

The Union Transit Procedure (including TIR) and the Customs Status of Goods

Contents

SECTION 1 – INTRODUCTION	4
1. Purpose of this guide	4
2. What is transit?	4
3. Types of transit	4
4. Legislation applying to Transit	5
SECTION 2 – DEFINITIONS	6
5. Definitions	6
SECTION 3 - UNION TRANSIT	7
6. What is Union transit?	7
7. Purpose of the external Union transit procedure (T1)	7
8. Purpose of the internal Union transit procedure (T2)	8
9. New Computerised Transit System (NCTS)	8
10. Intra-Union carriage of goods by sea transport	8
11. Regular shipping service	8
12. The benefits of being authorised as a regular shipping service	9
13. Other Union shipping services	9
SECTION 4 - COMMON TRANSIT AREA	11
14. Common transit area	11
15. Exports to common transit countries	11
16. Imports from common transit countries	11
17. Evidence required as proof of Union status	12
SECTION 5 – TRANSIT ARRANGEMENTS WITH THE CHANNEL ISLANDS, CANARY ISLANDS, FRENCH OVERSEAS DEPARTMENTS, MOUNT ATHOS AND THE ALAND ISLANDS	13
18. What is special about these locations?	13
19. Indicators to readily identify these territories	13
SECTION 6 – TRANSIT ARRANGEMENTS WITH SAN MARINO	14
20. Specific transit arrangements between the Union and San Marino	14
SECTION 7 – TRANSIT ARRANGEMENTS WITH ANDORRA	15
21. Specific transit arrangements between the Union and Andorra	15
SECTION 8 – CUSTOMS STATUS OF GOODS	16
22. Free movement of Union goods	16

23. Requirements to prove Union status.....	16
24. Proof of the customs status of Union goods	16
25. Conditions attached to proving the customs status of Union goods	17
26. Specific provisions regarding the Union status of the products of sea fishing	17
SECTION 9 - OTHER PROCEDURES COVERING THE MOVEMENT OF GOODS	19
27. Limits applying to the Union and common transit procedures.....	19
28. Movements through a third country	19
29. Movement of prohibited or restricted goods.....	19
SECTION 10 – RESPONSIBILITY FOR TRANSIT OPERATIONS	20
30. Responsibility for transit operations	20
31. Role of the holder of the procedure	20
32. Role of the guarantor.....	20
33. Can the holder of the procedure and guarantor be the same person?	20
34. Operation of the guarantee system.....	20
35. Types of guarantee	21
36. Is it possible to get exemption from the Union transit guarantee requirement?.....	21
37. Guarantees for transits involving the common transit countries	21
SECTION 11 - THE TRANSIT DECLARATION	22
38. Completing a normal procedure transit declaration	22
39. Simplified transit procedures.....	22
40. Authorised consignor.....	22
41. Authorised consignee	23
42. Special provisions for airlines, shipping companies and railway companies	23
SECTION 12 - TIR.....	24
43. What is TIR	24
44. Operation of the TIR system	24
45. Impact of TIR on the movement of goods within the Union.....	25
46. Further information	25

SECTION 1 – INTRODUCTION

1. Purpose of this guide

The purpose of this guide is to provide general information on those aspects of the customs transit procedure (“transit”) and the customs status of goods in the European Union (the “Union”) which are likely to be of practical concern to Irish:

- exporters
- importers
- carriers
and
- customs clearance agents
involved in international trade.

This guide provides general information only and transit users should consult the relevant legislation – see [paragraph 4](#).

2. What is transit?

Transit is a customs facility available to operators that allows for the movement of goods across international borders under customs control. The transit procedure ensures that any charges due on those goods in their country of destination are secured. There are various types of transit depending on the circumstances and the countries through which the goods are passing.

3. Types of transit

There are three types of transit:

- **Union transit** - allows for the movement of goods within the customs territory of the Union (see [Section 3](#)).
- **Common transit** - allows for the movement of goods:
 - between the Union, the common transit countries
and
 - between the common transit countries themselves.
The common transit countries are Iceland, Norway, Switzerland, Liechtenstein, Turkey, The Republic of North Macedonia, United Kingdom of Great Britain & Northern Ireland, Serbia, Ukraine & Georgia.

