control results” message to the customs office of departure or entry at the latest on the sixth day following the arrival of the goods to the premises of the authorised consignee.

The customs authorities shall also send the data foreseen in Annex 10 of the TIR Convention.

5. Where Article 454(6) applies, the customs authorities of the Member State of destination or exit shall return the appropriate part of Voucher No 2 of the TIR carnet to the customs authorities of the Member State of departure or entry without delay and at the latest within eight days from the date when the TIR operation was terminated.’

86. Article 455a is replaced by the following:

‘Article 455a

1. When the customs authorities of the Member State of departure or entry have not received the “arrival advice” message by the time limit within which the goods must be presented at the customs office of destination or exit, or have not received the “control results” message within six days after the “arrival advice” message has been received, those authorities shall consider initiating the enquiry procedure in order to obtain information needed to discharge the TIR operation or, where this is not possible:

- to establish whether a customs debt has been incurred,
- to identify the debtor, and
- to determine the customs authorities responsible for entry in the accounts.

2. The enquiry procedure is initiated at the latest seven days after the expiry of one of the time limits referred to in paragraph 1, except in exceptional cases defined by the Member States in agreement with each other. If the customs authorities receive information earlier that the TIR operation has not been terminated, or suspect that to be the case, they shall initiate the enquiry procedure forthwith.

3. If the customs authorities of the Member State of departure or entry have only received the "arrival advice" message, they shall initiate the enquiry procedure by requesting the customs office of destination or exit which has sent the "arrival advice" message, to transmit the "control results" message.

4. If the customs authorities at the customs office of departure or entry have not received the "arrival advice" message they shall initiate the enquiry procedure by requesting the information needed to discharge the TIR operation from the customs office of destination or exit. This office shall reply to the request within 28 days.

5. The holder of the TIR carnet shall be requested to provide the information needed to discharge the procedure at the latest 28 days after the start of the enquiry procedure with the customs office of destination or exit when the TIR operation cannot be discharged. The holder of the TIR carnet shall reply to the request within twenty-eight days. At the request of the holder of the TIR carnet this period can be extended for a further 28 days.

The customs authorities of the Member State of departure or entry shall also inform the guaranteeing association concerned, without prejudice to the notification to be made in accordance with Article 11(1) of the TIR Convention, and invite it to furnish proof that the TIR operation has terminated.

6. Where Article 454(6) applies, the customs authorities of the Member State of departure or entry shall initiate the enquiry procedure referred to in paragraph 1 whenever they have not received proof that the TIR operation has been terminated within two months of the date of the acceptance of the TIR carnet. To that end, these authorities shall send the customs authorities of the Member State of destination or exit a request together with all necessary information. If the authorities receive information earlier that the TIR operation has not been terminated, or suspect that to be the case, they shall initiate the enquiry procedure forthwith. The enquiry procedure shall also be initiated if it transpires subsequently that proof of the termination of the TIR operation was falsified and the enquiry procedure is necessary to achieve the objectives of paragraph 1.

The procedure laid down in paragraph 5 shall apply *mutatis mutandis*.

The customs authorities of the Member State of destination or exit shall respond within 28 days.

7. Where an enquiry procedure establishes that the TIR operation was terminated correctly, the customs authorities of the Member State of departure or entry shall discharge the procedure and shall immediately inform the guaranteeing association and the holder of the TIR carnet and, where appropriate, any customs authorities that may have initiated a recovery procedure in accordance with Articles 217 to 232 of the Code.'

87. The following Article 455b is inserted:

*'Article 455b*

1. The proof that the TIR operation has terminated within the time limit prescribed in the TIR carnet may be furnished to the satisfaction of the customs authorities in the form of a document certified by the customs authorities of the Member State of destination or exit identifying the goods and establishing that they have been presented at the customs office of destination or exit, or where Article 454a applies, to an authorised consignee.

2. The TIR operation shall also be considered as having been terminated where the TIR carnet holder or the guaranteeing association present, to the satisfaction of the customs authorities, one of the following documents identifying the goods:

- (a) a customs document issued in a third country entering the goods for a customs-approved treatment or use;
- (b) a document issued in a third country, endorsed by the customs authorities of this country and certifying that the goods are considered to be in free circulation in the third country concerned.

3. The documents mentioned in point (a) and (b) may be replaced by copies or photocopies, certified as true copies by the body which certified the original documents, by the authorities of the third countries concerned or by the authorities of one of the Member States.'

88. Article 456 is amended as follows:

- (a) in paragraph 1 the following subparagraph is added:

'The time limit referred to in the third indent of Article 215(1) of the Customs Code shall be seven months from the latest date on which the goods should have been presented at the customs office of destination or exit.'

- (b) paragraph 2 is replaced by the following:

'2. Articles 450b and 450d shall apply *mutatis mutandis* to the recovery procedure relating to the TIR procedure.'

89. Article 457b is replaced by the following:

*'Article 457b*

1. Where a TIR operation concerns the same goods as those specified in Article 340a or where the customs authorities consider it necessary, the customs office of departure or entry may prescribe an itinerary for the consignment.

2. The customs authorities of the Member State in which the consignment is located shall record the relevant details on the transit accompanying document and the TIR carnet counterfoil No 1 in cases where:

- (a) the itinerary is changed on application by the TIR carnet holder;
- (b) the carrier has diverged from the prescribed itinerary in the case of *force majeure*.

The customs office of destination or exit shall enter the relevant information into the computerised system.

3. In the cases referred in paragraph 2(b), the consignment, the transit accompanying document and the TIR carnet shall be presented without delay to the nearest customs authorities.'

90. In Article 458(1) the last sentence of the second subparagraph is replaced by the following:

'The Commission shall communicate this information to the other Member States via the official website of the European Union on the Internet.'

91. In Article 496, point (c) is deleted.

92. In Article 843 paragraph 2 is deleted.

93. In Annex 30A, Point 1. Introductory Notes to the tables, Note 5 Simplified procedures, point 5.1, the figure '288' is deleted.

94. In Annex 37, Title I, Point A, (c) the first phrase is replaced by the following:

'(c) where Community rules specifically provide for their use, in particular within the framework of the Community transit procedure for the transit declaration for travellers and for the fallback procedure.'

95. Annex 37a, Title II, Point B 'Particulars on the data of the transit declaration', is amended as follows:

- (a) In Data Group 'TRANSIT OPERATION', in the particular 'Identity crossing border' (box 21), the text is replaced by the following:

'Type/Length: an ..27

The use of this attribute is optional for Member States in accordance with Annex 37.'

- (b) In Data Group 'GOODS ITEM — SGI Codes' (box 31), the text is replaced by the following:

'SGI Codes (box 31)

Number: 9

The data group shall be used if the transit declaration concerns goods referred to in the list in Annex 44c.

**Sensitive goods code (box 31)**

Type/Length: n ..2

The code presented in Annex 37c shall be used if the commodity code is not enough to uniquely identify goods referred to in the list in Annex 44c.

**Sensitive quantity (box 31)**

Type/Length: n ..1,3

The attribute shall be used when the transit declaration concerns goods referred to in the list in Annex 44c.'

- (c) In Data Group 'GOODS ITEM — PACKAGES' (box 31), the text of the attributes 'Marks and number of packages', 'Kind of packages' and 'Number of packages' are replaced by the following:

**'Marks and numbers of packages (box 31)**

Type/Length: an ..42

The attribute shall be used if the attribute "**Kind of packages**" contains other codes presented in Annex 37c than those for bulk (VQ, VG, VL, VY, VR or VO) or for "Unpacked" (NE, NF, NG). It is optional if the attribute "**Kind of packages**" contains one of the previously mentioned codes.

**Kind of packages (box 31)**

Type/Length: a2

The packaging codes listed under Box 31 of Annex 38 shall be used.

**Number of packages (box 31)**

Type/Length: n ..5

The attribute shall be used if the attribute "**Kind of packages**" contains other codes presented in Annex 37c than those for bulk (VQ, VG, VL, VY, VR or VO) or for "unpacked" (NE, NF, NG). It may not be used if the attribute "**Kind of packages**" contains one of the previously mentioned codes.'

