



# WCO - Permanent Technical Committee

Customs transit procedures in the European Union

## I. General Features

*Brussels, 10 October 2022*

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- (developed in part II)

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# 1.1 Union Transit

Is used for customs transit operations within the EU (27 Member States), Andorra and San Marino

Has two types:

- ❑ **External transit**, for movement of non-Union goods and movement of certain Union goods when exported to or via common transit countries
- ❑ **Internal transit, to preserve the status of Union goods moved:**
  - within the Union via a third country on basis of international agreement (common transit convention), or
  - when required by Union provisions (e.g. internal transit T2F with special fiscal territories of the Union)

The legal basis:

- Union Customs Code (Regulation No. 952/2013)
- Commission Delegated Regulation (EU) 2015/2446
- Commission Implementing Regulation (EU) 2015/2447

# 1.2 International procedures of transit

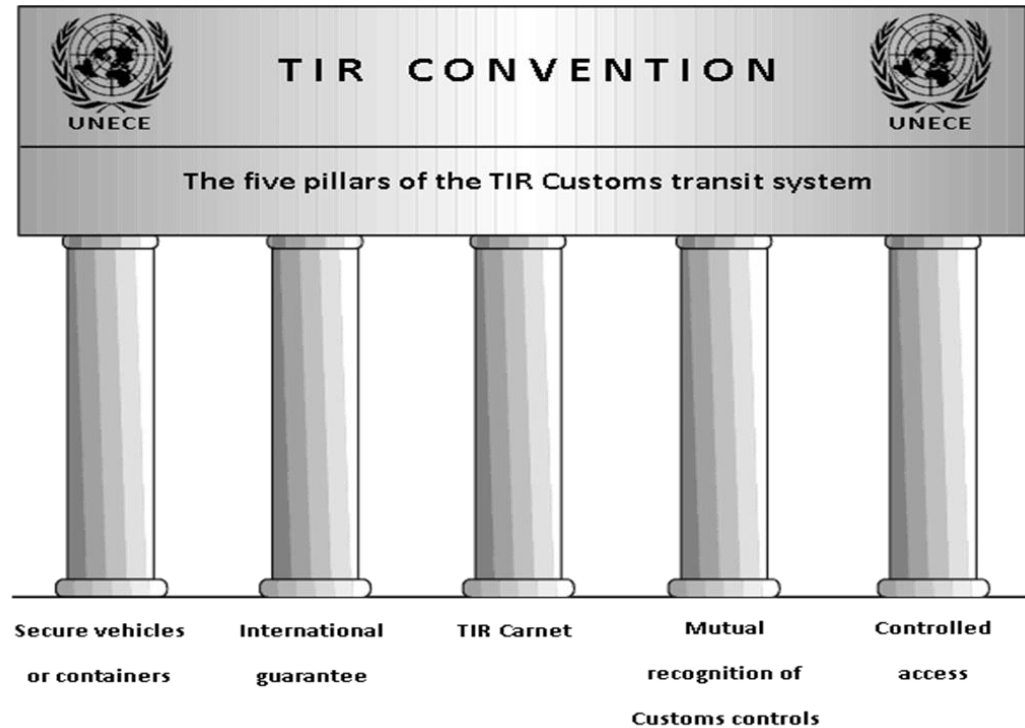
The EU also applies the following transit procedures:

- ❑ TIR Carnet (TIR Convention 1975)
- ❑ Common Transit procedure (Common Transit Convention 1987)
- ❑ ATA Carnet used as transit document (ATA & Istanbul Conventions)
- ❑ Rhine Manifest (revised Mannheim Convention for the navigation on the Rhine 1868)
- ❑ NATO Form 302 (NATO Convention 1951)
- ❑ Transit by post (UPU)

# 1.3 TIR Convention 1975

- ❑ Has 77 contracting parties (65 in operation)
- ❑ Goods move under cover of an internationally accepted customs transit document, the TIR carnet, which also provides a financial guarantee for the payment of the suspended duties and taxes
- ❑ EU is a single territory for the purpose of TIR
- ❑ TIR is computerised within EU (uses NCTS)

# 1.3.2 Five pillars of TIR system



Source: TIR Handbook -UNECE

# 1.4 The EU-CTC Common Transit Convention 1987

The EU-CTC common transit procedure is used for the movement of goods between the EU (27 Member States), the EFTA countries (Iceland, Norway, Liechtenstein and Switzerland), Turkey, the Republic of North Macedonia, Serbia, the United Kingdom, and Ukraine

Aims to facilitate crossing borders and territories, save costs and make controls more efficient.

Legal basis: Convention of 20 May 1987 on a common transit procedure.

The rules are effectively identical to those of Union transit with some minor exceptions.