The combined territories of the Union, and the common transit countries are known as the common transit area (See [Section 4](#)).

and

- **TIR - (Transport Internationaux Routiers)** allows for the movement of goods internationally over one or more frontiers and where some portion of the journey between the start and end of the TIR operation is by road (see [Section 12](#) for more details).

4. Legislation applying to Transit

The legislation governing Union transit and customs status is contained in:

- [Union Customs Code - Regulation \(EU\) No 952/2013](#)
- [UCC Delegated Act - Commission Delegated Regulation No 2015/2446](#)
- [UCC Implementing Act - Commission Implementing Regulation \(EU\) 2015/2447](#)
- [UCC Transitional Delegated Act - Commission Delegated Regulation \(EU\) 2016/341](#).

The legislation governing:

- **common transit** is contained in the [Convention on a common transit](#).
- **TIR** is the [TIR Convention 1975](#).

SECTION 2 – DEFINITIONS

5. Definitions

“**Union goods**” are goods which, unless an export refund under the Common Agricultural Policy (CAP) or other refund has been claimed on them:

- originate in the European Union
or
- have been imported from a non-Union country and have been put into free circulation in the Union
or
- have been manufactured in the Union from materials or parts imported from a non-Union country provided the imported materials or parts are in free circulation.

“**Non-Union goods**” are goods from outside the Union on which no duty has been paid and no import formalities have been fulfilled.

“**Holder of the procedure**” is:

- the person who lodges the customs declaration, or on whose behalf that declaration is lodged
or
- the person to whom the rights and obligations in respect of a customs procedure have been transferred.

“**Common transit country**” means any country, other than a Member State of the Union that is a contracting party to the Convention on a common transit procedure.

“**Business continuity procedure**” means the procedure based on the use of paper documents, established to allow the lodging of the transit declaration and follow-up of the transit operation where it is not possible to use the procedure based on electronic data-processing techniques.

“**Free circulation**” is a term used to describe imported goods on which all import formalities have been complied with and any customs duties or other charges have been paid and not repaid in whole or in part.

SECTION 3 - UNION TRANSIT

6. What is Union transit?

Union transit is a system which allows for the movement, under customs control, of:

- goods that are not in free circulation through the Union
and
- free circulation goods in certain circumstances.

It comprises two separate procedures:

- the external Union transit procedure (T1)
and
- the internal Union transit procedure (T2).

7. Purpose of the external Union transit procedure (T1)

The purpose of the external Union transit procedure (T1) is to facilitate the movement of non-Union goods within the Union under customs control while ensuring that any charges payable are secured. The import charges on such goods are suspended and collected at the customs office of destination in the Member State specified and not at the external frontier. Specifically, the external Union transit procedure (T1) applies to the movement of:

- non-Union goods on which import duties are outstanding
and
- Union goods which:
 - are moving through the Union in the course of export to a common transit country or transit the territory of a common transit country in the course of export **but:**
 - have undergone customs export formalities with a view to the granting of export refunds on export to third countries under the CAP
or
 - are from intervention stocks, are subject to control as to use and/or destination and have undergone customs export formalities on export to third countries under the CAP, or
 - are eligible for the repayment or remission of import duties on condition that they are exported from the customs territory of the Union.

8. Purpose of the internal Union transit procedure (T2)

The internal Union transit procedure (T2) applies to the movement of free circulation goods:

- that are being moved from one Member State to another **through** a common transit country and the movement through that country is by road.
- in trade with the non-fiscal areas of the Union (the Channel Islands, Canary Islands, French Overseas Departments Mount Athos and the Aland Islands (see [Paragraph 18](#))).
and

Note: *Union goods which are consigned from one point in the Union to another by sea or air and through the territory of one or more common transit countries are not required to move under the transit procedure.*

Movements destined for or coming from common transit countries by road are subject to the common transit procedure see [Section 4](#) for more details).