- (d) In Data Group 'GOODS ITEM-PRODUCED DOCUMENTS/CERTIFICATES' (box 44), the text under 'Number: 99' is replaced by the following:
- 'The data group shall be used for TIR messages. In other cases, it shall be used according to Annex 37. If the data group is used, at least one of the following attributes shall be used.'
96. In Annex 37c, the following points 9 and 10 are added:
- '9. For the attribute "Declaration type" (box 1): for TIR declarations, use the code "TIR".
10. For the attribute "Guarantee type" (box 52): for TIR messages use the code "B".'
97. Annex 37d, set out in Annex I to this Regulation, is inserted.
98. Annex 38 is amended as set out in Annex II to this Regulation.
99. In Annex 44a, Title I, point 1 is replaced by the following:
- '1. Definition
- 1.1. The loading list means a document having the characteristics described in this Annex.
- 1.2. It can be used with the transit declaration within the framework of the application of Article 353(2).'
100. Annex 44b is amended as follows:
- (a) point 3.1 is replaced by the following:
- '3.1. The forms shall be printed on paper sufficiently strong to prevent easy tearing or creasing in normal use. The paper shall be white.'
- (b) point 4.3. is replaced by the following:
- '4.3. The forms shall show the name and address of the printer, or a mark by which it may be identified, and an identification number.'
101. Annex 44c is replaced by the text set out in Annex III to this Regulation.
102. Annex 45a is amended as follows:
- (a) in Chapter I, copy B of the specimen of the 'Transit accompanying document' is deleted.
- (b) Chapter II is replaced by the text set out in Annex IV to this Regulation.
103. Annex 45b is amended as set out in Annex V to this Regulation.
104. In Annex 46b, the second column of the table is amended as follows:
- (a) the observation for criterion 1 'Sufficient experience' is replaced by the following:
- 'Proof of sufficient experience is provided by the regular and correct use of the Community transit procedure, in the capacity of principal, over one of the following periods, prior to requesting a reduction:
- six months for the application of Article 380(2)(a) and Article 381(1),
  - one year for the application of Article 380(2)(b) and Article 381(2)(a),
  - two years for the application of Article 380(3) and Article 381(2)(b).';
- (b) the observation for criterion 2 'High level of cooperation with the customs authorities' is replaced by the following:
- 'A principal achieves a high level of cooperation with the customs authorities by incorporating in the management of his operations specific measures which thereby make it easier for the authorities to carry out checks and protect the interests involved.
- Providing they satisfy the customs authorities, such measures may relate to, *inter alia*:
- particular methods of completing transit declarations, or
  - the content of such declarations, with the principal providing additional information, where this is not mandatory, or
  - methods of completing the formalities for placing goods under the procedure (e.g. the principal always presenting his declarations at the same customs office).'

105. Annex 47a is amended as follows:

(a) point 1 is replaced by the following:

'1. Situations where use of the comprehensive guarantee for a reduced amount or the comprehensive guarantee may be prohibited temporarily

- 1.1. Temporary prohibition of the use of the comprehensive guarantee for a reduced amount

The “special circumstances” referred to in Article 94(6) of the Code mean a situation in which it has been established, in a significant number of cases involving more than one principal and putting at risk the smooth functioning of the procedure that, in spite of the application of Article 384 and Article 9 of the Code, the comprehensive guarantee for a reduced amount referred to in Article 94(4) of the Code is no longer sufficient to ensure payment, within the prescribed time limit, of the customs debt arising when any of the goods referred to in the list in Annex 44c, are removed from the Community transit procedure.

- 1.2. Temporary prohibition of the use of a comprehensive guarantee

The “large-scale fraud” referred to in Article 94(7) means a situation where it is established that, in spite of the application of Article 384, Article 9 of the Code and, where appropriate, Article 94(6) of the Code, the comprehensive guarantee referred to in Article 94(2)(b) of the Code is no longer sufficient to ensure payment, within the time limit prescribed, of the customs debt arising when any of the goods referred to in the list in Annex 44c, are removed from the Community transit procedure. In this connection account should be taken of the volume of goods removed and the circumstances of their removal, particularly if these result from internationally organised criminal activities.;

- (b) in point 2, point 2.2 is deleted;
- (c) in point 3, the second indent is deleted;
- (d) in point 4, point 4.3. is replaced by the following:

‘4.3. When the competent authorities grant a derogation they shall endorse box 8 of the comprehensive guarantee certificate, with the following phrase:

— UNRESTRICTED USE — 99209’.

106. In Annex 51b, point 1.2.1. is replaced by the following:

‘1.2.1. Where a comprehensive guarantee may not be used because the goods are included in the list in Annex 44c, the following must be entered in box 8 of the certificate:

— Limited validity — 99200’

107. Annex 67 — Application and Authorisation Forms — is amended as follows:

- (a) in the second line of the heading, between the word ‘Articles’ and ‘292’, the numbers ‘253b’, ‘253c’, ‘253h’ and ‘253l’ are inserted;
- (b) after the General Remarks and before the form ‘Application for Authorisation to use a customs procedure with economic impact/end-use’, the forms and the Explanatory Notes set out in Annex VI to this Regulation are inserted;
- (c) after the form ‘Authorisation to use outward processing, *Continuation form*’, the heading ‘EXPLANATORY NOTES’ is replaced by the following:

‘EXPLANATORY NOTES TO THE FORM FOR CUSTOMS PROCEDURES WITH ECONOMIC IMPACT AND END-USE’

#### Article 2

By 1 January 2012, customs authorities shall carry out a reassessment in accordance with Article 253(8) of Regulation (EEC) No 2454/93 of authorisations for the simplified declaration or the local clearance procedure granted before the date referred to in Article 3(3) of this Regulation and issue new authorisations in accordance with Regulation (EEC) No 2454/93 as amended by this Regulation.

#### Article 3

1. This Regulation shall enter into force on the day following its publication in the *Official Journal of the European Union*.

2. Points (2), (3), (5) to (12), (27) to (48), (51) to (76), (92), (94), (95)(a)(b) and (c), (97) to (100) and (102) to (106) of Article 1 shall apply from 1 July 2008.

3. Points (1), (4), (13), (14), (16) to (24), (26), (80) to (85), (87), (89), (90), (91), (95)(d), (96), (101) and (107) of Article 1 shall apply from 1 January 2009.

4. Points (49), (50), (77), (78), (79), (86) and (88) of Article 1 shall apply from 1 July 2009.

5. Points (15), (25), and (93) of Article 1 shall apply from 1 January 2011.
6. Article 1(2) shall apply until 30 June 2009.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 17 November 2008.

*For the Commission*  
László KOVÁCS  
*Member of the Commission*

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## ANNEX I

## 'ANNEX 37d

(referred to in Article 353(2)(b))

## PART I

**FALLBACK PROCEDURE**

## CHAPTER I

**General provisions**

1. This Annex lays down specific provisions for use of the fallback procedure, under Article 353(2), in the following cases:
  - (a) for travellers:
    - where the customs authorities' computerised system is not functioning;
  - (b) for principals, including authorised consignors:
    - where the customs authorities' computerised system is not functioning, or
    - where the principal's computerised system is not functioning, or
    - where the network between the principal and the customs authorities is not functioning.
2. Part I, Titles VII, VIII and Part II, Title II, Chapter 4, Sections 1, 2 and 3, subsections 1 to 7 shall apply to the fallback procedure unless otherwise provided in points 3 to 31 of this Annex.
3. Transit declarations.
  - 3.1. The transit declaration used in a fallback procedure shall be recognisable by all parties involved in the transit operation in order to avoid problems at the office(s) of transit and at the office of destination. For this reason the used documentation is limited to the following:
    - use of a Single Administrative Document (SAD),
    - use of a SAD printed out on plain paper by the trader system as foreseen in Annex 37, or
    - the SAD may be replaced by the layout of the Transit Accompanying Document (TAD) with the agreement of the customs authorities where the trader's needs are considered justified by the customs authorities.
  - 3.2. For the implementation of point 3.1, third indent, of this Annex the TAD shall be completed in accordance with Annexes 37 and 45a.
  - 3.3. Where the provisions of this Annex refers to copies of the transit declaration accompanying a consignment, these provisions shall apply, *mutatis mutandis*, to the TAD.

## CHAPTER II

**Implementing rules**

4. Unavailability of the customs authorities' computerised system.
  - 4.1. The rules shall be applied as follows, irrespective of the document used:
    - the transit declaration shall be completed and produced to the office of departure in three copies in accordance with Annex 37 for the SAD and established in conformance with Annexes 37 and 45a for the TAD,

- the transit declaration shall be registered in box C using a system of numbering different from that used in the computerised system,
  - the fallback procedure shall be indicated on the copies of the transit declaration with the stamp, conforming to the specimen in Part II of this Annex, in box A of the single administrative document (SAD) or in the place of the MRN and the barcode on the TAD,
  - where a simplified procedure is used the economic operator shall fulfil all the obligations and conditions regarding the entries to be made in the declaration and the use of the special stamp referred to in points 26 to 29, using respectively boxes D and C,
  - the document shall be stamped either by the office of departure in case of the standard procedure or by the authorised consignor where a simplified procedure is used,
  - where the TAD layout is used, no barcode nor Movement Reference Number (MRN) shall appear in the declaration.
- 4.2. Where the decision to follow the fallback procedure is taken, any declaration, which has been entered in the computerised system, but which has not been further processed owing to the failure of the system, shall be cancelled. The economic operator is required to provide information to the customs authorities each time a declaration is submitted to the system but subsequently the fallback procedure shall be used for that declaration.
- 4.3. The customs authority shall monitor the use of the fallback procedure in order to avoid its misuse.
5. Unavailability of the principal's computer system and/or network.
- The provisions set out in point 4 shall apply excluding the provisions of the simplified procedure.
  - The principal shall inform the customs authorities when his computer system and/or network is available again.
6. Unavailability of the authorised consignor's computer system and/or network.

Where the authorised consignor's computer system and/or network is/are unavailable the following procedure shall apply:

- the provisions set out in point 4 must be applied,
  - the authorised consignor shall inform the customs authorities when his computer system and/or network is available again,
  - in these circumstances or in the event of network deficiencies when an authorised consignor makes more than 2 % of his declarations in a year under the fallback procedure, the authorisation shall be reviewed in order to assess whether its conditions are still met.
7. Data-capture by national authorities.

However, in the cases referred to in points 5 and 6, national customs authorities may allow economic operators to present the transit declaration in one copy (making use of the SAD or, where relevant, of the layout of the TAD) to the office of departure in order to have it processed by the customs computerised system.

