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II

(Acts whose publication is not obligatory)

COMMISSION

DECISION No 1/2000 OF THE EC-EFTA JOINT COMMITTEE ON COMMON TRANSIT

of 20 December 2000

amending the Convention of 20 May 1987 on a common transit procedure

(2001/10/EC)

THE JOINT COMMITTEE,

Having regard to the Convention of 20 May 1987 on a common transit procedure⁽¹⁾, and in particular Article 15(3)(a), (b) and (c) thereof,

Whereas:

- (1) The main purpose of the common transit procedure is to facilitate trade in goods between the Contracting Parties. Simpler and clearer common transit rules are beneficial for business and customs alike.
- (2) The problems which have arisen in recent years in connection with the common transit procedures have caused significant losses to the budgets of the Contracting Parties and have represented a threat to European business and trade.
- (3) It has therefore been judged necessary to modernise these procedures to make them more business-oriented whilst still ensuring effective protection of the public interests of Contracting Parties.
- (4) A clear distinction should be made between a standard procedure applicable to all traders and simplifications applicable only to traders complying with certain conditions. This calls for a balanced approach which takes risk into account and benefits reliable traders by specifically authorising them to use simplifications whilst maintaining the principle of free access to the basic transit procedure.

(5) The rules on common transit guarantees, use of the various types of guarantees and the guarantee waiver should be more clearly defined. These rules and those for determining the amount of a guarantee must be based on a trader's reliability and the risks connected with the goods if they are to provide adequate protection for the financial interests of the Contracting Parties without being a disproportionate burden to users.

(6) To protect Contracting Parties' revenues and prevent fraud under the transit procedure it would be appropriate to introduce a number of graduated measures for the application of the comprehensive guarantee. Initially, therefore, provision should be made for prohibiting any reduction in the amount of the guarantee where there is a danger of high levels of fraud and, consequently, loss of earnings; on the other hand, where there is evidence of exceptionally critical situations such as those that might arise out of the activities of international organised crime, provision should also be made for temporarily prohibiting use of the comprehensive guarantee; when an individual rather than a comprehensive guarantee is required the resulting expense to traders should be compensated by allowing a maximum of simplifications; when implementing the graduated measures, it would nevertheless be appropriate to take account of the special situation of traders who meet specific criteria.

(7) Rules should be laid down on how the competent authorities are to discharge the transit procedure as regards the place, the time and the conditions of the ending of the procedure in order to establish more clearly the extent of and limits to the obligations of the holder of a procedure and ensure that, in the absence of evidence that a procedure has ended, the holder remains fully liable; to make the transit arrangements more secure and more efficient, operational measures and legal provisions should be introduced to improve the discharge procedure and thereby ensure that the competent authorities discharge the transit procedure as quickly as possible.

⁽¹⁾ OJ L 226, 13.8.1987, p. 2.

- (8) Pending implementation of the full computerised transit system, the administration of, and controls on, the common transit procedures could be improved by incorporating in the regulations a number of clear procedural rules and firm time limits to ensure a quality service for transit users.
- (9) Provisions should be added to the common transit procedure to facilitate recovery when debt is incurred; definitions of the conditions subject to which debt is incurred, of precisely who is the debtor and of which authority is competent to recover debt should therefore be agreed.
- (10) The provisions specifically on the operation of the computerised common transit procedure added to the Convention by Decisions Nos 1/99 ⁽¹⁾ and 2/99 ⁽²⁾ should be aligned on the new structure of the Appendices.
- (11) The replacement of the ECU by the euro as from 1 January 1999 must be taken into account.
- (12) For reasons of presentation, to make the text easier to read and because so many amendments have been made to Appendices I, II and III to the Convention, it has become desirable to replace the text of each of these Appendices.
- (13) These amendments mean that the wording of the Convention must be amended by adopting a Joint Committee Decision in accordance with Article 15(3)(c) of the Convention,

HAS DECIDED AS FOLLOWS:

Article 1

The Convention of 20 May 1987 on a common transit procedure is amended as follows:

1. In Article 6 'Appendix II' shall be replaced by 'Appendix I'.
2. In the first sentence of Article 7(2) the words 'to issue T1 or T2 documents' shall be replaced by 'to accept T1 or T2 declarations'.
3. In Article 7(3), the words 'on a single means of transport, within the meaning of Article 12(2) of Appendix 1' shall be replaced by 'on a single means of transport'.
4. In Article 8 the word 'document' shall be replaced by 'procedure'.
5. In Article 9(4), the words 'Any T2 document' shall be replaced by 'Any T2 declaration accepted' and the words

'to the corresponding T2 document' shall be replaced by 'to the corresponding T2 declaration'.

6. In Article 10, paragraph 3 shall be deleted.
7. In Article 12(1), the words 'of the T1 and T2 documents' shall be replaced by 'of the T1 or T2 declaration'.
8. In Article 12(2) the reference to 'Chapter I of Title X of Appendix II' shall be replaced by a reference to 'Chapter VIII of Title III of Appendix I'.
9. In Article 12(3) the words 'to T1 or T2 documents' shall be replaced by 'to the T1 or T2 declaration'.
10. In Article 13(3)(a), the words 'of a T1 or T2 document' shall be replaced by 'of a T1 or T2 procedure'.
11. In Article 13(3)(b), the words 'of a T2 document' shall be replaced by 'of a T2 procedure'.
12. In Article 15, paragraph 3(b) shall be deleted.

Article 2

The text of Appendix I shall be replaced by the text set out in Annex A to this Decision.

Article 3

The text of Appendix II shall be replaced by the text set out in Annex B to this Decision.

Article 4

With the exception of Annexes I to IV, the text of Appendix III shall be replaced by the text set out in Annex C to this Decision.

Article 5

1. Annex I to Appendix III shall become Annex A1 to Appendix III as amended by this Decision, entitled 'Specimen transit declaration form'.
2. Annex II to Appendix III shall become Annex A2 to Appendix III as amended by this Decision, entitled 'Specimen alternative transit declaration form'.
3. Annex III to Appendix III shall become Annex A3 to Appendix III as amended by this Decision, entitled 'Specimen continuation sheet for use with specimen form in Annex A1'.
4. Annex IV to Appendix III shall become Annex A4 to Appendix III as amended by this Decision, entitled 'Specimen continuation sheet for use with specimen form in Annex A2'.

⁽¹⁾ OJ L 65, 12.3.1999, p. 50.

⁽²⁾ OJ L 119, 7.5.1999, p. 53.

Article 6

Appendix IV shall be amended as follows:

1. Article 3(a) shall be replaced by the following:

‘(a) all claims relating to debts covered by Article 3(l) of Appendix I due in connection with a common transit operation which began after the entry into force of this Appendix;’.

2. Article 7(2)(c) shall be replaced by the following:

‘(c) the claim exceeds EUR 1 500. The equivalent in national currencies of the amount expressed in EUR shall be calculated in accordance with the provisions of Article 22 of Appendix II.’

Article 7

1. This Decision shall enter into force on the date of its adoption.

2. It shall apply from 1 July 2001.

However, from 1 January 2001 common transit operations on goods listed in Annex I of Appendix I may only be carried out under cover of a comprehensive guarantee if it has been authorised in accordance with Articles 48 to 61 of Appendix I.

Article 71 of Appendix I as well as paragraph 7(b) of this Article shall apply from 1 January 2001.

3. The provisions of this Decision shall not apply to goods placed under the common transit procedure before its date of application.

4. References to Appendices to the Convention in the version previous to this Decision shall be taken as references to the Appendices in the version resulting from this Decision.

5. Article 4(1), second sentence, and Article 4(2) of Decision 1/99 of the Joint Committee shall be deleted.

6. Article 30(1) of Appendix I as amended by this Decision, shall apply to offices of departure no later than when they apply the provisions of Chapter VII of Title II of Appendix I.

7. The following provisions shall apply to Title III of Appendix I as amended by this Decision:

(a) authorisations which are valid at the date of application of this Decision may remain applicable until 31 December 2001 at the latest.

(b) Each authorisation granting the status of authorised consignor must comply with Article 71 of Appendix I as soon as the office of departure applies the provisions of Chapter VII of Title II of Appendix I. However, authorisations valid prior to 31 March 1999 shall comply with Article 71 of Appendix I by a date as decided by the competent authorities and at the latest by 31 March 2004.

(c) the simplifications referred to in Article 48(1)(g)(i) and (iii) of Appendix I will require an authorisation as from a date and subject to conditions to be determined by the Joint Committee.

8. Forms in stock at the date of application of the present Decision which do not comply fully with the specimen forms shown in Appendix III to the Convention, as amended by this Decision, may be used, subject to the necessary changes being made, until stocks run out or until 31 December 2002 at the latest.

Subject to the conditions set out in the previous subparagraph, the TC32 form (flat-rate guarantee voucher) may be used as an individual guarantee voucher within the meaning of Article 14(2) of Appendix I instead of the form shown in Annex B3 to Appendix III. Where it is so used, the word ‘flat-rate’ at the top of the front of the form shall be crossed out and replaced by the word ‘individual’.

9. Before 1 January 2003 the Joint Committee shall review the provision concerning the furnishing of the HS code, on the basis of a report from the Commission drawn up in consultation with the bodies which represent the operators involved. If appropriate, the Committee shall define when and subject to what conditions the obligation to use that code and, possibly, other information relating to goods placed under the common transit procedure, might be extended to the widest possible range of common transit operations. The review shall take into account the computerisation of the common transit procedure.

Done at Brussels, 20 December 2000.

For the Joint Committee

The Chairman

Michel VANDEN ABEELE

ANNEX A

Appendix I

COMMON TRANSIT PROCEDURES

TITLE I

GENERAL PROVISIONS

Article 1

1. As provided for in Article 1(3) of the Convention, this Appendix lays down certain rules governing the common transit procedure.

2. Save where otherwise stated, the provisions of this Appendix shall apply to operations under the common transit procedure regardless of whether the T1 or the T2 procedure is used.

3. The goods involving higher risk of fraud are listed in Annex I. When a provision of the present convention refers to this Annex, any measure related to listed goods shall apply only when the quantity exceeds the corresponding minimum. Annex I shall be reviewed at least once a year.

CHAPTER I

Scope of the procedure and definitions

Scope of the procedure

Article 2

1. The common transit procedure shall not apply to postal consignments (including postal packages).

2. A Contracting Party may decide not to apply the common transit procedure to the movement of goods by pipeline. Such decisions shall be communicated to the Commission which shall inform the other countries.

Definitions

Article 3

For the purposes of this Convention the following definitions apply:

- (a) 'competent authorities': the customs authority or any other authority responsible for applying this Convention;
- (b) 'transit declaration': the act whereby a person indicates in the prescribed form and manner a wish to place goods under the common transit procedure;
- (c) 'copies of the transit declaration': the copies of the document or documents used as a transit declaration;
- (d) 'T2 procedure': the T2 procedure referred to in Article 2 of the Convention and identified on the copies of the transit declaration by the 'T2' or 'T2F' symbol;
- (e) 'principal': the person who places goods under the common transit procedure, even where this is done by an authorised representative;
- (f) 'office of departure': the customs office where goods are placed under the common transit procedure;
- (g) 'office of transit':

— the customs office at the point of entry into a Contracting Party other than the Contracting Party of departure, or

— the customs office at the point of exit from a Contracting Party when the consignment is leaving the customs territory of that Contracting Party in the course of a transit operation via a frontier between that Contracting Party and a third country;

(h) 'office of destination': the customs office where goods placed under the common transit procedure must be presented in order to end the procedure;

(i) 'office of guarantee': the office where the competent authorities of each country decide that guarantors shall lodge their guarantees;

(j) 'guarantor': any natural or legal third person who undertakes in writing to pay jointly and severally with the principal any potential debt up to the limit of the amount guaranteed;

(k) 'HS heading': the numerical codes for the headings and subheadings of the Harmonized Commodity Description and Coding System, as established by the Convention of 14 June 1983;

(l) 'debt': import or export duties and other charges due in respect of goods placed under the common transit procedure;

(m) 'debtor': any natural or legal person liable for payment of a debt;

(n) 'Commission': the Commission of the European Communities;

(o) 'release of goods': the act whereby the competent authorities make goods available for the purposes provided for in the common transit procedure;

(p) 'person established in a Contracting Party':

— in the case of a natural person, any person who is normally resident there;

— in the case of a legal person or an association of persons, any person that has its registered office, central headquarters or a permanent business establishment there;

(q) 'data-processing techniques':

— the exchange of EDI standard messages with the competent authorities;

or

— the introduction of information required for completion of the formalities concerned into the data-processing systems of the competent authorities;

(r) 'EDI' (electronic data interchange): the electronic transmission of data, structured in accordance with agreed message standards, between two computer systems;

(s) 'standard message': a predefined structure recognised for the electronic transmission of data;

(t) 'personal data': any information relating to an identified or identifiable natural or legal person.

CHAPTER II

Responsibilities of the principal

Article 4

1. The principal shall be required to:
 - (a) present the goods intact and the necessary documents, at the office of destination, within the prescribed time limit, with due observance of the identification measures adopted by the competent authorities;
 - (b) observe the other provisions relating to the common transit procedure;
 - (c) present to the competent authorities responsible for controls, upon request and within any deadline laid down, all the necessary documents and details, on whatever medium has been used, and furnish all requisite assistance.
2. Notwithstanding the principal's obligations under paragraph 1, a carrier or recipient of goods who accepts goods knowing that they are moving under the common transit procedure shall also be responsible for production of the goods intact and the necessary documents at the office of destination by the prescribed time limit and with due observance of the measures adopted by the competent authorities to ensure identification.

CHAPTER III

Guarantees**Obligation to furnish a guarantee**

Article 5

1. The principal shall furnish a guarantee in order to ensure payment of the debt which may be incurred in respect of the goods.
2. The guarantee shall be:
 - (a) either an individual guarantee covering a single common transit operation;
 - (b) or, where a simplification within the meaning of Article 48 is used, a comprehensive guarantee covering several operations.

Forms of guarantee

Article 6

1. The guarantee may be furnished:
 - (a) in the form of a cash deposit at the office of departure; or
 - (b) by a guarantor at an office of guarantee.
2. However, the competent authorities may refuse to accept the type of guarantee proposed where it is incompatible with the proper functioning of the common transit procedure.
3. Cash deposits shall be made in the currency of the country of departure or by the submission of any other means of payment recognised by the competent authorities of that country.

Guarantees in the form of a cash deposit or equivalent means of payment shall be lodged in accordance with the provisions in force in the country of departure.

4. The guarantor shall be established in the Contracting Party where the guarantee is furnished and approved by the competent authorities. He shall indicate an address for service or appoint an agent in each of the Contracting Parties involved in the common transit operation in question. Where the Community is one of the Contracting Parties, the guarantor shall indicate an address for service or appoint an agent in each Member State.

The competent authorities shall refuse to approve a guarantor who does not appear certain to ensure payment within the prescribed period of any debt liable to be incurred, up to the maximum amount of the guarantee.

Guarantee Waiver

Article 7

1. Except in cases to be decided as necessary, no guarantee need be furnished for:
 - (a) journeys by air;
 - (b) the carriage of goods on the Rhine and the Rhine waterways;
 - (c) movement by pipeline;
 - (d) common transit operations carried out in accordance with Article 48(1)(g)(i).
2. Each country may waive the requirement to furnish a guarantee in respect of the carriage of goods on waterways situated in its territory other than those referred to in paragraph 1(b). It shall forward details of the measures taken to that effect to the Commission, which shall inform the other countries.

CHAPTER IV

Miscellaneous provisions**Legal status of documents and records**

Article 8

1. Documents issued regularly and measures introduced or accepted by the competent authorities of one country shall have the same legal effect in other countries as that attached to the said documents and measures by the authorities of each of the countries concerned.
2. Findings made by the competent authorities of one country when inspections are carried out under the common transit procedure shall have the same force in other countries as findings by the competent authorities of each of those countries.

List of customs offices competent to deal with transit operations

Article 9

Each country shall provide the Commission with a list, in the agreed format, of the customs offices competent to deal with common transit operations, indicating their respective identification numbers and duties and stating the days and hours when they are open. Any changes shall be communicated to the Commission.

The Commission shall communicate this information to the other countries.

Offences and penalties

Article 10

Countries shall take whatever steps are necessary to deal with any offence or irregularity and impose effective penalties.

Electronic procedures

Article 11

Under the conditions and in the manner which they shall determine, and with due regard to the principles laid down by customs rules, the competent authorities may provide that formalities shall be carried out by a data-processing technique.

TITLE II

OPERATION OF THE PROCEDURE

CHAPTER I

Individual guarantee

Form of the individual guarantee

Article 12

1. The individual guarantee shall cover the full amount of the debt liable to be incurred, calculated on the basis of the highest rates applicable to the goods in the country of departure.

However, the rates to be taken into consideration for the calculation of the individual guarantee shall not be less than a minimum rate, when such a rate is mentioned in the fifth column of Annex I.

2. Individual guarantees in the form of a cash deposit shall be valid in all Contracting Parties. They shall be repaid when the procedure has been discharged.

3. An individual guarantee furnished by a guarantor may be in the form of individual guarantee vouchers for an amount of EUR 7 000, issued by the guarantor to persons who intend to act as principal and shall be valid in all Contracting Parties.

The guarantor shall be liable for up to EUR 7 000 per voucher.

Furnishing of an individual guarantee by a guarantor

Article 13

1. An individual guarantee furnished by a guarantor shall conform to the specimen in Annex B1 to Appendix III.

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.

2. Where required by national law, regulation or administrative provision, or by common practice, a country may allow the undertaking referred to in paragraph 1 to take a different form provided it has the same legal effect as the undertaking shown in the specimen.

Furnishing of an individual guarantee by means of vouchers

Article 14

1. In the case referred to in Article 12(3), the individual guarantee shall conform to the specimen in Annex B2 to Appendix III.

Article 13(2) shall be applicable *mutatis mutandis*.

2. The individual guarantee voucher shall be drawn up in accordance with Appendix III. The guarantor shall indicate on this document the last date on which it may be used, which may not be later than one year from the date of issue.

3. The guarantor may issue individual guarantee vouchers which are not valid for a common transit operation involving goods listed in Annex I.

Where he does so, the guarantor shall endorse each individual voucher diagonally with one of the following phrases:

- ES: Validez limitada
- DA: Begrænset gyldighed
- DE: Beschränkte Geltung
- EL: Περιορισμένη ισχύς
- EN: Limited validity
- FR: Validité limitée
- IT: Validità limitata
- NL: Beperkte geldigheid
- PT: Validade limitada
- FI: Voimassa rajoitetusti
- SV: Begränsad giltighet
- CS: Omezená platnost
- HU: Korlátozott érvényű
- IS: Takmarkað gildissvið
- NO: Begrenset gyldighet
- PL: Ograniczona ważność
- SK: Obmedzená platnosť

4. The principal shall deliver to the office of departure the number of individual guarantee vouchers corresponding to the multiple of EUR 7 000 required to cover the total amount of debt which may be incurred. These vouchers shall be retained by the office of departure.

Revocation and cancellation of the guarantee

Article 15

1. The office of guarantee shall revoke its acceptance of the guarantor's undertaking if the conditions laid down at the time of issue are no longer fulfilled.

Equally, the guarantor may cancel his undertaking at any time.

2. The revocation or cancellation shall become effective on the sixteenth day following the date on which the guarantor or the office of guarantee, as appropriate, is notified.

From that date no individual guarantee vouchers issued earlier may be used for placing goods under the common transit procedure.

3. The country responsible for the office of guarantee shall notify the Commission forthwith of any such revocation or cancellation and the date when either becomes effective. The Commission shall notify the other countries.

CHAPTER II

Means of transport and declarations

Loading

Article 16

1. Each transit declaration shall include only the goods loaded or to be loaded on a single means of transport for carriage from one office of departure to one office of destination.

For the purposes of this Article, the following shall be regarded as constituting a single means of transport, on condition that the goods carried are to be dispatched together:

- (a) a road vehicle accompanied by its trailer(s) or semi-trailer(s);
- (b) a line of coupled railway carriages or wagons;
- (c) boats constituting a single chain;
- (d) containers loaded on a single means of transport within the meaning of this Article.

2. A single means of transport may be used for loading goods at more than one office of departure and for unloading at more than one office of destination.

Transit declarations in writing

Article 17

1. Goods shall be placed under the common transit procedure by means of a transit declaration made out on a form corresponding to one of the specimens in Appendix III.

2. If necessary the transit declaration may be supplemented by one or more continuation sheets corresponding to one of the specimens in Appendix III. The forms shall be an integral part of the declaration.

3. Loading lists drawn up in accordance with the specimen in Appendix III may be used instead of continuation sheets as the descriptive part of a transit declaration, of which they shall be an integral part.

4. The forms referred to in paragraphs 1 to 3 shall be completed in accordance with Appendix III. They shall be printed and completed in one of the official languages of the Contracting Parties accepted by the competent authorities of the country of departure. Where necessary, the competent authorities of a country concerned in the common transit operation may request a translation into the official language, or one of the official languages, of that country.

5. Where the common transit procedure in the country of departure succeeds another customs-approved treatment or use, particulars of that treatment or use or of the corresponding customs documents shall be entered on the transit declaration. Where appropriate, the office of departure may request production of these documents.

6. The transit declaration shall be accompanied by the transport document.

The office of departure may waive the requirement to produce this document when the customs formalities are completed, on condition the document is kept at its disposal.

Transit declarations by other means

Article 18

1. Transit declarations lodged by the exchange of EDI standard messages shall conform to the structure and particulars in Appendix III.

2. Where a transit declaration is lodged by entering in the data-processing system of the competent authorities the information required for completing formalities, the particulars of the written declaration referred to in Appendix III shall be replaced by transmission for computer processing, to the competent authorities designated for that purpose, of data in coded or any other form specified by those authorities and equivalent to the particulars required for written declarations.

3. Subject to the conditions and in the manner they shall determine, and with due regard to the principles laid down by customs rules, the competent authorities may allow loading lists to be used as the descriptive part of transit declarations lodged by means of a data-processing technique.

4. Subject to the conditions and in the manner they shall determine, and with due regard to the principles laid down by customs rules, the competent authorities may allow declarations, or some of the particulars thereof, to be lodged by means of discs, magnetic tapes or other similar data media, where appropriate in coded form.

Mixed consignments

Article 19

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:

- (a) supplementary forms bearing the 'T1bis', 'T2bis' or 'T2Fbis' symbol, as appropriate; or
- (b) loading lists bearing the 'T1', 'T2' or 'T2F' symbol, as appropriate.

Presumption of T1 procedure

Article 20

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 Article 19 have not been complied with, the goods shall be deemed to be moving under the T1 procedure.

Signing of the transit declaration and principal's undertaking

Article 21

The transit declaration shall be signed by the principal who thereby renders himself responsible for:

- (a) the accuracy of the information given in the declaration;
 - (b) the authenticity of the documents attached,
- and

- (c) compliance with all the obligations relating to the placing of the goods in question under the common transit procedure.

CHAPTER III

Procedure at the office of departure

Presentation of transit declarations

Article 22

The transit declaration shall be presented at the office of departure during the days and hours appointed for opening. However, the said office may, at the request and expense of the principal, allow the declaration to be presented outside the appointed days and hours.

At the request and expense of the principal, the office of departure may also allow the declaration to be presented in any other place.

Itinerary

Article 23

1. Goods entered for the common transit procedure shall be carried to the office of destination along an economically justified route.
2. Without prejudice to Article 64, for goods on the list in Annex I, or when the competent authorities or the principal consider it necessary, the office of departure shall specify a prescribed itinerary and enter in box 44 of the transit declaration at least the countries to be transited, taking into account any details communicated by the principal.

Acceptance and registration of the transit declaration

Article 24

The office of departure shall accept and register the transit declaration on condition that:

- (a) it contains all the information necessary for the purposes of this Convention;
 - (b) it is accompanied by all the necessary documents;
- and
- (c) the goods to which it refers are presented to customs.

Amending the transit declaration

Article 25

1. The principal shall, at his request, be authorised to amend one or more of the particulars of the transit declaration after it has been accepted by the competent authorities. The amendment shall not have the effect of rendering the declaration applicable to goods other than those it originally covered.
2. However, no amendment shall be permitted where authorisation is requested after the competent authorities have:
 - (a) informed the principal that they intend to examine the goods; or
 - (b) established that the particulars in question are incorrect; or
 - (c) released the goods.

Time limit

Article 26

1. The office of departure shall set the time limit within which the goods must be presented at the office of destination, taking into account the itinerary, any current transport or other legislation, and, where appropriate, the details communicated by the principal.

2. The time limit prescribed by the office of departure shall be binding on the competent authorities of the countries whose territory is entered during a common transit operation and shall not be altered by those authorities.

3. 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.

Verifying transit declarations

Article 27

1. For the purposes of verifying transit declarations which they have accepted, the competent authorities of the country of departure may carry out the following controls on the basis of risk analysis or by random selection:

- (a) a documentary check covering the declaration and the documents accompanying it;
- (b) examination of the goods and, if necessary, removal of samples for analysis or detailed examination.

2. The goods shall be examined in the places designated and during the hours appointed for that purpose. However, the competent authorities may, at the principal's request and at his expense, carry out the examination of the goods in other places or at other times.

Identification measures

Article 28

1. The office of departure shall take the identification measures it considers necessary.

2. Without prejudice to the provisions of Article 11(4) of the Convention, the release of goods to be placed under the transit procedure shall be refused if they cannot be sealed in accordance with the requirements of Article 11(2) or (3) of the Convention.

3. Where the method of sealing the space containing the goods is used, the competent authorities shall check whether the means of transport has been approved for sealing or, otherwise, whether it is suitable for sealing.

4. Any road vehicle, trailer, semi-trailer or container approved for the carriage of goods under customs seal in accordance with an international agreement to which the European Community or its Member States and the EFTA countries are parties shall be regarded as approved under other regulations within the meaning of Article 11(2)(a) of the Convention.

5. Seals shall comply with the characteristics set out in Annex II.
6. Seals shall not be broken without the authorisation of the competent authorities.
7. A goods description shall be deemed to permit identification of the goods within the meaning of Article 11(4) of the Convention where it is sufficiently precise to permit easy identification of the quantity and nature of the goods.

Where Article 11(4) of the Convention is applied, the office of departure shall enter one of the following phrases against the 'seals affixed' heading in box 'D. Control by office of departure' of the transit declaration:

- ES: Dispensa
- DA: Fritaget
- DE: Befreiung
- EL: Απαλλαγή
- EN: Waiver
- FR: Dispense
- IT: Dispensa
- NL: Vrijstelling
- PT: Dispensa
- FI: Vapautettu
- SV: Befrielse
- CS: Osvobození
- HU: Mentesség
- IS: Undanþegið
- NO: Fritak
- PL: Zwolniony
- SK: Oslobodenie

Entries in the transit declaration and release of the goods

Article 29

1. 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.