9. New Computerised Transit System (NCTS)

All transit declarations must be submitted electronically by the trade declarant using the New Computerised Transit System (NCTS). The NCTS provides for the input and processing of the declaration by electronic means. It is designed to provide better management and control of Union and common transit by:

- increasing efficiency and effectiveness of transit procedures
- improving the prevention and detection of fraud
- accelerating transactions and offering security for them.
-

All the Member States of the Union and the common transit countries use the NCTS.

10. Intra-Union carriage of goods by sea transport

Shipping of goods between Member States by sea is divided into the following two categories:

- authorised regular shipping services
and
- other Union shipping services.

Each of these is explained in greater detail in the following paragraphs.

11. Regular shipping service

Shipping companies only operating (short sea) services between two or more Union ports and carrying Union goods, can apply to be granted authorisation as a Regular Shipping Service (RSS).

Union goods carried on board an RSS approved vessel between two or more Union ports keep their Union status with no requirement to prove that status to customs at the Union ports of arrival. The RSS assigned vessel is not allowed to call:

- at any port outside the customs territory of the Union or
- to a port that is not part of the RSS approved routes or
- to a port in a Free Zone of a Union port nor
- make any transshipment of goods at sea.

Application for authorisation as a regular shipping service should be made using the [Customs Decision System](#) and requests for further information in this regard can be made to the central transit office (see [paragraph 46](#)).

12. The benefits of being authorised as a regular shipping service

The procedure for the intra-Union movement of goods by sea on an authorised regular shipping service vessel is similar to those for goods moving between Member States by road. This means that:

- goods in free circulation will move freely without the need for customs documentation.
- non-Union goods on board a RSS vessel are required to move under the transit procedure.
- The electronic transport document (ETD), where authorised, can be used as the customs transit declaration, and the shipping company will be the holder of the procedure (see [paragraph 30](#)). In this case no guarantee is required.

13. Other Union shipping services

Non-Union goods, and in certain cases also Union goods, carried on a RSS vessel have to be already moving under a customs procedure ("lorry on the ferry") or they have to be placed under a Union transit procedure (T1 or T2F) for the carriage by the RSS. For that purpose, a RSS can choose whether it gets authorised for the use of an electronic transport document (ETD) as a transit declaration for maritime transport or whether it uses the standard transit procedure (using NCTS declaration and a guarantee) for T1 or T2F goods. In case of the use of the ETD as a transit declaration for maritime transport, the D3 AIS declaration can be used for that purpose and no guarantee is required.

Where short-sea shipping services operate between two or more Union ports and they carry mainly non-Union goods, these operators should consider the administrative effort. They should assess whether it is worthwhile to fulfil the administrative requirements needed to have authorisation(s) for the use of the RSS and that of the ETD as a transit declaration for maritime transport and the operational requirements to be in place to use those authorisations. Alternatively, the operators could instead consider using making use of a non-RSS. Thus, there would be no need for a RSS authorisations and the operator could instead provide a simple proof of the customs status of Union goods, where applicable.

Use of an electronic transport Document (ETD), where authorised, acts as a transit declaration to place those goods under the Union transit procedure. The shipping company will be

the Holder of the Procedure. A transit guarantee will not be required where the shipping company is authorised to use the ETD as a transit declaration.

In AIS, any consignments received in Ireland under ETD (transit declaration), must be finalised by input of an ETD declaration. This is submitted to Revenue via AIS in the prescribed format known as a D3 dataset. More information on AIS and the D3 dataset can be found [here](#).

In the case of other Union shipping services (services which are not authorised regular shipping services) the customs status of all goods carried on board must always be demonstrated.

SECTION 4 - COMMON TRANSIT AREA

14. Common transit area

The customs territory of the Union when combined with the territory of the common transit countries forms the common transit area. Common transit applies to the movement of goods over Union territory and also to, from and between the common transit area. The provisions relating to common transit are broadly in line with those applicable to Union transit. Its scope will be determined by the nature of the goods, the mode of transport and the routings involved.

15. Exports to common transit countries

Goods exported directly by air or by sea (not including road) to a common transit country do not have to be placed under the T1 or T2 procedure.

