

# Transit Instructions to Staff

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## Introduction

This manual brings together all previous instructions in relation to Transit.

Unless otherwise specified, cases of doubt or difficulty or requests for further information should be referred to : Central Transit Office, Office of the Revenue Commissioners, Nenagh, Co. Tipperary.

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This manual is comprised of three parts:

### Part 1: General

Part 1 contains general information concerning the Community & Common Transit Procedures and Status (paragraphs 1 to 18).

### Part 2: Transit Instructions to Staff

Part 2 provides more detailed information for staff relating to Community & Common Transit Procedures and the various Simplifications applicable (paragraphs 19 to 29).

### Part 3: T.I.R Instructions to Staff

Part 3 provides information for staff relating to the T.I.R. procedure (paragraphs 30 to 46).

### **Note:**

The NCTS is the standard procedure that must be used when initiating a transit operation. However, provision for a “Fallback Procedure” is also a feature of the Transit Procedure whereby the trader can revert, with permission, to a paper-based procedure in exceptional circumstances (e.g. computer systems failure).

In order to distinguish from the standard NCTS references in this Instruction, references to the Fallback procedure are written in *italics* and contained in square brackets with the word Fallback at the commencement of the text where appropriate viz “[*Fallback...*].

## CONTENTS

1. General	17
<b>1.1 Legislation</b>	<b>17</b>
<b>1.2 Transit Manual</b>	<b>17</b>
<b>1.3 User &amp; Technical Manual for NCTS</b>	<b>17</b>
2. Community Transit	18
<b>2.1 External Community Transit Procedure (T1)</b>	<b>18</b>
<b>2.2 Internal Community Transit Procedure (T2)</b>	<b>19</b>
<b>2.3 Intra-Community carriage of goods by Sea Transport</b>	<b>19</b>
<b>2.3.1 Regular Shipping Service</b>	<b>19</b>
<b>2.3.2 Consequence of being a Regular Shipping Service</b>	<b>20</b>
<b>2.3.3 Other Community Shipping Services</b>	<b>21</b>
3. Other Procedures covering the Movement of Goods	21
4. Movements via a Third Country	21
5. Prohibitions and Restrictions	21
6. The Principal	22
7. Guarantees	22
8. The Guarantor	22
9. Types of Guarantee	23
<b>9.1 Comprehensive Guarantee</b>	<b>23</b>
<b>9.2 Individual Guarantee</b>	<b>23</b>

<b>9.3 Exemption from Community Transit Guarantee Requirement</b>	<b>23</b>
10. The Transit Declaration	23
<b>10.1 Completion of a Transit Declaration NCTS</b>	<b>23</b>
<b>10.2 Completing a Normal procedure Transit Declaration</b>	<b>24</b>
11. Simplified Transit Procedures	24
<b>11.1 Authorised Consignors</b>	<b>24</b>
<b>11.2 Authorised Consignees</b>	<b>24</b>
<b>11.3 Airlines, Regular Shipping Lines and Railway Companies</b>	<b>25</b>
12. Common Transit	25
<b>12.1 General</b>	<b>25</b>
<b>12.2 Scope of Common Transit Procedure</b>	<b>25</b>
<b>12.2.1 Direct Exports to EFTA by Air or Sea</b>	<b>25</b>
<b>12.3 Exports to EFTA by Combined Transport</b>	<b>25</b>
(i) by air and land	
(ii) by sea and land	
<b>12.3.1 (a) Goods to which the External Community Transit Procedure applies</b>	<b>25</b>
<b>(b) Community Goods</b>	
<b>12.4 Imports from EFTA</b>	<b>26</b>
<b>12.5 Transit Advice Note</b>	<b>26</b>
<b>12.6 Guarantees and Guarantee Waivers</b>	<b>26</b>
<b>12.7 Proof of Community Status</b>	<b>27</b>
13. T.I.R.	27
<b>13.1 General</b>	<b>27</b>