2. Goods placed under the common transit procedure shall be carried under cover of Copies No 4 and No 5 of the transit declaration returned to the principal by the office of departure.

Transit accompanying document

Article 30

1. Where a transit declaration is processed at an office of departure by a computer system, Copies No 4 and No 5 of the declaration shall be replaced by a transit accompanying document in accordance with the specimen in Appendix III.
2. Where appropriate, the transit accompanying document shall be supplemented by a list of items or a loading list which shall form an integral part thereof and conform to one of the specimens in Appendix III.

3. In the circumstances referred to in paragraph 1 the office of departure shall retain the declaration and authorise release of the goods by issuing the transit accompanying document to the principal.

4. Where authorised, the transit accompanying document may be printed out from the principal's computer system.

5. Where the provisions of this Convention refer to copies of the declaration accompanying a consignment, these provisions shall apply, *mutatis mutandis*, to the transit accompanying document.

CHAPTER IV

Procedure during transport

Presentation of copies of the transit declaration

Article 31

Copies No 4 and No 5 of the transit declaration and the other documents accompanying the goods shall be presented whenever the competent authorities so require.

Office of transit

Article 32

1. The consignment and Copies No 4 and No 5 of the transit declaration shall be presented at each office of transit.
2. The carrier shall present a transit advice note made out on a form corresponding to the specimen in Appendix III to each office of transit, which shall retain it.
3. The offices of transit shall inspect the goods if they consider it necessary to do so.
4. 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.
5. Paragraphs 1 to 4 shall not apply to the carriage of goods by rail.

Incidents during transport

Article 33

1. In the cases set out below, the carrier shall be required to make the necessary entries in Copies No 4 and No 5 of the transit declaration and present them with the consignment to the competent authorities of the country in whose territory the means of transport is located:
 - (a) if the prescribed itinerary is changed and the provisions of Article 23(2) apply;
 - (b) if seals are broken in the course of a transport operation for reasons beyond the carrier's control;
 - (c) if goods are transferred to another means of transport; any such transfer must be made under the supervision of the competent authorities which may, however, authorise transfers to be made without their supervision;
 - (d) in the event of imminent danger necessitating immediate partial or total unloading of the means of transport;

(e) in the event of any incident or accident capable of affecting the ability of the principal or the carrier to comply with his obligations.

2. Where the competent authorities consider that the common transit operation concerned may continue in the normal way they shall, once they have taken any steps that may be necessary, endorse Copies No 4 and 5 of the transit declaration.

CHAPTER V

Procedure at the office of destination

Presentation at the office of destination

Article 34

1. The goods and Copies No 4 and No 5 of the transit declaration 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 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 Copies No 4 and No 5 of the declaration to be presented in any other place.

2. 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.

3. At the request of the principal, and to provide evidence of the procedure having ended in accordance with Article 39(2), the office of destination shall endorse an extra Copy No 5 or a copy of Copy No 5 with one of the following phrases:

- ES: Prueba alternativa
- DA: Alternativt bevis
- DE: Alternativnachweis
- EL: Εναλλακτική απόδειξη
- EN: Alternative proof
- FR: Preuve alternative
- IT: Prova alternativa
- NL: Alternatief bewijs
- PT: Prova alternativa
- FI: Vaihtoehtoinen todiste
- SV: Alternativt bevis
- CS: Alternativní důkaz
- HU: Alternatív igazolás
- IS: Önnur sönnun
- NO: Alternativt bevis
- PL: Alternatywny dowód
- SK: Alternativný dôkaz

4. 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 Contracting Party 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 one of the following statements in addition to the usual observations it is required to make:

- ES: Diferencias: mercancías presentadas en la oficina (nombre y país)
- DA: Forskelle: det sted, hvor varerne blev frembudt (navn og land)
- DE: Unstimmigkeiten: Stelle, bei der die Gestellung erfolgte (Name und Land)
- EL: Διαφορές: εμπορεύματα προσκομισθέντα στο τελωνείο (Όνομα και χώρα)
- EN: Differences: office where goods were presented (name and country)
- FR: Différences: marchandises présentées au bureau (nom et pays)
- IT: Differenze: ufficio al quale sono state presentate le merci (nome e paese)
- NL: Verschillen: kantoor waar de goederen zijn aangebracht (naam en land)
- PT: Diferenças: mercadorias apresentadas na estância (nome e país)
- FI: Muutos: toimipaikka, jossa tavarat esitetty (nimi ja maa)
- SV: Avvikelse: tullkontor där varorna anmälades (namn och land)
- CS: Nesrovnalosti: úřad, kterému bylo zboží dodáno (název a země)
- HU: Eltérések: Hivatal, ahol az áruk bemutatása megtörtént (név és ország)
- IS: Breying: tollstjoraskriftstofa þar sem vörum var framvisad (Nafn og land)
- NO: Forskjell: det tollsted hvor varene ble fremlagt (navn og land)
- PL: Niezgodności: urząd w którym przedstawiono towar (nazwa i kraj)
- SK: Nezrovnalosti: úrad, ktorému bol tovar dodaný (názov a krajina)

5. Where paragraph 4(2) applies and if the transit declaration bears one of the following statements, the new office of destination shall keep the goods under its control and not allow their removal other than to the Contracting Party having jurisdiction over the office of departure, unless specifically authorised by the latter:

- ES: Salida de sometida a restricciones
- DA: Udførsel fra undergivet restriktioner
- DE: Ausgang aus Beschränkungen unterworfen
- EL: Έξοδος από υποκειμένη σε περιορισμούς
- EN: Export from subject to restriction
- FR: Sortie de soumise à des restrictions
- IT: Uscita dalla (dall') soggetta a restrizioni
- NL: Verlaten van aan beperkingen onderworpen
- PT: Saída da sujeita a restrições
- FI: Vienti rajoitusten alaista
- SV: Utförsel från underkastad restriktioner
- CS: Vývoz z podléhá omezením
- HU: Indult korlátozások alá esik
- IS: Utflutningur fra haour takmörkunum
- NO: Utførsel fra underlagt restriksjoner
- PL: Wywóz z podlega ograniczeniom
- SK: Vývoz z podlieha obmedzeniam

- ES: Salida de sujeta a pago de derechos
- DA: Udførsel fra betinget af afgiftsbetaling
- DE: Ausgang aus Abgabenerhebung unterworfen
- EL: Έξοδος από υποκείμενη σε επιβαρύνσεις
- EN: Export from subject to duty
- FR: Sortie de soumise à imposition
- IT: Uscita dalla (dall') soggetta a tassazione
- NL: Verlaten van aan belastingheffing onderworpen
- PT: Saída da sujeita a pagamento de imposições
- FI: Vienti maksujen alaista
- SV: Utförsel från underkastad avgifter
- CS: Vývoz z podléhá cla, daním a poplatkům
- HU: Indult vám-, adóköteles
- IS: Gjaldskyldur utflutningur frá
- NO: Utførsel fra belagt med avgifter
- PL: Wywóz z podlega opłatom
- SK: Vývoz z podlieha platbám.

6. As appropriate, 'Community', 'Hungary', 'Iceland', 'Norway', 'Poland', 'Slovak Republic', 'Switzerland' or 'Czech Republic' shall be added in the language of the statement referred to in paragraph 5.

Receipt

Article 35

1. The office of destination shall issue a receipt on request to the person presenting Copies No 4 and No 5 of the transit declaration.
2. The form for the receipt shall conform to the specimen in Appendix III. Alternatively, the receipt may be made out on the back of Copy No 5 of the transit declaration, in the space provided.
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 39(2).

Return of Copy No 5

Article 36

The competent authorities of the country of destination shall return Copy No 5 of the transit declaration to the competent authorities in the country of departure without delay and at most within one month of the date when the operation ended.

Central office

Article 37

Each country shall notify the Commission of which offices have been given responsibility for the centralised receipt and transmission of documents and the types of documents involved, as well as of any additional responsibilities conferred on those offices. The Commission shall forward this information to the other countries.

CHAPTER VI

Checking the end of the procedure

End and discharge

Article 38

1. The common transit procedure shall end and the obligations of the principal shall be met when the goods placed under the procedure and the required documents are produced at the office of destination, in accordance with the provisions governing the procedure.

2. The competent authorities shall discharge the common transit procedure when they are in a position to establish, on the basis of a comparison of the data available to the office of departure and those available to the office of destination, that the procedure has ended correctly.

Informing the principal and alternative proof of the end of the procedure

Article 39

1. If Copy No 5 of the transit declaration is not returned to the competent authorities of the country of departure within two months of the date of acceptance of the declaration, those authorities shall inform the principal and ask him to furnish proof that the procedure has ended.

2. The proof referred to in paragraph 1 may be furnished to the satisfaction of the competent authorities in the form of a document certified by the competent authorities of the country of destination identifying the goods and establishing that they have been presented at the office of destination or, where Article 72 applies, to the authorised consignee.

3. The common transit procedure shall also be considered as having ended where the principal presents, to the satisfaction of the competent authorities, a customs document issued in a third country entering the goods for a customs-approved treatment or use, or a copy or photocopy thereof, identifying the goods. Copies or photocopies must be certified as being 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 countries.

Enquiry procedure

Article 40

1. Where the competent authorities of the country of departure have not received proof within four months of the date of acceptance of the transit declaration 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 competent authorities responsible for recovery.

If the competent 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.

2. The enquiry procedure shall also be initiated if it transpires subsequently that proof of the end of the transit procedure was falsified and the enquiry procedure is necessary for the purposes of paragraph 1.

3. To initiate the enquiry procedure, the competent authorities of the country of departure shall send a request together with all the necessary information to the competent authorities of the country of destination.

4. The competent authorities of the country of destination and, where appropriate, the offices of transit called upon to act in connection with an enquiry shall respond without delay.

5. Where an enquiry establishes that the transit procedure ended correctly, the competent authorities of the country of departure shall immediately inform the principal and, where appropriate, any competent authorities that may have initiated a recovery procedure in accordance with Article 117.

Post-clearance verification

Article 41

1. The competent authorities may carry out post-clearance verification of Copy No 5 of the transit declarations to check that the entries and stamps are accurate and authentic. Such checks shall be made where doubts arise or fraud is suspected. They may also be made on the basis of risk analysis or by a random selection.

2. Post-clearance verification may further include checks on documents, forms, authorisations or data relating to the common transit procedure.

3. Any competent authorities receiving a request to make a post-clearance check shall respond without delay.

4. Where the competent authorities of the country of departure request post-clearance verification of Copy No 5 of a transit declaration because doubts have arisen or fraud is suspected, the requirements of Article 38(2) shall be deemed not to have been fulfilled until it is confirmed that the data in respect of which the request was made are authentic or accurate.

CHAPTER VII

Additional provisions applicable where transit data is exchanged between competent authorities using information technology and computer networks

Scope

Article 42

1. Without prejudice to any special circumstances and to the provisions on the common transit procedure which, where appropriate, shall apply *mutatis mutandis*, the competent authorities shall use information technology and computer networks for the type of information exchange described in this Chapter.

2. All Contracting Parties shall use the European Community's Common Communications Network/Common Systems Interface (CCN/CSI) for the type of information exchange referred to in paragraph 1. The financial participation of the EFTA countries and other related issues shall be agreed between the Community and each of the EFTA countries.

3. The provisions of this Chapter shall not apply to the simplifications specific to the modes of transport referred to in Article 48(1)(g).

Security

Article 43

1. The conditions laid down for carrying out formalities by a data-processing technique shall include, inter alia, measures for checking the source of data and protecting them against accidental or unlawful destruction or accidental loss, alteration or unauthorised access.

2. In addition to the security requirements described in paragraph 1, the competent authorities shall establish and maintain adequate security arrangements for the effective, reliable and secure operation of the entire transit system.

3. To ensure the abovementioned level of security each input, modification or deletion of data shall be recorded together with information giving the reason for, and exact time of, such processing and identifying the person who carried it out. In addition, the original data or any data so processed shall be kept for at least three calendar years from the end of the year to which such data refers, or for longer if so required elsewhere.

4. The competent authorities shall monitor security regularly.

5. Any competent authorities involved shall inform each other of all suspected breaches of security.

Protection of personal data

Article 44

1. The Contracting Parties shall use the personal data exchanged in application of this Convention solely for the purposes of this Convention and any customs-approved treatment or use following the common transit procedure. This restriction shall not, however, prevent the use of such data for the purposes of investigation and legal proceedings arising out of the common transit procedure. Where this is the case the competent authority which supplied the information shall be notified of such use forthwith.

2. Where the processing of personal data exchanged in application of this Convention is concerned, the Contracting Parties undertake to introduce whatever measures are necessary to ensure a level of protection of personal data at least equivalent to the requirements of the Council of Europe Convention of 28 January 1981 for the Protection of Individuals with regard to Automatic Processing of Personal Data.

3. Each Contracting Party shall take whatever steps in the form of effective controls are necessary to guarantee compliance with the provisions of this Article.

Anticipated Arrival Record

Article 45

On release of the goods, the office of departure shall transmit details of the common transit operation to the declared office of destination using the 'Anticipated Arrival Record' message. This message shall be based on data derived from the transit declaration, where the case occurs amended, and completed as appropriate. The message shall conform to the structure and particulars defined by the Contracting Parties in agreement with each other.

Notification of arrival and checking of results

Article 46

1. The office of destination shall keep the transit accompanying document and use the 'Arrival Advice' message to notify the office of departure of the arrival of the goods. The message shall be transmitted on the day the goods are presented at the office of destination. The message may not be used as proof of the procedure having ended within the meaning of Article 39(2).

2. Except where justified, the office of destination shall forward the 'Control Results' message to the office of departure at the latest on the working day following the day the goods are presented at the office of destination.

3. The messages shall conform to the structure and particulars defined by the Contracting Parties in agreement with each other.

Checks against the Anticipated Arrival Record

Article 47

The examination of the goods shall be carried out using the 'Anticipated Arrival Record' message received from the office of departure as a basis for such examination.

TITLE III

SIMPLIFICATIONS

CHAPTER I

General provisions concerning simplifications

Scope

Article 48

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

- (a) use of a comprehensive guarantee or guarantee waiver;
- (b) use of special loading lists;
- (c) use of seals of a special type;
- (d) exemption from the requirement to use a prescribed itinerary;
- (e) authorised consignor status;
- (f) authorised consignee status;
- (g) procedures specific to certain modes of transport:
 - (i) goods carried by rail or large container;
 - (ii) goods carried by air;
 - (iii) goods moved by pipeline;
- (h) use of other simplified procedures based on Article 6 of the Convention.

2. Except where otherwise provided in this Appendix or the authorisation, where authorisation to use the simplifications referred to in paragraph 1 points (a), (b) and (g) is granted, the simplifications shall apply in all the countries. Where authorisation to use the simplifi-

cations referred to in points (c), (d), and (e) is granted, the simplifications shall apply only to common transit operations beginning in the country where the authorisation was granted. Where authorisation to use the simplification referred to in point (f) is granted, the simplification shall apply solely in the country where the authorisation was granted.

General conditions for authorisation

Article 49

1. The authorisations referred to in Article 48(1) shall be granted only to persons who:

- (a) are established in a Contracting Party, with the proviso that authorisation to use a comprehensive guarantee may be granted only to persons established in the country where the guarantee is to be furnished;
 - (b) regularly use the common transit arrangements, or whose competent authorities know that they can meet the obligations under the arrangements or, in connection with the simplification referred to in Article 48(1)(f), regularly receive goods that have been entered for the common transit procedure; and
 - (c) have not committed any serious or repeated offences against customs or tax legislation.
2. To ensure the proper management of the simplifications, authorisations shall be granted only where:
- (a) the competent authorities are able to supervise the procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned; and
 - (b) the person concerned keeps records which enable the competent authorities to carry out effective controls.

Contents of the application

Article 50

1. An application for authorisation to use simplifications, hereinafter referred to as 'the application', shall be made in writing. It shall be dated and signed.
2. Applications must include all the facts which will allow the competent authorities to check that the conditions subject to which use of such simplifications may be granted have been met.

Responsibility of the applicant

Article 51

Persons applying for simplifications shall be responsible, under the provisions in force in the Contracting Parties, and without prejudice to the possible application of penal provisions, for:

- (a) the accuracy of the information given,
- (b) the authenticity of the accompanying documents.

Competent authorities

Article 52

1. Applications shall be lodged with the competent authorities of the country in which the applicant is established.

2. Authorisations shall be issued and applications rejected in accordance with the current provisions of the Contracting Parties.

3. Decisions rejecting applications shall be in writing and shall state the reasons for rejection.

Content of the authorisation

Article 53

1. The dated and signed original of an authorisation and one or more copies thereof shall be given to the holder.

2. The authorisation shall specify the conditions for use of the simplifications and lay down the operating and control methods. It shall be valid from the date of issue.

3. In the case of the simplifications referred to in Article 48(1)(c), (d) and (g), authorisations shall be presented whenever the office of departure so requires.

Revocation and amendment

Article 54

1. The holder of an authorisation shall inform the competent authorities of any factor arising after the authorisation was granted which may influence its continuation or content.

2. The competent authorities shall revoke or amend an authorisation where:

(a) one or more of the conditions laid down for its issue were not or are no longer fulfilled;

or

(b) a factor arising after the authorisation was granted may influence its continuation or content;

or

(c) the holder fails to fulfil an obligation imposed on him under the authorisation.

3. Reasons shall be given for any decision amending or revoking an authorisation. The decision shall be communicated to the holder of the authorisation.

4. The revocation or amendment of an authorisation shall take effect from the date of notification. However, in exceptional cases where the legitimate interests of the holder of the authorisation so require, the competent authorities may defer the date when revocation or amendment takes effect. The date when the decision takes effect shall be indicated.

Keeping of records by the competent authorities

Article 55

1. The competent authorities shall keep applications and attached supporting documents, together with a copy of any authorisation issued.

2. Where an application is rejected or an authorisation is revoked, the application and the decision rejecting or revoking the application, as the case may be, and all attached supporting documents shall be

kept for at least three years from the end of the calendar year in which the application was rejected or the authorisation was revoked.

CHAPTER II

Comprehensive guarantee and guarantee waiver

Reference amount

Article 56

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 the debt which may be incurred in respect of goods the principal places under the common transit procedure during a period of at least one week.

The guarantee office shall establish the amount in collaboration with the party concerned in the light of:

(a) the information on goods he has carried in the past and an estimate of the volume of intended common transit operations as shown, *inter alia*, by his commercial documentation and accounts;

and

(b) the highest rates of duty and charges applicable in the country of the guarantee office.

3. The guarantee office shall review the reference amount annually, particularly in the light of information obtained from the office or offices of departure, and shall adjust it if necessary.

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

The principal shall inform the guarantee office when the reference amount falls below a level sufficient to cover his common transit operations.

Amount of the comprehensive guarantee and the guarantee waiver

Article 57

1. The amount to be covered by the comprehensive guarantee shall be the same as the reference amount referred to in Article 56.

2. Persons who provide the competent authorities with evidence that their finances are sound and that they meet the standards of reliability described in paragraphs 3 and 4 may be authorised to use a comprehensive guarantee for a reduced amount or to have a guarantee waiver.

3. The amount to be covered by the comprehensive guarantee may be reduced:

(a) to 50 % of the reference amount where the principal demonstrates that he has sufficient experience of the common transit procedure;

(b) to 30 % of the reference amount where the principal demonstrates that he has sufficient experience of the common transit procedure and that he cooperates very closely with the competent authorities.

4. A guarantee waiver may be granted where the principal demonstrates that he has sufficient experience of the common transit procedure, cooperates very closely with the competent authorities, is in command of transport operations and has sufficient financial resources to meet his obligations.

5. For the purpose of paragraphs 3 and 4 all countries shall take into account the provisions of Annex III.

Special provisions for goods involving increased risk

Article 58

1. To be authorised to furnish a comprehensive guarantee in respect of the types of goods referred to in Annex I, a principal must demonstrate, not only that he meets the conditions of Article 49, but also that his finances are sound, that he has sufficient experience of the common transit procedure and either that he cooperates very closely with the competent authorities or that he is in command of transport operations.

2. Where such goods are concerned, the amount to be covered by the comprehensive guarantee may be reduced:

- (a) to 50 % of the reference amount where the principal demonstrates that he cooperates very closely with the competent authorities and is in command of transport operations;
- (b) to 30 % of the reference amount where the principal demonstrates that he cooperates very closely with the competent authorities, is in command of transport operations and that he has sufficient financial resources to meet his obligations.

3. For the purpose of paragraphs 1 and 2 all countries shall take into account the provisions of Annex III.

4. Guarantee waivers may not be granted in respect of common transit operations involving goods listed in Annex I.

5. Bearing in mind the principles governing authorisation to use the comprehensive guarantee and reduction of the amount of a guarantee, use of a comprehensive guarantee for a reduced amount may be prohibited temporarily in special circumstances.

6. Bearing in mind the principles governing reduction of the amount of a guarantee, use of a comprehensive guarantee may be prohibited temporarily for types of goods in respect of which large-scale fraud involving the use of this guarantee has been proved.

7. The rules for implementing paragraphs 5 and 6 shall be set out in Annex IV.

Guarantee document

Article 59

The comprehensive guarantee shall be furnished by a guarantor.

The guarantee document shall conform to the specimen in Annex B4 to Appendix III.

Article 13(2) shall apply *mutatis mutandis*.

Comprehensive guarantee certificates and guarantee waiver certificates

Article 60

1. On the basis of the authorisation, the competent authorities shall issue the principal with one or more comprehensive guarantee certificates or guarantee waiver certificates, hereinafter referred to as certificates, drawn up in accordance with Appendix III to enable principals to provide proof of a comprehensive guarantee or guarantee waiver.

2. Such certificates shall be presented at the office of departure. Particulars of the certificates shall be entered on transit declarations.

3. 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.

Revocation and cancellation

Article 61

1. Article 15(1) and (2) first subparagraph shall apply *mutatis mutandis* to the revocation and cancellation of the comprehensive guarantee.

2. From the effective date of revocation of an authorisation to use a comprehensive guarantee or guarantee waiver by the competent authorities, from the date of revocation by the office of guarantee of a guarantor's undertaking, or from the date of cancellation of an undertaking by a guarantor, no certificates issued earlier may be used to place goods under the common transit procedure. The principal shall return the certificates to the guarantee office without delay.

3. Each country shall forward to the Commission the means by which certificates that remain valid but have not yet been returned may be identified. The Commission shall inform the other countries.

4. Paragraph 3 shall also apply to certificates that have been declared as stolen, lost or falsified.

CHAPTER III

Special loading lists

Article 62

1. The competent authorities may authorise principals to use as loading lists lists which do not comply with all the requirements of Appendix III.

Use of such lists shall be authorised only where:

- (a) they are produced by firms which use an integrated electronic or automatic data-processing system to keep their records;
- (b) they are designed and completed in such a way that they can be used without difficulty by the competent authorities;
- (c) they include, for each item, the information required under Annex A11 to Appendix III.

2. Descriptive lists drawn up for the purposes of carrying out dispatch/export formalities may also be authorised for use as loading lists under paragraph 1, even where such lists are produced by firms not using an integrated electronic or automatic data-processing system to keep their records.

3. Firms which use an integrated electronic or automatic data-processing system to keep their records and are already authorised under paragraphs 1 and 2 to use loading lists of a special type, may also be authorised to use such lists for common transit operations involving only one type of goods if this facility is made necessary by the computer programmes of the firms concerned.

CHAPTER IV

Use of seals of a special type

Article 63

1. The competent authorities may authorise principals to use special types of seals on means of transport or packages provided that the competent authorities approve the seals as complying with the characteristics set out in Annex II.

2. 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.

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

CHAPTER V

Exemption regarding prescribed itinerary

Article 64

1. The competent authorities may grant an exemption from the requirement to follow a prescribed itinerary to principals who take steps to ensure that the competent authorities are able to ascertain the location of their consignments at all times.

2. Holders of such exemptions shall enter one of the following phrases in box 44 of the transit declaration:

- ES: Dispensa de itinerario obligatorio
- DA: Fritaget for bindende transportrute
- DE: Befreiung von der verbindlichen Beförderungsrute
- EL: Απαλλαγή από την υποχρέωση τήρησης συγκεκριμένης διαδρομής
- EN: Prescribed itinerary waived
- FR: Dispense d'itinéraire contraignant
- IT: Dispensa dall'itinerario vincolante
- NL: Geen verplichte route
- PT: Dispensa de itinerário vinculativo
- FI: Vapautettu sitovan kuljetusreitin noudattamisesta
- SV: Befrielse från bindande färdväg
- CS: Osвобоzení od stanovené trasy
- HU: Előírt útvonal alóli mentesség
- IS: Undanþága frá bindandi flutningsleið
- NO: Fritak for bindende reiserute
- PL: Zwolniony z wiążącej trasy przewozu
- SK: Oslobodenie od predpísanej trasy

CHAPTER VI

Authorised consignor status

Authorised consignor

Article 65

Persons wishing to carry out common transit operations without presenting the goods and the corresponding transit declaration at the office of departure may be granted the status of authorised consignor.

This simplification shall be granted solely to persons authorised to use a comprehensive guarantee or granted a guarantee waiver.

Contents of the authorisation

Article 66

The authorisation shall specify in particular:

- (a) the office or offices of departure that will be responsible for forthcoming common transit operations;
- (b) how, and by when, the authorised consignor is to inform the office of departure of common transit operations, in order that the office may carry out any necessary controls before the departure of the goods;
- (c) the identification measures to be taken, in which case the competent authorities may prescribe that the means of transport or the package or packages shall bear special seals, approved by the competent authorities as complying with the characteristics set out in Annex II and affixed by the authorised consignor;
- (d) the prohibited categories or movements of goods.

Pre-authentication and formalities at departure

Article 67

1. The authorisation shall stipulate that box 'C. Office of departure' of the transit declaration forms must:

- (a) be stamped in advance with the stamp of the office of departure and signed by an official of that office; or
- (b) be stamped by the authorised consignor with a special metal stamp approved by the competent authorities and conforming to the specimen in Annex C1 to Appendix III. 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.

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

Security measures for the stamp

Article 68

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 competent authorities of the security measures he is taking to apply the previous subparagraph.

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 competent authorities by whom he was authorised that he took the measures required of him under paragraph 1.