However, goods being exported to a common transit country by combined transport (including road) must be dealt with as follows:

- **Non-Union goods to which the external Union transit procedure (T1) applies**

Non-Union goods transported by sea or air direct to a port or airport in a common transit country, to be unloaded there and carried by land to the final destination, should be placed under the T1 procedure before departure from Ireland. In all such cases the office of destination shown on the transit declaration will be in the common transit country concerned.

- **Union goods**

The following goods must be placed under the T2 procedure prior to their departure:

- Union goods transported by sea or air direct to a port or airport in a common transit country to be unloaded there and carried by land to their destination under a transit procedure.
- Union goods being exported to a common transit country followed by a transit procedure by land.
- Union goods consigned from one Member State to another **by road** through the territory of a common transit country.

16. Imports from common transit countries

Where transit operations are initiated in a common transit country, the T1 procedure will normally be used. However, only movements by road will be under a transit declaration. Direct movements by air or sea do not normally require to be put under a transit declaration. Goods coming from a third country (other than a common transit country) and transhipped in a port in a common transit country for onward movement to the Union (by sea) do not have to be put under the T1 procedure in the common transit country port.

17. Evidence required as proof of Union status

Where proof of Union status is required for goods being exported to a common transit country, any of the following documents that relate only to Union goods and certified by customs may be used until the date of deployment of the UCC proof of Union status system:

- T2L using electronic PoUS system [Proof of Union Status system](#)
- invoice referring to goods as T2L status
or
- transport document referring to goods as T2L status

Where the total value of the Union goods covered by the invoice or transport document does not exceed €15,000, no endorsement by customs is required.

SECTION 5 – TRANSIT ARRANGEMENTS WITH THE CHANNEL ISLANDS, CANARY ISLANDS, FRENCH OVERSEAS DEPARTMENTS, MOUNT ATHOS AND THE ALAND ISLANDS

18. What is special about these locations?

The following territories, though they form part of the **customs territory** of the Union, are not included in the **fiscal territory** of the Union:

- Channel Islands
- Canary Islands
- French Overseas Departments:
 - Guadeloupe
 - Martinique
 - Guyana
 - Reunion
- Mount Athos (Greece)
- Aland Islands.

Union goods consigned from (or to) these territories must be placed under the internal Union transit procedure (T2). This is to ensure that VAT at importation and excise duty are collected (or to ensure eligibility for zero-rating) on trade between the rest of the Union and these territories.

(Article 188 of Delegated Act refers)

19. Indicators to readily identify these territories

In order to clearly identify Union goods consigned to or from the non-fiscal areas the following status indicator codes are used:

Code	Use
T2F	Transit declaration This code must be inserted in Box 1 of the Transit declaration (internal Union transit) or on the air/sea simplified transit procedure, on the D3 AIS when used as a transit document or when inputting details to the New Computerised Transit System (NCTS).
TF	Transit declaration This code must be entered as appropriate on the air/sea simplified procedures electronic transport document when used as a transit declaration or when inputting details to the NCTS.
T2LF	Status document This code must be entered when inputting details to the NCTS and on commercial documents used as status documents.
F	Used where Union goods are consigned to the non-fiscal areas.

SECTION 6 – TRANSIT ARRANGEMENTS WITH SAN MARINO

20. Specific transit arrangements between the Union and San Marino

A customs union exists between the Union and the Republic of San Marino for goods falling within chapters 1 to 97 of the common customs tariff, except for chapters 72 and 73, that is goods falling within the scope of the Treaty establishing the European Coal and Steel Community (ECSC). This has the following effect regarding Union transit:

- Goods imported from San Marino to Ireland (except for ECSC goods of chapters 72 and 73 which will be liable to full rates of duty) should be covered by a T2 transit declaration issued in San Marino. Goods of chapters 72 and 73 should be covered by a T1 transit declaration.
- Union goods destined for San Marino must be placed under the T2 procedure showing San Marino as the office of destination.
- Non-Union goods consigned to San Marino must be placed under the T1 procedure. One of the following Italian customs offices must be the office of destination- Livorno, Ravenna, Rimini, Trieste, Forli, Genova, Roma II, Orio Al Serio, Bologna and Milano II. A T2-SM or T2L-SM document will be issued to cover their onward movement to San Marino by the Italian customs offices listed above.
- Transit guarantee documents and certificates should bear the words “Republic of San Marino” in the appropriate places.