14. Provisions relating to Channel Islands, Canary Islands, French Overseas Departments, Mount Athos, Aland Islands	27
<b>14.1 General</b>	<b>27</b>
<b>14.2 Status Indicator</b>	<b>28</b>
15. San Marino	29
16. Andorra	29
17. Status	31
<b>17.1 General</b>	<b>31</b>
<b>17.2 Requirement to prove Community Status</b>	<b>31</b>
<b>17.3 Proving Community Status</b>	<b>31</b>
18. Miscellaneous	32
<b>18.1 Proving the Community Status of the products of sea fishing</b>	<b>32</b>
<b>18.2 Goods subject to Control as to Use and/or Destination (Control Copy T5)</b>	<b>33</b>

## **PART 2: TRANSIT INSTRUCTIONS TO STAFF**

19. Office of Departure	35
<b>19.1 Transit Declarations</b>	<b>35</b>
<b>19.1.1 Acceptance of the Transit Declaration</b>	<b>35</b>
<b>19.1.2 Verification of the Transit Declaration &amp; control of the Goods</b>	<b>36</b>
<b>19.1.3 Disposal of Transit Declaration in Fallback</b>	<b>37</b>
<b>19.1.4 Goods under Transit System passing through the State</b>	<b>37</b>
<b>19.1.5 Goods placed under the Transit System in the State</b>	<b>37</b>
<b>19.1.6 Sealing of Consignments (Identification of Goods)</b>	<b>38</b>
<b>19.1.7 Mixed Consignments</b>	<b>39</b>
<b>19.1.8 Waiver from Sealing</b>	<b>39</b>

<b>19.1.9 Physical Examinations</b>	<b>39</b>
<b>19.2 Anti-Fraud Measures</b>	<b>40</b>
<b>19.2.1 Early Warning System for sensitive goods moving under Transit</b>	<b>40</b>
<b>19.2.2 Action at the Office of Departure/Entry into the Community</b>	<b>40</b>
<b>19.3 Action at the Customs Investigations Unit</b>	<b>40</b>
20. Office of Destination	41
<b>20.1 Formalities at the Office of Destination</b>	<b>41</b>
<b>20.2 The Ending of the Transit Procedure</b>	<b>41</b>
<b>20.3 Control of the end of the Procedure</b>	<b>42</b>
<b>20.4 Change of Office of Destination</b>	<b>42</b>
<b>20.5 Examination of Seals</b>	<b>43</b>
<b>20.6 Irregularities</b>	<b>43</b>
<b>20.7 Receipt for Transit Declaration</b>	<b>44</b>
<b>20.8 Presentation of Goods outside time-limit</b>	<b>44</b>
<b>20.9 Physical Examination</b>	<b>45</b>
<b>20.10 Anti-Fraud Measures</b>	<b>45</b>
<b>20.10.1 Early Warning System for sensitive goods under Transit (T1) - action at the Office of Destination/Exit from the Community</b>	<b>45</b>
<b>20.10.2 Action at the Customs Investigations Unit (IPD)</b>	<b>45</b>
21. Transit Guarantees	46
<b>21.1 Provision of Guarantee or Deposit</b>	<b>46</b>
<b>21.2 Comprehensive Guarantees</b>	<b>46</b>
<b>21.2.1 Reference Amount</b>	<b>47</b>
<b>21.2.2 Grounds for issuing an Authorisation</b>	<b>48</b>
<b>21.2.3 Conditions for use of a Comprehensive Guarantee for non-sensitive goods</b>	<b>48</b>