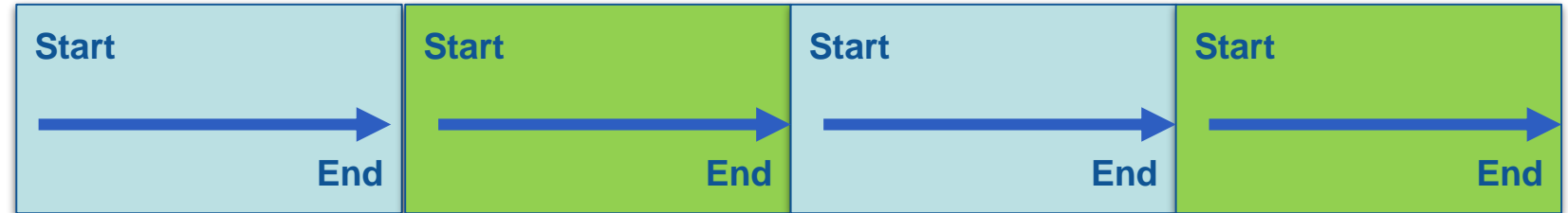
A candidate country must be invited by the EU/CTC Joint Committee: general conditions and strategy to prepare certain neighbouring countries for accession to the Conventions are set out in Commission communications of 2001 & 2010.

# 1.5 Comparison of transit procedures

	<b>TIR</b>	<b>Union/Common transit</b>
<i>Geographical coverage</i>	77 CP (65 active)	EU (27 MS)+ AD, SM, CH, IS, NO, LI, TR, MK, RS, UK, UA
<i>Procedure</i>	Series of national transits	One single procedure Simplifications Fast discharge
<i>System of guarantee</i>	Flat rate max amount 50.000 USD/100.000 EUR	Calculation and monitoring of guarantee based on actual amounts Several types of guarantees
<i>Computerisation</i>	TIR tools (ITDB, SafeTIR, eTIR in preparation)	NCTS, GMS, RMS, Enquiry
<i>Administration</i>	AC.2, TIRExB, TIR Secr., UNECE, WP.30, IRU	Customs Expert group, EU-CTC working group and Joint Committee

# 1.5 Comparison of transit procedures

Replace several  
consecutive national  
transit procedures by a



Single Common transit  
procedure



# 1.6 EU-CTC common transit: a 'model' to follow in other regions?

Regional scope of the Common Transit Convention:

- ❑ Any country/region could use it as a 'model' for a national or regional transit (e.g. between countries belonging to regional integration zones)
- ❑ Essential legal and technical requirements to manage it have to be put in place (single procedure from departure to destination, guarantees, computerisation, possible simplifications)

# 2. The operation of Union / common transit

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# 3. The Transit Manual

The Transit Manual is the most comprehensive source of information on the common and the Union transit procedure.

It is a tool to promote a better understanding of how the transit procedure works and the roles and responsibilities of the various participants.

It supports a harmonised application of the transit regulations and an equal treatment of all economic operators.

Consolidated version:

**[transit\\_manual\\_june\\_2020\\_en.pdf \(europa.eu\)](https://taxation-customs.ec.europa.eu/system/files/2021-06/transit_manual_june_2020_en.pdf)**

([https://taxation-customs.ec.europa.eu/system/files/2021-06/transit\\_manual\\_june\\_2020\\_en.pdf](https://taxation-customs.ec.europa.eu/system/files/2021-06/transit_manual_june_2020_en.pdf))

# Some figures: Union & common transit movements Per Year – Departure (last 12 months)

## Geographical scope:

38 countries

(EU 27 + 9 CP + AD + SM)

## Volume:

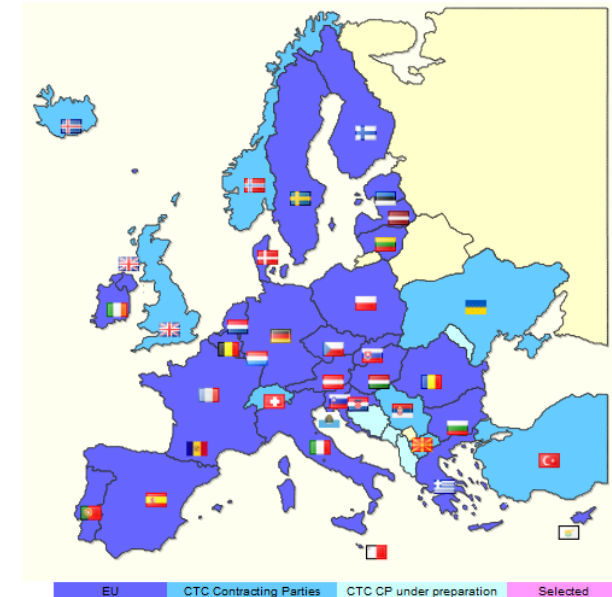
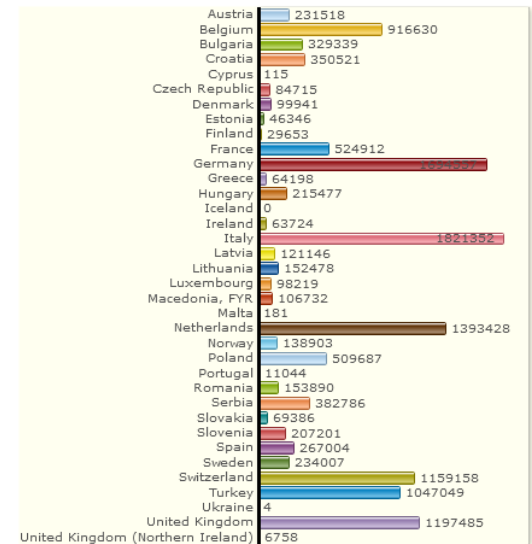
- Approx. **10+ million** movements **per year\***
- Approx. **30+ thousand** of movements in NCTS **per business day\***