The common transit procedure is not applicable to trade with San Marino.

SECTION 7 – TRANSIT ARRANGEMENTS WITH ANDORRA

21. Specific transit arrangements between the Union and Andorra

A customs Union exists between the European Union and Andorra for goods covered by chapters 25 to 97 of the common customs tariff. This has the following effect regarding Union transit/status:

1. **Free circulation goods** (chapters 25 to 97 of the common customs tariff) moving from or to Andorra should move under the **T2 procedure**. The office of departure or destination as appropriate should be Andorra.
2. The Union status of free circulation goods (other than those in chapters 25 to 97 of the common customs tariff) moving to Andorra can be proved by a T2L and so on.
3. **Non-free circulation goods** (chapters 25 to 97 of the common customs tariff) moving from or to Andorra should move under the **T1 procedure**. The office of departure or destination as appropriate should be Andorra.
4. Exports of processed agricultural products (covered by chapters 25 to 97 of the common customs tariff) for which a CAP export refund is being claimed, should be covered by the **T1 procedure**. The office of destination should be Andorra.
5. Where processed agricultural products are being imported from Andorra to the Union, they should be covered by the **T1 procedure**.
The transit documents should be endorsed as follows “charge agricultural component only - EC - Andorra Agreement” for the products in paragraphs 4 and 5 above.
6. For transit movements to or from Andorra a Transit Accompanying Document (TAD) should be presented at the customs office on the land border between the Union and Andorra, that is, in France or Spain.
7. Goods that are outside the scope of the customs Union agreement between the Union and Andorra (those falling within chapters 1-24 of the common customs tariff) cannot be placed under the Union transit procedure when moving between Andorra and the Union. In effect these goods are treated as third country exports/imports to/from Andorra.
8. Guarantee certificates to cover Union transit operations from or to Andorra must be valid for Andorra, that is the words “Principality of Andorra” must appear on the certificate. The common transit procedure is not applicable to trade with Andorra.

SECTION 8 – CUSTOMS STATUS OF GOODS

22. Free movement of Union goods

All goods in the customs territory of the Union shall be presumed to have customs status of Union goods, unless it is established that they are not Union goods.

(Article 153 of Regulation (EU) No.952/2013)

23. Requirements to prove Union status

The following are not deemed to be Union goods unless it is established that they have Union status:

- goods brought into the customs territory of the Union that are still under customs supervision to determine their customs status
- goods in temporary storage
- goods placed under any of the special procedures except for the internal transit, outward processing and end-use procedures.

However, the following will be deemed to be Union goods unless there is evidence to the contrary:

- **goods transported by air**, that have been loaded or transhipped at a Union airport for consignment to another Union airport and carried under cover of a single transport document issued in a Member State
- or
- **goods transported by sea** where the goods have been shipped between Union ports by an authorised regular shipping service.

24. Proof of the customs status of Union goods

The customs status of Union goods can be proved, where required, by presenting the following documents:

- T2L PoUS document.
- T2LF (for non-fiscal areas). PoUS document.
- Invoice or transport document properly completed relating to the goods indicating the code T2L/T2LF, as appropriate.
- Invoice or transport documents properly completed relating to the goods. There is no need for customs authentication if value of the Union goods does not exceed €15,000.00.
- The shipping company's or airline's manifest, in the case of use of the manifest as transit declaration indicating the code "C" for Union goods.
- A voucher of an ATA carnet or TIR carnet showing the code T2L/T2LF and authenticated by the office of departure.
- Plates and registration documents for motor vehicles registered in a Member State.
- Declaration of Union status for returned empty packaging or pallets and other similar equipment (excluding containers) will suffice unless customs require otherwise.
- Declaration of customs status of Union goods for passengers accompanied baggage (goods not intended for commercial use) will suffice unless there is doubt.