### CHAPTER III

#### Operation of the procedure

8. Goods placed under the Community transit procedure shall be carried under cover of Copies No 4 and No 5 of the SAD or under cover of the TAD given to the principal by the office of departure.
9. Furnishing of an individual guarantee by a guarantor.

Where the office of guarantee is not the office of departure for the transit operation, it shall keep a copy of the instrument which provides evidence that it has accepted the guarantor's undertaking. The principal shall present the original to the office of departure, where it shall be retained. If necessary the office may request a translation into the official language, or one of the official languages, of the country concerned.

## 10. Mixed consignments.

In the case of consignments comprising both goods which must be carried under the T1 procedure and goods which must be carried under the T2 procedure, the transit declaration bearing the "T" symbol shall be supplemented by:

- supplementary forms bearing the "T1bis", "T2bis" or "T2Fbis" symbol, as appropriate, or
- loading lists bearing the "T1", "T2" or "T2F" symbol, as appropriate.

## 11. Presumption of T1 procedure.

Where the T1, T2 or T2F symbols have been omitted from the right-hand subdivision of box 1 of the transit declaration, or where, in the case of consignments containing both goods carried under the T1 procedure and goods carried under the T2 procedure the provisions of point 10 have not been complied with, the goods shall be deemed to be moving under the T1 procedure.

## 12. Signing of the transit declaration and principal's undertaking.

By signing the transit declaration the principal assumes responsibility for complying with the provisions of Article 199(1).

## 13. Identification measures.

Where Article 357(4) is applied, the office of departure shall enter the following phrase against the "seals affixed" heading in box "D. Control by office of departure" of the transit declaration:

- Waiver — 99201.

## 14. Entries in the transit declaration and release of the goods.

- The office of departure shall record the results of the verification on each copy of the transit declaration.
- If the findings of the verification are consistent with the declaration the office of departure shall release the goods and record the date on the copies of the transit declaration.

## 15. Office of transit.

15.1. The carrier shall present a transit advice note made out on a form corresponding to the specimen in Annex 46 to each office of transit, which shall retain it.

15.2. Where goods are transported via an office of transit other than that mentioned in Copies No 4 and No 5 of the transit declaration, the said office:

- shall send the transit advice note without delay to the office of transit originally designated, or
- inform the office of departure in the cases and according to the procedure defined by the customs authorities in agreement with each other.

## 16. Presentation at the office of destination.

16.1. The office of destination shall register Copies No 4 and No 5 of the transit declaration, record on them their date of arrival and enter the details of controls carried out.

16.2. A transit operation may end at an office other than the one entered in the transit declaration. That office shall then become the office of destination.

Where the new office of destination comes under the jurisdiction of a Member State other than the one having jurisdiction over the office originally designated, the new office shall enter in box "I. Control by office of destination" of Copy No 5 of the transit declaration the following endorsement in addition to the usual observations it is required to make:

- Differences: office where goods were presented ..... (name and country) — 99203.

- 16.3. Where point 16.2, second paragraph, applies and if the transit declaration bears the following statement, the new office of destination shall keep the goods under its control and not allow their removal other than to the Member State having jurisdiction over the office of departure, unless specifically authorised by the latter:
- Exit from the Community subject to restrictions or charges under Regulation/Directive/Decision No ... — 99204.
17. Receipt.
- The receipt may be made out on the back of Copy No 5 of the transit declaration on SAD, in the space provided.
18. Return of Copy No 5.
- The competent authorities of the Member State of destination shall return Copy No 5 of the transit declaration to the customs authorities in the Member State of departure without delay and at most within eight days of the date when the operation ended. Where the TAD is used it is a copy of the TAD presented which is returned under the same conditions as the Copy No 5.
19. Informing the principal and alternative proof of the end of the procedure.
- If Copy No 5 of the transit declaration is not returned to the customs authorities of the Member State of departure within one month of the time limit for presentation of the goods at the office of destination, those authorities shall inform the principal and ask him to furnish proof that the procedure has ended.
20. Enquiry procedure.
- 20.1. Where the customs authorities of the Member State of departure have not received proof within two months of time limit for presentation of the goods at the office of destination that the procedure has ended, they shall initiate the enquiry procedure immediately in order to obtain the information needed to discharge the procedure or, where this is not possible, to:
- establish whether a customs debt has been incurred,
  - identify the debtor,
  - determine the customs authorities responsible for recovery.
- 20.2. If the customs authorities receive information earlier that the transit procedure has not ended, or suspect that to be the case, they shall initiate the enquiry procedure forthwith.
- 20.3. The enquiry procedure shall likewise be initiated when it is discovered *ex post* that proof of the end of the transit procedure has been forged and that the enquiry procedure is necessary to meet the objectives of point 20.1.
21. Guarantee — Reference amount.
- 21.1. For the application of Article 379(1) a calculation is made of the amount of the debt which may be incurred for each transit operation by the principal and he shall ensure that the amount at stake does not exceed the reference amount, taking into account also any operations for which the procedure is not yet ended.
- 21.2. The principal shall inform the guarantee office when the reference amount falls below a level sufficient to cover his Community transit operations.
22. Comprehensive guarantee certificates and guarantee waiver certificates.
- On the basis of the authorisation in accordance with Article 372(1)(a) comprehensive guarantee certificates and guarantee waiver certificates issued by the customs authorities shall be presented at the office of departure. Particulars of the certificates shall be entered on transit declarations.
23. Special loading lists.
- 23.1. The customs authorities may authorise principals fulfilling the general conditions listed in Article 373 to use loading lists which do not comply with all the requirements set out in Annexes 44a, 44b, and 45.

Use of such lists shall be authorised only where:

- they are produced by firms which use an integrated electronic or automatic data-processing system to keep their records,
- they are designed and completed in such a way that they can be used without difficulty by the customs authorities,
- they include, for each item, the information required under Annex 44a.

23.2. Descriptive lists drawn up for the purposes of carrying out dispatch/export formalities may also be authorised for use as loading lists under point 23.1, even where such lists are produced by firms not using an integrated electronic or automatic data-processing system to keep their records.

23.3. Firms which use an integrated electronic or automatic data-processing system to keep their records and are already authorised under points 23.1 and 23.2 to use loading lists of a special type, may also be authorised to use such lists for Community transit operations involving only one type of goods if this facility is made necessary by the computer programmes of the firms concerned.

24. Use of seals of a special type.

Principals shall enter, opposite the heading "seals affixed" in box "D. Control by office of departure" of the transit declaration, the make, type, and number of the seals affixed.

25. Exemption regarding prescribed itinerary.

Holders of such exemptions shall enter the following phrase in the corresponding attribute box 44 of the transit declaration:

- Prescribed itinerary waived — 99205.

26. Authorised consignor — Pre-authentication and formalities at departure.

26.1. For the application of points 4 and 6, the authorisation shall stipulate that box "C. Office of departure" of the transit declaration forms must:

- be stamped in advance with the stamp of the office of departure and signed by an official of that office, or
- be stamped by the authorised consignor with a special metal stamp approved by the competent authorities and conforming to the specimen in Annex 62. The stamp may be pre-printed on the forms where the printing is entrusted to a printer approved for that purpose.

The authorised consignor shall complete the box by entering the date on which the goods are consigned and shall allocate a number to the transit declaration in accordance with the rules laid down in the authorisation.

26.2. The customs authorities may prescribe the use of forms bearing a distinctive mark as a means of identification.

27. Authorised consignor — Security measures for the stamp.

27.1. The authorised consignor shall take all necessary measures to ensure the safekeeping of the special stamps and/or forms bearing the stamp of the office of departure or a special stamp.

He shall inform the customs authorities of the security measures he is taking to apply the previous subparagraph.

27.2. In the event of the misuse by any person of forms stamped in advance with the stamp of the office of departure or with the special stamp, the authorised consignor shall be liable, without prejudice to any criminal proceedings, for the payment of duties and other charges payable in a particular country in respect of goods carried under cover of such forms unless he can satisfy the customs authorities by whom he was authorised that he took the measures required of him under point 27.1.