Information to be entered on declarations

Article 69

1. Not later than on consignment of the goods, the authorised consignor shall enter in box 44 of the transit declaration, where necessary, the itinerary prescribed in accordance with Article 23(2), and in the box 'D. Control by office of departure', the period prescribed in accordance with Article 26 within which the goods must be presented at the office of destination, the identification measures applied and one of the following phrases:

- ES: Expedidor autorizado
- DA: Godkendt afsender
- DE: Zugelassener Versender
- EL: Εγκεκριμένος αποστολέας
- EN: Authorised consignor
- FR: Expéditeur agréé
- IT: Speditore autorizzato
- NL: Toegelaten afzender
- PT: Expedidor autorizado
- FI: Valtuutettu lähettäjä
- SV: Godkänd avsändare
- CS: Schválený odesílatel
- HU: Engedélyezett feladó
- IS: Viðurkenndur sendandi
- NO: Autorisert avsender
- PL: Upoważniony nadawca
- SK: Schválený odosiateľ

2. Where the competent authorities of the country of departure check a consignment before its departure, they shall record the fact on the declaration, in box 'D. Control by office of departure'.

3. Following consignment, Copy No 1 shall be sent without delay to the office of departure. The competent authorities may provide in the authorisation that Copy No 1 be sent to the competent authorities of the country of departure as soon as the transit declaration is

completed. The other copies shall accompany the goods in accordance with Article 29.

Waiver of signature

Article 70

1. The authorised consignor may be authorised not to sign transit declarations bearing the special stamp referred to in Annex C1 to Appendix III 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 competent 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.

2. Transit declarations made out in accordance with paragraph 1 shall contain, in the box reserved for the principal's signature, one of the following phrases:

- ES: Dispensa de firma
- DA: Fritaget for underskrift
- DE: Freistellung von der Unterschriftsleistung
- EL: Δεν απαιτείται υπογραφή
- EN: Signature waived
- FR: Dispense de signature
- IT: Dispensa dalla firma
- NL: Van ondertekening vrijgesteld
- PT: Dispensada a assinatura
- FI: Vapautettu allekirjoituksesta
- SV: Befriad från underskrift
- CS: Osvození od podpisu
- HU: Aláírás alóli mentesség
- IS: Undanbegid undirskrift
- NO: Fritatt for underskrift
- PL: Zwolniony ze składania podpisu
- SK: Oslobodenie od podpisu

Authorised consignors where Chapter VII of Title II applies

Article 71

1. Where transit declarations are lodged at offices of departure which apply the provisions of Chapter VII of Title II, persons may be granted the status of authorised consignor if, as well as complying with the conditions set out in Articles 49 and 65, they lodge their transit declarations and communicate with the competent authorities using a data-processing technique.

2. An authorised consignor shall lodge his transit declaration at an office of departure before the release of the goods.

3. The authorisation shall indicate, inter alia, the time limit within which an authorised consignor shall lodge a transit declaration so that the competent authorities may, if necessary, carry out checks before the release of the goods.

CHAPTER VII

Authorised consignee status**Authorised consignee**

Article 72

1. Persons who wish to receive at their premises or at any other specified place goods entered for the common transit procedure without presenting them and Copies No 4 and No 5 of the transit declaration at the office of destination may be granted the status of authorised consignee.

2. The principal shall have fulfilled his obligations under Article 4(1)(a), and the common transit procedure shall be deemed to have ended, when Copies No 4 and No 5 of the transit declaration 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, with the identification measures having been duly observed.

3. At the carrier's request the authorised consignee shall issue the receipt provided for in Article 35, which shall apply *mutatis mutandis*, in respect of each consignment delivered in accordance with paragraph 2.

Contents of the authorisation

Article 73

1. The authorisation shall specify in particular:
 - (a) the office or offices of destination responsible for the goods received by the authorised consignee;
 - (b) how, and by when, the authorised consignee is to inform the office of destination of the arrival of the goods in order that the office may carry out any necessary controls upon arrival of the goods;
 - (c) the prohibited categories or movements of goods.
2. The competent authorities shall specify in the authorisation whether any action by the office of destination is required before the authorised consignee may dispose of goods received.

Obligations

Article 74

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, in accordance with the procedure laid down in the authorisation, of any excess quantities, deficits, substitutions or other irregularities such as broken seals;
 - (b) without delay, send to the office of destination Copies No 4 and No 5 of the transit declaration which accompanied the goods, indicating the date of arrival and the condition of any seals affixed.
2. The office of destination shall make the entries provided for in Article 34 on the said copies of the transit declaration.

CHAPTER VIII

Simplified procedures for the carriage of goods by rail or large container

SECTION 1

GENERAL PROVISIONS RELATING TO CARRIAGE BY RAIL**Scope**

Article 75

The formalities under the common transit procedure shall be simplified in accordance with Articles 76 to 87, 103, and 104 for goods carried by railway companies under cover of a 'consignment note CIM and express parcels', hereinafter referred to as 'CIM consignment note'.

Legal force of documents used

Article 76

The CIM consignment note shall be equivalent to a transit declaration.

Control of records

Article 77

The railway company of each country shall make the records held at its accounting offices available for purposes of control to the competent authorities of the country in question.

The principal

Article 78

1. A railway company which accepts goods for carriage under cover of a CIM consignment note serving as a common transit declaration shall be the principal for that operation.
2. The railway company of the country through whose territory goods enter the territory of the Contracting Parties shall be the principal for operations involving goods accepted for carriage by the railways of a third country.

Label

Article 79

Railway companies shall ensure that consignments carried under the common transit procedure are identified by labels bearing a pictogram, a specimen of which is shown in Annex C2 to Appendix III.

The labels shall be affixed to the CIM consignment note and to the relevant railway wagon in the case of a full load or, in other cases, to the package or packages.

A stamp which reproduces, in green, the pictogram shown in Annex C2 to Appendix III may be used instead of the label referred to in the first subparagraph.

Modification of the contracts of carriage

Article 80

Where a contract of carriage is modified so that:

- a transport operation which was to end outside the territory of a Contracting Party ends within it, or
- a transport operation which was to end within the territory of a Contracting Party ends outside it,

railway companies shall not perform the modified contract without the prior agreement of the office of departure.

In all other cases, railway companies may perform the modified contract. They shall inform the office of departure of the modification forthwith.

MOVEMENT OF GOODS BETWEEN CONTRACTING PARTIES

Use of the CIM consignment note

Article 81

1. The CIM Consignment note shall be produced at the office of departure in the case of a transport operation to which the common transit procedure applies and which starts and is to end within the territory of the Contracting Parties.

2. When goods move from one point to another in the Community through the territory of one or more EFTA countries, the office of departure shall clearly enter in the box reserved for customs on sheets 1, 2 and 3 of the CIM consignment note:

- the 'T1' symbol, if the goods are moving under the T1 procedure;
- the 'T2' or 'T2F', symbol, as appropriate, where the goods are moving under the T2 procedure and, under Community provisions, entry of this symbol is mandatory.

The symbol 'T2' or 'T2F' shall be authenticated by the application of the stamp of the office of departure.

3. Where goods are moving under the T1 procedure from a point of departure in the Community to a destination in an EFTA country, the office of departure shall clearly enter the symbol 'T1' in the box reserved for customs use on copies 1, 2 and 3 of the CIM consignment note.

4. Except in the cases referred to in the paragraphs 2 and 3, goods which move from one point to another in the Community through the territory of one or more EFTA countries and goods which move on departure from the Community to a destination in an EFTA country shall be placed under the T2 procedure, subject to conditions which shall be laid down by each Member State of the Community, for the whole of the journey from the station of departure to the station of destination without production at the office of departure of the CIM consignment note covering the goods.

Where goods move from one point to another in the Community through the territory of one or more EFTA countries, the labels referred to in Article 79 need not be affixed.

5. Where a transport operation begins in an EFTA country the goods shall be considered as moving under the T1 procedure. If,

however, the goods are to move under the T2 procedure in accordance with the provisions of Article 2(3)(b) of the Convention, the office of departure shall indicate on sheet 3 of the CIM consignment note that the goods to which the note refers are carried under the T2 procedure. In this case, the box reserved for customs use shall be endorsed clearly with the 'T2' or 'T2F' symbol, as appropriate, the stamp of the customs office of departure and the signature of the responsible official. In the case of goods moving under the T1 procedure the 'T1' symbol need not be entered on the document.

6. All copies of the CIM consignment note shall be returned to the party concerned.

7. Each EFTA country may provide that goods moving under the T1 procedure be carried under that procedure without requiring the CIM consignment note to be presented at the office of departure.

8. For the goods referred to in paragraphs 2, 3 and 5, the office for the station of destination shall act as the office of destination. If, however, the goods are released for free circulation or placed under another procedure at an intermediate station, the office responsible for that station shall act as the office of destination. In the case of goods which move from one point to another in the Community through the territory of one or more EFTA countries under the conditions referred to in paragraph 4, no formalities need be carried out at the office of destination.

Identification measures

Article 82

As a general rule and having regard to the identification measures applied by the railway companies, the office of departure shall not seal the means of transport or the packages.

Use of the different sheets of the CIM consignment note

Article 83

1. Except in cases where goods move from one point to another in the Community through the territory of one or more EFTA countries, the railway company of the country with jurisdiction over the office of destination shall forward to the latter sheets 2 and 3 of the CIM consignment note.

2. The office of destination shall stamp sheet 2, return it forthwith to the railway company and retain sheet 3.

CARRIAGE OF GOODS TO OR FROM THIRD COUNTRIES

Carriage to third countries

Article 84

1. Articles 81 and 82 shall apply to a transport operation which starts within the territory of the Contracting Parties and is to end outside it.

2. The customs office responsible for the frontier station through which goods in transit leave the territory of the Contracting Parties shall act as the office of destination.

3. No formalities need be carried out at the office of departure.

Carriage from third countries

Article 85

1. The customs office for the frontier station through which goods enter the territory of the Contracting Parties shall act as office of departure for a transport operation which starts outside the territory of the Contracting Parties and is to end within it.

No formalities need be carried out at the office of departure.

2. The customs office for the station of destination shall act as office of destination. If, however, goods are released for free circulation or placed under another customs procedure at an intermediate station, the customs office for that station shall act as office of destination.

The formalities laid down in Article 83 shall be carried out at the office of destination.

Carriage through the territory of the Contracting Parties

Article 86

1. The customs offices which are to act as office of departure and office of destination for transport operations which start and are to end outside the territory of the Contracting Parties shall be those referred to in Articles 85(1) and 84(2) respectively.

2. No formalities need be carried out at the offices of departure or destination.

Customs status of goods

Article 87

Goods carried under Articles 85(1) or 86(1) shall be considered as moving under the T1 procedure unless the Community status of the goods is established in accordance with the provisions of Appendix II.

SECTION 2

PROVISIONS RELATING TO GOODS CARRIED IN LARGE CONTAINERS

Scope

Article 88

Formalities under the common transit procedure shall be simplified in accordance with Articles 89 to 104 for goods carried by railway companies in large containers, using transport undertakings as intermediaries, under cover of the transfer notes referred to for the purposes of this Appendix as 'TR transfer notes'. Where appropriate, such operations shall include the dispatch of consignments by transport undertakings, using modes of transport other than rail, in the country of consignment to the railway station of departure in that country and in the country of destination from the railway station of destination in that country, and any carriage by sea in the course of the movement between these two stations.

Definitions

Article 89

For the purposes of Articles 88 to 104 the following definitions apply:

1. 'transport undertaking': an undertaking constituted by the railway companies as a corporate entity of which they are members, such

undertaking being set up for the purpose of carrying goods by means of large containers under cover of TR transfer notes;

2. 'large container': a device for the carriage of goods that is:

- permanent in nature,
- specially designed to facilitate the carriage of goods by one or more modes of transport, without intermediate reloading,
- designed for easy attachment and/or handling,
- designed in such a way that it can be properly sealed where the application of Article 97 so requires,
- of a size such that the area bounded by the four lower external angles is not less than 7 m²;

3. 'TR transfer note': the document which comprises the contract of carriage by which the transport undertaking arranges for one or more large containers to be carried from a consignor to a consignee in international transport. The TR transfer note shall bear a serial number in the top right-hand corner by which it can be identified. This number shall be made up of eight digits preceded by the letters TR.

The TR transfer note shall consist of the following sheets, in numerical order:

- 1: sheet for the head office of the transport undertaking;
- 2: sheet for the national representative of the transport undertaking at the station of destination;
- 3A: sheet for customs;
- 3B: sheet for the consignee;
- 4: sheet for the head office of the transport undertaking;
- 5: sheet for the national representative of the transport undertaking at the station of departure;
- 6: sheet for the consignor.

Each sheet of the TR transfer note, with the exception of sheet 3A, shall have a green band approximately four centimetres wide along its right-hand edge;

4. 'list of large containers', (hereinafter referred to as 'list'): the document attached to a TR transfer note, of which it forms an integral part, which is intended to cover the consignment of several large containers from a single station of departure to a single station of destination, at which stations the customs formalities are carried out.

The list shall be produced in the same number of copies as the TR transfer note to which it relates.

The number of lists shall be shown in the box at the top right-hand corner of the TR transfer note reserved for that purpose.

In addition, the serial number of the appropriate TR transfer note shall be entered in the top right-hand corner of each list.

Legal force of documents used

Article 90

TR transfer notes used by transport undertakings shall have the same legal force as transit declarations.

Control of records — Information to be supplied

Article 91

1. In each country the transport undertaking shall, for purposes of control, make available to the competent authorities through the medium of its national representative or representatives the records held at its accounting office or offices or at those of its national representative or representatives.

2. At the request of the competent authorities, the transport undertaking or its national representative or representatives shall communicate forthwith to the competent authorities any documents, accounting records or information relating to transport operations completed or under way which the competent authorities consider they should see.

3. Where, in accordance with Article 90, TR transfer notes have the same legal force as transit declarations, the transport undertaking or its national representative or representatives shall inform:

- (a) the office of destination of any TR transfer note, sheet 1 of which has been sent to it without a customs endorsement;
- (b) the office of departure of any TR transfer note, sheet 1 of which has not been returned to it and in respect of which it has been unable to determine whether the consignment has been correctly presented to the office of destination or exported from the territory of the Contracting Parties to a third country in accordance with Article 101.

The principal

Article 92

1. For transport operations referred to in Article 88 and accepted by a transport undertaking in a country, the railway company of that country shall be the principal.

2. For transport operations referred to in Article 88 and accepted by a transport undertaking in a third country, the railway company of the country through which the goods enter the territory of the Contracting Parties shall be the principal.

Customs formalities during carriage by means other than rail

Article 93

If customs formalities have to be carried out during carriage by means other than rail to the station of departure or from the station of destination, only one large container may be covered by each TR transfer note.

Label

Article 94

The transport undertaking shall ensure that consignments carried under the common transit procedure are identified by labels bearing a pictogram, a specimen of which is shown in Annex C2 to Appendix

III. The labels shall be affixed to the TR transfer note and to the large container or containers concerned.

A stamp which reproduces, in green, the pictogram shown in Annex C2 to Appendix III may be used instead of the label referred to in the first paragraph.

Modification of the contract of carriage

Article 95

Where a contract of carriage is modified so that:

- a transport operation which was to end outside the territory of a Contracting Party ends within it, or
- a transport operation which was to end within the territory of a Contracting Party ends outside it,

the transport undertaking shall not perform the modified contract without the prior agreement of the office of departure.

In all other cases, transport undertakings may perform the modified contract. They shall inform the office of departure of the modification forthwith.

MOVEMENT OF GOODS BETWEEN CONTRACTING PARTIES

TR transfer note and lists

Article 96

1. Where a transport operation to which the common transit procedure applies starts and is to end within the territory of the Contracting Parties, the TR transfer note shall be presented at the office of departure.

2. Where goods move from one point to another in the Community through the territory of one or more EFTA countries, the office of departure shall clearly enter in the box reserved for customs on sheets 1, 2, 3A and 3B of the TR transfer note:

- the symbol 'T1', where the goods are moving under the T1 procedure;
- the 'T2' or 'T2F' symbol, as appropriate, where the goods are moving under the T2 procedure and, under Community provisions, entry of this symbol is mandatory.

The symbol 'T2' or 'T2F' shall be authenticated by the application of the stamp of the office of departure.

3. Where goods are moving under the T1 procedure from a point of departure in the Community to a destination in an EFTA country, the office of departure shall clearly enter the symbol 'T1' in the box reserved for customs use in copies 1, 2, 3A and 3B of the TR transfer note.

4. Except in the cases referred to in the paragraphs 2 and 3, goods which move from one point to another in the Community through the territory of one or more EFTA countries and goods which move on departure from the Community to a destination in an EFTA country shall be placed under the T2 procedure, subject to conditions which shall be laid down by each Member State of the Community, for the whole of the journey without production at the office of departure of the TR transfer note covering the goods. Where goods move from one point to another in the Community through the territory of one or more EFTA countries, the labels referred to in Article 94 need not be affixed.

5. Where a transport operation begins in an EFTA country the goods shall be considered as moving under the T1 procedure. If, however, the goods are to move under the T2 procedure in accordance with the provisions of Article 2(3)(b) of the Convention, the office of departure shall indicate on sheet 3A of the TR transfer note that the goods to which the note refers are carried under the T2 procedure. In this case, the box reserved for customs on sheet 3A shall be endorsed clearly with the 'T2' or 'T2F' symbol, as appropriate, the stamp of the office of departure and the signature of the responsible official. In the case of goods moving under the T1 procedure the 'T1' symbol need not be entered on the document.

6. Where a TR transfer note covers both containers carrying goods moving under the T1 procedure and containers carrying goods moving under the T2 procedure, the office of departure shall enter in the box reserved for customs on sheets 1, 2, 3A and 3B of the TR transfer note separate references for the container(s), depending on which type of goods they contain, and the 'T1', 'T2' or 'T2F' symbol, as appropriate, against the reference number(s) of the corresponding container(s).

7. Where, in cases covered by paragraph 3, lists of large containers are used, separate lists shall be made out for each category of container carrying goods moving under the T1 procedure and the serial number or numbers of the list or lists concerned shall be entered in the box reserved for customs on sheets 1, 2, 3A and 3B or the TR transfer note. The 'T1' symbol shall be entered against the serial number(s) of the list(s), as appropriate.

8. All sheets of the TR transfer note shall be returned to the person concerned.

9. Each EFTA country may provide that goods moving under the T1 procedure be carried under the T1 procedure without requiring the TR transfer note to be presented at the office of departure.

10. For the goods referred to in paragraphs 2, 3 and 5, the TR transfer note shall be produced at the office of destination where the goods are to be declared for release for free circulation or for another customs procedure.

In the case of goods which move from one point to another in the Community through the territory of one or more EFTA countries under the conditions referred to in paragraph 4 no formalities need be carried out at the office of destination.

Identification measures

Article 97

Identification of goods shall be ensured in accordance with Article 11 of the Convention. However, the office of departure shall not normally seal large containers where identification measures are taken by the railway companies. If seals are affixed, the space reserved for customs on sheets 3A and 3B of the TR transfer note shall be endorsed accordingly.

Use of sheets of TR transfer note

Article 98

1. Except in the cases where goods move from one point to another point in the Community through the territory of one or more EFTA countries, the transport undertaking shall deliver to the office of destination sheets 1, 2 and 3A of the TR transfer note.

2. The office of destination shall stamp sheets 1 and 2, return them forthwith to the transport undertaking and keep sheet 3A.

CARRIAGE OF GOODS TO OR FROM THIRD COUNTRIES

Carriage to third countries

Article 99

1. Where a transport operation starts within the territory of the Contracting Parties and is to end outside it, Article 96(1) to (9) and Article 97 shall apply.

2. The customs office responsible for the frontier station through which goods in transit leave the territory of the Contracting Parties shall act as the office of destination.

3. No formalities need be carried out at the office of destination.

Carriage from third countries

Article 100

1. Where a transport operation starts outside the territory of the Contracting Parties and is to end within it, the customs office responsible for the frontier station through which the goods enter the territory of the Contracting Parties shall act as the office of departure. No formalities need be carried out at the office of departure.

2. The office at which the goods are presented shall act as the office of destination.

The formalities laid down in Article 98 shall be carried out at the office of destination.

Carriage through the territory of the Contracting Parties

Article 101

1. Where a transport operation starts and is to end outside the territory of the Contracting Parties, the customs offices which are to act as the offices of departure and destination shall be those referred to in Article 100(1) and Article 99(2) respectively.

2. No formalities need be carried out at the offices of departure or destination.

Customs status of goods

Article 102

Goods carried under Articles 100(1) or 101(1) shall be considered as moving under the T1 procedure unless the Community status of the goods is established in accordance with the provisions of Appendix II.

SECTION 3

OTHER PROVISIONS

Loading lists

Article 103

1. Article 17(3) and Article 62 shall apply to any loading lists which accompany the CIM consignment note or the TR transfer note. The number of such lists shall be shown in the box reserved for particulars of accompanying documents on the CIM consignment note or the TR transfer note, as the case may be.

In addition, the loading list shall include the wagon number to which the CIM consignment note refers or, where appropriate, the container number of the container holding the goods.

2. In the case of transport operations beginning within the territories of the Contracting Parties comprising both goods moving under the T1 procedure and goods moving under the T2 procedure, separate loading lists shall be made out. In the case of goods carried in large containers under cover of TR transfer notes, such separate lists shall be completed for each large container which contains both categories of goods.

The serial numbers of the loading lists for each of the two categories of goods shall be entered in the box reserved for the description of goods on the CIM consignment note or TR transfer note, as the case may be.

3. In the circumstances referred to in paragraphs 1 and 2 and for the purposes of the procedures provided for in Articles 75 to 104, loading lists accompanying the CIM consignment note or TR transfer note shall form an integral part thereof and shall have the same legal effects.

The original of such loading lists shall be stamped by the station of dispatch.

SECTION 4

SCOPE OF THE NORMAL PROCEDURES AND THE SIMPLIFIED PROCEDURES FOR COMBINED ROAD-RAIL TRANSPORT

Article 104

1. The provisions of Articles 75 to 103 shall not preclude use of the procedures laid down in Title II. The provisions of Articles 77 and 79 or 91 and 94 shall nevertheless apply.

2. In the cases referred to in paragraph 1, a reference to the transit declaration(s) used shall be entered clearly in the box reserved for particulars of accompanying documents at the time the CIM consignment note or TR transfer note is made out.

That reference shall specify the type, office of issue, date and registration number of each document used.

In addition, sheet 2 of the CIM consignment note or sheets 1 and 2 of the TR transfer note shall be authenticated by the railway company responsible for the last railway station involved in the common transit operation. This company shall authenticate the document after ascertaining that carriage of the goods is covered by the transit document or documents referred to.

Where the common transit operations referred to in paragraph 1 and in the first subparagraph of this paragraph end in an EFTA country, that country may stipulate that sheet 2 of the CIM consignment note or sheets 1 and 2 of the TR transfer note shall be presented at the customs office responsible for the last station involved in the common transit operation. That customs office shall stamp the sheet after ascertaining that carriage of the goods is covered by the transit document or documents referred to.

3. Where a common transit operation is effected under cover of a TR transfer note in accordance with Articles 88 to 102, the CIM consignment note used for the operation shall be excluded from the scope of Articles 75 to 87 and Article 104(1) and (2). The CIM consignment note shall bear a clear reference to the TR transfer note in the box reserved for particulars of accompanying documents. That

reference shall include the words 'TR transfer note' followed by the serial number.

4. Where a consignment of goods being carried by combined road-rail transport, under cover of one or more transit declarations made under the procedure set out in Title II, is accepted by the railways in a rail terminal and is loaded on wagons, the railway companies shall assume liability for payment of duties and other charges where offences or irregularities occur during the journey by rail, if there is no valid guarantee in the country where the offence or irregularity has occurred or is deemed to have occurred, and if it is not possible to recover such amounts from the principal.

Authorised consignor and consignee

Article 105

1. Where production of the transit declaration at the office of departure is not required in respect of goods which are to be dispatched under cover of a CIM consignment note or a TR transfer note in accordance with Articles 75 to 104, the competent authorities shall take the necessary measures to ensure that sheets 1, 2 and 3 of the CIM consignment note, or sheets 1, 2, 3A and 3B of the TR transfer note bear the 'T1', 'T2' or 'T2F' symbol, as the case may be.

2. Where goods carried in accordance with Articles 75 to 104 are intended for an authorised consignee, the competent authorities may provide that, by way of derogation from Article 72(2) and Article 74(1)(a), sheets 2 and 3 of the CIM consignment note, or sheets 1, 2 and 3A of the TR transfer note are to be delivered direct by the railway companies or by the transport undertaking to the office of destination.

(Article 106 to 110 free)

CHAPTER IX

Simplified procedures for carriage by air

Simplified procedure (level 1)

Article 111

1. An airline may be authorised to use the goods manifest as a transit declaration where it corresponds in substance to the specimen in Appendix 3 of Annex 9 to the Convention on International Civil Aviation (simplified procedure — level 1).

For common transit operations, the authorisation shall indicate the form of the manifest and the airports of departure and destination. The airline shall send the competent authorities of each of the airports concerned an authenticated copy of the authorisation.

2. Where a transport operation involves goods which must be carried under the T1 procedure and goods which must be carried under the T2 procedure, they shall be listed on separate manifests.

3. Each manifest shall bear an endorsement dated and signed by the airline identifying it:

— by the 'T1' symbol where the goods are moving under the T1 procedure; or

— by the 'T2' or 'T2F' symbol, as appropriate, where the goods are moving under the T2 procedure, it being noted, however, that a manifest may be endorsed with only one of these symbols.

4. The manifest shall also include the following information:

- the name of the airline transporting the goods,
- the flight number,
- the date of the flight,
- the name of the airport of loading (airport of departure) and unloading (airport of destination);

and, for each consignment on the manifest:

- the number of the air waybill,
- the number of packages,
- the normal trade description of the goods including all the details necessary for their identification,
- the gross mass.

Where goods are grouped, their description shall be replaced, where appropriate, by the entry 'Consolidation', which may be abbreviated. In such cases the air waybills for consignments on the manifest shall include the normal trade description of the goods including all the details necessary for their identification.

5. At least two copies of the manifest shall be presented to the competent authorities at the airport of departure, who shall retain one copy.

The said authorities may, for control purposes, require production of all the air waybills relating to the consignments listed on the manifest.

6. A copy of the manifest shall be presented to the competent authorities at the airport of destination, who shall retain it.

For purposes of control, these authorities may also require presentation of the manifest and air waybills relating to all goods unloaded at the airport.

7. Once a month, after authenticating the list, the competent authorities at each airport of destination shall transmit to the competent authorities at each airport of departure a list drawn up by the airlines of the manifests which were presented to them during the previous month.

The description of each manifest in the said list shall include the following information:

- the reference number of the manifest,
- the symbol identifying the manifest as a transit declaration in accordance with paragraph 3,
- the name (which may be abbreviated) of the airline which carried the goods,
- the flight number, and
- the date of the flight.