- The print-out of the electronic administrative document (e-AD).
- A fishing logbook, a landing declaration, transshipment declaration and vessel monitoring data, as appropriate, for products of sea fishing caught by Union fishing vessels outside the customs territory of the Union in waters other than the territorial waters of a third country.
- A special label where postal packages (including parcel post) are carried from or to the non-fiscal areas must be affixed to the packages and accompanying documents.

25. Conditions attached to proving the customs status of Union goods

To prove their Union status, goods must have been:

- brought from another Member State without crossing the territory of a third country
or
- brought from another Member State through the territory of a third country and carried under cover of a single transport document issued in a Member State
or
- transhipped in a third country on to a means of transport other than that on to which they were initially loaded, a new transport document must have issued and be accompanied by a copy of the original document covering carriage from the Member State of departure to the Member State of destination.

There is provision for retroactive issue of documents proving Union status. In this regard application should be made to the relevant Revenue District where the trader's affairs are dealt with.

26. Specific provisions regarding the Union status of the products of sea fishing

To prove the Union status of the products of sea fishing caught by a Union fishing vessel outside the customs territory of the Union, in waters other than the territorial waters of a third country the following must be produced:

- a fishing logbook
- a landing declaration
- a transshipment declaration
or
- vessel monitoring data.

One of these must also be produced for goods obtained from such products on board Union fishing vessels or Union factory ships, in the production of which other products having the customs status of Union goods may have been used.

They must be presented in respect of:

1. the Union fishing vessel which caught the products and, where applicable, processed them
2. the Union fishing vessel, or the Union factory ship which processed the products following their transshipment from the vessel referred to in point 1

3. any vessel onto which the said products and goods were transhipped from the vessels referred to in points 1 and 2 without any further changes being made
or
4. a means of transport covered by a single transport document made out in the country or territory not forming part of the customs territory of the Union where the products or goods were landed from the vessels referred to in points 1,2 or 3.

SECTION 9 - OTHER PROCEDURES COVERING THE MOVEMENT OF GOODS

27. Limits applying to the Union and common transit procedures

The Union and common transit systems do not apply when goods are being transported under another internationally agreed system, including:

- The carriage of goods under cover of a TIR carnet (this is a control document which secures the duties at risk).
- The carriage of goods under cover of an ATA carnet used as a transit document (this is a control document which secures the duties at risk).
- The carriage of goods by post.

28. Movements through a third country

Goods can cross the territory of a third country (other than a common transit country) during the course of a Union transit operation provided that carriage is affected under a single transport document drawn up in a Member State.

29. Movement of prohibited or restricted goods

Goods travelling under a transit procedure must comply with any prohibitions or restrictions that apply. These goods must also have a licence if required.

You will find more information in [Prohibition and Restrictions](#) on the Revenue website.

SECTION 10 – RESPONSIBILITY FOR TRANSIT OPERATIONS

30. Responsibility for transit operations

All types of transit are designed to ensure that any charges due on goods are secured. This is achieved through a system of guarantees and the key personnel in this regard are the holder of the procedure and the guarantor.

31. Role of the holder of the procedure

Each transit operation must be carried out by a person, known as the holder of the procedure, who accepts responsibility for the transit. The holder of the procedure will indicate by lodging a transit declaration that he or she wishes to carry out a transit operation. He or she is responsible for the production of the goods (with seals intact where appropriate) and the transit declaration, that is the Transit Accompanying Document (TAD) at the customs office of destination within the prescribed time limit. In addition, the holder of the procedure is responsible for payment of duties and other charges which may become due in the event of an irregularity occurring.

The holder of the procedure may authorise a representative (authorised representative) to act on his or her behalf. The carrier or recipient of the goods who accepts them knowing that they are moving under the transit system is also responsible for production of the goods (with seals intact where appropriate) at the customs office of destination within the prescribed time limit.