28. Authorised consignor — Information to be entered on declarations.
- 28.1. Not later than on consignment of the goods, the authorised consignor shall complete the transit declaration and, where necessary, enter in box 44 the itinerary prescribed in accordance with Article 355(2) and, in box “D. Control by office of departure”, the period prescribed in accordance with Article 356 within which the goods must be presented at the office of destination, the identification measures applied and the following endorsement:
- Authorised consignor — 99206
- 28.2. Where the competent authorities of the Member State of departure check a consignment before its departure, they shall record the fact on the declaration, in box “D. Control by office of departure”.
- 28.3. Following consignment, Copy No 1 of the transit declaration shall be sent without delay to the office of departure. The customs authorities may provide in the authorisation that Copy No 1 be sent to the customs authorities of the Member State of departure as soon as the transit declaration is completed. The other copies shall accompany the goods in accordance with point 8 of this Annex.
29. Authorised consignor — Waiver of signature.
- 29.1. The authorised consignor may be authorised not to sign transit declarations bearing the special stamp referred to in Annex 62 which are made out by an integrated electronic or automatic data-processing system. This waiver shall be subject to the condition that the authorised consignor has previously given the customs authorities a written undertaking acknowledging that he is the principal for all transit operations carried out under cover of transit declarations bearing the special stamp.
- 29.2. Transit declarations made out in accordance with point 29.1 shall contain, in the box reserved for the principal's signature, the following phrase:
- Signature waived — 99207.
30. Authorised consignee — Obligations.
- 30.1. When the goods arrive at his premises or at the places specified in the authorisation the authorised consignee shall without delay, send to the office of destination the TAD or Copies No 4 and No 5 of the transit declaration which accompanied the goods, indicating the date of arrival, the condition of any seals affixed and any irregularity.
- 30.2. The office of destination shall make the entries provided for in point 16 of this Annex on Copies No 4 and No 5 of the transit declaration.
31. Temporary prohibition of the use of the comprehensive guarantee for a reduced amount or the comprehensive guarantee.
- The detailed rules for the application of Article 381(4) as referred to in Annex 47a are supplemented by the following provisions:
- 31.1. The following measures shall apply to transit operations involving goods which are subject to decisions prohibiting use of the comprehensive guarantee.
- The following phrase, measuring at least 100 x 10 mm and printed in red capital letters, shall be affixed diagonally to all copies of the transit declaration:
- COMPREHENSIVE GUARANTEE PROHIBITED — 99208.
- By way of derogation from point 18, the office of destination shall return Copy No 5 of any transit declaration endorsed with this phrase no later than on the working day following that on which the consignment and the requisite copies of the declaration were presented at that office. Where such a consignment is presented to an authorised consignee within the meaning of Article 406, he shall send Copy No 5 to his local office of destination no later than on the working day following that on which he took receipt of the consignment.

31.2. Measures to alleviate the financial consequences of prohibiting the use of the comprehensive guarantee.

When the use of the comprehensive guarantee has been prohibited temporarily for goods referred to in the list in Annex 44c, holders of comprehensive guarantees may, upon request, use an individual guarantee. However, the following special condition shall apply:

- this individual guarantee can be used, within the framework of the fallback procedure, only within the office of departure identified in the guarantee instrument.

PART II

**SPECIMEN OF STAMP**

<p><b>NCTS FALLBACK PROCEDURE</b></p> <p><i>NO DATA AVAILABLE IN THE SYSTEM</i></p> <p><i>INITIATED ON</i> _____</p> <p><i>(Date/hour)</i></p>
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(dimensions: 26 × 59 mm, red ink)

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## ANNEX II

In Annex 38 of Regulation (EEC) No 2454/93, the following Title III is added:

## ‘TITLE III

## TABLE OF LINGUISTIC REFERENCES AND OF THEIR CODES

Linguistic references	Codes
— BG Ограничена валидност	Limited validity — 99200
— CS Omezená platnost	
— DA Begrænset gyldighed	
— DE Beschränkte Geltung	
— EE Piiratud kehtivus	
— EL Περιορισμένη ισχύς	
— ES Validez limitada	
— FR Validité limitée	
— IT Validità limitata	
— LV Ierobežots derīgums	
— LT Galiojimas apribotas	
— HU Korlátozott érvényű	
— MT Validità limitata	
— NL Beperkte geldigheid	
— PL Ograniczona ważność	
— PT Validade limitada	
— RO Validitate limitată	
— SL Omejena veljavnost	
— SK Obmedzená platnosť	
— FI Voimassa rajoitetusti	
— SV Begränsad giltighet	
— EN Limited validity	
— BG Освободено	Waiver — 99201
— CS Osvobození	
— DA Fritaget	
— DE Befreiung	
— EE Loobutud	
— EL Απαλλαγή	
— ES Dispensa	
— FR Dispense	
— IT Dispensa	
— LV Derīgs bez zīmoga	
— LT Leista neplobuoti	
— HU Mentesség	
— MT Tnehhija	
— NL Vrijstelling	

Linguistic references	Codes
<ul style="list-style-type: none"> <li>— PL Zwolnienie</li> <li>— PT Dispensa</li> <li>— RO Dispensă</li> <li>— SL Opustitev</li> <li>— SK Oslobodenie</li> <li>— FI Vapautettu</li> <li>— SV Befrielse.</li> <li>— EN Waiver</li> </ul>	
<ul style="list-style-type: none"> <li>— BG Алтернативно доказателство</li> <li>— CS Alternativní důkaz</li> <li>— DA Alternativt bevis</li> <li>— DE Alternativnachweis</li> <li>— EE Alternatiivsed tõendid</li> <li>— EL Εναλλακτική απόδειξη</li> <li>— ES Prueba alternativa</li> <li>— FR Preuve alternative</li> <li>— IT Prova alternativa</li> <li>— LV Alternatīvs pierādījums</li> <li>— LT Alternatyvusis įrodymas</li> <li>— HU Alternatív igazolás</li> <li>— MT Prova alternattiva</li> <li>— NL Alternatief bewijs</li> <li>— PL Alternatywny dowód</li> <li>— PT Prova alternativa</li> <li>— RO Probă alternativă</li> <li>— SL Alternativno dokazilo</li> <li>— SK Alternativný dôkaz</li> <li>— FI Vaihtoehtoinen todiste</li> <li>— SV Alternativt bevis</li> <li>— EN Alternative proof</li> </ul>	Alternative proof — 99202
<ul style="list-style-type: none"> <li>— BG Различия: митническо учреждение, където стоките са представени ..... (наименование и страна)</li> <li>— CS Nesrovnalosti: úřad, kterému bylo zboží předloženo ..... (název a země)</li> <li>— DA Forskelle: det sted, hvor varerne blev frembudt ..... (navn og land)</li> <li>— DE Unstimmigkeiten: Stelle, bei der die Gestellung erfolgte ..... (Name und Land)</li> <li>— EE Erinevused: asutus, kuhu kaup esitati .....(nimi ja riik)</li> <li>— EL Διαφορές: εμπορεύματα προσκομισθέντα στο τελωνείο ..... (Όνομα και χώρα)</li> <li>— ES Diferencias: mercancías presentadas en la oficina ..... (nombre y país)</li> <li>— FR Différences: marchandises présentées au bureau ..... (nom et pays)</li> <li>— IT Differenze: ufficio al quale sono state presentate le merci ..... (nome e paese)</li> <li>— LV Atšķirības: muitas iestāde, kurā preces tika uzrādītas ..... (nosaukums un valsts)</li> <li>— LT Skirtumai: įstaiga, kuriai pateiktos prekės ..... (pavadinimas ir valstybė)</li> </ul>	Differences: office where goods were presented ..... (name and country) — 99203

Linguistic references	Codes
<p>— HU Eltérések: hivatal, ahol az áruk bemutatása megtörtént ..... (név és ország)</p> <p>— MT Differenzi: ufficċju fejn l-oġġetti kienu pprezentati ..... (isem u pajjiż)</p> <p>— NL Verschillen: kantoor waar de goederen zijn aangebracht ..... (naam en land)</p> <p>— PL Niezgodności: urząd w którym przedstawiono towar ..... (nazwa i kraj)</p> <p>— PT Diferenças: mercadorias apresentadas na estância ..... (nome e país)</p> <p>— RO Diferențe: mărfuri prezentate la biroul vamal ..... (nume și țara)</p> <p>— SL Razlike: urad, pri katerem je bilo blago predloženo ..... (naziv in država)</p> <p>— SK Nezrovnalosti: úrad, ktorému bol tovar dodaný ..... (názov a krajina).</p> <p>— FI Muutos: toimipaikka, jossa tavarat esitetty ..... (nimi ja maa)</p> <p>— SV Avvikelse: tullkontor där varorna anmäldes ..... (namn och land)</p> <p>— EN Differences: office where goods were presented ..... (name and country)</p>	
<p>— BG Излизането от ..... подлежи на ограничения или такси съгласно Регламент/Директива/Решение № ...,</p> <p>— CS Výstup ze ..... podléhá omezením nebo dávkám podle nařízení/směrnice/rozhodnutí č ...</p> <p>— DA Udpassage fra ..... undergivet restriktioner eller afgifter i henhold til forordning/direktiv/afgørelse nr. ...</p> <p>— DE Ausgang aus .....- gemäß Verordnung/Richtlinie/Beschluss Nr. ... Beschränkungen oder Abgaben unterworfen.</p> <p>— EE ... territooriumilt väljumine on aluseks piirangutele ja maksudele vastavalt määrusele/direktiivile/otsusele nr ...</p> <p>— EL Η έξοδος από ..... υποβάλλεται σε περιορισμούς ή σε επιβαρύνσεις από τον Κανονισμό/την Οδηγία/την Απόφαση αριθ. ...</p> <p>— ES Salida de ..... sometida a restricciones o imposiciones en virtud del (de la) Reglamento/Directiva/Decisión nº ...</p> <p>— FR Sortie de ..... soumise à des restrictions ou à des impositions par le règlement ou la directive/décision nº ...</p> <p>— IT Uscita dalla .....soggetta a restrizioni o ad imposizioni a norma del(la) regolamento/direttiva/decisione n. ...</p> <p>— LV Izvešana no ..... piemērojot ierobežojumus vai maksājumus saskaņā ar Regulu/Direktīvu/Lēmumu Nr. ...,</p> <p>— LT Išvežimui iš ..... taikomi apribojimai arba mokesčiai, nustatyti Reglamentu/Direktyva/Sprendimu Nr....,</p> <p>— HU A kilépés ..... területéről a ... rendelet/irányelv/határozat szerinti korlátozás vagy teher megfizetésének kötelezettsége alá esik</p> <p>— MT Hruġ mill- ..... suġġett għall-restrizzjonijiet jew hlasijiet taht Regola/Direttiva/Deċiżjoni Nru ...</p> <p>— NL Bij uitgang uit de .....zijn de beperkingen of heffingen van Verordening/Richtlijn/Besluit nr. ... van toepassing.</p> <p>— PL Wyprowadzenie z ..... podlega ograniczeniom lub opłatom zgodnie z rozporządzeniem/dyrektywą/decyzją nr ...</p> <p>— PT Saída da ..... sujeita a restrições ou a imposições pelo(a) Regulamento/Directiva/Decisão n.º ...</p> <p>— RO Ieșire din .....supusă restricțiilor sau impozitelor prin Regulamentul/Directiva/Decizia nr ...</p> <p>— SL Iznos iz ..... zavezan omejitvam ali obveznim dajatvam na podlagi Uredbe/Direktive/Odločbe št. ...</p> <p>— SK Výstup z .....podlieha obmedzeniam alebo platbám podľa nariadenia/smernice/rozhodnutia č ....</p> <p>— FI ..... vientiin sovelletaan asetuksen/direktiivin/päätöksen N:o ... mukaisia rajoituksia tai maksuja</p>	<p>Exit from ..... subject to restrictions or charges under Regulation/Directive/ Decision No ... — 99204</p>