The authorisation may also provide for the airlines themselves to transmit the information referred to in the first subparagraph.

In the event of irregularities being found in connection with the information on the manifests appearing on the said list, the competent authorities of the airport of destination shall inform the competent authorities of the airport of departure and the authority which granted the authorisation, referring in particular to the air waybills for the goods in question.

Simplified procedure (level 2)

Article 112

1. An airline may be authorised to use a manifest transmitted by data exchange systems as a transit declaration where it operates a significant number of flights between the countries (simplified procedure — level 2).

By way of derogation from Article 49(1)(a), airlines need not be established in a Contracting Party if they have a regional office there.

2. On receipt of an application for authorisation, the competent authorities shall notify the authorities of the other countries in whose territories the airports of departure and destination linked by the electronic data interchange system are situated.

Provided no objection is received within sixty days of the date of notification, the competent authorities shall issue the authorisation.

This authorisation shall be valid in the countries concerned and shall apply only to common transit operations between the airports to which it refers.

3. The simplification shall be implemented as follows:

- (a) the manifest drawn up at the airport of departure shall be transmitted to the airport of destination by electronic data interchange system;
- (b) the airline shall enter in the manifest:
 - the 'T1' symbol, if the goods are moving under the T1 procedure;
 - the 'T2' or 'T2F' symbol, as appropriate, if the goods are moving under the T2 procedure;
 - the letters 'TD' for goods already placed under the transit procedure, in which case the airline shall also enter the letters 'TD' in the corresponding airway bill as well as a reference for the procedure used, the reference number and date of the transit declaration and the name of the issuing office;
 - the letter 'C' (equivalent to 'T2L') or 'F' (equivalent to 'T2LF'), as appropriate, for Community goods not placed under a transit procedure;
 - the letter 'X' for Community goods to be exported and which are not placed under a transit procedure;
 - against the relevant items in the manifest.

The manifest must also include the information provided for in Article 111(4).

- (c) The common transit procedure shall be deemed to be concluded when the data exchange manifest is available to the competent authorities of the airport of destination and the goods have been presented to them.
- (d) A printout of the data exchange manifest shall be presented on request to the competent authorities at the airports of departure and destination.
- (e) The records kept by the airline shall contain at least the information set out in point (b).
- (f) The competent authorities at the airport of departure shall carry out audits based on risk analysis.

(g) The competent authorities at the airport of destination shall carry out audits based on risk analysis and, if necessary, transmit for verification the relevant details of manifests received by electronic data interchange system to the competent authorities at the airport of departure.

4. Without prejudice to the provisions of Chapter VI of Title II and of Title IV:

- the airline shall notify the competent authorities of all offences and irregularities;
- the competent authorities at the airport of destination shall notify the competent authorities at the airport of departure and the authority which issued the authorisation of all offences and irregularities at the earliest opportunity.

CHAPTER X

Simplified procedure for moving goods by pipeline

Article 113

1. Where the common transit procedure is used for moving goods by pipeline, the formalities relating to the procedure shall be adapted in accordance with paragraphs 2 to 5.

2. Goods moved by pipeline shall be deemed to be placed under the common transit procedure:

- on entry into the customs territory of one Contracting Party for those goods which enter that territory by pipeline,
- on being placed in the pipeline system for those goods which are already within the customs territory of a Contracting Party.

Where necessary the Community status of the goods shall be established in accordance with Appendix II.

3. For the goods referred to in paragraph 2, the operator of the pipeline established in the country through the territory of which the goods enter the territory of a Contracting Party, or the operator of the pipeline in the country in which the movement starts, shall be the principal.

4. For the purposes of Article 4(2), the operator of a pipeline established in a country through whose territory the goods are moved by pipeline shall be deemed to be the carrier.

5. Without prejudice to the provisions of paragraph 8, the common transit procedure shall end when the goods moved by pipeline arrive at the consignees' installations or are accepted into the distribution network of a consignee and entered in his records.

6. When goods moved by pipeline between two Contracting Parties are deemed to have been placed under the common transit procedure in accordance with the provisions of paragraph 2 and, in the course of the operation, cross the territory of a Contracting Party where the procedure is not used for movement by pipeline, the said procedure shall be suspended whilst the goods cross the territory.

7. When goods are moved by pipeline from a Contracting Party where the common transit procedure is not used for movement by pipeline to a destination in a Contracting Party where the procedure is used, the said procedure shall be deemed to begin when the goods enter the territory of the latter Contracting Party.

8. When goods are moved by pipeline from a Contracting Party where the common transit procedure is used for movement by pipeline to a destination in a Contracting Party where the procedure

is not used, the said procedure shall be deemed to end when the goods leave the territory of the Contracting Party where the said procedure is used.

9. Undertakings involved in moving such goods shall keep records and make them available to the competent authorities for the purpose of any controls considered necessary in connection with the common transit operations referred to in this Article.

TITLE IV

Debt and recovery

Incurrence of the debt

Article 114

1. A debt within the meaning of Article 3(l) shall be incurred:

(a) through unlawful removal of the goods from the common transit procedure;

or

(b) where the goods have not been unlawfully removed, through failure to fulfil one of the obligations arising from the use of the common transit procedure or failure to comply with a condition governing the placing of the goods under the common transit procedure.

However, failures which have no significant effect on the correct operation of the procedure shall not result in the incurrence of a customs debt provided that:

- (i) they do not constitute an attempt to remove the goods unlawfully from customs supervision,
- (ii) they do not imply obvious negligence on the part of the person concerned, and
- (iii) all the formalities necessary to regularise the situation of the goods are subsequently carried out.

The Contracting Parties may identify situations to which subparagraph 2 might apply.

2. The debt shall be incurred:

(a) at the time when the goods are unlawfully removed from the common transit procedure,

or

(b) either at the time when the obligation whose non-fulfilment gives rise to the debt ceases to be met, or at the time when the goods are placed under the procedure, where it is established subsequently that a condition governing the placing of the goods under the procedure was not in fact fulfilled.

3. No debt in respect of goods placed under the common transit procedure shall be deemed to be incurred where the person concerned proves, in accordance with paragraph 1(b), that a failure to fulfil the obligations arising from placing the goods under the common transit procedure is due to the total destruction or irretrievable loss of those goods as a result of their actual nature, unforeseeable circumstances, force majeure or the consequence of authorisation by the competent authorities.

Goods are deemed to be irretrievably lost when they are rendered unusable.

Identification of the debtor

Article 115

1. In the case referred to in Article 114(1)(a), the debtor shall be:
 - (a) the person who removed the goods from the common transit procedure,
 - (b) any persons who participated in such removal and who were aware or should reasonably have been aware that the goods were being removed from the common transit procedure,
 - (c) any persons who acquired or held the goods in question and who were aware or should reasonably have been aware at the time of acquiring or receiving the goods that they had been removed from the common transit procedure, and
 - (d) the principal.
2. In the case referred to in Article 114(1)(b), the debtor shall be the person who is required either to fulfil the obligations arising from placing goods under the common transit procedure or to comply with the conditions laid down for placing goods under that procedure.
3. Where several persons are liable for payment of the same debt, they shall be jointly and severally liable for the debt.

Determining the place where the debt was incurred

Article 116

1. A debt shall be incurred:
 - (a) at the place where the events giving rise to the debt occur, or
 - (b) if that place cannot be determined, at the place where the competent authorities conclude that the goods are in a situation which gave rise to the debt, or
 - (c) if the place cannot be determined in accordance with points (a) and (b) within ten months of the date on which the transit declaration was accepted, either in the country responsible for the last office of entry at which a transit advice note was submitted or, failing this, in the country responsible for the office of departure.
2. The competent authorities referred to in Article 117(1) are those of the country where the debt is incurred or is deemed to have been incurred in accordance with this Article.

Action against the debtor

Article 117

1. The competent authorities shall initiate debt recovery proceedings as soon as they are in a position to:
 - (a) calculate the amount of the debt;and
 - (b) identify the debtor.
2. To this end, and subject to the provisions on time-barring, these authorities shall communicate the amount of the debt to the debtor using the methods and within the periods mandatory in the Contracting Parties.
3. Every debt communicated in accordance with paragraph 2 shall be paid by the debtor using the methods and within the periods mandatory in the respective Contracting Parties.

4. Where, following initiation of debt recovery proceedings, the competent authorities determined in accordance with Article 116 obtain evidence by whatever means regarding the place where the events giving rise to the debt occurred, and where this place is in another Contracting Party, the said competent authorities shall immediately send all the necessary documents, including an authenticated copy of the proven facts, to the authorities responsible for the place where the events in question occurred (the authorities addressed).

The authorities addressed shall acknowledge receipt of the communication and indicate whether they are responsible for recovery. If no response is received within three months, the first authorities shall immediately resume the recovery proceedings they initiated.

5. Where the authorities addressed are competent, they shall initiate new proceedings for recovery of the debt, where appropriate after the three months period referred to in paragraph (4), second subparagraph and on condition that the first authorities are immediately informed.

Any uncompleted recovery proceedings initiated by the first authorities shall be suspended as soon as the authorities addressed inform the former that they have decided to take action for recovery.

As soon as the authorities addressed provide proof that they have recovered the sums in question, the first authorities shall repay any sums already collected or cancel the recovery proceedings.

Action against the guarantor

Article 118

1. Subject to paragraph 3, the guarantor's liability shall continue as long as the debt may become due.
2. Where the procedure has not been discharged the competent authorities, determined in accordance with Article 116 shall:
 - within twelve months of the date of acceptance of the transit declaration, notify the guarantor that the procedure has not been discharged;
 - within three years of the date of acceptance of the transit declaration, notify the guarantor that he is or might be required to pay the debt for which he is liable in respect of the common transit operation in question, stating the number and date of the transit declaration, the name of the office of departure, the principal's name and the amount involved.
3. The guarantor shall be released from his obligations if either of the notifications provided for in paragraph 2 has not been issued to him before the expiry of the time limit.
4. Where one of those notifications has been issued, the guarantor shall be informed of the recovery of the debt or the discharge of the procedure.

Exchange of information and cooperation with a view to recovery

Article 119

Without prejudice to Article 13a of the Convention, and in accordance with Article 116, the countries shall assist each other in determining the authorities competent for recovery.

These authorities shall inform the office of departure and the office of guarantee of all cases in which a debt was incurred in relation to transit declarations accepted by the office of departure, and of the action taken for recovery against the debtor.

ANNEX I

GOODS INVOLVING HIGHER RISK OF FRAUD

1	2	3	4	5
HS Code	Description of the goods	Minimum quantities	Sensitive Goods Code ⁽¹⁾	Minimum rate of individual guarantee
ex 0102.90	Other live animals, of the bovine domestic species	4 000 kg	1	1 500 EUR/t
0201.10 0201.20 0201.30	Meat of bovine animals, fresh or chilled	3 000 kg		2 700 EUR/t 2 900 EUR/t 5 200 EUR/t
0202.10 0202.20 0202.30	Meat of bovine animals, frozen	3 000 kg		2 700 EUR/t 2 900 EUR/t 3 900 EUR/t
0402.10 0402.21 0402.29 0402.91 0402.99	Milk and cream, concentrated or containing added sugar or other sweetening matter	2 500 kg		1 600 EUR/t 1 900 EUR/t 2 500 EUR/t 1 400 EUR/t 1 600 EUR/t
0405.10 0405.90	Butter and other fats and oils derived from milk	3 000 kg		2 600 EUR/t 2 800 EUR/t
ex 0803.00	Fresh bananas, excluding plantains	8 000 kg	1	800 EUR/t
1701.11 1701.12 1701.91 1701.99	Cane or beet sugar and chemically pure sucrose, in solid form	7 000 kg		— — — —
2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	3 hl		2 500 EUR/hl pure alcohol
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

⁽¹⁾ Where the provisions of Chapter VII of Title II apply 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 II***CHARACTERISTICS OF SEALS**

The seals referred to in Article 28 of Appendix I shall have at least the following characteristics and comply with the following technical specifications:

(a) Essential characteristics:

Seals must:

1. remain secure in normal use;
2. be easily checkable and recognisable;
3. be so manufactured that any breakage or removal leaves traces visible to the naked eye;
4. be designed for single use or, if intended for multiple use, be so designed that they can be given a clear, individual identification mark each time they are re-used;
5. bear identification marks.

(b) Technical specifications:

1. The form and dimensions of seals may vary with the sealing method used but the dimensions must be such as to ensure that identification marks are easy to read.
 2. The identification marks of seals must be impossible to falsify and difficult to reproduce.
 3. The material used must be resistant to accidental breakage and such as to prevent undetectable falsification or re-use.
-

ANNEX III

CRITERIA REFERRED TO IN ARTICLES 57 AND 58

Criterion	Observations
1. Sufficient experience	Proof of sufficient experience is provided by the correct use of the common transit procedure, in the capacity of principal, over one of the following periods, prior to requesting a reduction: — one year, for the application of Article 57(3)(a) and Article 58(1); — two years for the application of Article 57(3)(b) and Article 58(2)(a); — three years for the application of Article 57(4) and Article 58(2)(b) These periods shall be reduced by one year for applicants who use data-processing methods for lodging transit declarations
2. High level of cooperation with the competent authorities	A principal achieves a high level of cooperation with the competent 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 competent authorities, such measures may relate to, <i>inter alia</i>: — particular methods of completing transit declarations (in particular the use of data processing methods); 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)
3. Being in command of transport operations	The principal demonstrates that he is in command of transport operations <i>inter alia</i>: (a) by carrying out the transport operation himself and applying high standards of security; or (b) using a carrier with whom he has had long-standing contractual relations and who provides a service which meets high standards of security; or (c) using an intermediary contractually bound to a carrier who provides a service which meets high standards of security
4. Sufficient financial resources to cover obligations	The principal demonstrates that he has the financial resources to cover his obligations by providing the competent authorities with evidence to show that he has the means to pay the debt likely to be incurred in connection with the goods concerned

ANNEX IV

APPLICATION OF ARTICLE 58(7)

Temporary prohibition of the use of the comprehensive guarantee for a reduced amount or the comprehensive guarantee

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 a comprehensive guarantee for a reduced amount

The 'special circumstances' referred to in Article 58(5) 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 54 or Article 61, the comprehensive guarantee for a reduced amount referred to in Article 58(2) is no longer sufficient to ensure payment, within the prescribed time limit, of the debt arising when any of the goods listed in Annex I are removed from the common transit procedure.

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

The 'large-scale fraud' referred to in Article 58(6) means a situation where it is established that, in spite of the application of Articles 54 or 61, and where appropriate Article 58(5), the comprehensive guarantee referred to in Article 58(1) is no longer sufficient to ensure payment, within the time limit prescribed, of the debt arising when any of the goods listed in Annex 1 are removed from the common 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.

2. Decision-making procedure for temporarily prohibiting use of the comprehensive guarantee for a reduced amount or the comprehensive guarantee

- 2.1. The procedure for adopting Joint Committee decisions temporarily prohibiting use of the comprehensive guarantee for a reduced amount or the comprehensive guarantee in application of Article 58(5) or (6) (hereinafter referred to as the 'decision') shall be as follows:

- 2.2. A decision may be adopted at the request of one or more Contracting Parties.

- 2.3. Where such a request is made, the Contracting Parties shall inform each other of the facts they have established and shall consider whether the conditions of points 1.1 or 1.2 are fulfilled.

- 2.4. If the Contracting Parties consider that the conditions are fulfilled, they shall forward a draft decision to the Joint Committee for adoption by the written procedure described in point 2.5.

- 2.5. The Secretariat-General of the Commission shall send the draft decision to the non-Community Contracting Parties.

If the Secretariat-General has not received any written objections from the Contracting Parties within thirty days of the date when it sent the draft, the decision shall be adopted. The Secretariat-General shall inform the Contracting Parties of the adoption of the decision.

If the Secretariat-General receives any objections from one or more Contracting Parties within the time-limit, it shall inform the other Contracting Parties.

- 2.6. Each Contracting Party shall ensure publication of the decision.

- 2.7. The decision shall remain in force for twelve months. Nevertheless the Joint Committee may decide to extend its period of validity or annul it following re-examination by the Contracting Parties.

2.8. The following measures shall apply to transit operations involving goods which are subject to decisions prohibiting use of the comprehensive guarantee:

- one of the following phrases, measuring at least 100 × 10 mm and printed in red capital letters, shall be affixed diagonally to all copies of the transit declaration:
 - ES: GARANTÍA GLOBAL PROHIBIDA
 - DA: FORBUD MOD SAMLET KAUTION
 - DE: GESAMTBÜRGSCHAFT UNTERSAGT
 - EL: ΑΠΑΓΟΡΕΥΕΤΑΙ Η ΣΥΝΟΛΙΚΗ ΕΠΙΤΥΞΗ
 - EN: COMPREHENSIVE GUARANTEE PROHIBITED
 - FR: GARANTIE GLOBALE INTERDITE
 - IT: GARANZIA GLOBALE VIETATA
 - NL: DOORLOPENDE ZEKERHEID VERBODEN
 - PT: GARANTIA GLOBAL PROIBIDA
 - FI: YLEISVAKUUDEN KÄYTTÖ KIELLETTY
 - SV: SAMLAD SÄKERHET FÖRBJUDEN
 - CS: ZÁKAZ GLOBÁLNÍ ZÁRUKY
 - HU: ÖSSZEZESSÉG TILALMA
 - IS: ALLSHERJARTRYGGING BÖNNUD
 - NO: FORBUD MOT BRUK AV UNIVERSALGARANTI
 - PL: ZAKAZ KORZYSTANIA Z GWARANCJI GENERALNEJ
 - SK: ZÁKAZ CELKOVEJ ZÁRUKY
- by way of derogation from Article 36, the office of destination shall return the 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 72, he shall transmit the No 5 Copy to his local office of destination no later than on the working day following that on which he took receipt of the consignment.

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

When the use of the comprehensive guarantee has been prohibited temporarily for Annex I goods, holders of comprehensive guarantees may, upon request, use an individual guarantee. However, the following special conditions shall apply:

- the individual guarantee shall be put up in the form of a specific guarantee document which includes a reference to this Annex and covers only the goods referred to in the decision;
- this individual guarantee may be used only at the office of departure identified in the guarantee document;
- it may be used to cover several simultaneous or successive operations provided that the sum of the amounts involved in current operations for which the procedure has not yet been discharged does not exceed the amount of the individual guarantee;
- each time the procedure is discharged for a common transit operation covered by this individual guarantee, the amount corresponding to that operation shall be released and may be re-used to cover another operation up to the maximum amount of the guarantee.

4. Derogation from the decision temporarily prohibiting use of the comprehensive guarantee for a reduced amount or the comprehensive guarantee

4.1. Principals may be authorised to use a comprehensive guarantee for a reduced amount or a comprehensive guarantee to place under the common transit procedure goods to which the decision temporarily prohibiting such use applies if they can show that no debt has arisen in respect of the goods in question in the course of common transit operations which they have undertaken in the two years preceding the decision or, where debts have arisen during that period, if they can show that these were fully paid up by the debtor or the guarantor within the time limit prescribed.

To obtain authorisation to use a temporarily prohibited comprehensive guarantee, the principal must also meet the conditions set out in Article 58(2)(b).

4.2. Articles 50 to 55 shall apply *mutatis mutandis* to applications and authorisations for the derogations referred in point 4.1.

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

- ES: UTILIZACIÓN NO LIMITADA
 - DA: UBEGRÆNSET ANVENDELSE
 - DE: UNBESCHRÄNKTE VERWENDUNG
 - EL: ΑΠΕΡΙΟΡΙΣΤΗ ΧΡΗΣΗ
 - EN: UNRESTRICTED USE
 - FR: UTILISATION NON LIMITÉE
 - IT: UTILIZZAZIONE NON LIMITATA
 - NL: GEBRUIK ONBEPERKT
 - PT: UTILIZAÇÃO ILIMITADA
 - FI: KÄYTTÖÄ EI RAJOITETTU
 - SV: OBEGRÄNSAD ANVÄNDNING
 - CS: NEOMEZENÉ POUŽITÍ
 - HU: KORLÁTOZÁS ALÁ NEM ESŐ HASZNÁLAT
 - IS: ÓTAKMÖRKUÐ NOTKUN
 - NO: UBEGRENSET BRUK
 - PL: NIEOGRANICZONA WAŻNOŚĆ
 - SK: NEOBMEDZENÉ POUŽITIE
-

ANNEX B

Appendix II

COMMUNITY STATUS OF GOODS AND PROVISIONS ON THE EURO

Article 1

This Appendix lays down the rules for implementing the provisions on the Community status of goods and use of the euro in the Convention and Appendix I.

TITLE I

COMMUNITY STATUS OF GOODS

CHAPTER I

Scope

Article 2

1. Proof of the Community status of goods may be provided in accordance with this Title only if the goods to which the proof relates are carried directly from one Contracting Party to another.

The following shall be deemed to be carried directly from one Contracting Party to another:

- (a) goods carried without passing through the territory of a third country;
- (b) goods carried through the territory of one or more third countries on condition that carriage through such countries is covered by a single transport document made out in a Contracting Party.

2. This Title shall not apply to goods which:

- (a) are intended for export from the Contracting Parties;

or

- (b) are carried in accordance with the procedure for the international carriage of goods under cover of TIR carnets, unless:

- the goods to be unloaded in a Contracting Party are carried together with goods to be unloaded in a third country;

or

- the goods are carried from one Contracting Party to another via a third country.

3. This Title shall apply to goods carried by post (including parcel post) from a post office in one Contracting Party to a post office in another Contracting Party.

CHAPTER II

Establishing Community status

Competent office

Article 3

For the purposes of this Chapter 'competent office' shall be taken to mean the authorities with responsibility for certifying the Community status of goods.

General provisions

Article 4

1. Proof of the Community status of goods not moving under the T2 procedure may be furnished by means of one of the documents provided for in this Chapter.

2. The document used to prove the Community status of goods may be issued retroactively provided the conditions for its issue are fulfilled. Where this is the case one of the following phrases shall be entered on it, in red:

- ES: Expedido a posteriori
- DA: Udstedt efterfølgende
- DE: Nachträglich ausgestellt
- EL: Εκδοθέν εκ των υστέρων
- EN: Issued retroactively
- FR: Délivré a posteriori
- IT: Rilasciato a posteriori
- NL: Achteraf afgegeven
- PT: Emitido a posteriori
- FI: Annettu jälkikäteen
- SV: Utfärdat i efterhand
- CS: Vystaveno dodatečně
- HU: Utólag kiállítva
- IS: Útgefið eftir á
- NO: Utstedt i etterhånd
- PL: Wystawiony z mocą wsteczną
- SK: Vyhotovené dodatočne

SECTION 1

T2L DOCUMENT

Definition

Article 5

1. Subject to the conditions set out below, proof of the Community status of goods shall be furnished by the production of a T2L document.

2. A T2L document means any document bearing the symbol 'T2L' or 'T2LF'.

Form*Article 6*

1. The T2L document shall be drawn up on a form corresponding to one of the specimens in Appendix III.

2. The form may be supplemented, as appropriate, by one or more continuation sheets corresponding to the specimens in Appendix III, which shall be an integral part of the T2L document.

3. Loading lists drawn up in accordance with the specimen in Appendix III may be used instead of continuation sheets as the descriptive part of the T2L document, of which they shall be an integral part.

4. The forms referred to in paragraphs 1 to 3 shall be completed in accordance with Appendix III. They shall be printed and completed in one of the official languages of the Contracting Parties accepted by the competent authorities.

Special loading lists*Article 7*

1. The competent authorities of each country may authorise any person who satisfies the requirements of Article 49 of Appendix I to use as loading lists lists which do not comply with all the requirements of Appendix III.

2. The second subparagraph of Article 62(1) and Article 62(2) and (3) of Appendix I shall apply *mutatis mutandis*.

Drawing up a T2L form*Article 8*

1. Subject to the provisions of Article 19, the T2L document shall be drawn up in a single original.

2. At the request of the person concerned, a T2L document and, where necessary, any continuation sheets or loading lists used, shall be endorsed by the competent office. Such endorsement shall comprise the following, which should, as far as possible, appear in box 'C. Office of departure' of the documents:

- (a) in the case of the T2L document, the name and stamp of the competent office, the signature of one of the officials at that office, the date of endorsement and either the registration number or the number of the dispatch or export declaration, where this is required;
- (b) in the case of the supplementary form or loading list, the number appearing on the T2L document. The number shall be entered by means of a stamp incorporating the name of the competent office or by hand. In the latter case it shall be accompanied by the official stamp of the said office.

The documents shall be returned to the person concerned as soon as the customs formalities for the dispatch of the goods to the country of destination have been completed.

SECTION 2

COMMERCIAL DOCUMENTS**Invoice and transport document***Article 9*

1. The Community status of goods may be established by presenting an invoice or transport document relating to such goods and complying with the conditions in this Article.

2. The invoice or transport document referred to in paragraph 1 shall include at least the full name and address of the consignor or exporter, or of the person concerned where this person is not the consignor or exporter, the number and kind, marks and reference numbers of the packages, a description of the goods, the gross mass in kilograms and, where necessary, the container numbers.

The person concerned shall indicate clearly on the said document the symbol 'T2L' or 'T2LF', accompanied by his hand-written signature.

3. Where formalities are completed using official or private-sector data processing systems, the competent authorities shall authorise persons who so request to replace the signature provided for in paragraph 2 with a comparable technical device, using codes where applicable, which has the same legal consequences as a hand-written signature.

This facility shall be granted only if the technical and administrative conditions laid down by the competent authorities are met.

4. At the request of the person concerned, the invoice or transport document duly completed and signed by him shall be endorsed by the competent office. Such endorsement shall comprise the name and stamp of the competent office, the signature of one of the officials at that office, the date of endorsement and either the registration number or the number of the dispatch or export declaration where this is required.

5. The provisions of this Article shall apply only where the invoice or transport document covers Community goods alone.

6. For the purposes of this Convention, the invoice or transport document fulfilling the conditions and formalities set out in paragraphs 2 to 5 shall be equivalent to the T2L document.

7. For the purposes of Article 9(4) of the Convention, the customs office of an EFTA country whose territory goods have entered under cover of an invoice or transport document equivalent to a T2L document may attach to the T2 or T2L document which it issues for the goods a certified copy or photocopy of that invoice or transport document.

Shipping company's manifest*Article 10*

1. Subject to the conditions set out below, proof of the Community status of goods shall be furnished by presentation of the shipping company's manifest relating to the goods.

2. The manifest shall include at least the following information:

- (a) the name and full address of the shipping company;
- (b) the identity of the vessel;

(c) the place and date of loading;

(d) the place of unloading.