<b>21.2.4 Reduced Comprehensive Guarantee for non-sensitive goods</b>	<b>48</b>
<b>21.2.5 Conditions for use of a Comprehensive Guarantee for High Risk Goods</b>	<b>49</b>
<b>21.2.6 Reduced Comprehensive Guarantee for High Risk Goods</b>	<b>50</b>
<b>21.2.7 Limitation of Liability by Guarantor</b>	<b>51</b>
<b>21.2.8 Repeated Claims on Guarantor</b>	<b>51</b>
<b>21.2.9 Cancellation or Revocation of Comprehensive Guarantee</b>	<b>51</b>
<b>21.2.10 Action where cancelled Comprehensive Guarantee Certificate is presented</b>	<b>52</b>
<b>21.2.11 General provisions relating to Comprehensive &amp; Reduced Comprehensive Guarantees</b>	<b>53</b>
<b>21.3 Individual Guarantees</b>	<b>53</b>
<b>21.4 Exemption from Community Transit Guarantee</b>	<b>53</b>
<b>21.5 Acceptance of Guarantee Certificates</b>	<b>54</b>
<b>21.6 Review of Guarantee Register</b>	<b>54</b>
<b>21.7 Release from Guarantee</b>	<b>55</b>
<b>21.8 Establishing the Customs Debt &amp; Recovery of Duties</b>	<b>55</b>
<b>22. Authorised Consignors</b>	<b>56</b>
<b>22.1 General</b>	<b>56</b>
<b>22.2 Conditions of Approval and List of Authorised Consignors</b>	<b>57</b>
<b>22.3 Movement of goods from the premises of an Authorised Consignor for Export/Shipment</b>	<b>57</b>
<b>22.4 Physical checks</b>	<b>58</b>
<b>23. Authorised Consignees</b>	<b>59</b>
<b>23.1 General</b>	<b>59</b>
<b>23.2 Processing of Transit Declarations</b>	<b>60</b>

<b>23.3</b>	<b>Physical Checks</b>	<b>61</b>
24.	Transit Authentication Stamps	61
<b>24.1</b>	<b>General</b>	<b>61</b>
<b>24.2</b>	<b>Specifications</b>	<b>62</b>
<b>24.3</b>	<b>Action where Authenticity is suspect</b>	<b>62</b>
<b>24.4</b>	<b>Custody and Control</b>	<b>62</b>
<b>24.5</b>	<b>Placing of Transit Authentication Stamp on Transit and Status Documents</b>	<b>63</b>
25.	Simplified Procedures for Transport by AIR	63
<b>25.1</b>	<b>General</b>	<b>63</b>
<b>25.1.1</b>	<b>Community goods carried entirely by air</b>	<b>63</b>
<b>25.1.2</b>	<b>Status indicator for Community goods to be exported</b>	<b>63</b>
25.2	Use of airline manifest(s) instead of SAD Copies 1, 4 & 5 (Level I Simplification)	63
<b>25.2.1</b>	<b>Procedures to be adopted</b>	<b>64</b>
<b>25.2.2</b>	<b>Treatment of consignments already under a Transit Procedure</b>	<b>65</b>
<b>25.2.3</b>	<b>Treatment of Consolidations</b>	<b>65</b>
<b>25.3</b>	<b>Use of Data Exchange Technology instead of Manifests (Level II Simplification)</b>	<b>65</b>
<b>25.3.1</b>	<b>Application for Approval to operate Level 2 Simplified Procedure</b>	<b>66</b>
<b>25.3.2</b>	<b>Conditions of Approval</b>	<b>67</b>
<b>25.3.3</b>	<b>How does the Data Exchange Technology Simplification work?</b>	<b>67</b>
<b>25.3.4</b>	<b>Treatment of Consolidations</b>	<b>68</b>
<b>25.3.5</b>	<b>Audit/Control by Customs</b>	<b>69</b>
<b>25.4</b>	<b>Simplification of Procedures applicable to Express Air carriers</b>	<b>69</b>