Linguistic references	Codes
<ul style="list-style-type: none"> <li>— SV Utförelse från ..... underkastad restriktioner eller avgifter i enlighet med förordning/direktiv/beslut nr ...</li> <li>— EN Exit from ..... subject to restrictions or charges under Regulation/Directive/Decision No ...</li> </ul>	
<ul style="list-style-type: none"> <li>— BG Освободено от задължителен маршрут</li> <li>— CS Osvobození od stanovené trasy</li> <li>— DA fritaget for bindende transportrute</li> <li>— DE Befreiung von der verbindlichen Beförderungsrute</li> <li>— EE Ettenähtud marsruudist loobutud</li> <li>— EL Απαλλαγή από την υποχρέωση τήρησης συγκεκριμένης διαδρομής</li> <li>— ES Dispensa de itinerario obligatorio</li> <li>— FR Dispense d'itinéraire contraignant</li> <li>— IT Dispensa dall'itinerario vincolante</li> <li>— LV Atļauts novirzīties no noteiktā maršruta</li> <li>— LT Leista nenustatyti maršruto</li> <li>— HU Előírt útvonal alól mentesítve</li> <li>— MT Tneħħija ta` l-itinerarju preskitt</li> <li>— NL Geen verplichte route</li> <li>— PL Zwolniony z wiążącej trasy przewozu</li> <li>— PT Dispensa de itinerário vinculativo</li> <li>— RO Dispensă de la itinerarul obligatoriu</li> <li>— SL Opustitev predpisane poti</li> <li>— SK Oslobodenie od predpisanej trasy</li> <li>— FI Vapautettu sitovan kuljetusreitin noudattamisesta</li> <li>— SV Befrielse från bindande färdväg</li> <li>— EN Prescribed itinerary waived</li> </ul>	Prescribed itinerary waived — 99205
<ul style="list-style-type: none"> <li>— BG Одобрен изпращач</li> <li>— CS Schválený odesílatel</li> <li>— DA Godkendt afsender</li> <li>— DE Zugelassener Versender</li> <li>— EE Volitatud kaubasaatja</li> <li>— EL Εγκεκριμένος αποστολέας</li> <li>— ES Expedidor autorizado</li> <li>— FR Expéditeur agréé</li> <li>— IT Speditore autorizzato</li> <li>— LV Atzītais nosūtītājs</li> <li>— LT Įgaliotas siuntėjas</li> <li>— HU Engedélyezett feladó</li> <li>— MT Awtorizzat li jibghat</li> <li>— NL Toegelaten afzender</li> <li>— PL Upoważniony nadawca</li> <li>— PT Expedidor autorizado</li> <li>— RO Expeditor agreeat</li> <li>— SL Pooblaščen pošiljatelj</li> <li>— SK Schválený odosielateľ</li> <li>— FI Valtuutettu lähettäjä</li> <li>— SV Godkänd avsändare</li> <li>— EN Authorised consignor</li> </ul>	Authorised consignor — 99206

Linguistic references	Codes
<ul style="list-style-type: none"> <li>— BG Освободен от подпис</li> <li>— CS Podpis se nevyžaduje</li> <li>— DA Fritaget for underskrift</li> <li>— DE Freistellung von der Unterschriftsleistung</li> <li>— EE Allkirjanõudest loobutud</li> <li>— EL Δεν απαιτείται υπογραφή</li> <li>— ES Dispensa de firma</li> <li>— FR Dispense de signature</li> <li>— IT Dispensa dalla firma</li> <li>— LV Derīgs bez paraksta</li> <li>— LT Leista nepasirašyti</li> <li>— HU Aláírás alól mentesítve</li> <li>— MT Firma mhux meħtieġa</li> <li>— NL Van ondertekening vrijgesteld</li> <li>— PL Zwolniony ze składania podpisu</li> <li>— PT Dispensada a assinatura</li> <li>— RO Dispensă de semnătură</li> <li>— SL Opustitev podpisa</li> <li>— SK Oslobodenie od podpisu</li> <li>— FI Vapautettu allekirjoituksesta</li> <li>— SV Befrielse från underskrift</li> <li>— EN Signature waived</li> </ul>	<p>Signature waived — 99207</p>
<ul style="list-style-type: none"> <li>— BG ЗАБРАНЕНО ОБЩО ОБЕЗПЕЧЕНИЕ</li> <li>— CS ZÁKAZ SOUBORNÉ JISTOTY</li> <li>— DA FORBUD MOD SAMLET KAUTION</li> <li>— DE GESAMTBÜRGSCHAFT UNTERSAGT</li> <li>— EE ÜLDTAGATISE KASUTAMINE KEELATUD</li> <li>— EL ΑΠΑΓΟΡΕΥΕΤΑΙ Η ΣΥΝΟΛΙΚΗ ΕΓΥΗΣΗ</li> <li>— ES GARANTÍA GLOBAL PROHIBIDA</li> <li>— FR GARANTIE GLOBALE INTERDITE</li> <li>— IT GARANZIA GLOBALE VIETATA</li> <li>— LV VISPĀRĒJS GALVOJUMS AIZLIEGTS</li> <li>— LT NAUDOTI BENDRAJĄ GARANTIJĄ UŽDRAUSTA</li> <li>— HU ÖSSZKEZESSÉG TILOS</li> <li>— MT MHUX PERMESSA GARANZIJA KOMPRESIVA</li> <li>— NL DOORLOPENDE ZEKERHEID VERBODEN</li> <li>— PL ZAKAZ KORZYSTANIA Z GWARANCJI GENERALNEJ</li> <li>— PT GARANTIA GLOBAL PROIBIDA</li> <li>— RO GARANȚIA GLOBALĂ INTERZISĂ</li> <li>— SL PREPOVEDANO SKUPNO ZAVAROVANJE</li> <li>— SK ZÁKAZ CELKOVEJ ZÁRUKY</li> <li>— FI YLEISVAKUUDEN KÄYTTÖ KIELLETTY</li> <li>— SV SAMLAD SÄKERHET FÖRBJUDEN</li> <li>— EN COMPREHENSIVE GUARANTEE PROHIBITED</li> </ul>	<p>COMPREHENSIVE GUARANTEE PROHIBITED — 99208</p>
<ul style="list-style-type: none"> <li>— BG ИЗПОЛЗВАНЕ БЕЗ ОГРАНИЧЕНИЯ</li> <li>— CS NEOMEZENÉ POUŽITÍ</li> </ul>	<p>UNRESTRICTED USE — 99209</p>

Linguistic references	Codes
<ul style="list-style-type: none"> <li>— DA UBEGRÆNSET ANVENDELSE</li> <li>— DE UNBESCHRÄNKTE VERWENDUNG</li> <li>— EE PIIRAMATU KASUTAMINE</li> <li>— EL ΑΠΕΡΙΟΡΙΣΤΗ ΧΡΗΣΗ</li> <li>— ES UTILIZACIÓN NO LIMITADA</li> <li>— FR UTILISATION NON LIMITÉE</li> <li>— IT UTILIZZAZIONE NON LIMITATA</li> <li>— LV NEIEROBEŽOTS IZMANTOJUMS</li> <li>— LT NEAPRIBOTAS NAUDOJIMAS</li> <li>— HU KORLÁTOZÁS ALÁ NEM ESŐ HASZNÁLAT</li> <li>— MT UŻU MHUX RISTRETT</li> <li>— NL GEBRUIK ONBEPERKT</li> <li>— PL NIEOGRANICZONE KORZYSTANIE</li> <li>— PT UTILIZAÇÃO ILIMITADA</li> <li>— RO UTILIZARE NELIMITATĂ</li> <li>— SL NEOMEJENA UPORABA</li> <li>— SK NEOBMEDZENÉ POUŽITIE</li> <li>— FI KÄYTTÖÄ EI RAJOITETTU</li> <li>— SV OBEGRÄNSAD ANVÄNDNING</li> <li>— EN UNRESTRICTED USE</li> </ul>	
<ul style="list-style-type: none"> <li>— BG Разни</li> <li>— CS Různí</li> <li>— DA Diverse</li> <li>— DE Verschiedene</li> <li>— EE Erinevad</li> <li>— EL Διάφορα</li> <li>— ES Varios</li> <li>— FR Divers</li> <li>— IT Vari</li> <li>— LV Dažādi</li> <li>— LT Įvairūs</li> <li>— HU Többféle</li> <li>— MT Diversi</li> <li>— NL Diverse</li> <li>— PL Różne</li> <li>— PT Diversos</li> <li>— RO Diversi</li> <li>— SL Razno</li> <li>— SK Rôzne</li> <li>— FI Useita</li> <li>— SV Flera</li> <li>— EN Various</li> </ul>	Various — 99211
<ul style="list-style-type: none"> <li>— BG Насипно</li> <li>— CS Volně loženo</li> <li>— DA Bulk</li> <li>— DE Lose</li> <li>— EE Pakendamata</li> <li>— EL Χύμα</li> </ul>	Bulk — 99212

