

Presentation of goods in a temporary storage facility (Article 148 of the Union Customs Code) based on the authorisation of the status of the authorised consignee for TIR operations.

Application of the authorisation

The authorisation of the status of the authorised consignee shall be applied to goods declared for a TIR procedure in the electronic information exchange system NCTS for transit declarations and received by the authorised consignee at an authorised place.

The authorisation shall be applied for these TIR operations only the final unloading place for goods of which is in the authorised place.

Legal basis

Article 282 of the Commission Implementing Regulation (EC) 2015/2447 (IA)

The TIR Convention of the year 1975

The Transit Manual (TIR procedure)

Work organisation

- Upon the arrival of the goods under TIR procedure to the authorised place, the compliance of the plate number of the means of transport with the declared one and the condition of the seal(s) shall be examined. The disregard of the rules during the transportation (incl. broken seals and/or identifying marks) shall be notified to the Customs office of destination by e-mail and the further instructions waited.
- If there occurred any incidents during the journey (an accident, a change of the vehicle unit, a damage of the seal), then these should be entered into NCTS „Incidents“.
- The authorised consignee shall notify the Customs office of destination about the arrival of the goods with the electronic notification of arrival through NCTS. The notification of arrival shall be filed after the transit goods have reached the authorised place and placed into the waiting zone. The goods presented with the notification of arrival must stay in the waiting zone, the customs seals may not be removed and the goods unloaded until the customs authorities have granted the permission. NCTS shall grant the unloading authorisation automatically after the waiting time has passed, except the case, if the goods are placed under the customs control by the risk analysis or the decision of the official. When NCTS does not give the authorisation to unload, then the Customs office of destination shall be addressed.

- **Goods arrived under a TIR procedure shall be placed under the temporary storage or declared for the next customs procedure without delay but at the latest on the third (3.) day after the receipt of the unloading permission by the customs authorities.**
- The authorised consignee shall send a message „Unloading remarks“ not later than on the third (3.) day after the day of the receipt of the authorisation for unloading. In the case of the compliance with the data, NCTS shall send automatically the notification about the discharge of the operation. In the case of differences in the data, the actual data about the goods shall be entered into NCTS. The state of the accompanying document for transit/security (transit declaration) shall be „Discrepancies on unloading“ and the movement shall be discharged in the Customs office of destination.
- The authorised consignee shall indicate the number of entry in the stock records for temporary storage or the number of the declaration of the following customs procedure to the transit declaration which moved together with the TIR Carnet and shall submit the TIR Carnet together with all accompanying documents to the Customs office of destination without delay for the discharge of the TIR transport.
- If the goods did not reach the authorised place within the stipulated period for the termination of the TIR operation, the authorised consignee should ask a relevant explanation from the holder of the TIR Carnet or from his representative (carrier).
- At the request of the holder of the TIR Carnet, the authorised consignee shall issue a certificate to prove the arrival of the goods to the authorised place. The form set out in Annex 72-03 to the IA shall be used for issuing the certificate.

Submission of the TIR Carnet to the Customs office of destination

The authorised consignee shall ensure without delay the submission of the TIR Carnet and the accompanying documents, including the transit declaration, to the Customs office of destination. The customs official shall discharge the TIR operation and return the TIR Carnet to the presenter.

Returning of the TIR Carnet to the holder of the TIR Carnet

The authorised person shall ensure the returning of the TIR Carnet to the holder of the TIR Carnet.

Procedure for business continuity

The procedure for business continuity can be used during the business hours of the Customs office of destination only. The procedure for business continuity may be used:

- 1) when the TIR transport was started with the procedure for business continuity (certified by the existence of the stamp impression of the procedure for business continuity in the box „For official use“ of voucher No 2 of the TIR Carnet;
- 2) when NCTS does not function and the interruption has lasted for more than 30 minutes;
- 3) with the permission of the official.

If the procedure for business continuity is used, the Customs office of destination shall be notified at the beginning of the waiting time by e-mail (using a keyword „procedure for business continuity – waiting time). The transit declaration is attached to the e-mail. The seals may not be removed and the goods unloaded before the waiting time has passed or the permission by the customs authorities received. If the official decides to examine the goods, he/she shall notify the authorised consignee about it during the waiting time. The feedback shall be given to the same e-mail address wherefrom the notification about the use of the procedure for business continuity came.

Upon using the procedure for business continuity, the TIR Carnet and the transit declaration shall be submitted to the Customs office of destination together with the delivery note (the indication on the delivery note: Procedure for business continuity). If the TIR operation is terminated with the reservation 'R' (discrepancies), the act shall be compiled on the differences in addition to the TIR Carnet and the accompanying documents of the goods.

The specimen of a delivery note

TIR authorised consignee:

Code of the Customs office of destination:

Date

Date of arrival	Number of the TIR Carnet and the transit declaration	Number of entry in the stock records for temporary storage or number of the declaration of the following customs procedure	Notes

Name and signature of the representative of the authorised consignee.....

Date of the receipt and signature of the official.....

Keeping records

Records shall be kept on the TIR transports discharged with the procedure for business continuity. The records must contain the number of the TIR Carnet, the number of the transit declaration, date, goods item, quantity, measurement unit, code of the result of the controls (A1 – „Satisfactory“, B1 – „Not Satisfactory“), the number of entry in the stock records for temporary storage or the number of the declaration of the following customs procedure. The records must be available to the customs authorities.

Filling in the transit declaration in the case of the procedure for business continuity

Fill in the left part 'Control by Customs office of destination' of the box 'I' of the transit declaration as follows:

- 'Date of arrival' – indicate the date of arrival of goods and the time if necessary
- 'Examination of seals' – if the customs seals are in good condition indicate „Satisfactory“,

- 'Notes':
 - Number of entry in the stock records or number of the declaration of the following customs procedure
 - Code of the result of the controls (A1 – „Satisfactory“, B1 – „Not Satisfactory“)
 - Stamp impression by the authorised consignee.

Storing transit declaration

The authorised person shall save the transit declarations together with the additional documents, keep these at least seven (7) years and shall present them to the customs authorities for verification at their first request.

Obligations

If the data of the authorisation change, the authorised consignee shall inform without delay in writing the supervisory body of the authorisation and apply for the amendment of the authorisation (Article 23 of the Union Customs Code).