<b>25.5</b>	<b>On-board air courier</b>	<b>70</b>
<b>25.6</b>	<b>Transport of Goods Overland by Airlines (“Trucking”)</b>	<b>70</b>
	26. Simplified Transit Procedures - Shipping Companies	70
<b>26.1</b>	<b>General</b>	<b>70</b>
<b>26.2</b>	<b>Use of Shipping Company’s manifests instead of SAD copies 1, 4 &amp; 5 (Level I Simplification)</b>	<b>71</b>
<b>26.2.1</b>	<b>Application for Approval to operate Level 1 Simplified Procedure</b>	<b>71</b>
<b>26.2.2</b>	<b>Conditions for granting approval</b>	<b>71</b>
<b>26.2.3</b>	<b>Procedures to be adopted following Approval</b>	<b>71</b>
<b>26.2.4</b>	<b>Treatment of Groupage Consignments</b>	<b>73</b>
<b>26.2.5</b>	<b>Audit/control by Customs</b>	<b>74</b>
<b>26.3</b>	<b>Use of Shipping Company’s manifest instead of SAD copies 1, 4 &amp; 5 (Level 2 Simplification)</b>	<b>74</b>
<b>26.3.1</b>	<b>Application for Approval to operate Simplified Procedure Level 2</b>	<b>74</b>
<b>26.3.2</b>	<b>How does this simplification work?</b>	<b>75</b>
<b>26.3.3</b>	<b>Treatment of Consignments already under a Transit Procedure</b>	<b>76</b>
<b>26.3.4</b>	<b>Treatment of Groupage Consignments</b>	<b>76</b>
<b>26.3.5</b>	<b>Audit/Control by Customs</b>	<b>76</b>
	27. Central Transit Office	77
<b>27.1</b>	<b>General</b>	<b>77</b>
<b>27.2</b>	<b>Transit Declarations</b>	<b>77</b>
<b>27.2.1</b>	<b>Defects in Transit Declarations</b>	<b>77</b>
<b>27.3</b>	<b>Outgoing Transit Operations</b>	<b>78</b>
<b>27.3.1</b>	<b>Action on receipt of Copy 1</b>	<b>78</b>

<b>27.3.2</b>	<b>Action on receipt of Copy 5</b>	<b>78</b>
<b>27.3.3</b>	<b>Disposal of Guarantee Forms</b>	<b>78</b>
<b>27.3.4</b>	<b>Verification of Endorsements</b>	<b>78</b>
<b>27.4</b>	<b>Non-Return of Copy 5</b>	<b>79</b>
<b>27.5</b>	<b>Method of Calculating Liability in respect of Undischarged Transits</b>	<b>79</b>
<b>27.6</b>	<b>Incoming Transit Operations</b>	<b>80</b>
<b>27.6.1</b>	<b>Action on Receipt of Copy 5</b>	<b>80</b>
<b>27.6.2</b>	<b>Action on receipt of Inquiry Notice (TC20)</b>	<b>80</b>
<b>27.6.3</b>	<b>Verification of Endorsements</b>	<b>80</b>
<b>27.7</b>	<b>Retention of documents</b>	<b>80</b>
<b>27.8</b>	<b>Control Copy T5</b>	<b>80</b>
	<b>Outward T5 operations</b>	<b>81</b>
<b>27.8.1.</b>	<b>Action on receipt of copies of Control Copy T5</b>	<b>81</b>
<b>27.8.1.1</b>	<b>Action on receipt of original Control Copy T5</b>	<b>81</b>
<b>27.8.1.2</b>	<b>Verification of endorsements on Control Copy T5</b>	<b>81</b>
<b>27.8.1.3</b>	<b>Irregularities shown on Control copy T5</b>	<b>81</b>
<b>27.8.1.4</b>	<b>Non-return of Control Copy T5</b>	<b>81</b>
	<b>Inward T5 operations</b>	<b>82</b>
<b>27.8.</b>	<b>Action on receipt of original Control Copy T5</b>	<b>82</b>
<b>27.8.2.1</b>	<b>Action on receipt of an Inquiry Notice (TC20)</b>	<b>82</b>
<b>27.8.2.2</b>	<b>Verification of Endorsements</b>	<b>82</b>
<b>28.</b>	<b>Miscellaneous</b>	<b>82</b>
<b>28.1</b>	<b>Proving Community status of the products of sea fishing</b>	<b>82</b>