Linguistic references	Codes
— ES A granel — FR Vrac — IT Alla rinfusa — LV Berams — LT Nesupakuota — HU Ömlesztett — MT Bil-kwantitá — NL Los gestort — PL Luzem — PT A granel — RO Vrac — SL Razsuto — SK Voľne — FI Irtotavaraa — SV Bulk — EN Bulk	
— BG Изпращач — CS Odesílatel — DA Afsender — DE Versender — EE Saatja — EL Αποστολέας — ES Expedidor — FR Expéditeur — IT Speditore — LV Nosūtītājs — LT Siuntėjas — HU Feladó — MT Min jikkonsenja — NL Afzender — PL Nadawca — PT Expedidor — RO Expeditor — SL Pošiljatelj — SK Odosielateľ — FI Lähetittäjä — SV Avsändare — EN Consignor'	Consignor — 99213

## ANNEX III

## 'ANNEX 44c

## GOODS INVOLVING HIGHER RISK OF FRAUD

(referred to in Article 340a)

1	2	3	4	5
HS code	Description of the goods	Minimum quantities	Sensitive goods code <sup>(1)</sup>	Minimum rate of individual guarantee
0207 12 0207 14	Meat and edible offal, of the poultry of heading 0105, of fowls of the species <i>Gallus Domesticus</i> , frozen	3 000 kg		—
1701 11 1701 12 1701 91 1701 99	Cane or beet sugar and chemically pure sucrose, in solid form	7 000 kg		— — — —
2208 20 2208 30 2208 40 2208 50 2208 60 2208 70 ex 2208 90	Spirits, liquors and other spirituous beverages	5 hl	1	2 500 EUR/hl pure alcohol
2402 20	Cigarettes containing tobacco	35 000 pieces		120 EUR/1 000 pieces
2403 10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	35 kg		—

<sup>(1)</sup> Where the transit data are exchanged using electronic data-processing techniques and the HS code is not enough to identify without ambiguity the goods listed in column 2, both the sensitive goods code given in column 4 and the HS code given in column 1 must be used.

## ANNEX IV

## CHAPTER II

**Explanatory notes and particulars (data) for the Transit Accompanying Document**

The paper to be used for the Transit Accompanying Document can be of green colour.

The transit accompanying document shall be printed on the basis of the data derived from the transit declaration, where appropriate amended by the principal and/or verified by the office of departure, and completed with:

1. MRN (movement reference number)

The information is given alphanumerically with 18 digits on the following specimen:

Field	Content	Field type	Examples
1	Last two digits of year of formal acceptance of transit movement (YY)	Numeric 2	97
2	Identifier of the country from which movement originates (ISO alpha 2 country code)	Alphabetic 2	IT
3	Unique identifier for transit movement per year and country	Alphanumeric 13	9876AB8890123
4	Check digit	Alphanumeric 1	5

Field 1 and 2 as explained above.

Field 3 has to be filled in with an identifier for the transit transaction. The way that field is used is under the responsibility of National Administrations but each transit transaction handled during one year within the given country must have a unique number.

National Administrations that want to have the office reference number of the customs authorities included in the MRN, could use up to the first 6 characters to insert the national number of the office.

Field 4 has to be filled with a value that is a check digit for the whole MRN. This field allows for the detection of an error when capturing the whole MRN.

The "MRN" shall also be printed in bar code mode using the standard "code 128", character set "B".

2. Box 3:

- first subdivision: serial number of the current printed sheet,
- second subdivision: total number of sheets printed (incl. list of items),
- shall not be used when there is only one item.

3. In the space to the right of box 8:

Name and address of the customs office to which the return copy of the transit accompanying document has to be returned where the fallback procedure is used.

4. Box C:

- the name of the office of departure,
- reference number of the office of departure,

- acceptance date of the transit declaration,
- the name and the authorisation number of the authorised consignor (if any).

5. Box D:

- control results,
- seals affixed or the indication “- -” identifying the “Waiver — 99201”,
- the indication “Binding itinerary”, where appropriate.

The transit accompanying document shall not be modified nor shall any addition or deletion be made thereto unless otherwise specified in this Regulation.

6. Formalities en route

Between the time when the goods leave the office of departure and the time they arrive at the office of destination, certain details may have to be added on the transit accompanying document accompanying the goods. The details relate to the transport operation and must be entered by the carrier responsible for the means of transport on which the goods are loaded as and when the corresponding activities are carried out. The particulars may be added legibly by hand, in which case the entries should be made in ink and in block letters.

Carriers are reminded that goods can be transhipped only under an authorisation of the customs authorities of the country in whose territory the transhipment is to be made.

Where those authorities consider that the Community transit operation concerned may continue in the normal way they shall, once they have taken any steps that may be necessary, endorse the transit accompanying documents.

The customs authorities at the office of transit or office of destination, as the case may be, have the obligation to incorporate into the system the added data on the transit accompanying document. The data can also be incorporated by the authorised consignee.

The boxes and activities involved are:

- Transhipment: use box 55.

Box 55: Transhipment

The carrier must complete the first three lines of this box when goods are transhipped from one means of transport to another or from one container to another in the course of the operation in question.

However, where goods are carried in containers that are to be transported by road vehicles, customs authorities may authorise the principal to leave box 18 blank where the logistical pattern at the point of departure may prevent the identity and nationality of the means of transport from being provided at the time of establishment of the transit declaration, and where they can ensure that the proper information concerning the means of transport shall be subsequently entered in box 55.

- Other incidents: use box 56.

Box 56: Other incidents during carriage

Box to be completed in accordance with current obligations regarding transit.

In addition, where goods have been loaded on a semi-trailer and the tractor is changed during the journey (without the goods being handled or transhipped), enter in this box the registration number and nationality of the new tractor. In this case, endorsement by the competent authorities is not necessary.’

## ANNEX V

In Annex 45b of Regulation (EEC) No 2454/93, Chapter II is replaced by the following:

## 'CHAPTER II

**Explanatory notes and the particulars (data) for the list of items**

When a movement consists of more than one item, then the sheet A of the list of items shall always be printed by the computer system and shall be attached to the transit accompanying document.

The boxes of the list of items are vertically expandable.

Particulars have to be printed as follows:

1. In the identification box (upper left corner):
    - (a) list of items;
    - (b) serial number of the current sheet and the total number of the sheets (including the transit accompanying document).
  2. OoDep — name of the office of departure.
  3. Date — acceptance date of the transit declaration.
  4. MRN — movement reference number as defined in Annex 45a
  5. The particulars of the different boxes at item level have to be printed as follows:
    - (a) item no — serial number of the current item;
    - (b) regime — if the status of the goods for the whole declaration is uniform, the box is not used;
    - (c) if mixed consignment, the actual status, T1, T2 or T2F, is printed.'
-