For each consignment the manifest shall also include:

(a) the reference for the bill of lading or other commercial document;

(b) the number and kind, marks and reference numbers of the packages;

(c) the normal trade description of the goods including sufficient detail to permit their identification;

(d) the gross mass in kilograms;

(e) where appropriate, the container identification numbers;

(f) the following entries for the status of the goods:

- the letter 'C' (equivalent to 'T2L') or 'F' (equivalent to 'T2LF'), for goods whose Community status may be demonstrated;
- the letter 'N' for all other goods.

3. At the request of the shipping company, the manifest it has duly completed and signed shall be endorsed by the competent authorities. The endorsement must include the name and stamp of the competent office, the signature of an official at that office and the date of endorsement.

Single manifest

Article 11

Where the simplified common transit procedure provided for in Article 112 of Appendix I is used, proof of the Community status of goods shall be provided by entering the letter 'C' (equivalent to 'T2L') or 'F' (equivalent to 'T2LF') alongside the relevant items on the manifest.

SECTION 3

PROOF SPECIFIC TO CERTAIN OPERATIONS

Carriage under cover of TIR carnets or ATA carnets

Article 12

1. Where goods are carried under cover of a TIR carnet in one of the cases referred to in Article 2(2)(b), or under cover of an ATA carnet, the declarant may, with a view to proving the Community status of the goods and subject to the provisions of Article 2, clearly enter the symbol 'T2L' or 'T2LF' in the space reserved for the description of goods together with his signature on all the relevant vouchers of the carnet used before presenting it to the office of departure for endorsement. On all the vouchers where it has been entered, the 'T2L' or 'T2LF' symbol should be authenticated with the stamp of the office of departure accompanied by the signature of the competent official.

2. Where the TIR carnet or the ATA carnet covers both Community goods and non-Community goods, the two categories of goods shall be shown separately and the symbol 'T2L' or 'T2LF' shall be entered in such a way that it clearly relates only to the Community goods.

Goods in passenger-accompanied baggage

Article 13

Where it is necessary to establish the Community status of goods accompanying passengers or contained in their luggage, the goods, provided that they are not intended for commercial use, are to be considered as Community goods when:

- (a) they are declared as Community goods and there is no doubt as to the accuracy of the declaration;
- (b) or, in other cases, when they are dealt with in accordance with the provisions of this Chapter.

SECTION 4

PROOF OF COMMUNITY STATUS OF GOODS PROVIDED BY THE AUTHORISED CONSIGNOR

Authorised consignor

Article 14

1. The competent authorities may authorise any person, hereinafter referred to as the 'authorised consignor', who satisfies the requirements of Article 49 of Appendix I and proposes to establish the Community status of goods by means of a T2L document in accordance with Article 6, or by means of one of the documents stipulated in Articles 9 to 11, hereinafter referred to as 'commercial documents', to use such documents without having to present them for endorsement to the competent office.

2. The provisions of Articles 50 to 55 of Appendix I shall apply *mutatis mutandis* to the authorisation referred to in paragraph 1.

Contents of the authorisation

Article 15

The authorisation shall specify in particular:

- (a) the office responsible for pre-authenticating the forms used for the documents concerned, as prescribed in Article 16(1)(a);
- (b) under what circumstances the authorised consignor must justify use of the forms;
- (c) the prohibited categories or movements of goods;
- (d) how and within what period the authorised consignor must notify the competent office so that it may carry out any checks that may be necessary before departure of the goods.

Pre-authentication and formalities on departure

Article 16

1. The authorisation shall stipulate that the front of the commercial documents concerned or box 'C. Office of departure' on the front of the forms used in drawing up the T2L document and any continuation sheet or sheets must be:

- (a) stamped in advance with the stamp of the office referred to in Article 15(1)(a) and signed by an official of that office;

or

- (b) stamped by the authorised consignor with a special metal stamp approved by the competent authorities and conforming to the specimen in Annex C1 to Appendix III. The stamp may be pre-printed on the forms if the printing is entrusted to a printer approved for that purpose.

The provisions of Article 68 of Appendix I shall apply *mutatis mutandis*.

2. Not later than on consignment of the goods, the authorised consignor shall complete and sign the form. In addition, he shall enter in a clearly identifiable space on the commercial document used, or in the box of the T2L document reserved for control by the office of departure, the name of the competent office, the date of completion of the document, and one of the following endorsements:

- ES: Expedido autorizado
- DA: Godkendt afsender
- DE: Zugelassener Versender
- EL: Εγκεκριμένος αποστολέας
- EN: Authorised consignor
- FR: Expéditeur agréé
- IT: Speditore autorizzato
- NL: Toegelaten afzender
- PT: Expedidor autorizado
- FI: Valtuutettu lähettäjä
- SV: Godkänd avsändare
- CS: Schválený odesílatel
- HU: Engedélyezett feladó
- IS: Viðurkenndur sendandi
- NO: Autorisert avsender
- PL: Upoważniony nadawca
- SK: Schválený odosielateľ

Waiving of the signature

Article 17

1. The competent authorities may authorise the authorised consignor not to sign T2L documents or commercial documents bearing the special stamp referred to in Annex C1 which are drawn up by an electronic or automatic data-processing system. Such authorisation shall be subject to the condition that the authorised consignor has previously given those authorities a written undertaking acknowledging his liability for the legal consequences arising from all T2L documents or commercial documents issued bearing the special stamp.

2. T2L documents or commercial documents drawn up in accordance with paragraph 1 shall contain in place of the authorised consignor's signature one of the following endorsements:

- ES: Dispensa de firma
- DA: Fritaget for underskrift
- DE: Freistellung von der Unterschriftsleistung
- EL: Δεν απαιτείται υπογραφή
- EN: Signature waived
- FR: Dispense de signature
- IT: Dispensa dalla firma
- NL: Van ondertekening vrijgesteld
- PT: Dispensada a assinatura

- FI: Vapautettu allekirjoituksesta
- SV: Befriad från underskrift
- CS: Osvobození od podpisu
- HU: Aláírás alóli mentesség
- IS: Undanbegið undirskrift
- NO: Fritatt for underskrift
- PL: Zwolniony ze składania podpisu
- SK: Oslobodenie od podpisu

Shipping company's manifest transmitted by electronic data interchange

Article 18

1. The competent authorities may authorise shipping companies not to draw up the manifest serving to demonstrate the Community status of goods until the day after the departure of the vessel at the latest and, at all events, before its arrival at the port of destination.

2. The authorisation referred to in paragraph 1 shall be granted only to international shipping companies which:

- (a) fulfil the conditions of Article 49 of Appendix I; by way of derogation from Article 49(1)(a) shipping companies need not be established in a Contracting Party if they have a regional office there;

and

- (b) use electronic data interchange systems to transmit information between the ports of departure and destination in the Contracting Parties;

and

- (c) operate a significant number of voyages between the countries on recognised routes.

3. On receipt of an application, the competent authorities of the country where the shipping company is established shall notify the authorities of the other countries in whose territories the ports of departure and destination are situated.

Provided no objection is received within sixty days of the date of notification, the competent authorities shall authorise use of the simplified procedure described in paragraph 4.

This authorisation shall be valid in the countries concerned and shall apply only to common transit operations between the ports to which it refers.

4. The simplification shall be operated as follows:

- (a) the manifest for the port of departure shall be transmitted by electronic data interchange system to the port of destination;
- (b) the shipping company shall enter in the manifest the information indicated in Article 10(2);
- (c) upon request, a printout of the data exchange manifest shall be presented to the competent authorities at the port of departure at the latest on the working day following the departure of the vessel and in any case before it arrives at its port of destination;

- (d) a printout of the data exchange manifest shall be presented to the competent authorities at the port of destination;
 - (e) the competent authorities at the port of departure shall carry out audits based on risk analysis;
 - (f) The competent authorities at the port of destination shall carry out audits based on risk analysis and, if necessary, transmit the relevant details of manifests to the competent authorities at the port of departure for verification.
5. Without prejudice to the provisions of Title IV of Appendix I:
- the shipping company shall notify all offences and irregularities to the competent authorities;
 - the competent authorities at the port of destination shall notify the competent authorities at the port of departure and the authority which issued the authorisation of all offences and irregularities at the earliest opportunity.

Obligation to make a copy

Article 19

The authorised consignor shall make a copy of each commercial document or of each T2L document issued under this Section. The competent authorities shall specify the conditions under which the copy document shall be presented for purposes of control and retained for not less than two years.

Controls upon the authorised consignor

Article 20

The competent authorities may carry out upon authorised consignors any controls they consider necessary. The said consignors shall furnish all the necessary information and facilities for this purpose.

CHAPTER III

Administrative assistance

Article 21

The competent authorities of the countries concerned shall assist one another in checking the authenticity and accuracy of the documents and verifying that the procedures used in accordance with the provisions of this Chapter to prove the Community status of goods have been correctly applied.

TITLE II

PROVISIONS CONCERNING THE EURO

Article 22

1. The equivalent in national currencies of the amounts expressed in euros referred to in this Convention shall be calculated by using the exchange rate in force on the first working day of October, and shall be applied from 1 January of the following year.

If no rate is available for a particular national currency, the rate to be applied shall be that for the first day for which a rate has been published after the first working day of October. If a rate has not been published after the first working day of October, the rate to be applied shall be that of the last day prior to that date for which a rate has been published.

2. The exchange rate for the euro to be used in applying paragraph 1 shall be that which was applicable on the date on which the common transit declaration covered by the individual guarantee voucher or vouchers was registered in accordance with Article 14(4) of Appendix I.

ANNEX C

APPENDIX III

TRANSIT DECLARATIONS AND OTHER DOCUMENTS*Article 1*

This Appendix covers the provisions, forms and specimens for making declarations and completing other documents used in the common transit procedure in accordance with the requirements of Appendices I and II.

TITLE I

FORMS USED FOR TRANSIT DECLARATIONS OR DOCUMENTS PROVING THE COMMUNITY STATUS OF GOODS*Article 2*

1. Forms used as transit declarations or documents proving the Community status of goods shall conform to the specimens in Annexes A1 to A4 to this Appendix.

2. A self-copying process shall be used for the entries required:

(a) in the case of Annexes A1 and A3, on the copies indicated in Annex A5;

(b) in the case of Annexes A2 and A4, on the copies indicated in Annex A6.

3. The forms shall be completed and used:

(a) as transit declarations, in accordance with the explanatory note in Annex A7;

(b) as documents proving the status of Community goods, in accordance with the explanatory note in Annex A8.

In both cases the codes in Annex A9 should be used where appropriate.

Article 3

1. Forms shall be printed on self-copying paper dressed for writing purposes and weighing at least 40 g/m². The paper must be sufficiently opaque for the information on one side not to affect the legibility of the information on the other side and its strength should be such that in normal use it does not easily tear or crease. The paper shall be white for all copies. However, on the copies used for transit (1, 4, and 5), boxes Nos 1 (except the middle subdivision), 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.

2. The different copies of forms shall be colour-coded as follows:

(a) on forms conforming to the specimens shown in Annexes A1 and A3:

- the right hand edge of copies 1, 2, 3 and 5 shall have a continuous margin of red, green, yellow and blue respectively;
- the right hand edge of copies 4, 6, 7 and 8 shall have a broken margin of blue, red, green and yellow respectively;

(b) on forms conforming to the specimens shown in Annexes A2 and A4, the right-hand edge of copies 1/6, 2/7, 3/8 and 4/5 shall have a continuous margin, and to the right of this a broken margin, of red, green, yellow and blue respectively.

The width of the continuous margins shall be approximately 3 millimetres. The broken margin shall be a line of squares of a side of 3 millimetres separated by spaces of 3 millimetres.

3. The format of the forms shall be 210 by 297 millimetres, with a maximum tolerance of 5 millimetres less and 8 millimetres more on the length.

4. Contracting Parties may stipulate that the forms must also show the name and address of the printer or a mark by which the printer may be identified.

5. Each Contracting Party may print its identifying mark in the top left-hand corner of the form. It may also print the words 'COMMON TRANSIT' in place of the words 'COMMUNITY TRANSIT'. Documents bearing such marks or either expression shall be accepted when presented in another Contracting Party.

Article 4

1. When formalities are completed using public or private computer systems, the competent authorities shall authorise those requesting the facility to replace the handwritten signature with a comparable technical device which may, where applicable, be based on the use of codes and which has the same legal consequences as a handwritten signature. This facility shall be granted only if the technical and administrative conditions laid down by the competent authorities are met.

2. When formalities are completed using public or private computer systems which also print out the declarations, the competent authorities may provide for direct authentication by those systems of the declarations thus produced, in place of the manual or mechanical application of the customs office stamp and the signature of the competent official.

TITLE II

FORMS OTHER THAN THE SINGLE ADMINISTRATIVE DOCUMENT**Loading lists***Article 5*

1. Forms used for drawing up loading lists shall conform to the specimen in Annex A10. They shall be completed in accordance with the explanatory note in Annex A11.

2. The forms shall be printed on paper dressed for writing purposes, weighing at least 40 g/m² and sufficiently strong to prevent easy tearing or creasing in normal use. The colour may be decided by those concerned.

3. The format of the forms shall be 210 by 297 millimetres, with a maximum tolerance of 5 millimetres less and 8 millimetres more on the length.

Transit advice note

Article 6

1. Forms used for transit advice notes shall conform to the specimen in Annex A12.
2. The forms shall be printed on paper dressed for writing purposes, weighing at least 40 g/m² and sufficiently strong to prevent easy tearing or creasing in normal use. The paper shall be white.
3. The format of the forms shall be 210 by 148 millimetres.

Receipt

Article 7

1. Forms for making out receipts shall conform to the specimen in Annex A13.
2. The forms shall be printed on paper dressed for writing purposes, weighing at least 40 g/m² and sufficiently strong to prevent easy tearing or creasing in normal use. The paper shall be white.
3. The format of the forms shall be 148 by 105 millimetres.

Individual guarantee

Article 8

1. Forms for drawing up individual guarantee certificates shall conform to the specimen in Annex B3.
2. The forms shall be printed on paper free of mechanical pulp, dressed for writing purposes and weighing at least 55 g/m². It shall have a printed guilloche pattern background in red so as to reveal any falsification by mechanical or chemical means. The paper shall be white.
3. The format of the forms shall be 148 by 105 millimetres.
4. The forms shall show the name and address of the printer, or a mark by which he may be identified, and a serial identification number.

Comprehensive guarantee and guarantee waiver certificates

Article 9

1. Forms for drawing up comprehensive guarantee or guarantee waiver certificates, hereinafter referred to as 'certificates', shall conform to the specimens in Annexes B5 and B6. They shall be completed according to the explanatory notes in Annex B7.
2. The certificates shall be printed on white paper free of mechanical pulp and weighing at least 100 g/m². They shall have a guilloche pattern background on both sides so as to reveal any falsification by mechanical or chemical means. The background shall be:
 - green for guarantee certificates;
 - pale blue for guarantee waiver certificates.
3. The format of the forms shall be 210 by 148 millimetres.

4. The Contracting Parties shall be responsible for printing the forms or having them printed. Each certificate shall bear a serial identification number.

Provisions common to all of Title II

Article 10

1. Forms should be completed using a typewriter or other mechanical or similar process. Forms referred to in Articles 5 to 7 may also be completed legibly in manuscript, in which case they shall be completed in ink and in block letters.
2. Forms shall be drawn up in one of the official languages of the Contracting Parties which is acceptable to the competent authorities of the country of departure. This provision shall not apply to individual guarantee vouchers.
3. The competent authorities of another country in which the forms must be produced may if necessary require a translation into the official language, or one of the official languages, of that country.
4. The language to be used for the comprehensive guarantee and guarantee waiver certificates shall be designated by the competent authorities of the country responsible for the guarantee office.
5. No erasures or alterations shall be made. Amendments shall be made by striking out the incorrect particulars and, where appropriate, adding those required. Any such amendments shall be initialled by the person making the amendment and expressly endorsed by the competent authorities.
6. A Contracting Party may apply special measures in respect of the forms referred to in this Title with a view to increasing security, provided that it first obtains the agreement of the other Contracting Parties and that this does not prejudice the correct application of the Convention.

TITLE III

TRANSIT DECLARATION AND FORMS WHEN USING ELECTRONIC DATA INTERCHANGE

Transit declaration

Article 11

A transit declaration as defined in Article 18(1) of Appendix I shall conform to the structure and particulars in Annex D1 using the codes in Annex D2.

Transit accompanying document

Article 12

The Transit Accompanying Document shall conform to the specimen and particulars in Annex D3. It shall be produced and used according to the explanatory notes in Annex D4.

List of Items

Article 13

The List of Items shall conform to the specimen and particulars in Annex D5. It shall be produced and used according to the explanatory notes in Annex D6.

ANNEX A5

**COPIES OF THE FORMS REFERRED TO IN ANNEXES A1 AND A3 ON WHICH THE PARTICULARS
ENTERED IN THE TOP COPY MUST APPEAR BY A SELF-COPYING PROCESS**

(counting Copy No 1)

Box No	Copies
I. BOXES FOR ECONOMIC OPERATORS	
1	1 to 8 except the middle subdivision
2	1 to 3
3	1 to 5 ⁽¹⁾
4	1 to 8
5	1 to 8
6	1 to 8
8	1 to 5 ⁽¹⁾
15	1 to 8
17	1 to 8
18	1 to 5 ⁽¹⁾
19	1 to 5 ⁽¹⁾
21	1 to 5 ⁽¹⁾
25	1 to 5 ⁽¹⁾
27	1 to 5 ⁽¹⁾
31	1 to 8
32	1 to 8
33	first subdivision on the left 1 to 8 remaining subdivisions
35	1 to 3
38	1 to 8
40	1 to 5 ⁽¹⁾
44	1 to 5 ⁽¹⁾
50	1 to 8
51	1 to 8
52	1 to 8
53	1 to 8
54	1 to 4
55	—
56	—
II. BOXES FOR THE ADMINISTRATION	
C	1 to 8 ⁽²⁾
D/J	1 to 4
E/J	—
F	—
G	—
H	—
I	—

⁽¹⁾ Under no circumstances may users be required to complete these boxes on copy 5 for the purposes of transit.

⁽²⁾ The country of departure may choose whether these particulars must appear on the copies specified.

ANNEX A6

**COPIES OF THE FORMS REFERRED TO IN ANNEXES A2 AND A4 ON WHICH THE PARTICULARS
ENTERED IN THE TOP COPY MUST APPEAR BY A SELF-COPYING PROCESS**

(counting Copy No 1/6)

Box No	Copies
I. BOXES FOR ECONOMIC OPERATORS	
1	1 to 4 except the middle subdivision
2	1 to 4
3	1 to 4
4	1 to 4
5	1 to 4
6	1 to 4
8	1 to 4
15	1 to 4
17	1 to 4
18	1 to 4
19	1 to 4
21	1 to 4
25	1 to 4
27	1 to 4
31	1 to 4
32	1 to 4
33	first subdivision on the left 1 to 4 remaining subdivisions 1 to 3
35	1 to 4
38	1 to 4
40	1 to 4
44	1 to 4
50	1 to 4
51	1 to 4
52	1 to 4
53	1 to 4
54	1 to 4
55	—
56	—
II. BOXES FOR THE ADMINISTRATION	
C	1 to 4
D/J	1 to 4
E/J	—
F	—
G	—
H	—
I	—

ANNEX A7

EXPLANATORY NOTE ON COMPLETING TRANSIT DECLARATION FORMS

TITLE ONE

GENERAL**A. General description**

Save where the Convention provides otherwise, the forms referred to in Annexes A1 to A4 to this Appendix are to be used for placing goods under the transit procedure.

In the case of the forms referred to in Annexes A1 and A3 to this Appendix, only copies 1, 4 and 5 are to be used as follows:

- copy 1 is to be kept by the competent authorities of the country of departure;
- copy 4 is to accompany the goods and then be kept by the competent authorities of the country of destination;
- copy 5 is to accompany the goods and is the return copy for the common transit procedure.

The forms referred to in Annexes A2 and A4 to this Appendix may also be used where declarations are processed by a computerised system. Where this is so two sets, each comprising at least copies 1/6 and 4/5, should be used, the first set for the particulars to be entered in copies 1 and 4 above, and the second set for those to be entered in copy 5.

In each set, highlight the numbers of the copies being used by striking out in the margin the numbers of those not being used.

Each set, as defined above, is so designed that the chemical treatment of the paper ensures the reproduction of the requisite information on the various copies.

If they prefer, traders may also use privately printed sets of the type they have chosen as long as the form used conforms to the official specimen.

Where a transit declaration is processed at an office of departure by a computerised system, one copy of the declaration must be lodged at that office.

B. Particulars required

The forms concerned contain all the details which may be required by the various countries. Some boxes must always be completed whilst others need be completed only where this is required by the country in which the formalities are carried out. The section of this explanatory note covering the use of the various boxes should therefore be followed carefully. In any case the maximum requirement is for the following boxes to be completed:

- boxes 1 (except the second sub-division), 2, 3, 4, 5, 6, 8, 15, 17, 18, 19, 21, 25, 27, 31, 32, 33 (first sub-division), 35, 38, 40, 44, 50, 51, 52, 53, 55, 56 (i.e. those with a green background).

C. Instructions for completion of the form

Forms should be completed using a typewriter or a mechanographical or similar process. They may also be completed legibly by hand, in ink and in block letters. To line up the form correctly when using a typewriter, the form should be inserted in the machine in such a way that the first letter of the box 2 entry is typed in the position box in the top left-hand corner.

Forms must contain no erasures or overwriting. Subject to the requirements of Article 25 of Appendix I, any alterations must be made by crossing out incorrect particulars and, where appropriate, adding those required. Any alterations made in this way must be initialled by the person making them and expressly endorsed by the competent authorities. Where necessary, the latter may require a new declaration to be lodged.

An automatic reproduction process may also be used instead of any of the above methods, or forms may be produced and completed by this means, provided that the provisions on specimens, paper, size, language used, legibility, prohibition of erasures and alterations and amendments are strictly observed.

Principals need complete only the numbered boxes, as necessary. The other boxes, identified by a capital letter, are reserved exclusively for internal use by the administrations.

The copy to be kept at the office of departure must bear the original of the principal's signature.

Where the rules (in particular those of Article 12(1) of the Convention and Article 34(3) of Appendix I) require additional copies of the transit declaration to be provided, the principal may use continuation sheets or photocopies, as necessary.

These must then be signed by the principal and presented to the competent authorities, who must endorse them in the same way as they endorse the single administrative document. Save where the rules provide otherwise, these documents must be marked 'copy' and the competent authorities must accept them on the same terms as the originals, provided the said authorities consider the documents genuine and legible.

TITLE II

PARTICULARS TO BE ENTERED IN THE DIFFERENT BOXES

I. Formalities in the country of departure

Box 1: Declaration

The following must be entered in the third subdivision:

1. where goods are required to move under the T2 procedure:
T2 or T2F;
2. where goods are required to move under the T1 procedure:
T1;
3. for the consignments referred to in Article 19 of Appendix I:
T.

In this case the space following the letter T must be struck through.

Box 2: Consignor/Exporter

This box is optional for the Contracting Parties.

Enter the full name and address of the consignor/exporter concerned. The Contracting Parties may add to the explanatory note the requirement to include a reference to the identification number allocated by the competent authorities for tax, statistical or other purposes.

Where consignments are grouped, the Contracting Parties may provide that one of the following entries be made in this box and that the list of consignors be attached to the declaration:

- ES: Varios
- DA: Diverse
- DE: Verschiedene
- EL: Διάφορα
- EN: Various
- FR: Divers
- IT: Vari
- NL: Diverse
- PT: Diversos
- FI: Useita
- SV: Flera
- CS: Různí
- HU: Többféle
- IS: Ýmis
- NO: Diverse
- PL: Różne
- SK: Rôzni

Box 3: Forms

Enter the serial number of the set and the total number of sets of forms and continuation sheets used. For example, if there is one form and two continuation sheets, enter 1/3 on the form, 2/3 on the first continuation sheet and 3/3 on the second continuation sheet.

When the declaration covers only one item (i.e. when only one 'goods description' box has to be completed) do not enter anything in box 3; enter the figure '1' in box 5 instead.

When two sets of 4 copies are used instead of one set of 8 copies, the two sets are to be treated as one.

Box 4: Number of loading lists

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

Box 5: Items

Enter the total number of items listed in the transit declaration.

Box 6: Total packages

This box is optional for the Contracting Parties. Enter the total number of packages making up the consignment in question.

Box 8: Consignee

Enter the full name and address of the person(s) or company(ies) to whom the goods are to be delivered. Where consignments are grouped, the Contracting Parties may provide that one of the entries referred to under box 2 be made in this box and that the list of consignees be attached to the transit declaration.

The Contracting Parties may allow this box not to be completed if the consignee is established outside the territory of the Contracting Parties.

The identification number need not be shown at this stage.

Box 15: Country of dispatch/export

Enter the name of the country from which the goods are to be dispatched/exported.

Box 17: Country of destination

Enter the name of the country.

Box 18: Identity and nationality of means of transport at departure

Enter the means of identification, e.g. the registration number(s) or name, of the means of transport (lorry, ship, railway wagon, aircraft) on which the goods are directly loaded on presentation at the office of departure, followed by the nationality of the means of transport (or that of the means of transport providing propulsion for the whole if it is made up of several means of transport), using the codes laid down for the purpose. For example, where a tractor and a trailer with different vehicle registration numbers are used, enter the registration numbers of both tractor and trailer, and the nationality of the tractor.

Where goods are moved by fixed transport installations, do not enter anything for registration number or nationality in this box. Where goods are carried by rail, do not enter anything for nationality.

In other cases, declaration of the nationality is optional for the Contracting Parties.

Box 19: Container (Ctr)

This box is optional for the Contracting Parties.

Use the codes provided for the purpose to enter particulars of the presumed situation at the border of the Contracting Party in whose territory the office of departure is located, as known at the time the goods were placed under the common transit procedure.

Box 21: Identity and nationality of the active means of transport crossing the border

The requirement to enter the means of identification in this box is optional for the Contracting Parties.

The requirement to enter the nationality is obligatory.

However, where goods are carried by rail or moved by fixed installation, do not make any entries for registration number or nationality.

Using the appropriate code, enter the type (lorry, ship, railway wagon, aircraft, etc.) and the means of identification (e.g. registration number or name) of the active means of transport (i.e. the means of transport providing propulsion) which it is presumed will be used at the frontier crossing point on exit from the Contracting Party where the office of departure is located, followed by the code for the nationality of the means of transport, as known at the time the goods were placed under the common transit procedure.

Where combined transport or several means of transport are used, the active means of transport is the unit which provides propulsion for the whole combination. For example, when a lorry is on a sea-going vessel, the active means of transport is the ship and where a combination of a tractor and a trailer is used, the active means of transport is the tractor.

Box 25: Mode of transport at the border

This box is optional for the Contracting Parties.