<b>28.1.1</b>	<b>Proof of Community Status by means other than T2M</b>	<b>82</b>
<b>28.1.2</b>	<b>T2M Status Documents</b>	<b>82</b>
<b>28.1.3</b>	<b>Issue of T2M Booklet</b>	<b>83</b>
<b>28.1.4</b>	<b>Use of the T2M Form</b>	<b>84</b>
<b>28.1.5</b>	<b>Procedure where Products/Goods are landed outside the Community</b>	<b>85</b>
<b>28.1.6</b>	<b>General</b>	<b>86</b>
<b>28.2</b>	<b>Goods subject to Control as to Use and/or Destination (Control Copy T5)</b>	<b>86</b>
<b>28.2.1</b>	<b>General</b>	<b>86</b>
<b>28.2.2</b>	<b>Goods moving under Control Copy T5 Procedure</b>	<b>87</b>
<b>28.2.3</b>	<b>Retroactive Issue of Control Copies T5</b>	<b>88</b>
<b>28.2.4</b>	<b>Replacements (Duplicates) of Lost or Mislaid Control Copies T5</b>	<b>88</b>
<b>28.2.5</b>	<b>Division of Consignments accompanied by Control Copy T5 - Issue of Extracts</b>	<b>88</b>
<b>28.2.6</b>	<b>Simplified Procedures</b>	<b>89</b>
<b>28.3</b>	<b>Incidents during carriage</b>	<b>89</b>
<b>29. Status</b>		<b>90</b>
<b>29.1</b>	<b>General</b>	<b>90</b>
<b>29.2</b>	<b>Free Movement of Community Goods</b>	<b>90</b>
<b>29.3</b>	<b>Requirement to prove Community Status</b>	<b>90</b>
<b>29.4</b>	<b>Proving Community Status</b>	<b>91</b>
<b>29.5</b>	<b>Retroactive Issue</b>	<b>91</b>
<b>29.6</b>	<b>Simplified Procedures</b>	<b>92</b>
<b>29.7</b>	<b>Status - V - Origin</b>	<b>92</b>
<b>29.8</b>	<b>TIR and ATA Carnets</b>	<b>92</b>

<b>29.9</b>	<b>Goods carried by Post</b>	<b>93</b>
<b>29.10</b>	<b>Motor Vehicles</b>	<b>93</b>
<b>29.11</b>	<b>Packaging</b>	<b>93</b>
<b>29.12</b>	<b>Goods in Passenger Accompanied Baggage</b>	<b>93</b>

### **PART 3: TIR INSTRUCTIONS TO STAFF**

30. Introduction	95
31. Outline of the TIR System	95
32. Movement of Goods within the Community	96
33. Issuing Authority for TIR Carnets	96
34. Period of Validity of TIR Carnet	96
35. Use of approved road vehicles/containers	96
36 Non compliance of containers with terms of approval	<b>97</b>
37. Withdrawal of approval	97
38. Heavy or bulky goods	98
39. Restrictions on use of TIR regime for Sensitive goods	98
<b>39.1 General</b>	<b>98</b>
<b>39.2 Anti-Fraud Measures</b>	<b>98</b>
<b>39.2.1 The use of the Early Warning System /Anti Fraud Information System (EWS/AFIS)</b>	<b>98</b>
40. Customs Office of Departure	99
<b>40.1 General</b>	<b>99</b>
<b>40.2 Action by Customs</b>	<b>99</b>
41. Customs Office en-route	100
<b>41.1 General</b>	<b>100</b>
42. Customs Office of Destination	101
<b>42.1 General</b>	<b>101</b>
<b>42.2 Action by Customs</b>	<b>101</b>
<b>42.3 Discrepancies</b>	<b>102</b>
43. Change of Office of Destination/Exit	102