32. Role of the guarantor

Guarantors must be established in the customs territory of the Union and accredited in the Union. In Ireland, all guarantors are either a credit institution, financial institution or insurance company and they must be accredited by the Central Bank. The guarantor is responsible for payment of duties and other charges to which the holder of the procedure has become liable as a result of any irregularity concerning the transit declaration.

33. Can the holder of the procedure and guarantor be the same person?

The guarantor and the holder of the procedure must not be the same person, and, in the case of affiliated companies, the guaranteeing company must be a separate entity to the holder of the procedure's company. Where there is a doubt about this issue, guarantors should contact the Authorisations and Reliefs Unit for further information (see contact details at paragraph 34).

34. Operation of the guarantee system

At the time of lodging a transit declaration the holder of the procedure will normally be required to have a comprehensive guarantee or cash deposit to cover the amount of duty and other charges on the goods.

Comprehensive guarantee authorisations are issued by the Authorisation and Reliefs Unit. You will find information about how to apply for a comprehensive guarantee authorisation to include transit procedure in [comprehensive guarantee and guarantee waivers](#) on the Revenue website. Authorisations will be valid for use throughout the Union.

Further information on guarantees is available from the: Authorisations and Reliefs Unit, Customs Division, Office of the Revenue Commissioners, St Conlon's Road, Nenagh, County Tipperary.

(Tel: 067 - 63175, 067 - 63255 and 067 – 63335).

Email: compguarantee@revenue.ie

35. Types of guarantee

There are two types of guarantee as follows:

- **Comprehensive guarantee**

A Comprehensive guarantee may cover a number of transit operations or other operations carried out by a holder of the procedure. They are subject to certain limits and conditions. The amount of the comprehensive guarantee may be set at 100%, 50%, 30% or 0% (guarantee waiver) of a reference amount subject to certain criteria. (The reference amount is the amount of customs debt and other charges that may be incurred.)

Comprehensive guarantee certificates issued by the Central Transit Office are valid for a period of two years and may be extended on application from the holder of the procedure for one further period of two years. The guarantee certificates are required where the NCTS system is not operating.

- **Individual guarantee**

An individual guarantee covers the amount of duty and other charges on the goods in one single transit operation. It can be an undertaking from a guarantor or a cash deposit. The holder of the procedure at the office of departure will present it at the time of making a transit declaration.

36. Is it possible to get exemption from the Union transit guarantee requirement?

Yes. A guarantee is not currently required in Union transit for movements solely by air or by the railway companies of the Member States.

A guarantee is required for intra-Union transit movements by sea on an authorised regular shipping service, except where the ship's electronic transport document is authorised for use as a transit declaration (see [paragraph 12](#)).

37. Guarantees for transits involving the common transit countries

Any guarantee required must be valid for the common transit countries involved in the transit operation and guarantors must nominate approved “correspondents” in those countries.

SECTION 11 - THE TRANSIT DECLARATION

38. Completing a normal procedure transit declaration

A trader using a normal transit procedure must input the relevant data from the transit declaration into the New Computerised Transit System (NCTS) and include the following:

- holder of the procedure's Guarantee Reference Number (GRN)
- the trader's access code
and
- the liability amount of the transit i.e. a reference amount.

When the data is input to the NCTS, the system generates a unique master reference number (MRN) which will identify the transit at the NCTS offices throughout the European Union (EU). When all the information is correctly input to and accepted by the NCTS, a Transit Declaration MRN is presented to the customs office of departure. Once customs have carried out all the necessary checks on the goods, the transit movement will be released in the NCTS.

The NCTS system sends messages to the customs offices of destination and to any offices of transit informing them of the transit movement.

39. Simplified transit procedures

In certain circumstances (and subject to certain conditions) traders can use simplified transit procedures. For example, traders approved as authorised consignors or authorised consignees can have transit formalities completed at their own premises by communicating with Revenue using the NCTS.