ANNEX VI



**Application for authorisation to use simplified procedures**

<b>Original</b>	<b>1. Applicant</b> <span style="float: right;">Non-Confidential</span>	Reserved for customs purposes						
	<b>1.a. Trader's Identification number</b>	<b>1.b. Reference number</b>						
<b>1.c. Contact information</b>								
<b>1.d. Lodgement of the declarations</b> <input type="checkbox"/> in own name and on own behalf <input type="checkbox"/> as direct representative <span style="margin-left: 100px;"><input type="checkbox"/> as indirect representative</span>								
<b>2. Simplified Procedure</b>		Non-Confidential						
<table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <b>a. <input type="checkbox"/> Local clearance procedure</b>  <input type="checkbox"/> Import  <input type="checkbox"/> free circulation  <input type="checkbox"/> customs warehousing  <input type="checkbox"/> inward processing  <input type="checkbox"/> temporary admission  <input type="checkbox"/> free circulation for and use  <input type="checkbox"/> processing under customs control   <input type="checkbox"/> Export  <input type="checkbox"/> exportation  <input type="checkbox"/> re-exportation  <input type="checkbox"/> exportation for outward processing             </td> <td style="width: 50%; vertical-align: top;"> <b>b. <input type="checkbox"/> Simplified declaration procedure</b>  <input type="checkbox"/> Import  <input type="checkbox"/> free circulation  <input type="checkbox"/> customs warehousing  <input type="checkbox"/> inward processing  <input type="checkbox"/> temporary admission  <input type="checkbox"/> free circulation for and use  <input type="checkbox"/> processing under customs control   <input type="checkbox"/> Export  <input type="checkbox"/> exportation  <input type="checkbox"/> re-exportation  <input type="checkbox"/> exportation for outward processing             </td> </tr> </table>			<b>a. <input type="checkbox"/> Local clearance procedure</b> <input type="checkbox"/> Import <input type="checkbox"/> free circulation <input type="checkbox"/> customs warehousing <input type="checkbox"/> inward processing <input type="checkbox"/> temporary admission <input type="checkbox"/> free circulation for and use <input type="checkbox"/> processing under customs control  <input type="checkbox"/> Export <input type="checkbox"/> exportation <input type="checkbox"/> re-exportation <input type="checkbox"/> exportation for outward processing	<b>b. <input type="checkbox"/> Simplified declaration procedure</b> <input type="checkbox"/> Import <input type="checkbox"/> free circulation <input type="checkbox"/> customs warehousing <input type="checkbox"/> inward processing <input type="checkbox"/> temporary admission <input type="checkbox"/> free circulation for and use <input type="checkbox"/> processing under customs control  <input type="checkbox"/> Export <input type="checkbox"/> exportation <input type="checkbox"/> re-exportation <input type="checkbox"/> exportation for outward processing				
<b>a. <input type="checkbox"/> Local clearance procedure</b> <input type="checkbox"/> Import <input type="checkbox"/> free circulation <input type="checkbox"/> customs warehousing <input type="checkbox"/> inward processing <input type="checkbox"/> temporary admission <input type="checkbox"/> free circulation for and use <input type="checkbox"/> processing under customs control  <input type="checkbox"/> Export <input type="checkbox"/> exportation <input type="checkbox"/> re-exportation <input type="checkbox"/> exportation for outward processing	<b>b. <input type="checkbox"/> Simplified declaration procedure</b> <input type="checkbox"/> Import <input type="checkbox"/> free circulation <input type="checkbox"/> customs warehousing <input type="checkbox"/> inward processing <input type="checkbox"/> temporary admission <input type="checkbox"/> free circulation for and use <input type="checkbox"/> processing under customs control  <input type="checkbox"/> Export <input type="checkbox"/> exportation <input type="checkbox"/> re-exportation <input type="checkbox"/> exportation for outward processing							
<b>3. Type of authorisation</b> (to insert the code): <input style="width: 30px; height: 15px;" type="text"/>								
<b>4.a. Authorised economic operator (AEO)</b>								
<input type="checkbox"/> YES    No. <input style="width: 150px; height: 15px;" type="text"/> <input type="checkbox"/> NO								
<b>4.b. authorisation(s) for customs procedures for which simplified procedures will be used</b>								
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Type</th> <th style="width: 40%;">Reference number</th> <th style="width: 35%;">Expiry date</th> </tr> </thead> <tbody> <tr> <td style="height: 40px;"> </td> <td> </td> <td> </td> </tr> </tbody> </table>			Type	Reference number	Expiry date			
Type	Reference number	Expiry date						
<b>5. Main accounts</b>								
5.a. Place where main accounts are held								
5.b. Type of main account								
<b>6. Continuation forms</b>								



## Application for authorisation to use simplified procedures

### Continuation form — IMPORT

<b>Original</b>	<b>7. Records for the procedure</b>	
	7.a. Place where the records are held	
	7.b. Type of records	
	7.c. Other relevant information	
<b>8. Type of goods</b>		
8.a. CN-Code / Chapter of the CN		Description
8.b. Estimated total quantity		8.c. Estimated number of transactions
8.d. Estimated total customs value		8.e. Average of duty amount
8.f. Exchange rate		
<input type="checkbox"/> I apply to use a single rate of exchange, as applicable on the 1st day of the period covered by the declaration, in accordance with article 172 CCIP.		
<b>9. Customs procedure</b>		Non-Confidential
<b>10. Authorised locations of goods / Customs office (local clearance procedure)</b>		
a. MS	b. Location (Name and address)	c. Local customs office (Name and address)
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>11. Customs offices of import (simplified declaration)</b>		
a. MS	b. Customs office (Name and address)	
_____	_____	
_____	_____	
_____	_____	
<b>12. Companies included in the Single Authorisation</b>		Non-Confidential
a. MS	b. Company (Name and address)	
_____	_____	
_____	_____	
_____	_____	
<b>13. Supervising office (if applicable)</b>		
<b>14. Type of simplified declaration</b>		
<input type="checkbox"/> Single administrative document (SAD)		
<input type="checkbox"/> Electronic declaration		
<input type="checkbox"/> commercial or other administrative document to be specified: _____		
<b>15. Additional information / conditions</b>		
<b>16.</b> I consent to the exchange of any information with the customs authorities of any other Member State involved and the Commission.		
<input type="checkbox"/> I consent to allow access to the general public to the non-confidential data set out in this application.		
<input type="checkbox"/> I do not consent to allow access to the general public to the non-confidential data set out in this application.		
<b>Place and date</b>		<b>Signature and name</b>



## Application for authorisation to use simplified procedures

### Continuation form — EXPORT

Original	<b>7. Records for the procedure</b>	
	7.a. Place where the records are held	
	7.b. Type of records	
	7.c. Other relevant information	
<b>8. Type of goods</b>		
8.a. CN-Code / Chapter of the CN		Description
8.b. Estimated total quantity		8.c. Estimated number of transactions
8.d. Estimated total amount		
<b>9. Customs procedure</b>		Non-Confidential
<b>10. Authorised locations of goods / Customs office (local clearance procedure)</b>		
a. MS	b. Location (Name and address)	c. Local customs office (Name and address)
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>11. Customs offices of export (simplified declaration)</b>		
a. MS	b. Customs office (Name and address)	
_____	_____	
_____	_____	
_____	_____	
<b>12. Name and address of companies included in the Single Authorisation</b>		Non-Confidential
a. MS	b. Company (Name and address)	
_____	_____	
_____	_____	
_____	_____	
<b>13. Supervising office (if applicable)</b>		
<b>14. Type of simplified declaration</b>		
<input type="checkbox"/> Single administrative document (SAD) <input type="checkbox"/> Electronic declaration <input type="checkbox"/> commercial or other administrative document to be specified: _____		
<b>15. Additional information conditions</b>		
<b>16.</b> I consent to the exchange of any information with the customs authorities of any other Member State involved and the Commission.		
<input type="checkbox"/> I consent to allow access to the general public to the non-confidential data set out in this application. <input type="checkbox"/> I do not consent to allow access to the general public to the non-confidential data set out in this application.		
<b>Place and date</b>		<b>Signature and name</b>



## Authorisation to use simplified procedures

<b>Original</b>	<b>1. Holder of authorisation</b>	..... Authorisation number		
	No.:	Issuing authority		
<b>1.a. This decision refers to your application of</b> .....				
Ref. no.: .....				
<b>1.b. The holder of this authorisation is acting</b>				
<input type="checkbox"/> in own name and on own behalf <input type="checkbox"/> as direct representative <input type="checkbox"/> as indirect representative				
<b>2. Simplified Procedure</b>				
<table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <b>a. <input type="checkbox"/> Local clearance procedure</b>  <input type="checkbox"/> Import            <input type="checkbox"/> free circulation            <input type="checkbox"/> customs warehousing            <input type="checkbox"/> inward processing            <input type="checkbox"/> temporary admission            <input type="checkbox"/> free circulation for end use            <input type="checkbox"/> processing under customs control   <input type="checkbox"/> Export            <input type="checkbox"/> exportation            <input type="checkbox"/> re-exportation            <input type="checkbox"/> exportation for outward processing </td> <td style="width: 50%; vertical-align: top;"> <b>b. <input type="checkbox"/> Simplified declaration procedure</b>  <input type="checkbox"/> Import            <input type="checkbox"/> free circulation            <input type="checkbox"/> customs warehousing            <input type="checkbox"/> inward processing            <input type="checkbox"/> temporary admission            <input type="checkbox"/> free circulation for end use            <input type="checkbox"/> processing under customs control   <input type="checkbox"/> Export            <input type="checkbox"/> exportation            <input type="checkbox"/> re-exportation            <input type="checkbox"/> exportation for outward processing </td> </tr> </table>			<b>a. <input type="checkbox"/> Local clearance procedure</b> <input type="checkbox"/> Import <input type="checkbox"/> free circulation <input type="checkbox"/> customs warehousing <input type="checkbox"/> inward processing <input type="checkbox"/> temporary admission <input type="checkbox"/> free circulation for end use <input type="checkbox"/> processing under customs control  <input type="checkbox"/> Export <input type="checkbox"/> exportation <input type="checkbox"/> re-exportation <input type="checkbox"/> exportation for outward processing	<b>b. <input type="checkbox"/> Simplified declaration procedure</b> <input type="checkbox"/> Import <input type="checkbox"/> free circulation <input type="checkbox"/> customs warehousing <input type="checkbox"/> inward processing <input type="checkbox"/> temporary admission <input type="checkbox"/> free circulation for end use <input type="checkbox"/> processing under customs control  <input type="checkbox"/> Export <input type="checkbox"/> exportation <input type="checkbox"/> re-exportation <input type="checkbox"/> exportation for outward processing
<b>a. <input type="checkbox"/> Local clearance procedure</b> <input type="checkbox"/> Import <input type="checkbox"/> free circulation <input type="checkbox"/> customs warehousing <input type="checkbox"/> inward processing <input type="checkbox"/> temporary admission <input type="checkbox"/> free circulation for end use <input type="checkbox"/> processing under customs control  <input type="checkbox"/> Export <input type="checkbox"/> exportation <input type="checkbox"/> re-exportation <input type="checkbox"/> exportation for outward processing	<b>b. <input type="checkbox"/> Simplified declaration procedure</b> <input type="checkbox"/> Import <input type="checkbox"/> free circulation <input type="checkbox"/> customs warehousing <input type="checkbox"/> inward processing <input type="checkbox"/> temporary admission <input type="checkbox"/> free circulation for end use <input type="checkbox"/> processing under customs control  <input type="checkbox"/> Export <input type="checkbox"/> exportation <input type="checkbox"/> re-exportation <input type="checkbox"/> exportation for outward processing			
<b>3. Type of authorisation</b> (to insert the code): <input style="width: 40px; height: 20px;" type="text"/>				
<b>4. Type and reference of the authorisation(s) for which the simplified procedure(s) will be used</b>				
Type	Reference no.			
<b>5. Main accounts</b>				
5.a. Place where main accounts are held				
5.b. Type of main account				
<b>6. Continuation forms</b>				



