

# **Specific Annex E**

## **Chapter 2**

### **Transshipment**

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### Transshipment

#### Definition

For the purposes of this Chapter :

- E1./ **"transshipment"** means the Customs procedure under which goods are transferred  
F1. under Customs control from the importing means of transport to the exporting  
means of transport within the area of one Customs office which is the office of both  
importation and exportation.

#### Principles

##### 1. Standard

Transshipment shall be governed by the provisions of this Chapter and, insofar as applicable, by the provisions of the General Annex.

##### 2. Standard

Goods admitted to transshipment shall not be subject to the payment of duties and taxes, provided the conditions laid down by the Customs are complied with.

### **3. Recommended Practice**

Transshipment should not be refused solely on the grounds of the country of origin of the goods, the country from which they arrived or their country of destination.

## **Admission to transshipment**

### *(a) Declaration*

#### **4. Standard**

Only one Goods declaration shall be required for the purposes of transshipment.

#### **5. Standard**

Any commercial or transport document setting out clearly the necessary particulars shall be accepted as the descriptive part of the Goods declaration for transshipment and this acceptance shall be noted on the document.

#### **6. Recommended Practice**

The Customs should accept as the Goods declaration for transshipment any commercial or transport document for the consignment concerned which meets all the Customs requirements. This acceptance should be noted on the document.

### *(b) Examination and identification of goods*

#### **7. Standard**

When the Customs consider it necessary, they shall take action at importation to ensure that the goods to be transhipped will be identifiable at exportation and that unauthorized interference will be readily detectable.

*(c) Additional control measures*

**8. Standard**

When the Customs fix a time limit for the exportation of goods declared for transshipment, it shall be sufficient for the purposes of transshipment.

**9. Recommended Practice**

At the request of the person concerned, and for reasons deemed valid by the Customs, the latter should extend any period initially fixed.

**10. Recommended Practice**

Failure to comply with a prescribed time limit should not entail the collection of any duties and taxes potentially chargeable, provided the Customs is satisfied that all other requirements have been met.

*(d) Authorized operations*

**11. Recommended Practice**

At the request of the person concerned, and subject to such conditions as the Customs may specify, the Customs should as far as possible allow goods in transshipment to undergo operations likely to facilitate their exportation.

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