Use the codes provided for the purpose to enter the mode of transport which it is presumed will provide the active means of transport on which the goods will leave the territory of the Contracting Party in which the office of departure is located.

Box 27: Place of loading

This box is optional for the Contracting Parties.

Where a code is provided, use it to enter the place where the goods are to be loaded onto the active means of transport on which they are to cross the border of the Contracting Party in whose territory the office of departure is located, as known at the time the goods are placed under the common transit procedure.

Box 31: Packages and description of goods, marks and numbers, container No(s), number and kind

Enter the marks, numbers, number and kind of packages or, in the case of unpackaged goods, enter the number of such goods covered by the declaration, or one of the following:

- ES: A granel
- DA: Bulk
- DE: Lose
- EL: Χύμα
- EN: Bulk
- FR: Vrac
- IT: Alla rinfusa
- NL: Los gestort
- PT: A granel
- FI: Irtotavaraa
- SV: Bulk
- CS: Volně loženo
- HU: Ömlesztett
- IS: Vara í lausu
- NO: Bulk
- PL: Luzem
- SK: Voľne

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

Box 32: Item number

Give the number of the item shown in the list of items declared in box 5.

Where a declaration covers only one item, the Contracting Parties need not require this box to be completed as the figure '1' should already have been entered in box 5.

Box 33: Commodity code

This box must be completed where:

- the same person makes a transit declaration at the same time as, or following, a customs declaration which includes a commodity code; or
- a transit declaration covers goods on the list in Annex I to Appendix I.

Enter the code for the goods.

In T2 and T2F transit declarations made in an EFTA country this box need not be completed unless the preceding transit declaration includes a commodity code.

If it does, give the code entered in the corresponding declaration.

In all other cases use of this box is optional.

Box 35: Gross mass

Enter the gross mass, in kilograms, of the goods described in the corresponding box 31. The gross mass is the aggregate mass of the goods including all packing but excluding containers and other transport equipment.

Where a declaration covers several types of goods, it is sufficient to enter the total gross mass in the first box 35 and leave the remaining boxes 35 blank.

Box 38: Net mass

This box is optional for the Contracting Parties. Enter the net mass, in kilograms, of the goods described in the corresponding box 31.

The net mass is the mass of the goods themselves excluding all packaging.

Box 40: Summary declaration/previous document

Enter the reference for the preceding customs-approved treatment or use or for any corresponding customs documents. Where more than one reference has to be given, the Contracting Parties may provide that the following be entered in this box and that a list of the references concerned accompany the transit declaration:

- ES: Varios
- DA: Diverse
- DE: Verschiedene
- EL: Διάφορα
- EN: Various
- FR: Divers
- IT: Vari
- NL: Diverse
- PT: Diversos
- FI: Useita
- SV: Flera
- CS: Různé
- HU: Többféle
- IS: Ýmis
- NO: Diverse
- PL: Różne
- SK: Rôzne

Box 44: Additional information, documents produced, certificates and authorisations

Enter the details required under any specific rules applicable in the country of dispatch/export together with the reference numbers of the documents produced in support of the declaration (e.g. the serial number of the T5 control copy, the export licence or permit number, the data required under veterinary and phytosanitary regulations, the bill of lading number). Do not complete the sub-division 'Additional Information code (AI)'.

Box 50: Principal and authorised representative, place, date and signature

Enter the full name (person or company) and address of the principal and the identification number, if any, allocated by the competent authorities. If appropriate, enter the full name (person or company) of the authorised representative signing on behalf of the principal.

Subject to any specific provisions on the use of computerised systems, the original of the handwritten signature of the person concerned must appear on the copy which is to be kept at the office of departure. Where the person concerned is a legal person, the signatory should add after his signature his full name and the capacity in which he is signing.

Box 51: Intended offices of transit (and countries)

Enter the intended office of entry into each Contracting Party whose territory is to be transited in the course of carriage or, where the operation involves transiting territory other than that of the Contracting Parties, the office of exit by which the means of transport will leave the territory of the Contracting Parties. The transit offices are shown in the list of offices competent for common transit operations. After the name of the office, enter the code for the country concerned.

Box 52: Guarantee

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

Where a comprehensive guarantee, a guarantee waiver or individual guarantee furnished by a guarantor is not valid for all the Contracting Parties, add 'not valid for' followed by the codes for the Contracting Party or Parties concerned.

Box 53: Office of destination (and country)

Enter the name of the office where the goods are to be presented in order to complete the transit operation. The offices of destination are shown in the list of offices competent for common transit operations.

After the name of the office, enter the code for the country concerned.

II. 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 Copies No 4 and 5 of the transit declaration 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.

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.

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

Where those authorities consider that the common transit operation concerned may continue in the normal way they shall, once they have taken any steps that may be necessary, endorse Copies No 4 and 5 of the transit declaration.

— 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. Here, endorsement by the competent authorities is not necessary.

TITLE III

INSTRUCTIONS ON THE CONTINUATION SHEETS

A. Continuation sheets may be used only if a declaration covers more than one item (see box 5). They must be presented together with a form corresponding to Annex A1 or A2.

B. The instructions in Titles I and II above apply equally to continuation sheets.

However:

- enter 'T1bis', 'T2bis' or 'T2Fbis' in the third subdivision of box 1 in accordance with the common transit procedure applicable to the goods concerned;
- use of box 2 and box 8 of the continuation sheet in Annex A3 and of box 2/8 of the continuation sheet in Annex A4 is optional for the Contracting Parties and should show only the name and identification number, if any, of the person concerned.

C. If continuation sheets are used,

- any boxes for 'description of goods' which have not been used must be struck out to prevent later use;
 - boxes 32 (Item number), 33 (Commodity code), 35 (Gross mass (kg)), 38 (Net mass (kg)) and 44 (Additional information, documents produced, certificates and authorisations) of the transit declaration or T2L form used must be struck through and box 31 (Packages and goods description) may not be used to enter the marks, numbers, number and kind of packages or goods description. A reference to the serial number and the symbol of the different continuation sheets shall be entered in box 31 (Packages and goods description) of the transit declaration or T2L form used.
-

ANNEX A8

EXPLANATORY NOTE ON COMPLETING FORMS TO BE USED FOR ESTABLISHING THE COMMUNITY STATUS OF GOODS**A. General description**

1. Where the Community status of goods has to be established for the purposes of the Convention, forms conforming to Copy No 4 of the specimen in Annex A1 or Copy No 4/5 of the specimen in Annex A2 to this Appendix must be used. Where necessary one or more continuation sheets complying with Copy No 4 or Copy No 4/5 of the specimens in, respectively, Annexes A3 and A4 to this Appendix must be used.
2. The person concerned should complete only the boxes at the top of the form under the heading 'Important note'.
3. Forms must be completed using a typewriter or mechanographical or similar process. They may also be completed legibly by hand, in ink and in block letters.
4. No erasures or alterations may be made. Any alterations must be made by crossing out the incorrect particulars and, where appropriate, adding those required. Any alterations made in this way must be initialled by the person making them and expressly endorsed by the competent authorities. Where necessary, the latter may require a new declaration to be lodged.
5. Any unused spaces in the boxes to be completed by the person concerned must be struck through so that no subsequent entries can be made.

B. Particulars to be entered in the different boxes**Box 1: Declaration**

Enter 'T2L' or 'T2LF' in the third subdivision.

Where continuation sheets are used, enter 'T2Lbis' or 'T2LFbis', as appropriate, in the third subdivision of box 1 of the forms used for the purpose.

Box 2: Consignor/Exporter

This box is optional for the Contracting Parties. Enter the full name and address of the consignor/exporter. The countries in question may add to the explanatory note the requirement to include a reference to the identification number allocated by the competent authorities for tax, statistical or other purposes. Where consignments are grouped, the said countries may provide that one of the following entries be made in this box and that the list of consignors be attached to the declaration:

- ES: Varios
- DA: Diverse
- DE: Verschiedene
- EL: Διάφορα
- EN: Various
- FR: Divers
- IT: Vari
- NL: Diverse
- PT: Diversos
- FI: Useita
- SV: Flera
- CS: Různí
- HU: Többféle
- IS: Ýmis
- NO: Diverse
- PL: Różne
- SK: Rôzni

Box 3: Forms

Give the number of the form and the total number of forms used, for example: if the T2L document is made out on a single form, enter 1/1; if the T2L document has a T2Lbis continuation sheet, enter 1/2 on the T2L document and 2/2 on the continuation sheet; if the T2L document has two T2Lbis continuation sheets, enter 1/3 on the T2L document, 2/3 on the first T2Lbis continuation sheet and 3/3 on the second T2Lbis continuation sheet.

Box 4: Loading lists

Enter the number of loading lists attached.

Box 5: Items

Enter the total number of items listed in the T2L document.

Box 14: Declarant/Representative

Enter the full name and address of the declarant/representative in accordance with the provisions in force. If the person concerned is the same as the consignor entered in box 2 enter one of the following:

- ES: Expedidor
- DA: Afsender
- DE: Versender
- EL: Αποστολέας
- EN: Consignor
- FR: Expéditeur
- IT: Speditore
- NL: Afzender
- PT: Expedidor
- FI: Lähetäjä
- SV: Avsändare
- CS: Odesílatel
- HU: Feladó
- IS: Sendandi
- NO: Avsender
- PL: Nadawca
- SK: Odosielateľ

The countries in question may add to the explanatory note the requirement to include the identification number allocated by the competent authorities for tax, statistical or other purposes.

Box 31: Packages and description of goods, marks and numbers, container No(s), number and kind

Enter the marks, numbers, number and kind of packages or, in the case of unpackaged goods, enter the number of such goods covered by the document or one of the following:

- ES: A granel
- DA: Bulk
- DE: Lose
- EL: Χύμα
- EN: Bulk
- FR: Vrac
- IT: Alla rinfusa
- NL: Los gestort
- PT: A granel
- FI: Irtotavaraa
- SV: Bulk
- CS: Volně loženo
- HU: Ömlesztett
- IS: Vara í lausu
- NO: Bulk
- PL: Luzem
- SK: Voľne

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

Box 32: Item number

Give the number of the item shown in the list in Box 5 of the accompanying T2L document, continuation sheets or loading lists.

Where a T2L document covers only one item, the Contracting Parties need not require this box to be completed as the figure '1' should already have been entered in box 5.

Box 33: Commodity code

In T2L documents made out in an EFTA country, this box has to be completed only where the transit declaration or previous document includes a commodity code.

Box 35: Gross mass

Enter the gross mass, in kilograms, of the goods described in the corresponding box 31. The gross mass is the aggregate mass of the goods including all packing but excluding containers and other transport equipment.

Where a T2L document covers several types of goods, it is sufficient to enter the total gross mass in the first box 35 and leave the remaining boxes 35 blank.

Box 38: Net mass

In EFTA countries this box has to be completed only where the preceding T2 document includes an entry for net mass. Enter the net mass, in kilograms, of the goods described in the corresponding box 31. The net mass is the mass of the goods themselves excluding all packaging.

Box 40: Summary declaration/previous document

Enter the type, number, date and issuing office of the declaration or previous document used as a basis for drawing up the T2L.

Box 44: Additional information, documents produced, certificates and authorisations

In EFTA countries this box has to be completed only where an entry has been made in the equivalent box in the transit declaration or preceding document. Any such entries must be repeated on the T2L document.

Box 54: Place and date, signature and name of the declarant or his representative

Subject to any specific provisions on the use of computerised systems, the signature of the person concerned, followed by his name and forename, must appear on the T2L document. When the person concerned is a legal person, the signatory should add after this signature and name the capacity in which he is signing.

ANNEX A9

CODES TO BE USED WHEN COMPLETING TRANSIT DECLARATION FORMS AND DOCUMENTS PROVING THE COMMUNITY STATUS OF GOODS

Box 19: Container

The applicable codes are:

0: goods not carried in containers;

1: goods carried in containers.

Box 25: Mode of transport at the border:

The applicable codes are:

Codes for modes of transport, postal and other consignments

A. 1-figure code (obligatory);

B. 2-figure code (second digit optional for the Contracting Parties)

A	B	Standing for
1	10	Maritime transport
	12	Railway wagon on sea-going vessel
	16	Powered road vehicle on sea-going vessel
	17	Trailer or semi-trailer on sea-going vessel
	18	Inland waterway vessel on sea-going vessel
2	20	Rail transport
	23	Road vehicle on rail-wagon
3	30	Road transport
4	40	Air transport
5	50	Postal consignments
7	70	Fixed transport installation
8	80	Inland waterway transport
9	90	Own propulsion

Box 27: Place of loading/unloading

Codes to be adopted by the Contracting Parties.

Box 33: Commodity code

First sub-division

Give the commodity code made up of at least the six digits of the Harmonised Commodity Description and Coding System. However, in the Community give the eight digits of the Combined Nomenclature where a Community provision so requires.

Other sub-divisions

To be completed using any other specific codes of the Contracting Parties (such codes should be entered starting immediately after the first sub-division).

Box 51: Intended transit offices

Country codes

This country code is the ISO alpha-2 code (ISO 3166).

The applicable codes are:

Belgium:	BE
Denmark:	DK
Germany:	DE
Greece:	GR
Spain:	ES
France:	FR
Ireland:	IE
Italy:	IT
Luxembourg:	LU
Netherlands:	NL
Austria:	AT
Portugal:	PT
Finland:	FI
Sweden:	SE
United Kingdom:	GB
Hungary:	HU
Iceland:	IS
Norway:	NO
Poland:	PL
Slovakia:	SK
Switzerland:	CH
Czech Republic:	CZ

Box 52: Guarantee

Guarantee codes

The applicable codes are:

Situation	Code	Other entries
For guarantee waiver (Article 57 of Appendix I)	0	— guarantee waiver certificate number
For comprehensive guarantee	1	— comprehensive guarantee certificate number — office of guarantee
For individual guarantee by a guarantor	2	
For individual guarantee in cash	3	
For individual guarantee in the form of vouchers	4	— individual guarantee voucher number
For guarantee not required (Article 7 of Appendix I)	6	
For guarantee not required for the journey between the office of departure and the office of transit (Article 10(2)(b) of the Convention)	7	
For individual guarantee of the type under point 3 of Annex IV to Appendix I	9	— reference for the guarantee undertaking — office of guarantee

Country codes:

The codes adopted for box 51 are applicable.

Box 53: Office of destination (and country)

Use the codes shown for box 51.

LOADING LIST

No	Marks, numbers, number and kind of packages; description of goods	Country of dispatch	Gross mass (kg)	Reserved for official use

(Signature)

ANNEX A11

EXPLANATORY NOTE ON THE LOADING LIST

TITLE I

GENERAL

1. Definition

The loading list referred to in Article 5 of Appendix III means a document having the characteristics described in this Annex.

2. Loading list form

2.1. Only the front of the form may be used as a loading list.

2.2. The features of a loading list are:

- (a) the heading 'Loading List';
- (b) a 70 by 55 millimetre box divided into an upper part of 70 by 15 millimetres and a lower part of 70 by 40 millimetres;
- (c) columns with the following headings in the following order:
 - serial number,
 - marks, numbers, number and kind of packages, goods description,
 - country of dispatch/export,
 - gross mass in kilograms,
 - reserved for the administration.

Users may adjust the width of the columns to their needs. However, the column headed 'reserved for the administration' must always be at least 30 millimetres wide. Users may also decide for themselves how to use the spaces other than those referred to in points (a), (b) and (c).

2.3. A horizontal line must be drawn immediately under the last entry and any spaces not used must be scored through to prevent later additions.

TITLE II

PARTICULARS TO BE ENTERED IN THE DIFFERENT HEADINGS

1. Box

1.1. Upper part

Where a loading list accompanies a transit declaration, the principal must enter 'T1', 'T2' or 'T2F' in the upper part of the box.

Where a loading list accompanies a T2L document, the person concerned must enter 'T2L' or 'T2LF' in the upper part of the box.

1.2. Lower part

The particulars listed in paragraph 4 of Title III below must be entered in this part of the box.

2. Columns

2.1. Serial number

Every item shown on the loading list must be preceded by a serial number.

2.2. Marks, numbers, number and kind of packages, goods description

Where a loading list accompanies a transit declaration, the particulars must be entered in accordance with Annexes A7 and A9. The list must include the information entered in boxes 31 (Packages and goods description), 44 (Additional information, documents produced, certificates and authorisations) and, where appropriate, 33 (Commodity code) and 38 (Net mass) of the transit declaration.

Where a loading list accompanies a T2L document, the particulars must be entered in accordance with Annexes A8 and A9.

2.3. *Country of dispatch/export*

Enter the name of the country from which the goods are being consigned or exported. Do not use this column where a loading list accompanies a T2L document.

2.4. *Gross mass (kg)*

Enter the details entered in Box 35 of the SAD (see Annexes A7 and A8 to Appendix III).

TITLE III

USE OF LOADING LISTS

1. A transit declaration may not have both a loading list and one or more continuation sheets attached to it.
2. Where a loading list is used, boxes 15 (Country of dispatch/export), 32 (Item number), 33 (Commodity code), 35 (Gross mass (kg)) and, where appropriate, 44 Additional information, documents produced, certificates and authorisations) of the transit declaration form must be struck through and box 31 (Packages and goods description) may not be used to enter the marks, numbers, number and kind of packages or goods description. A reference to the serial number and the symbol of the different loading lists shall be entered in box 31 (Packages and goods description) of the transit declaration form used.
3. The loading list must be produced in the same number of copies as the form to which it relates.

Where an office of departure uses a data-processing system to handle a transit declaration and the same system to enter the data of the related loading list, it is sufficient to lodge a single copy of the loading list with that office. In all other cases at least three copies of the list must be lodged.
4. When a transit declaration is registered the loading list must be given the same registration number as the form to which it relates. This number must be entered by using a stamp which includes the name of the office of departure, or by hand. If entered by hand, it must be endorsed by the official stamp of the office of departure.

It is not obligatory for an official of the office of departure to sign the forms.
5. Where several loading lists are attached to one form used for the purpose of a T1 or T2 procedure, the lists must bear a serial number allocated by the principal, and the number of loading lists attached must be entered in box 4 (Loading lists) of the said form.
6. The provisions of paragraphs 1 to 5 apply, as appropriate, where a loading list is attached to a T2L document.

ANNEX A12

TC10 — TRANSIT ADVICE NOTE		
Identification of means of transport:		
TRANSIT DECLARATION		OFFICE OF TRANSIT INTENDED (AND COUNTRY):
Type (T1, T2 or T2F) and number	Office of departure	
		FOR OFFICIAL USE Date of transit: (Signature) Official stamp

ANNEX A13

TC11 — RECEIPT

The office of destination at
hereby certifies that document T1, T2, T2F ⁽¹⁾
control copy T5 ⁽¹⁾
registered on under No
by the office at
has been lodged.

Official
stamp

At, on
.....
(Signature)

⁽¹⁾ Delete as necessary.

ANNEX B1

COMMON/COMMUNITY TRANSIT PROCEDURE

GUARANTEE DOCUMENT

INDIVIDUAL GUARANTEE

I. Undertaking by the Guarantor

1. The undersigned ⁽¹⁾.....

resident at ⁽²⁾.....

hereby jointly and severally guarantees, at the office of guarantee of.....

up to a maximum amount of.....

in favour of the European Community comprising the Kingdom of Belgium, the Kingdom of Denmark, the Federal Republic of Germany, the Hellenic Republic, the Kingdom of Spain, the French Republic, Ireland, the Italian Republic, the Grand Duchy of Luxembourg, the Kingdom of the Netherlands, the Republic of Austria, the Portuguese Republic, the Republic of Finland, the Kingdom of Sweden, the United Kingdom of Great Britain and Northern Ireland, and of the Czech Republic, the Swiss Confederation, the Republic of Iceland, the Republic of Hungary, the Kingdom of Norway, the Republic of Poland, the Slovak Republic, the Principality of Andorra, and the Republic of San Marino ⁽³⁾ any amount of principal, further liabilities, expenses and incidentals — but not fines — for which the principal ⁽⁴⁾

.....

may be or become liable to the abovementioned countries for debt in the form of duty and other charges applicable to the goods described below placed under the Community or common transit procedure from the office of departure of

.....

to the office of destination of.....

Goods description:

.....

2. The undersigned undertakes to pay upon the first application in writing by the competent authorities of the countries referred to in point 1 and without being able to defer payment beyond a period of 30 days from the date of application the sums requested unless he or she or any other person concerned establishes before the expiry of that period, to the satisfaction of the competent authorities, that the procedure has been concluded.

At the request of the undersigned and for any reasons recognised as valid, the competent authorities may defer beyond a period of 30 days from the date of application for payment the period within which he or she is obliged to pay the requested sums. The expenses incurred as a result of granting this additional period, in particular any interest, must be so calculated that the amount is equivalent to what would be charged under similar circumstances on the money market or financial market in the country concerned.

3. This undertaking shall be valid from the day of its acceptance by the office of guarantee. The undersigned shall remain liable for payment of any debt arising during the Community or common transit operation covered by this undertaking and commenced before any revocation or cancellation of the guarantee took effect, even if the demand for payment is made after that date.

⁽¹⁾ Surname and forename or name of firm.

⁽²⁾ Full address.

⁽³⁾ Delete the name of the Contracting Party or Parties or States (Andorra or San Marino) whose territory is not transited. The references to the Principality of Andorra and the Republic of San Marino shall apply solely to Community transit operations.

⁽⁴⁾ Surname and forename, or name of firm and full address of the principal.

4. For the purpose of this undertaking, the undersigned gives his or her address for service in each of the other countries referred to in paragraph 1 as ⁽¹⁾:

Country	Surname and forenames, or name of firm, and full address
.....	
.....	
.....	
.....	
.....	
.....	
.....	

The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his or her addresses for service shall be accepted as duly delivered to him or her.

The undersigned acknowledges the jurisdiction of the courts of the places where he or she has an address for service.

The undersigned undertakes not to change his or her addresses for service or, if he or she has to change one or more of those addresses, to inform the office of guarantee in advance.

Done at....., on

.....
(Signature) ⁽²⁾

II. Acceptance by the office of guarantee

Office of guarantee

Guarantor's undertaking accepted on to cover the
Community/common transit operation effected under transit declaration No of ⁽³⁾

.....
(Stamp and signature)

⁽¹⁾ If, in the law of the country, there is no provision for address for service the guarantor shall appoint, in this country, an agent authorised to receive any communications addressed to him and the acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of paragraph 4 must be made to correspond. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee.

⁽²⁾ The person signing the document must enter the following by hand before his or her signature: 'Guarantee for the amount of . . .', the amount being written out in letters.

⁽³⁾ To be completed by the office of departure.

ANNEX B2

COMMON/COMMUNITY TRANSIT PROCEDURE

GUARANTEE DOCUMENT

INDIVIDUAL GUARANTEE IN THE FORM OF VOUCHERS

I. Undertaking by the Guarantor

1. The undersigned ⁽¹⁾

resident at ⁽²⁾.....

hereby jointly and severally guarantees, at the office of guarantee of

in favour of the European Community comprising the Kingdom of Belgium, the Kingdom of Denmark, the Federal Republic of Germany, the Hellenic Republic, the Kingdom of Spain, the French Republic, Ireland, the Italian Republic, the Grand Duchy of Luxembourg, the Kingdom of the Netherlands, the Republic of Austria, the Portuguese Republic, the Republic of Finland, the Kingdom of Sweden, the United Kingdom of Great Britain and Northern Ireland, and of the Czech Republic, the Swiss Confederation, the Republic of Iceland, the Republic of Hungary, the Kingdom of Norway, the Republic of Poland, the Slovak Republic, the Principality of Andorra, and the Republic of San Marino ⁽³⁾, any amount of principal, further liabilities, expenses and incidentals — but not fines — for which a principal may be or become liable to the abovementioned countries for debt in the form of duty and other charges applicable to the goods described below placed under the Community or common transit procedure, in respect of which the undersigned has undertaken to issue individual guarantee vouchers up to a maximum of EUR 7 000 per voucher.

2. The undersigned undertakes to pay upon the first application in writing by the competent authorities of the countries referred to in paragraph 1 and without being able to defer payment beyond a period of 30 days from the date of application the sums requested, up to EUR 7 000 per individual guarantee voucher, unless he or she or any other person concerned establishes before the expiry of that period, to the satisfaction of the competent authorities, that the procedure for the transit operation concerned has been concluded.

At the request of the undersigned and for any reasons recognised as valid, the competent authorities may defer beyond a period of 30 days from the date of application for payment the period within which he or she is obliged to pay the requested sums. The expenses incurred as a result of granting this additional period, in particular any interest, must be so calculated that the amount is equivalent to what would be charged under similar circumstances on the money market or financial market in the country concerned.

3. This undertaking shall be valid from the day of its acceptance by the office of guarantee. The undersigned shall remain liable for payment of any debt arising during any Community or common transit operations covered by this undertaking and commenced before any revocation or cancellation of the guarantee took effect, even if the demand for payment is made after that date.

4. For the purpose of this undertaking the undersigned gives his or her address for service in each of the other countries referred to in paragraph 1 as ⁽⁴⁾:

Country	Surname and forenames, or name of firm, and full address
.....	
.....	
.....	
.....	
.....	
.....	

⁽¹⁾ Surname and forenames, or name of firm.

⁽²⁾ Full address.

⁽³⁾ Only for Community transit operations.

⁽⁴⁾ If, in the law of the country, there is no provision for address for service the guarantor shall appoint, in this country, an agent authorised to receive any communications addressed to him and the acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of paragraph 4 must be made to correspond. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee.

The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his or her addresses for service shall be accepted as duly delivered to him or her.

The undersigned acknowledges the jurisdiction of the courts of the places where he or she has an address for service.

The undersigned undertakes not to change his or her addresses for service or, if he or she has to change one or more of those addresses, to inform the office of guarantee in advance.

Done at on

.....
(Signature) ⁽¹⁾

II. Acceptance by the office of guarantee

Office of guarantee

Guarantor's undertaking accepted on

.....
(Stamp and signature)

⁽¹⁾ The signature must be preceded by the following in the signatory's own handwriting: 'Valid as guarantee voucher'.

ANNEX B3

(Front)

TC32 — INDIVIDUAL GUARANTEE VOUCHER	A 000 000
Issued by:	
..... (Name and address of individual or firm)	
(Undertaking of the guarantor accepted on	
by the guarantee office of)	
This voucher, issued on, is valid for an amount of up to 7 000 euros for a	
Community transit/common transit operation beginning not later than and	
in respect of which the principal is	
..... (Name and address of individual or firm)	
..... (Signature of the principal) ⁽¹⁾	 (Signature and stamp of guarantor)
⁽¹⁾ Signature optional.	