\* Union transit + common transit

### Departing movements: EU + CTC

Totals  Per country  In Progress

Country  Movements  Period  Refresh



(\*) For technical reasons: Andorra is connected via the Belgian gateway, San Marino is connected via the Italian gateway, Iceland is connected via the Norwegian gateway, Liechtenstein is connected via the Switzerland gateway

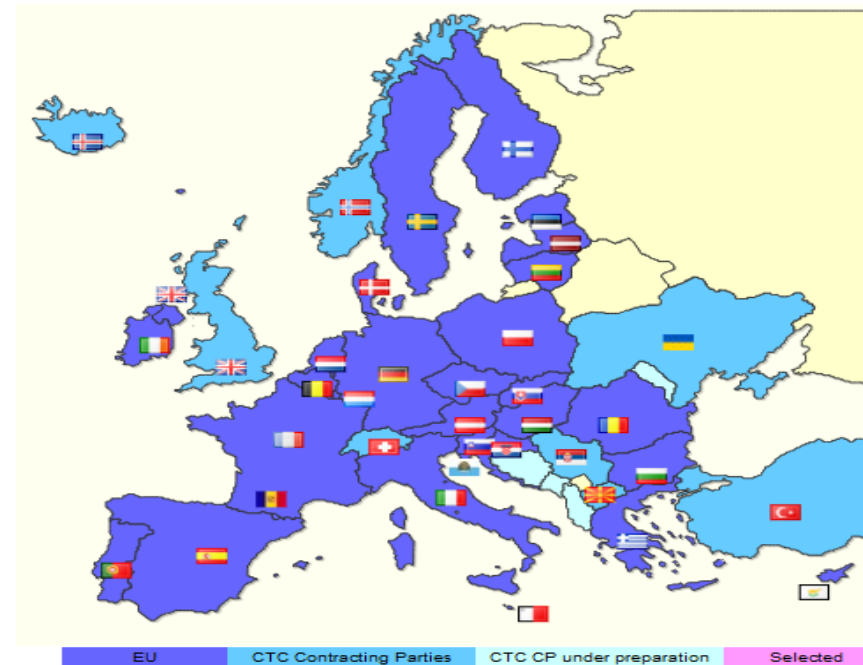
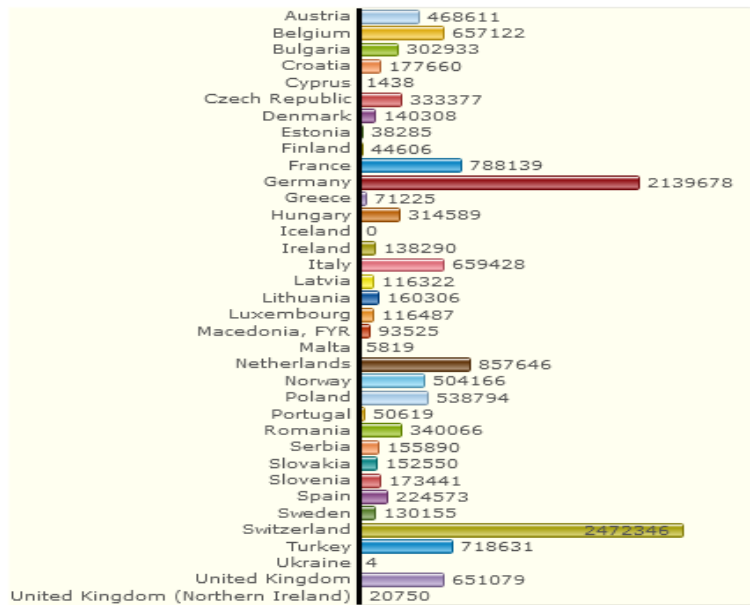
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# Some figures: Union & common transit movements Per Year – Destination (last 12 months)

## Arriving movements: EU + CTC

Totals  Per country  In Progress

Country  Movements  Period  Refresh



(\*) For technical reasons: Andorra is connected via the Belgian gateway, San Marino is connected via the Italian gateway, Iceland is connected via the Norwegian gateway, Liechtenstein is connected via the Switzerland gateway

The last update occurred on : 07-10-2022 13:05

# Further information

**TAXUD website – Transit Webpage:**

[https://taxation-customs.ec.europa.eu/business/customs-procedures-import-and-export/what-customs-transit/union-and-common-transit\\_en](https://taxation-customs.ec.europa.eu/business/customs-procedures-import-and-export/what-customs-transit/union-and-common-transit_en)

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