**Authorisation to use simplified procedures  
Continuation form — IMPORT**

.....  
Authorisation number

<b>Original</b>	<b>7. Records for the procedure</b>		
	7.a. Place where the records are held		
	7.b. Type of records		
	<b>8. Type of goods</b>		
	8.a. CN-Code / Chapter of the CN	Description	
	8.b. Estimated total quantity		8.c. Estimated number of transactions
8.d. Estimated total customs value		8.e. Average of duty amount	
8.f. Exchange rate			
<input type="checkbox"/> The invoice amounts expressed in foreign currencies have to be converted using the exchange rate applicable on the 1st day of the period covered by the declaration.			
<b>9. Customs procedure</b>			
<b>10. Authorised locations of goods / Customs office (local clearance procedure)</b>			
a. MS	b. Location (Name and address)	c. Local customs office (Name and address)	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
<b>11. Customs offices of import (simplified declaration)</b>			
a. MS	b. Customs office (Name and address)		
_____	_____		
_____	_____		
_____	_____		
<b>12. Companies included in the Single Authorisation</b>			
a. MS	b. Company (Name and address)		
_____	_____		
_____	_____		
_____	_____		
<b>13. Supervising office</b>			
<b>14. Type of simplified declaration</b>			
<input type="checkbox"/> Single administrative document (SAD) <input type="checkbox"/> Electronic declaration <input type="checkbox"/> commercial or other administrative document to be specified: _____			
<b>15. Additional information / conditions</b>			
<b>16. Place and date</b>			
	<b>Signature and name</b>	<b>Stamp</b>	



## Authorisation to use simplified procedures Continuation form — EXPORT

	..... Authorisation number		
Original	<b>7. Records for the procedure</b>		
	7.a. Place where the records are held		
	7.b. Type of records		
	<b>8. Type of goods</b>		
	8.a. CN-Code / Chapter of the CN	Description	
	8.b. Estimated total quantity	8.c. Estimated number of transactions	
	8.d. Estimated total amount		
	<b>9. Customs procedure</b>		
	<b>10. Authorised locations of goods / Customs office</b> (local clearance procedure)		
	a. MS	b. Location (Name and address)	c. Local customs office (Name and address)
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	<b>11. Customs offices of export</b> (simplified declaration)		
a. MS	b. Customs office (Name and address)		
_____	_____		
_____	_____		
_____	_____		
<b>12. Name and address of companies included in the Single Authorisation</b>			
a. MS	b. Company (Name and address)		
_____	_____		
_____	_____		
_____	_____		
<b>13. Supervising office</b>			
<b>14. Type of simplified declaration</b>			
<input type="checkbox"/> Single administrative document (SAD) <input type="checkbox"/> Electronic declaration <input type="checkbox"/> commercial or other administrative document to be specified: _____			
<b>15. Additional information / conditions</b>			
<b>16. Place and date</b>	<b>Signature and name</b>	<b>Stamp</b>	

## EXPLANATORY NOTES TO THE APPLICATION FORMS FOR SIMPLIFIED PROCEDURES

## TITLE 1

**Particulars to be entered in the various boxes of the application form***General remark:*

If necessary, the requested information can be presented in a separate annex to the application form, referring to the box of the form concerned.

*Member States may require additional information.*

1. Enter full name and address of the applicant. The applicant is the person to whom the authorisation will be issued.
- 1.a Enter the trader identification number.
- 1.b Enter, if applicable, any internal reference number, to refer to this application in the authorisation.
- 1.c Enter the relevant contact information (contact person, contact address, phone number, fax number, e-mail address)
- 1.d Indicate the type of representation for lodgement of a declaration by inserting an "X" in the appropriate box.
2. Indicate which type of simplified procedure (local clearance and/or simplified declaration) and which customs procedure (for import and/or export) is applied for by inserting an "X" in the appropriate box.
- 2.a and b Regarding inward processing procedure, enter the code 1 for the suspension system and code 2 for the drawback system.

Regarding re-exportation, simplified procedures will be applied for where a customs declaration is required.

3. Enter the relevant code:
  1. first application for an authorisation other than a single authorisation
  2. application for modified or renewed authorisation (also indicate the appropriate authorisation number)
  3. first application for a single authorisation.
- 4.a Indicate if the status of authorised economic operator is certified; if "YES", enter the corresponding number.
- 4.b Enter the type, reference and — if applicable — the expiry date of the relevant authorisation(s) for which the applied simplified procedure(s) will be used; in case authorisation(s) is/are just applied for, enter the type of applied authorisation(s) and the date of application

For the type of authorisation enter one of the following codes

- |      |                                  |
|------|----------------------------------|
| Code | authorised procedure             |
| 1    | Customs Warehouse Procedure      |
| 2    | Inward Processing Relief         |
| 3    | Temporary Admission              |
| 4    | End Use                          |
| 5    | Processing under Customs Control |
| 6    | Outward Processing Relief        |

5. Information on main accounts.
  - commercial, fiscal or other accounting material.
- 5.a Enter the full address of the location where the main accounts are held.

- 5.b Enter the type of accounts (electronic or paper-based, and type of system and software in use).
6. Enter the number of continuation forms attached to this application.

*TITLE II*

**Particulars to be entered in the various boxes of the continuation form for**

**Import and export**

7. Information on records (customs related accounts).
- 7.a Enter full address of the location where the records are held.
- 7.b Enter the type of records (electronic or paper-based, and type of system and software in use).
- 7.c Enter, if applicable, other relevant information regarding the records.
8. Information about type of goods and transactions.
- 8.a Enter, if applicable, the relevant CN code; otherwise enter at least the chapters of CN and the description of the goods.
- 8.b-e Enter the relevant information on a monthly basis.
- 8.f At import, the applicant has the possibility to indicate that he wants to use the exchange rate valid on the first day of the declaration period, in accordance with Article 172.
- Insert an "X" in the appropriate box, if this is requested.
9. Enter the relevant codes for the customs procedure as set out in Annex 38 (e.g. code 40 for release for free circulation and home use).
10. Information on authorised locations of goods and responsible customs office.
- 10.a For the local clearance procedure enter the participating Member State, using the country code (ISO alpha 2), in which the location of the goods mentioned in box 10.b are situated.
- 10.b For the local clearance procedure enter the full address of the location of the goods.
- 10.c Enter the full name, address and contact information of the local customs office responsible for the location of goods mentioned in box 10.b.
11. Enter the full name, address and contact information of the relevant customs offices where the simplified declaration is to be lodged.
12. Enter, if applicable, the relevant information on the companies included in the single authorisation who act on behalf of the holder of the single authorisation.
- 12.a Enter the participating Member State, using the country code (ISO alpha 2).
- 12.b Enter full name and address of the company who act on behalf of the holder of the single authorisation in the Member State mentioned in box 12.a.
13. Enter, if applicable, the full name, address and contact information of the supervising office.
14. Indicate, by inserting an "X" in the appropriate box, the type of simplified declaration; in case of using commercial or other administrative documents, the type of documents in use must be specified.
15. Enter, if applicable, additional information or conditions which may be relevant for the simplified procedure concerned, such as the procedure and the time limit for lodging the supplementary declaration.

16. At the time of application for the single authorisation, the applicant:
- shall consent to the exchange of any information with the customs authorities of any other Member State and the Commission;
- may consent to publication of the non-confidential data to the public via the Internet by inserting an "X" in the appropriate box.

*Non-confidential data accessible to the wider public:*

The access to the wider public shall provide the following data (with reference to the box number in the application form):

- name and address of the holder of the single authorisation for simplified procedures (box 1),
  - authorisation number (allocated by the customs authority),
  - the procedure(s) code as set out in Annex 38 (box 9),
  - indication whether the simplified procedure have been granted for import or export (box 2.a or 2.b),
  - the ISO alpha-2 country code of the Member States involved as referred to in Annex 38 (box 10a),
  - name and address of companies included in the single authorisation who act on behalf of the holder of the single authorisation (box 12.b).'
-