40. Authorised consignor

An authorised consignor is a regular, large-scale consignor of goods who may be authorised by Revenue to issue and authenticate transit documents without having to present them to customs at the time of export or dispatch. The conditions of approval for an authorised consignor are:

- the applicant must be established in the customs territory of a contracting party
- the applicant must declare that he or she will regularly use the Union transit arrangements
- the applicant cannot have committed any serious infringement or repeated infringement of custom legislation and taxation rules, including no record of serious criminal offences relating to his or her economic activity
- the applicant must demonstrate a high level of control of his operations and of the flow of goods which allows appropriate customs controls
and
- the applicant must have practical standards of competence or professional qualifications directly related to the activity carried out.

41. Authorised consignee

An authorised consignee is a trader who is authorised by Revenue to receive goods moved under the Union transit procedure at an authorised place (temporary storage facility) to end the procedure.

Authorisation will only be granted to applicants who fulfil certain conditions. In particular, they must:

- be established in the customs territory of a contracting party
- declare that he or she will regularly use the Union transit arrangements
- not have committed any serious infringement or repeated infringement of custom legislation and taxation rules, including no record of serious criminal offences relating to her or his economic activity
- demonstrate a high level of control of his operations and of the flow of goods which allows appropriate customs controls
and
- have practical standards of competence or professional qualifications directly related to the activity carried out.

42. Special provisions for airlines, shipping companies and railway companies

Airlines, shipping companies and railway companies who are willing to act as holders of the procedure can be approved to use a simplified transit procedure which involves the use of electronic transport documents as the transit declaration.

Further information on these simplified procedures and application forms, as appropriate, may be obtained from the Central Transit Office (see [paragraph 46](#)).

SECTION 12 - TIR

43. What is TIR

Ireland, in common with the other Member States of the European communities, is party to the Customs Convention on the International Transport of Goods under cover of TIR carnets (TIR Convention) 1975. The Convention entered into force in Ireland on 20th June 1983 and replaced the older 1959 TIR Convention. There are currently 76 contracting parties to the Convention.

The purpose of the TIR system set up under the Convention is to facilitate the movement of goods in international trade while effectively protecting the revenue of each State through which such goods are carried.

44. Operation of the TIR system

The TIR system contains five basic requirements:

- goods must travel in secure vehicles or containers
- duties and taxes at risk throughout the journey must be covered by an internationally valid guarantee
- the goods must be accompanied by a TIR carnet opened in the country of departure which will serve as a control document in the countries of departure, transit and destination
- customs control measures taken in the country of departure should be accepted by the countries of transit and destination
and
- only competent national authorities (in Ireland, Revenue) – shall authorise:
 - national associations to issue TIR carnets
and
 - natural and legal persons to use TIR carnets.

The system provides for the movement of goods, under customs seal, in approved road vehicles or containers, across one or more frontiers. It is a condition of the system that some portion of the journey between the beginning and end of the TIR operation must be made by road. Where a road vehicle is used, TIR plates must be displayed on it during the TIR operation. Where a container is used it must have a TIR approval plate permanently affixed. The goods must be listed in a TIR carnet consisting of a series of vouchers and counterfoils (known as volets and souches) which will be used at the different stages of a TIR operation. The potential duties and taxes on the goods are guaranteed by the guaranteeing associations of the countries involved in the TIR operation. Each national guaranteeing association is affiliated to an international organisation, that is the International Road Transport Union (IRU) in Geneva, Switzerland. A TIR carnet may contain 4, 6, 14 or 20 vouchers and counterfoils (known as volets and souches). Each country must approve customs offices for TIR purposes. A TIR operation may involve more than one customs office of departure and or destination in one or in several countries provided that the total number of customs offices of departure and destination does not exceed four.

45. Impact of TIR on the movement of goods within the Union

The carriage of goods which is to begin and end within the Union may not normally be affected under the TIR system, that is the system should be used only if the movement of the goods involves a third country in addition to the Union. Also, goods moving under the TIR must be declared in the NCTS on entry to the EU.

46. Further information

Further information is available from:

Central Transit Office

Customs Division

Office of the Revenue Commissioners

Government Offices

St Conlon's Road

Nenagh

Co Tipperary

Tel: 067-63352/067-63112

Email: centraltransitofficenenagh@revenue.ie