(Back)

To be completed by the office of departure	
Transit operation effected under document T1. T2. T2F ⁽¹⁾	
registered on under No	
by the office at	
..... (Official stamp)	 (Signature)
⁽¹⁾ Delete as necessary.	

ANNEX B4

COMMON/COMMUNITY TRANSIT PROCEDURE

GUARANTEE DOCUMENT

COMPREHENSIVE GUARANTEE

I. Undertaking by the Guarantor

1. The undersigned ⁽¹⁾.....

resident at ⁽²⁾.....

hereby jointly and severally guarantees, at the office of guarantee of.....

up to a maximum amount of..... ,

being 100/50/30 % ⁽³⁾ of the reference amount, in favour of the European Community comprising the Kingdom of Belgium, the Kingdom of Denmark, the Federal Republic of Germany, the Hellenic Republic, the Kingdom of Spain, the French Republic, Ireland, the Italian Republic, the Grand Duchy of Luxembourg, the Kingdom of the Netherlands, the Republic of Austria, the Portuguese Republic, the Republic of Finland, the Kingdom of Sweden, the United Kingdom of Great Britain and Northern Ireland, and of the Republic of Hungary, the Republic of Iceland, the Kingdom of Norway, the Republic of Poland, the Slovak Republic, the Swiss Confederation, the Czech Republic, the Principality of Andorra and the Republic of San Marino ⁽⁴⁾ any amount of principal, further

liabilities, expenses and incidentals — but not fines — for which the principal ⁽⁵⁾.....

may be or become liable to the abovementioned countries for debt in the form of duty and other charges applicable to the goods placed under the Community or common transit procedure.

2. The undersigned undertakes to pay upon the first application in writing by the competent authorities of the countries referred to in paragraph 1 and without being able to defer payment beyond a period of 30 days from the date of application the sums requested up to the limit of the abovementioned maximum amount, unless he or she or any other person concerned establishes before the expiry of that period, to the satisfaction of the competent authorities, that the procedure for the transit operation concerned has been concluded.

At the request of the undersigned and for any reasons recognised as valid, the competent authorities may defer beyond a period of 30 days from the date of application for payment the period within which he or she is obliged to pay the requested sums. The expenses incurred as a result of granting this additional period, in particular any interest, must be so calculated that the amount is equivalent to what would be charged under similar circumstances on the money market or financial market in the country concerned.

This amount may not be reduced by any sums already paid under the terms of this undertaking unless the undersigned is called upon to pay a debt arising during a Community or common transit operation commenced before the preceding demand for payment was received or within thirty days thereafter.

3. This undertaking shall be valid from the day of its acceptance by the office of guarantee. The undersigned shall remain responsible for payment of any debt arising during the Community or common transit operations covered by this undertaking and commenced before the date on which any revocation or cancellation of the guarantee took effect, even if the demand for payment is made after that date.

⁽¹⁾ Surname and forenames, or name of firm.

⁽²⁾ Full address.

⁽³⁾ Delete what does not apply.

⁽⁴⁾ Delete the name of the Contracting Party or Parties or States (Andorra or San Marino) whose territory is not transited. The references to the Principality of Andorra and the Republic of San Marino shall apply solely to Community transit operations.

⁽⁵⁾ Surname and forenames, or name of firm, and full address of the principal.

4. For the purposes of this undertaking the undersigned gives his or her address for service in each of the other countries referred to in paragraph 1 as ⁽¹⁾:

Country	Surname and forenames, or name of firm, and full address
.....	
.....	
.....	
.....	
.....	
.....	

The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his or her addresses for service shall be accepted as duly delivered to him or her.

The undersigned acknowledges the jurisdiction of the courts of the places where he or she has an address for service.

The undersigned undertakes not to change his or her addresses for service or, if he or she has to change one or more of those addresses, to inform the office of guarantee in advance.

Done at....., on

.....
(Signature) ⁽²⁾

II. Acceptance by the office of guarantee

Office of guarantee.....

Guarantor's undertaking accepted on.....

.....
(Stamp and signature)

⁽¹⁾ If, in the law of the country, there is no provision for address for service the guarantor shall appoint, in this country, an agent authorised to receive any communications addressed to him and the acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of paragraph 4 must be made to correspond. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee.

⁽²⁾ The signature must be preceded by the following in the signatory's own handwriting: 'Guarantee for the amount of ...', with the amount written out in full.

ANNEX B5

TC31 — COMPREHENSIVE GUARANTEE CERTIFICATE

(Front)

(*) Only for Community transit operations.

1. Valid until	Day	Month	Year	2. Number
3. Principal (Surname and forename, or name of company, full address and country)				
4. Guarantor (Surname and forename, or name of company, full address and country)				
5. Office of guarantee (name, full address and country)				
6. Reference amount Currency code	in figures:	in letters:		
7. The office of guarantee certifies that the principal named above has furnished a comprehensive guarantee which is valid for Community/common transit operations through the customs territory of those countries listed below whose names have not been crossed out: EUROPEAN COMMUNITY, HUNGARY, ICELAND, NORWAY, POLAND, SLOVAKIA, SWITZERLAND, CZECH REPUBLIC, ANDORRA (*), SAN MARINO (*)				
8. Special observations		Done at, on (Signature and stamp of office of guarantee)		
9. Period of validity extended until Day Month Year inclusive Done at, on (Signature and stamp of office of guarantee)				

10. Persons authorised to sign Community/common transit declarations on behalf of the principal

(Back)

(¹) Where the principal is a legal person, the person whose signature appears in box 12 must add to his signature his surname, forename and the capacity in which he is signing.

11. Surname, forename and specimen signature of authorised person	12. Signature of principal (¹)	11. Surname, forename and specimen signature of authorised person	12. Signature of principal (¹)

ANNEX B6

TC33 — GUARANTEE WAIVER CERTIFICATE

(Front)

(*) Only for Community transit operations.

1. Valid until	Day	Month	Year	2. Number
3. Principal (Surname and forename, or name of company, full address and country)				
4. Office of guarantee (name, full address and country)				
5. Reference amount Currency code	in figures:		in letters:	
6. The office of guarantee hereby certifies that the principal named above has been granted a guarantee waiver in respect of his Community/common transit operations through the customs territory of those countries listed below whose names have not been crossed out: EUROPEAN COMMUNITY, HUNGARY, ICELAND, NORWAY, POLAND, SLOVAKIA, SWITZERLAND, CZECH REPUBLIC, ANDORRA (*), SAN MARINO (*)				
7. Special observations:		(Done at) , on (Signature and stamp of office of guarantee)		
8. Period of validity extended until Day Month Year inclusive Done at , on (Signature and stamp of office of guarantee)				

9. Persons authorised to sign Community/common transit declarations on behalf of the principal

(Back)

(*) Where the principal is a legal person, the person whose signature appears in box 11 must add to his signature his surname, forename and the capacity in which he is signing.

10. Surname, forename and specimen signature of authorised person	11. Signature of principal (*)	10. Surname, forename and specimen signature of authorised person	11. Signature of principal (*)

ANNEX B7

EXPLANATORY NOTE ON COMPREHENSIVE GUARANTEE CERTIFICATES AND GUARANTEE WAIVER CERTIFICATES**1. Particulars to be entered on the front of a certificate**

Once issued, there shall be no amendment, addition or deletion to the remarks in boxes 1 to 8 of the comprehensive guarantee certificate and boxes 1 to 7 of the guarantee waiver certificate.

1.1. Currency code

Countries shall enter in Box 6 of the comprehensive guarantee certificate and Box 5 of the guarantee waiver certificate the ISO ALPHA3 (ISO 4217) code of the currency used.

1.2. Endorsements**1.2.1. Where a comprehensive guarantee may not be used because the goods are listed in Annex I to Appendix I, one of the following must be entered in box 8 of the certificate:**

- ES: Validez limitada
- DA: Begrænset gyldighed
- DE: Beschränkte Geltung
- EL: Περιορισμένη ισχύς
- EN: Limited validity
- FR: Validité limitée
- IT: Validità limitata
- NL: Beperkte geldigheid
- PT: Validade limitada
- FI: Voimassa rajoitetusti
- SV: Begränsad giltighet
- CS: Omezená platnost
- HU: Korlátozott érvényű
- IS: Takmarkað gildissvið
- NO: Begrenset gyldighet
- PL: Ograniczona ważność
- SK: Obmedzená platnosť

1.2.2. Where a principal has undertaken to lodge all his transit declarations at a specific office of departure, the name of the office must be entered in capitals in box 8 of the comprehensive guarantee certificate or box 7 of the guarantee waiver certificate, as appropriate.**1.3. Endorsement of certificates in the event of their validity being extended**

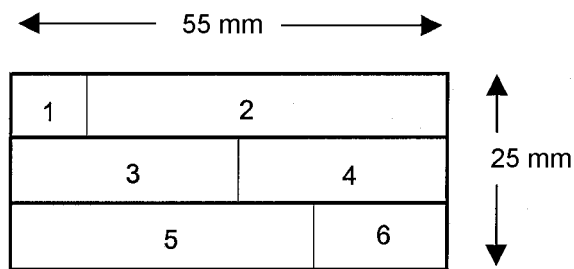
Where the period of validity of a certificate is extended, the office of guarantee must endorse box 9 of the comprehensive guarantee certificate or box 8 of the guarantee waiver certificate, as appropriate.

2. Particulars to be entered on the back of a certificate — persons authorised to sign transit declarations**2.1. When a certificate is issued, or at any time during its period of validity, the principal must enter on the back the names of the persons he authorises to sign transit declarations. Each of these entries must comprise the surname and first name of the authorised person and a specimen of his signature and each must be countersigned by the principal. The principal has the option of striking through any boxes he does not wish to use.**

- 2.2. The principal may revoke such authorisations at any time.
 - 2.3. Any person whose name has been entered on the back of a certificate of this kind which is presented at an office of departure is the authorised representative of the principal.
 3. **Use of such certificates where use of a comprehensive guarantee is prohibited.**
For procedure, see point 4 of Annex IV to Appendix I.
-

ANNEX C1

SPECIAL STAMP

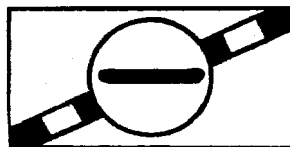


1. Coat of arms or any other signs or letters characterising the country
2. Office of departure
3. Declaration number
4. Date
5. Authorised consignor
6. Authorisation

ANNEX C2

LABEL

(rail transit)



Colours: black on green

ANNEX D1

EXPLANATORY NOTE ON THE USE OF TRANSIT DECLARATIONS BY THE EXCHANGE OF EDI STANDARD MESSAGES (EDI TRANSIT DECLARATION)

TITLE I

GENERAL

The EDI transit declaration is based upon the particulars entered into the different boxes of the Single Administrative Document (SAD) as defined in Annexes A7 and A9, in association with or replaced by a code if appropriate.

This Annex contains exclusively the basic special requirements, which apply when the formalities are carried out by the exchange of the EDI standard messages. Furthermore the additional codes presented in Annex D2 are applicable. The Annexes A7 and A9 apply to the EDI transit declaration unless otherwise specified in this Annex or in Annex D2.

The detailed structure and content of the EDI transit declaration follow the technical specifications the competent authorities communicate to the principal in order to ensure the proper functioning of the system. These specifications are based upon the requirements laid down in this Annex.

This Annex describes the structure of the information exchange. The transit declaration is organised into data groups, which contain data attributes. The attributes are grouped together in such a way that they build up coherent logical blocks within the scope of the message. A data group indentation indicates that the data group depends on a lower indent data group.

When present, the appropriate number of the box on the SAD is noted.

The term 'number' in the explanation of a data group indicates how many times the data group may be used in the transit declaration.

The term 'type/length' in the explanation of an attribute indicates the requirements for the data type and the data length. The codes for the data types are as follows:

- a alphabetic
- n numeric
- an alphanumeric

The number following the code indicates the admissible data length. The following applies:

The optionally two dots before the length indicator mean that the data has no fixed length, but it can have up to a number of digits, as specified by the length indicator. A comma in the data length means that the attribute can hold decimals, the digit before the comma indicates the total length of the attribute, the digit after the comma indicates the maximum number of digits after the decimal point.

TITLE II

STRUCTURE OF THE EDI TRANSIT DECLARATION**A. Table of the data groups**

TRANSIT OPERATION

TRADER consignor

TRADER consignee

GOODS ITEM

- TRADER consignor
- TRADER consignee
- CONTAINERS
- SGI CODES
- PACKAGES
- PREVIOUS ADMINISTRATIVE REFERENCES
- PRODUCED DOCUMENTS/CERTIFICATES
- SPECIAL MENTIONS

CUSTOMS OFFICE of departure

TRADER principal

REPRESENTATIVE

CUSTOMS OFFICE of transit

CUSTOMS OFFICE of destination

TRADER authorised consignee

CONTROL RESULT

SEALS INFO

— SEALS ID

GUARANTEE

— GUARANTEE REFERENCE

— VALIDITY LIMITATION EC

— VALIDITY LIMITATION NON EC

B. Particulars on the data of the transit declaration

TRANSIT OPERATION

Number: 1

The data group shall be used.

LRN

Type/Length: an ..22

The local reference number (LRN) shall be used. It is nationally defined and allocated by the user in agreement with the competent authorities to identify each single declaration.

Declaration type (box 1)

Type/Length: an ..5

The attribute shall be used.

Number of loading lists (box 4)

Type/Length: n ..5

The attribute shall be used when loading lists are present. In case of loading lists the following rules are applied:

- the required attribute 'Country of dispatch' of the data group 'TRANSIT OPERATION' is set to '--',
- there is only 1 occurrence of the data group 'GOODS ITEM', and where necessary the sub data groups 'PREVIOUS ADMINISTRATIVE REFERENCES', 'PRODUCED DOCUMENTS/CERTIFICATES' and 'SPECIAL MENTIONS'. All the other sub data groups of 'GOODS ITEM' can not be used,
- the attribute 'Textual description' contains references to the attached loading lists, 'Textual description LNG' contains the language code (LNG) used for those references. The content of the references can be:
 - for 'Declaration type' = 'T1': 'See Loading List(s)',
 - for 'Declaration type' = 'T2': 'See Loading List(s)',
 - for 'Declaration type' = 'T2F': 'See Loading List(s)',
 - for 'Declaration type' = 'T-':
 - 'T1: See Loading List(s) from ... to ...',
 - 'T2: See Loading List(s) from ... to ...',
 - 'T2F: See Loading List(s) from ... to ...',
- the attribute 'Item number' is filled-in with '--',
- all the other attributes of the data group 'GOODS ITEM' can not be used.

Total number of items (box 5)

Type/Length: n ..5

The attribute shall be used.

Total number of packages (box 6)

Type/Length: n ..7

The attribute shall be used, if the attribute 'Number of loading lists' is used. In other cases the use is optional. The total number of packages is equal to the sum of all 'Number of packages', all 'Number of pieces' and a value of '1' for each declared 'bulk'.

Country of dispatch (box 15a)

Type/Length: a2

The attribute shall be used, if only one country of dispatch is declared. The country codes presented in Annex D2 shall be used. In this case the attribute 'Country of dispatch' of the data group 'GOODS ITEM' can not be used. If more than one country of dispatch is declared, this attribute of the data group 'TRANSIT OPERATION' can not be used. In this case the attribute 'Country of dispatch' of the data group 'GOODS ITEM' shall be used.

Destination country

Type/Length: a2

The attribute shall be used, if only one country of destination is declared. The country codes presented in Annex D2 shall be used. In this case the attribute 'Destination country' of the data group 'GOODS ITEM' can not be used. If more than one country of destination is declared, this attribute of the data group 'TRANSIT OPERATION' can not be used. In this case the attribute 'Destination country' of the data group 'GOODS ITEM' shall be used.

Identity at departure (box 18)

Type/Length: an ..27

The attribute shall be used according to Annex A7.

Identity at departure LNG

Type/Length: a2

The language code presented in Annex D2 shall be used to define the language (LNG) if the corresponding free text field is used.

Nationality at departure (box 18)

Type/Length: a2

The country code presented in Annex D2 shall be used according to Annex A7.

Container (box 19)

Type/Length: n1

The following codes shall be used

0: no

1: yes

Nationality crossing border (box 21)

Type/Length: a2

The country code presented in Annex D2 shall be used according to Annex A7.

Identity crossing border (box 21)

Type/Length: a ..27

The use of the attribute is optional for the Contracting Parties according to Annex A7.

Identity crossing border LNG

Type/Length: a2

The language code presented in Annex D2 shall be used to define the language (LNG) if the corresponding free text field is used.

Type of transport crossing border (box 21)

Type/Length: n ..2

The use of the attribute is optional for the Contracting Parties according to Annex A7.

Transport mode at border (box 25)

Type/Length: n ..2

The use of the attribute is optional for the Contracting Parties according to Annex A7.

Inland transport mode (box 26)

Type/Length: n ..2

The use of the attribute is optional for the Contracting Parties. It has to be used according to the explanatory note concerning box 25 presented in Annex A9.

Loading place (box 27)

Type/Length: an ..17

The use of the attribute is optional for the Contracting Parties.

Agreed location code (box 30)

Type/Length: (box 30) an ..17

The attribute can not be used, if the data group 'CONTROL RESULT' is used. If this data group is not used the attribute is optional. If this attribute is used the precise indication of the place in coded form where the goods can be examined is necessary. The attributes 'Agreed location of goods'/'Agreed location code', 'Authorised location of goods' and 'Customs sub place' can not be used at the same time.

Agreed location of goods (box 30)

Type/Length: an ..35

The attribute can not be used, if the data group 'CONTROL RESULT' is used. If this data group is not used the attribute is optional. If this attribute is used the precise indication of the place where the goods can be examined is necessary. The attributes 'Agreed location of goods'/'Agreed location code', 'Authorised location of goods' and 'Customs sub place' can not be used at the same time.

Agreed location of goods LNG

Type/Length: a2

The language code presented in Annex D2 shall be used to define the language (LNG) if the corresponding free text field is used.

Authorised location of goods (box 30)

Type/Length: an ..17

The attribute is optional, if the data group 'CONTROL RESULT' is used. If the attribute is used the precise indication of the place where the goods can be examined is necessary. If the data group 'CONTROL RESULT' is not used the attribute can not be used. The attributes 'Agreed location of goods'/'Agreed location code', 'Authorised location of goods' and 'Customs sub place' can not be used at the same time.

Customs sub place (box 30)

Type/Length: an ..17

The attribute can not be used, if the data group 'CONTROL RESULT' is used. If this data group is not used the attribute is optional. If this attribute is used the precise indication of the place where the goods can be examined is necessary. The attributes 'Agreed location of goods'/'Agreed location code', 'Authorised location of goods' and 'Customs sub place' can not be used at the same time.

Total gross mass (box 35)

Type/Length: n ..11,3

The attribute shall be used.

NCTS accompanying document language code

Type/Length: a2

The language code presented in Annex D2 shall be used to define the language of the transit accompanying document (NCTS accompanying document).

Dialog language indicator at departure

Type/Length: a2

The use of the language code presented in Annex D2 is optional. If this attribute is not used the system will use the default language of the office of departure.

Declaration date (box 50)

Type/Length: n8

The attribute shall be used.

Declaration place (box 50)

Type/Length: an ..35

The attribute shall be used.

Declaration place LNG

Type/Length: a2

The language code presented in Annex D2 shall be used to define the language (LNG) of the corresponding free text field.

TRADER consignor (box 2)

Number: 1

This data group is used, when there is only one consignor declared. In this case the data group 'TRADER consignor' of the data group 'GOODS ITEM' can not be used.

Name (box 2)

Type/Length: an ..35

The attribute shall be used.

Street and number (box 2)

Type/Length: an ..35

The attribute shall be used.

Country (box 2)

Type/Length: a2

The country code presented in Annex D2 shall be used.

Postcode (box 2)

Type/Length: an ..9

The attribute shall be used.

City (box 2)

Type/Length: an ..35

The attribute shall be used.

NAD LNG

Type/Length: a2

The language code presented in Annex D2 shall be used to define the language of name and address (NAD LNG).

TIN (box 2)

Type/Length: an ..17

The use of the attribute to insert the trader identification number (TIN) is optional for the Contracting Parties.

TRADER Consignee (box 8)

Number: 1

The data group shall be used, when there is only one consignee declared and the attribute 'Destination country' of the data group 'TRANSIT OPERATION' contains a 'country' as defined in the Convention. In this case the data group 'TRADER consignee' of the data group 'GOODS ITEM' can not be used.

Name (box 8)

Type/Length: an ..35

The attribute shall be used.

Street and number

Type/Length: an ..35

The attribute shall be used.

Country (box 8)

Type/Length: a2

The country code presented in Annex D2 shall be used.

Postcode (box 8)

Type/Length: an ..9

The attribute shall be used.

City (box 8)

Type/Length: an ..35

The attribute shall be used.

NAD LNG

Type/Length: a2

The language code presented in Annex D2 shall be used to define the language of name and address (NAD LNG).

TIN (box 8)

Type/Length: an ..17

The use of this attribute to insert the trader identification number (TIN) is optional for the Contracting Parties.

GOODS ITEM

Number: 999

The data group shall be used. In case of loading lists the following rules are applied:

- the required attribute 'Country of dispatch' of the data group 'TRANSIT OPERATION' is set to '--',
- there is only 1 occurrence of the data group 'GOODS ITEM', and where necessary the sub data groups 'PREVIOUS ADMINISTRATIVE REFERENCES', 'PRODUCED DOCUMENTS/CERTIFICATES' and 'SPECIAL MENTIONS'. All the other sub data groups of 'GOODS ITEM' can not be used,
- the attribute 'Textual description' contains references to the attached loading lists, 'Textual description LNG' contains the language code (LNG) used for those references. The content of the references can be:
 - for 'Declaration type' = 'T1': 'See Loading List(s)',
 - for 'Declaration type' = 'T2': 'See Loading List(s)',
 - for 'Declaration type' = 'T2F': 'See Loading List(s)',
 - for 'Declaration type' = 'T-':
 - 'T1: See Loading List(s) from ... to ...',
 - 'T2: See Loading List(s) from ... to ...',
 - 'T2F: See Loading List(s) from ... to ...',
- the attribute 'Item number' is filled-in with '--',
- all the other attributes of the data group 'GOODS ITEM' can not be used.

Declaration type (ex box 1)

Type/Length: an ..5

The attribute shall be used, if the Code 'T' was used for the attribute 'Declaration type' of the data group 'TRANSIT OPERATION'. In other cases this attribute can not be used.

Country of dispatch (ex box 15a)

Type/Length: a2

The attribute shall be used, if more than one country of dispatch is declared. The country codes presented in Annex D2 shall be used. The attribute 'Country of dispatch' of the data group 'TRANSIT OPERATION' can not be used. If only one country of dispatch is declared the corresponding attribute of the data group 'TRANSIT OPERATION' shall be used.

Destination country (ex box 17a)

Type/Length: a2

The attribute shall be used, if more than one country of destination is declared. The country codes presented in Annex D2 shall be used. The attribute 'Destination country' of the data group 'TRANSIT OPERATION' can not be used. If only one country of destination is declared the corresponding attribute of the data group 'TRANSIT OPERATION' shall be used.

Textual description (box 31)

Type/Length: an ..140

The attribute shall be used.

Textual description LNG

Type/Length: a2

The language code presented in Annex D2 shall be used to define the language (LNG) of the corresponding free text field.

Item number (box 32)

Type/Length: n ..5

The attribute shall be used, even if a number '1' was used for the attribute 'Total number of items' of the data group 'TRANSIT OPERATION'. In this case the number '1' shall be used for this attribute. Each item number is unique throughout the declaration.

Commodity code (box 33)

Type/Length: n ..8

The attribute shall be used with at least 4 and up to 8 digits according to Annex A7.

Gross mass (box 35)

Type/Length: n ..11,3

This attribute is optional when goods of different type covered by the same declaration are packed together in such a way that it is impossible to determine the gross mass of each type of goods.

Net mass (box 38)

Type/Length: n ..11,3

The use of the attribute is optional for the Contracting Parties.

TRADER consignor (ex box 2)

Number: 1

The data group 'TRADER consignor' can not be used when there is only one consignor declared. In this case the data group 'TRADER consignor' on 'TRANSIT OPERATION' level is used.

Name (ex box 2)

Type/Length: an ..35

The attribute shall be used.

Street and number (ex box 2)

Type/Length: an ..35

The attribute shall be used.

Country (ex box 2)

Type/Length: a2

The country code presented in Annex D2 shall be used.

Postcode (ex box 2)

Type/Length: an ..9

The attribute shall be used.

City (ex box 2)

Type/Length: an ..35

The attribute shall be used.

NAD LNG

Type/Length: a2

The language code presented in Annex D2 shall be used to define the language of name and address (NAD LNG).

TIN (ex box 2)

Type/Length: an ..17

The use of this attribute to insert the trader identification number (TIN) is optional for the Contracting Parties.

TRADER consignee (ex box 8)

Number: 1

The data group shall be used when more than one consignee is declared and the attribute 'Destination country' of the data group 'GOODS ITEM' contains a 'country' as defined in the Convention. When only one consignee is declared, the data group 'TRADER consignee' of the data group 'GOODS ITEM' can not be used.

Name (ex box 8)

Type/Length: an ..35

The attribute shall be used.

Street and number (ex box 8)

Type/Length: an ..35

The attribute shall be used.

Country (ex box 8)

Type/Length: a2

The country code presented in Annex D2 shall be used.

Postcode (ex box 8)

Type/Length: an ..9

The attribute shall be used.

City (ex box 8)

Type/Length: an ..35

The attribute shall be used.

NAD LNG

Type/Length: a2

The language code presented in Annex D2 shall be used to define the language of name and address (NAD LNG).

TIN (ex box 8)

Type/Length: an ..17

The use of the attribute to insert the trader identification number (TIN) is optional for the Contracting Parties.

CONTAINERS (box 31)

Number: 99

If the attribute 'Container' of the data group 'TRANSIT OPERATION' contains the code '1' the data group shall be used.

Container numbers (box 31)

Type/Length: an ..11

The attribute shall be used.

SGI-CODES (box 31)

Number: 9

The data group shall be used to insert the identification of sensitive goods (SGI) if the transit declaration concerns goods of Annex I of Appendix I.

SENSITIVE GOODS CODE (box 31)

Type/Length: n ..2

The code presented in Annex D2 shall be used if the commodity code is not enough to uniquely identify goods of Annex I of Appendix I.

Sensitive quantity (box 31)

Type/Length: n ..11,3

The attribute shall be used when the transit declaration concerns goods of Annex I of Appendix I.

PACKAGES (box 31)

Number: 99

The data group shall be used.

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 D2 than those for bulk (VQ, VG, VL, VY, VR or VO) or for 'unpacked' (NE). It is optional if the attribute 'Kind of packages' contains one of the previous mentioned codes.