44. Action at the Central Transit Office	103
<b>44.1 Outward TIR</b>	<b>103</b>
<b>44.2 Inward TIR</b>	<b>103</b>
45. Action at the Customs Investigations Unit	104
<b>45.1 Outward TIR</b>	<b>104</b>
<b>45.2 Inward TIR</b>	<b>104</b>
46. Miscellaneous	105
<b>46.1 Importation of TIR Carnet forms</b>	<b>105</b>

#### Transit and TIR Appendices

<b>Appendix 1</b>	<b>Transit Advice Note (TC10)</b>	<b>106</b>
<b>Appendix 2</b>	<b>Customs Territory of the Community</b>	<b>107</b>
<b>Appendix 3</b>	<b>Outward Transit Register</b>	<b>109</b>
<b>Appendix 4</b>	<b>Goods involving greater risk of fraud</b>	<b>110</b>
<b>Appendix 5</b>	<b>Form C&amp;E 1111</b>	<b>112</b>
<b>Appendix 6</b>	<b>List of sensitive goods for which the Early Warning System will be used in the Transit Procedure (T1)</b>	<b>113</b>
<b>Appendix 7</b>	<b>Early Warning System - Advice of Details</b>	<b>114</b>
<b>Appendix 8</b>	<b>Inward Transit Register</b>	<b>115</b>
<b>Appendix 9</b>	<b>Change in Office of Destination Form</b>	<b>116</b>
<b>Appendix 10</b>	<b>Receipt for Transit Declaration (TC11)</b>	<b>117</b>
<b>Appendix 11</b>	<b>Certificate of Guarantee (TC31)</b>	<b>118</b>
<b>Appendix 11(a)</b>	<b>Comprehensive Guarantee</b>	<b>120</b>
<b>Appendix 12</b>	<b>Individual Guarantee Certificate, Guarantee for a Single Operation</b>	<b>124</b>
<b>Appendix 13</b>	<b>Guarantee Waiver Certificate (TC33)</b>	<b>128</b>
<b>Appendix 14</b>	<b>Conditions of Approval for Authorised Consignors (including specimen metal Stamp)</b>	<b>130</b>
<b>Appendix 15</b>	<b>Conditions of Approval for Authorised Consignee</b>	<b>140</b>
<b>Appendix 16</b>	<b>Form TC21 A</b>	<b>148</b>
<b>Appendix 17</b>	<b>Form TC21</b>	<b>149</b>
<b>Appendix 18</b>	<b>TC20 - Inquiry Notice</b>	<b>151</b>
<b>Appendix 19</b>	<b>Post label (Yellow label)</b>	<b>155</b>
<b>Appendix 20</b>	<b>TC 12</b>	<b>156</b>
<b>Appendix 21</b>	<b>T2M</b>	<b>157</b>
<b>Appendix 22</b>	<b>T5</b>	<b>160</b>
<b>Appendix 23</b>	<b>TIR Carnet Vouchers</b>	<b>171</b>
<b>Appendix 24</b>	<b>Certificate of Approval</b>	<b>175</b>
<b>Appendix 25</b>	<b>TIR Plates</b>	<b>179</b>
<b>Appendix 26</b>	<b>Approval Plate</b>	<b>180</b>

<b>Appendix 27</b>	<b>List of sensitive goods covered by the TIR Guarantee in the EU and for which the Early Warning System will be used.</b>	<b>181</b>
<b>Appendix 28</b>	<b>Inward TIR Register</b>	<b>183</b>
<b>Appendix 29</b>	<b>Outward TIR Register</b>	<b>184</b>
<b>Appendix 30</b>	<b>Early Warning System: Advice of Details</b>	<b>185</b>
<b>Appendix 31</b>	<b>Early Warning System: Notification of change of Office of Destination</b>	<b>186</b>