

TITLE VII
SPECIAL PROCEDURES

CHAPTER 2

Transit

SECTION 1

EXTERNAL AND INTERNAL TRANSIT

SUBSECTION 1

GENERAL PROVISIONS

Article DA-VII-2-00 (721-02-IA)

Means of communication of the MRN

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 6(3)(a)	Article 7(b)	Article 359(1)	-	DA

In accordance with Article 6(3)(a) of the Code, the MRN may also be communicated to the customs office using any of the following:

- (a) a bar code;
- (b) a transit accompanying document;
- (c) a transit/security accompanying document;
- (d) in case of a TIR operation, a TIR carnet;
- (e) other means as allowed by the receiving customs authority.

SUBSECTION 2

MOVEMENT IN ACCORDANCE WITH THE TIR CONVENTION

Article DA-VII-2-01 (721-03-DA)

Scope

This Subsection shall apply to TIR operations without prejudice to the TIR Convention.

Article DA-VII-2-02 deleted

Article DA-VII-2-03 (721-11-DA)

Application and authorisation for the authorised consignee

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(1)	Article 24(a)	Article 454a	-	DA

1. By way of derogation from the third subparagraph of Article 22(1) of the Code, the application for the status of authorised consignee shall be submitted in the Member State where TIR operations will be terminated.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 230	Article 231(b)	Article 454a	-	DA

1. The status of authorised consignee shall be granted only to persons who fulfil the following conditions:

- (a) they are established in the customs territory of the Union;
- (b) they will regularly receive goods moved under a TIR operation;
- (c) they fulfil the criteria laid down in Articles 39(a), (b) and (d) of the Code.

2. In order to ensure the proper management of the authorisations, they shall be granted where the customs authority is able to supervise the TIR operations and carry out controls without an administrative effort disproportionate to the requirements of the person concerned.

3. The authorisation shall apply:

- (a) in the Member State where the status of authorised consignee was granted
- (b) to TIR operations that are to be terminated at a place or places specified in the authorisation.

SECTION 2

UNION TRANSIT

SUBSECTION 1

GENERAL PROVISIONS

Article DA-VII-2-04 (722-01-DA)

Scope

This Section shall apply to external and internal Union transit except where provided otherwise in the customs legislation.

SUBSECTION 2

UNION GOODS

Article DA-VII-2-05 (722-04a-DA)

Special fiscal territories

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 1(3)	Article 2	Article 340c	-	DA

1. The internal Union transit procedure shall apply to Union goods which are moved from a special fiscal territory to a part of the customs territory of the Union to which the provisions of the Directive 2006/112/EC or of Directive 2008/118/EC apply, insofar as the movement ends at a place situated outside the Member State where they entered into that part of the customs territory of the Union to which these Directives apply

2. The internal Union transit procedure may be used for Union goods moved between a special fiscal territory and another part of the customs territory of the Union.

Article DA-VII-2-05a (722-04(3)-DA)

Common Transit Convention

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Annex
Article 226(3)(a),	Article 231(a)	Article 340c(3)	-	DA

227(2)(a)				
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Where Union goods are exported to a common transit country or where they are exported and transit the territory of one or more common transit countries and the provisions of the convention on a common transit procedure apply, they shall be placed under the external union transit procedure in any of the following cases:

- (a) they have undergone customs export formalities with a view to refunds being granted on export to third countries under the common agricultural policy;
- (b) they have come from intervention stocks, are subject to measures of control as to use and/or destination, and have undergone customs formalities on export to third countries under the common agricultural policy;
- (c) they are eligible for the repayment or remission of import duties on condition that they are exported from the customs territory of the union or where Article 216(4) of the Code is applied.

Article DA-VII-2-08 (722-09-DA)

Mixed consignments

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 6(2)	Article 7(a)	Article 351	Annex 52-01	DA

In the case of consignments comprising both goods which must be placed under the external Union transit procedure and goods which must be placed under the internal Union transit procedure, the transit declaration bearing the code 'T' shall be supplemented by the relevant attribute for each item of goods.

SUBSECTION 10

GENERAL PROVISIONS CONCERNING SIMPLIFICATIONS

Article DA-VII-2-10 (722-27-DA)

Authorisation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 233(4)	Article 235	Article 373	-	DA

1. The authorisations referred to in Article 233(4) of the Code shall be granted only to persons who fulfil the following conditions:

- (a) they are established in the customs territory of the Union,
- (b) they will regularly use the Union transit arrangements;

(c) they fulfil the criteria laid down in Articles 39(a), (b) and (d) of the Code.

2. In order to ensure the proper management of the authorisations, they shall be granted where the customs authority is able to supervise the procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned.

SUBSECTION 11

AUTHORISED CONSIGNOR

Article DA-VII-2-11 (722-28-DA)

Application and authorisation for authorised consignor

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 22(1) 3 rd subparagraph	Article 24(a)	Article 398	-	DA

1. By way of derogation from the third subparagraph of Article 22(1) of the Code, the application shall be submitted in the Member State where where Union transit operations are due to begin .

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 233(4)	Article 235	Article 398	-	DA

2. The status of authorised consignor shall be granted to persons who are authorised to use a comprehensive guarantee or are authorised to use a guarantee waiver referred to in Article 95(1) and (2) of the Code.

SUBSECTION 12

AUTHORISED CONSIGNEE

Article DA-VII-2-12 (722-30-DA)

Application for authorised consignee

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 22(1) 3 rd subparagraph	Article 24(a)	Article 375 and 406	-	DA

1. By way of derogation from the third subparagraph of Article 22(1) of the Code, the application shall be submitted in the Member State where Union transit operations will end.

2. The status of authorised consignee shall be granted to persons who regularly receive goods that have been entered for the Union transit procedure.

SUBSECTION 13

USE OF SEALS OF A SPECIAL TYPE

Article DA-VII-2-13 (722-33-DA)

Authorisation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 233(4)	Article 235	Article 386	-	DA

1. The customs authority may authorise the holder of the procedure to use special types of seals on means of transport, containers or packages where the following conditions are fulfilled:

- (a) the seals have been certified in accordance with ISO International Standard No 17712 "Freight containers – Mechanical Seals";
- (b) the customs authorities approve the type of seals.

2. The customs authority shall accept for the purpose of authorisation the types of special seals that have been approved by the customs authorities of another Member State unless they have information that a particular seal is not suitable for customs purposes.

SUBSECTION 14

NB. THIS SUBSECTION WILL BE COMPLETED BASED ON THE RESULTS OF THE PROJECT GROUP SET UP FOR THE APPLICATION OF THE SIMPLIFICATION IN ARTICLE 233(4)(E).

ELECTRONIC TRANSPORT DOCUMENT AS CUSTOMS DECLARATION

Article DA-VII-2-14

Authorisation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 233(4)(e)	Article 235	Articles 444-448?	-	DA

The customs authorities may authorise the holder of the procedure to use an electronic transport document as a Customs declaration where the electronic document contains the data requirement shown in Annex B-DA.