Marks and numbers of packages LNG

Type/Length: a2

The language code presented in Annex D2 shall be used to define the language (LNG) if the corresponding free text field is used.

Kind of packages (box 31)

Type/Length: a2

The package code presented in Annex D2 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 D2 than those for bulk (VQ, VG, VL, VY, VR or VO) or for 'unpacked' (NE). It can not be used if the attribute 'Kind of packages' contains one of the previous mentioned codes.

Number of pieces (box 31)

Type/Length: n ..5

The attribute shall be used if the attribute 'Kind of packages' contains a code presented in Annex D2 for 'unpacked' (NE). In other cases this attribute can not be used.

PREVIOUS ADMINISTRATIVE REFERENCES (box 40)

Number: 9

The data group shall be used if the attribute 'Declaration type' of the data groups 'TRANSIT OPERATION' or 'GOODS ITEM' contains the Code 'T2' or 'T2F' and the country of the office of departure is an EFTA country as defined in the Convention.

Previous document type (box 40)

Type/Length: an ..6

If the data group shall be used at least one previous document code presented in Annex D2 shall be used.

Previous document reference (box 40)

Type/Length: an ..20

The reference of the previous document shall be used.

Previous document reference LNG

Type/Length: a2

The language code presented in Annex D2 shall be used to define the language (LNG) of the corresponding free text field.

Complement of information (box 40)

Type/Length: an ..26

The use of the attribute is optional for the Contracting Parties.

Complement of information LNG

Type/Length: a2

The language code presented in Annex D2 shall be used to define the language (LNG) if the corresponding free text field is used.

PRODUCED DOCUMENTS/CERTIFICATES (box 44)

Number: 99

The use of the data group is optional for the Contracting Parties. If the data group is used at least one of the following attributes shall be used:

Document type (box 44)

Type/Length: an ..3

The code presented in Annex D2 shall be used.

Document reference (box 44)

Type/Length: an ..20

Document reference LNG

Type/Length: a2

The language code presented in Annex D2 shall be used to define the language (LNG) if the corresponding free text field is used.

Complement of information (box 44)

Type/Length: an ..26

Complement of information LNG

Type/Length: a2

The language code presented in Annex D2 shall be used to define the language (LNG) if the corresponding free text field is used.

SPECIAL MENTIONS (box 44)

Number: 99

The use of the data group is optional for the Contracting Parties. If the data group is used either the attribute 'Additional information id' or 'Text' shall be used.

Additional information id (box 44)

Type/Length: an ..3

The code presented in Annex D2 shall be used to insert the identification (id) of the additional information.

Export from EC (box 44)

Type/Length: n1

If the attribute 'Additional information id' contains the code 'DG0' or 'DG1' the attribute 'Export from EC' or 'Export from country' shall be used. Both attributes can not be used at the same time. In other cases the attribute can not be used. If this attribute is used the following codes are to be used:

0: no

1: yes.

Export from country (box 44)

Type/Length: a2

If the attribute 'Additional information id' contains the code 'DG0' or 'DG1' the attribute 'Export from EC' or 'Export from country' shall be used. Both attributes can not be used at the same time. In other cases the attribute can not be used. If this attribute is used the country code presented in Annex D2 shall be used.

Text (box 44)

Type/Length: an ..70

Text LNG

Type/Length: a2

The language code presented in Annex D2 shall be used to define the language (LNG) if the corresponding free text field is used.

CUSTOMS OFFICE of departure (box C)

Number: 1

The data group shall be used.

Reference number (box C)

Type/Length: an8

The code presented in Annex D2 shall be used.

TRADER principal (box 50)

Number: 1

The data group shall be used.

TIN (box 50)

Type/Length: an ..17

The attribute shall be used to insert the trader identification number (TIN) if the data group 'CONTROL RESULT' contains the code A3.

Name (box 50)

Type/Length: an ..35

The attribute shall be used if the attribute 'TIN' is used and the other attributes of this data group are not already known by the system.

Street and number (box 50)

Type/Length: an ..35

The attribute shall be used if the attribute 'TIN' is used and the other attributes of this data group are not already known by the system.

Country (box 50)

Type/Length: a2

The country code presented in Annex D2 shall be used if the attribute 'TIN' is used and the other attributes of this data group are not already known by the system.

Postcode (box 50)

Type/Length: an ..9

The attribute shall be used if the attribute 'TIN' is used and the other attributes of this data group are not already known by the system.

City (box 50)

Type/Length: an ..35

The attribute shall be used if the attribute 'TIN' is used and the other attributes of this data group are not already known by the system.

NAD LNG

Type/Length: a2

The language code presented in Annex D2 shall be used to define the language of name and address (NAD LNG) if the corresponding free text fields are used.

REPRESENTATIVE (box 50)

Number: 1

The data group shall be used if the principal makes use of an authorised representative.

Name (box 50)

Type/Length: an ..35

The attribute shall be used.

Representative capacity (box 50)

Type/Length: a ..35

The use of this attribute is optional.

Representative capacity LNG

Type/Length: a2

The language code presented in Annex D2 shall be used to define the language (LNG) if the corresponding free text field is used.

CUSTOMS OFFICE of transit (box 51)

Number: 9

The data group has to be used at least once if different Contracting parties are declared for departure and destination.

Reference number (box 51)

Type/Length: an8

The code presented in Annex D2 shall be used.

CUSTOMS OFFICE of destination (box 53)

Number: 1

The data group shall be used.

Reference number (box 53)

Type/Length: an8

The code presented in Annex D2 shall be used.

TRADER authorised consignee (box 53)

Number: 1

The data group can be used to indicate that the goods will be delivered to an authorised consignee.

TIN authorised consignee (box 53)

Type/Length: an ..17

The attribute shall be used to insert the trader identification number (TIN).

CONTROL RESULT (box D)

Number: 1

The data group shall be used if an authorised consignor lodges the declaration.

Control result code (box D)

Type/Length: an2

The code A3 shall be used.

Date limit (box D)

Type/Length: n8

The attribute shall be used.

SEALS INFO (box D)

Number: 1

The data group shall be used if an authorised consignor lodges a declaration for which his authorisation requires the use of seals or a principal is granted the use of seals of a special type.

Seals number (box D)

Type/Length: n ..4

The attribute shall be used.

— SEALS ID (box D)

Number: 99

The data group shall be used for the identification (id) of seals.

Seals identity (box D)

Type/Length: an ..20

The attribute shall be used.

Seals identity LNG

Type/Length: a2

The language code (LNG) presented in Annex D2 shall be used.

GUARANTEE

Number: 9

The data group shall be used.

Guarantee type (box 52)

Type/Length: n1

The code presented in Annex A9 shall be used.

— GUARANTEE REFERENCE

Number: 99

The data group shall be used if the attribute 'Guarantee type' contains the code '0', '1', '4' or '9'.

GRN (box 52)

Type/Length: an24

The attribute shall be used to insert the guarantee reference number (GRN) if the attribute 'Guarantee type' contains the code '0', '1', '4' or '9'. In this case the attribute 'Other guarantee reference' can not be used.

Other guarantee reference

Type/Length: an..35

The attribute shall be used if the attribute 'Guarantee type' contains other codes than '0', '1', '4' or '9'. In this case the attribute 'GRN' can not be used.

Access code

Type/Length: an4

This information is optional for the countries. If the attribute is used the information shall be used in case the attribute 'Guarantee type' contains the code '0', '1', '4' or '9'.

— VALIDITY LIMITATION EC

Number: 1

Not valid for EC (box 52)

Type/Length: n1

The following codes are to be used:

0: no

1: yes.

— VALIDITY LIMITATION NON EC

Number: 99

Not valid for other contracting parties (box 52)

Type/Length: a2

The country code presented in Annex D2 shall be used to indicate the Contracting party. The code of a Member State of the European Community can not be used.

ANNEX D2

ADDITIONAL CODES FOR THE COMPUTERISED TRANSIT SYSTEM

1. COUNTRY CODES (CNT)

Field	Content	Field type	Example
1	ISO alpha 2 country code	Alphabetic 2	IT

The 'ISO alpha-2 Country Code' as specified in ISO — 3166 on 1 January 1996 shall apply.

2. LANGUAGE CODE

ISO Alpha 2 Codification as specified in ISO — 639:1988 shall apply.

3. COMMODITY CODE (COM)

Field	Content	Field type	Examples
1	HS6	Numeric 6 (left aligned)	010290

The six digits of the Harmonised System have to be entered (HS6). The commodity code may be expanded to 8 digits for national use.

4. SENSITIVE GOODS CODE

Field	Content	Field type	Examples
1	Additional identifier for sensitive goods	Numeric ..2	2

The code is used in extension to HS6, as shown in Annex I of Appendix I, where a sensitive good cannot sufficiently be identified with HS6.

5. PACKAGE CODE

(UN/ECE Recommendation No 21/Rev.1 — August 1994)

Aerosol	AE
Ampoule, non-protected	AM
Ampoule, protected	AP
Atomizer	AT
Bag	BG
Bale, compressed	BL
Bale, non-compressed	BN
Balloon, non-protected	BF
Balloon, protected	BP
Bar	BR
Barrel	BA
Bars, in bundle/bunch/truss	BZ
Basket	BK
Beer crate	CB
Bin	BI
Board	BD
Board, in bundle/bunch/truss	BY
Bobbin	BB

Bolt	BT
Bottle, non-protected, cylindrical	BO
Bottle, non-protected, bulbous	BS
Bottle, protected cylindrical	BQ
Bottle, protected bulbous	BV
Bottlecrate, bottlerack	BC
Box	BX
Bucket	BJ
Bulk, liquefied gas (at abnormal temperature/pressure)	VQ
Bulk, gas (at 1031 mbar and 15 °C)	VG
Bulk, liquid	VL
Bulk, solid, fine particles ('powders')	VY
Bulk, solid, granular particles ('grains')	VR
Bulk, solid, large particles ('nodules')	VO
Bunch	BH
Bundle	BE
Butt	BU
Cage	CG
Can, rectangular	CA
Can, cylindrical	CX
Canister	CI
Canvas	CZ
Carboy, non-protected	CO
Carboy, protected	CP
Carton	CT
Case	CS
Cask	CK
Chest	CH
Churn	CC
Coffer	CF
Coffin	CJ
Coil	CL
Collapsible tube	TD
Cover	CV
Crate	CR
Creel	CE
Cup	CU
Cylinder	CY

Demijohn, non-protected	DJ
Demijohn, protected	DP
Drum	DR
Envelope	EN
Filmpack	FP
Firkin	FI
Flask	FL
Footlocker	FO
Frame	FR
Framed crate	FD
Fruit crate	FC
Gas bottle	GB
Girder	GI
Girders, in bundle/bunch/truss	GZ
Hamper	HR
Hogshead	HG
Ingot	IN
Ingots, in bundle/bunch/truss	IZ
Jar	JR
Jerrican, rectangular	JC
Jerrican, cylindrical	JY
Jug	JG
Jutebag	JT
Keg	KG
Log	LG
Logs, in bundle/bunch/truss	LZ
Milk crate	MC
Multiply bag	MB
Multiwall sack	MS
Mat	MT
Match box	MX
Nest	NS
Net	NT

Package	PK
Packet	PA
Pail	PL
Parcel	PC
Pipe	PI
Pipes, in bundle/bunch/truss	PZ
Pitcher	PH
Plank	PN
Planks, in bundle/bunch/truss	PZ
Plate	PG
Plates, in bundle/bunch/truss	PY
Pot	PT
Pouch	PO
Rednet	RT
Reel	RL
Ring	RG
Rod	RD
Rods, in bundle/bunch/truss	RZ
Roll	RO
Sachet	SH
Sack	SA
Sea-chest	SE
Shallow crate	SC
Sheet	ST
Sheetmetal	SM
Sheets, in bundle/bunch/truss	SZ
Shrinkwrapped	SW
Skeleton case	SK
Slipsheet	SL
Spindle	SD
Suitcase	SU
Tank, rectangular	TK
Tank, cylindrical	TY
Tea-chest	TC
Tin	TN
Tray	PU
Tray pack	PU
Trunk	TR
Truss	TS
Tub	TB

Tube	TU
Tube, collapsible	TD
Tubes, in bundle/bunch/truss	TZ
Tonne	TO
Unpacked or unpackaged	NE
Vacuum-packed	VP
Vat	VA
Vial	VI
Wickerbottle	WB

6. PREVIOUS DOCUMENT CODE

The codes applicable are as follows:

- T2 = Single Administrative Document covering a common transit procedure for Community goods.
- T2F = Single Administrative Document covering a common transit procedure for Community goods coming from or going to a part of the customs territory of the Community where the Community rules for value added tax do not apply.
- T2CIM = Community status goods carried under cover of a consignment note CIM or a TR Transfer Note.
- T2TIR = Community status goods carried under cover of a TIR Carnet.
- T2ATA = Community status goods carried under cover of an ATA Carnet.
- T2L = Single Administrative Document proofing the Community status of goods.
- T2LF = Single Administrative Document proofing the Community status of goods in the exchange between parts of the customs territory of the Community where Community rules for value-added tax apply and parts of this territory where these rules do not apply.

7. PRODUCED DOCUMENTS/CERTIFICATES CODE

(Numeric codes extracted from the 1997b UN Directories for Electronic Data Interchange for Administration, Commerce and Transport: List of code for data element 1001, Document/message name, coded.)

Certificate of conformity	2
Certificate of quality	3
Movement certificate A.TR.1	18
Container list	235
Packing list	271
Proforma invoice	325
Commercial invoice	380
House waybill	703
Master bill of lading	704
Bill of lading	705
House bill of lading	714
Road list-SMGS	722
Road consignment note	730
Air waybill	740

Master air waybill	741
Despatch note (post parcels)	750
Multimodal/combined transport document (generic)	760
Cargo manifest	785
Bordereau	787
Despatch note model T	820
Despatch note model T1	821
Despatch note model T2	822
Control document T5	823
Despatch note model T2L	825
Goods declaration for exportation	830
Phytosanitary certificate	851
Sanitary certificate	852
Veterinary certificate	853
Certificate of origin	861
Declaration of origin	862
Preference certificate of origin	864
Certificate of origin form GSP	865
Import licence	911
Cargo declaration (arrival)	933
Embargo permit	941
TIF form	951
TIR carnet	952
EUR 1 certificate of origin	954
ATA carnet	955
Other	zzz

8. ADDITIONAL INFORMATION/SPECIAL INDICATION CODE

The codes applicable are as follows:

DG0 = Export from one EFTA country subject to restriction or export from EC subject to restriction.

DG1 = Export from one EFTA country subject to duties or export from EC subject to duties.

DG2 = Export

Additional special indication codes can also be defined at national domain level.

9. CUSTOMS OFFICE REFERENCE NUMBER (COR)

Field	Content	Field type	Example
1	Identifier of the country to which the Customs Office belongs (see CNT)	Alphabetic 2	IT
2	National number of the Customs Office	Alphanumeric 6	0830AB

Field 1 as explained above.

Field 2 has to be freely filled with a 6 character alphanumeric code. The 6 characters allow national administrations, where necessary, to define a hierarchy of customs offices.

ANNEX D3

SPECIMEN OF TRANSIT ACCOMPANYING DOCUMENT

TRANSIT — ACCOMPANYING DOCUMENT	A	2 Consignor/Exporter		No		1 REGIME		MRN		
						3 Forms			4 Loading lists	
						5 Items			6 Total packages	
		8 Consignee		No		Return copy has to be sent to the Office:				
						15 Country of dispatch/export				
						17 Country of destination				
		18 Identity and nationality of means of transport at departure				56 Other incidents during carriage Details and measures taken		G CERTIFICATION BY COMPETENT AUTHORITIES		
	A									
31 Packages and description of goods	Marks and numbers — Container No(s) — Number and kind				32 Item		33 Commodity Code			
					No					
									35 Gross mass (kg)	
									38 Net mass (kg)	
						40 Summary declaration/Previous document				
44 Additional information/ Documents produced/ Certificates and authorisations										
55 Transshipments	Place and country:				Place and country:					
	Ident. and nat. new means transp.:				Ident. and nat. new means transp.:					
	Ctr. ☐ (1) Identity of new container:				Ctr. ☐ (1) Identity of new container:					
	(1) Enter 1 if YES or 0 if NO.				(1) Enter 1 if YES or 0 if NO.					
F CERTIFICATION BY COMPETENT AUTHORITIES	New seals: Number:		identity:		New seals: Number:		identity:			
	Signature:		Stamp:		Signature:		Stamp:			
		☐ Data already recorded into the System				☐ Data already recorded into the System				
51 Intended offices of transit (and country)	50 Principal				No				C OFFICE OF DEPARTURE	
52 Guarantee not valid for					Code		53 Office of destination (and country)			
D CONTROL BY OFFICE OF DEPARTURE				I CONTROL BY OFFICE OF DESTINATION						
Result:				Date of arrival:						
Seals affixed: Number:				Examination of seals:						
identity:				Remarks:						
Time limit (date):				Return Copy sent						
				on						
				after registration under						
				No						
				Signature:						
				Stamp:						

B	TRANSIT — RETURN COPY	2 Consignor/Exporter	No	1 REGIME	MRN	
				3 Forms		4 Loading lists
				5 Items		6 Total packages
		8 Consignee	No	Return copy has to be sent to the Office:		
				15 Country of dispatch/export		
					17 Country of destination	
		18 Identity and nationality of means of transport at departure		56 Other incidents during carriage Details and measures taken G CERTIFICATION BY COMPETENT AUTHORITIES		
	B					
31 Packages and description of goods	Marks and numbers — Container No(s) — Number and kind			32 Item	33 Commodity Code	
				No		
						35 Gross mass (kg)
				38 Net mass (kg)		
		40 Summary declaration/Previous document				
44 Additional information/ Documents produced/ Certificates and authorisations						
55 Transshipments	Place and country:			Place and country:		
	Ident. and nat. new means transp.:			Ident. and nat. new means transp.:		
	Ctr. ☐ ⁽¹⁾ Identity of new container:			Ctr. ☐ ⁽¹⁾ Identity of new container:		
	⁽¹⁾ Enter 1 if YES or 0 if NO.			⁽¹⁾ Enter 1 if YES or 0 if NO.		
F CERTIFICATION BY COMPETENT AUTHORITIES	New seals: Number: identity:			New seals: Number: identity		
	Signature: Stamp:			Signature: Stamp:		
	☐ Data already recorded into the System			☐ Data already recorded into the System		
	50 Principal No			C OFFICE OF DEPARTURE		
51 Intended offices of transit (and country)						
52 Guarantee not valid for				Code	53 Office of destination (and country)	
D CONTROL BY OFFICE OF DEPARTURE			I CONTROL BY OFFICE OF DESTINATION			
Result:			Date of arrival:			
Seals affixed: Number:			Examination of seals:			
identity:			Remarks:			
Time limit (date):			Return Copy sent			
			on			
			after registration under			
			No			
			Signature:			
			Stamp:			

ANNEX D4

EXPLANATORY NOTES AND PARTICULARS (DATA) FOR THE TRANSIT ACCOMPANYING DOCUMENT**A. Explanatory notes for completing the transit accompanying document**

The transit accompanying document shall be printed based on data derived from the transit declaration, where the case occurs 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 competent 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 to detect an error when capturing the whole MRN.

2. Box 3:

- first subdivision: serial number of the current printed sheet
- second subdivision: total number of sheets printed (including list of items)
- shall not be used when 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.

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
- 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 Convention.

B. Explanatory notes for printing

The following possibilities exist for the printing of the transit accompanying document:

1. The declared office of destination is linked to the computerised transit system and no loading lists are used:
 - print only copy A (Accompanying Document).
2. The declared office of destination is linked to the computerised transit system and loading lists are used:
 - print copy A (Accompanying Document), and
 - print copy B (Return Copy).
3. The declared office of destination is not linked to the computerised transit system (either where loading lists are used or not):
 - print copy A (Accompanying Document), and
 - print copy B (Return Copy).

C. Explanatory notes for the return of the control results from the office of destination

The following possibilities exist for the return of the control results from the office of destination:

1. The actual office of destination is the declared one and it is linked to the computerised transit system:
 - the control results shall be sent to the office of departure by electronic means if loading lists are not used.
 - the control results shall be sent to the office of departure using return copy B of the transit accompanying document (including loading lists) if loading lists are used.
2. The actual office of destination is the declared one and it is not linked to the computerised transit system:
 - the control results shall be sent to the office of departure using return copy B of the transit accompanying document (including loading lists or list of items, if any) whether loading lists are used or not.
3. The declared office of destination is linked to the computerised transit system but the actual office of destination is not linked to the computerised transit system (change of office of destination):
 - the control results shall be sent to the office of departure using a photocopy of the transit accompanying document, copy A (including list of items, if any) where loading lists are not used.
 - the control results shall be sent to the office of departure using return copy B of the transit accompanying document (including the loading lists) where loading lists are used.
4. The declared office of destination is not linked to the computerised transit system but the actual office of destination is linked to the computerised transit system (change of office of destination):
 - the control results shall be sent to the office of departure by electronic means where loading lists are not used.
 - the control results shall be sent to the office of departure using return copy B of the transit accompanying document (including loading lists) where loading lists are used.

D. Explanatory notes for the use of loading lists

When loading lists are used the transit accompanying document copies A and B shall be printed from the system. In this case the following data shall be inserted:

1. Indication of the total number of loading lists (box 4) instead of the total number of list of items (box 3).
 2. The box 'Description of goods' (box 31) shall only contain:
 - if goods T1, T2 or T2F: 'See loading lists'
 - if goods T1, T2 and T2F:
 - 'Goods T1': 'see loading lists No ... to ...'
 - 'Goods T2': 'see loading lists No ... to ...'
 - 'Goods T2F': 'see loading lists No ... to ...'
 3. The box 'Additional information' shall also be printed.
 4. All other information specific to goods at items level shall appear on the corresponding loading lists that shall be attached to the transit accompanying document.
-

List of Items		
Sheet	B	

OoDep:

MRN

Date:

[illegible]

ANNEX D6

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 copy A of the transit accompanying document.

Where the transit accompanying document is printed in the two copies, A and B, then also the sheet B of the list of items shall be printed and attached to the copy B of 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) Sheet A/B
 - (c) 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 D4
 5. The particulars of the different boxes at item level has 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
 - (d) the remaining boxes are completed as described in Annex A7, if appropriate in coded form.
-

**DECISION No 1/2000 OF THE EC-EFTA JOINT COMMITTEE ON SIMPLIFICATION OF
FORMALITIES IN TRADE IN GOODS**

of 20 December 2000

**amending Annexes II and III of the Convention on the simplification of formalities in trade in
goods**

(2001/11/EC)

THE JOINT COMMITTEE,

Having regard to the Convention of 20 May 1987 on the simplification of formalities in trade in goods ⁽¹⁾,
and in particular Article 11(3) thereof,

Whereas:

- (1) New provisions relating to the particulars required in the transit declaration have been incorporated into the Convention of 20 May 1987 on a common transit procedure ⁽²⁾.
- (2) Annexes II and III to the Convention on the simplification of formalities in trade in goods should be amended accordingly,

HAS DECIDED AS FOLLOWS:

Article 1

Annexes II and III to the Convention on the simplification of formalities in trade in goods are hereby amended in accordance with the Annex to this Decision.

Article 2

This Decision shall enter into force on the date of its adoption.

It shall apply from 1 July 2001.

Done at Brussels, 20 December 2000.

For the Joint Committee

The Chairman

Michel VANDEN ABEELE

⁽¹⁾ OJ L 134, 22.5.1987, p. 2.

⁽²⁾ OJ L 226, 13.8.1987, p. 2.

ANNEX

A. Annex II is amended as follows:

1. The fourth sentence of Article 2(1) shall be replaced by the following:
 'However, on the copies used for transit (1, 4 and 5), boxes 1 (except the middle sub-division), 2, 3, 4, 5, 6, 8, 15, 17, 18, 19, 21, 25, 27, 31, 32, 33 (first sub-division on the left), 35, 38, 40, 44, 50, 51, 52, 53, 55 and 56 have a green background.'
2. Article 6(2) shall be replaced by the following:
 'For transit the copies 1, 4 and 5 conforming to the specimen contained in Appendix 1 to Annex I or the copies 1/6 and 4/5 (twice) conforming to the specimen in Appendix 2 to Annex I shall be required.'
3. In Appendix 3, Title I A. 'General description' is amended as follows:
 - (a) the seventh indent of the second subparagraph of paragraph 1 shall be replaced by the following:
 '— copy 7 which is to be used for statistics by the country of destination (for import formalities),.'
 - (b) the second indent of the third subparagraph of paragraph 2 shall be replaced by the following:
 '— export + transit: copies 1, 2, 3, 4 and 5,.'
 - (c) the fourth indent of the third subparagraph of paragraph 2 shall be replaced by the following:
 '— transit alone: copies 1, 4 and 5,.'
4. In Appendix 3, Title I B 'Particulars required' shall be amended as follows:
 the second indent of the second paragraph shall be replaced by the following:
 '— transit formalities:
 boxes 1 (third sub-division), 2, 3, 4, 5, 6, 8, 15, 17, 18, 19, 21, 25, 27, 31, 32, 33 (first sub-division), 35, 38, 40, 44, 50, 51, 52, 53, 55 and 56 (boxes with a green background),.'
5. In Appendix 3, Title II, I. 'Formalities in the country of export' shall be amended as follows:
 - (a) the text relating to Box 33 shall be replaced by the following:
 '33: Commodity code
 Enter the code number corresponding to the item in question.
 For the purposes of transit and proving the Community status of the goods this box is optional for the Contracting Parties, except in cases where the Convention on a common transit procedure of 20 May 1987 specifies that its use is obligatory.'
 - (b) the following shall be added as the second paragraph of the text relating to Box 40:
 'For the purposes of transit and proving the Community status of the goods this box is optional for the Contracting Parties, except in cases where the Convention on a common transit procedure of 20 May 1987 specifies that its use is obligatory.'
6. In Appendix 3, Title II, II 'Formalities en route' shall be amended as follows:
 the text relating to Box 55: Transhipments shall be replaced by the following:
 'Box to be used in accordance with the provisions of the Convention on a common transit procedure of 20 May 1987.'

B. Annex III is amended as follows:

the text of the first sub-division of Box 33: Commodity code shall be replaced by the following:

'First sub-division:

In the Community indicate the eight digits of the Combined Nomenclature. In the EFTA countries indicate in the left-hand side of this sub-division the six digits of the Harmonised Commodity Description and Coding System.
 For transit purposes, where required by the Convention on a common transit procedure of 20 May 1987, indicate the code of at least six digits from the Harmonised Commodity Description and Coding System.'