

The commencement of the transit based on the authorisation of the status of the authorised consignor for the Union transit operations

Application of the authorisation

The authorisation shall be applied to goods declared for a Union/common transit procedure in the electronic information exchange system NCTS for transit declarations and shall be started by the authorised consignor.

Legal basis

Article 314 of the Commission Implementing Regulation (EC) 2015/2447 (IA)
Convention on a common transit procedure

Work organisation

- Transit goods loaded on a road vehicle shall be located at the place of the start of the transit operation. The authorised consignor shall affix the customs seal(s) accepted by the customs authorities to the road vehicle. Upon lodging the transit/security accompanying document (hereinafter the transit declaration) into NCTS, the seal shall be affixed and the relevant data submitted in the transit declaration. The seal may remain unaffixed, if the goods are easily identified by the amount and description.
- The transit declaration compiled shall be submitted to the Customs office of the departure through NCTS. The goods may not be dispatched before the end of the waiting time and when the transit declaration has got the state 'Goods released for transit'. If NCTS shall not grant the permission „Goods released for transit“ after the waiting time has passed, the Customs office of departure must be contacted. When the goods have been released for transit, the transit declaration bearing the master reference number (MRN) and **the bar code** shall be printed out. The transit declaration shall be put along with the goods and the transit operation starts.

Instructions, if the authorised consignor has been issued the authorisation confirming the exit.

If the export declaration (re-export of goods from the customs warehouse, export to the countries of EFTA or transportation of goods to the different areas of the EU) is followed by the transit declaration, the authorised consignor shall lodge the export declaration in the customs declarations processing system Complex.

After the state 'goods released' the authorised consignor shall indicate the goods in the border module ECS2BRD of the export control system as arrived („Goods arrived“) and waits for the state „Waiting for export confirmation‘.

The authorised consignor lodges the transit declaration into NCTS. After the state of the transit declaration „Goods released for transit“, the exit report shall be filed into the border module ECS2BRD (ECS2BRD – export reports – Enter a new one). The export declaration shall get the state 'Exported' in the border module ECS2BRD and the system Complex shall get the indication '1 – YES' in the column 'Departed'.

Instructions, if the authorised consignor has not been issued the authorisation confirming the exit.

If the goods placed under the procedure of customs warehousing shall be applied reexport as the following customs approved treatment, the authorised consignor shall lodge the export declaration in the customs declarations processing system Complex.

After the state 'Goods released' he/she shall indicate the goods as arrived in the border module ECS2BRD of the export control system (status „Goods arrived“) and shall wait for the state 'Waiting for the export confirmation‘.

The authorised consignor shall lodge the transit declaration into NCTS and send a notification to the Customs office of departure by e-mail for the release of export.

After the release for transit the authorised consignor is entitled to start the transit operation.

Entry of notification of arrival is described Instructions for ECS II and OMF

Procedure for business continuity

The procedure for business continuity can be used **during the business hours of the Customs office of departure** only.

The procedure for business continuity may be used, if:

- NCTS does not function and the interruption has lasted for more than 30 minutes or
- The official has granted permission for it.

The Customs office of departure shall be notified about the use of the procedure for business continuity by e-mail before the dispatch of goods (with the keyword 'procedure for business continuity – waiting time'). The transit declaration is attached to the e-mail. If the official decides to go to examine, he/she shall notify the authorised consignor 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.

Goods shall be loaded onto the road vehicle and the seals affixed if needed. The transit declaration shall be filled in and prepared in three copies according to the Annex B (01-05) to Delegated Regulation 2015/2446. It is allowed to use the printout transit declarations from NCTS, one of the copies shall be submitted to the Customs Office of departure, the second

copy shall be provided together with the goods and the third one shall remain to the authorised consignor.

The authorised consignor shall register the transit declaration in the journal using the number scheme: EEXXXXXXXX/NNNN/PPKKAAAA, where:

EEXXXXXXXX is the Estonian country code and the code of the commercial register for the holder of the procedure;

NNNN is the sequential number in the journal;

PPKKAAAA is the date, month and year of the start of the transit.

The procedure for business continuity shall be marked on the copies of the transit declaration with the fixed stamp (measurements 26x59mm, red ink) in the box A of the single administrative document (SAD) or on a free space of the transit declaration.

Into the box C the authorised consignor shall put an impression of the stamp with the special stamp, indicate the date of the dispatch of goods, the number of the transit declaration and confirm it with his/her signature.

In the box D the authorised consignor shall indicate the established term in the course of which the goods shall be submitted in the Customs office of destination, the applicable identification measures and the notation 'the authorised consignor'.

Into the box of the transit declaration „the return copy to be sent to the Customs Office“ accompanying the goods or into the box of the 5th copy locating under the box „15“ there shall be indicated the return address of the transit declaration: The Estonian Tax and Customs Board, Customs Department, Central Transit Centre, Lõõtsa 8a, 15176 Tallinn, Estonia.

The authorised consignor shall submit the transit declaration drafted with the procedure for business continuity or the first copy of SAD together with the delivery note to the Customs office of departure on the following working day at the latest.

The specimen of a delivery note

The authorised consignor:

The code of the Customs office of departure:

Date

Date of departure	Number of Transit Declaration	Code of Customs office of destination and the country	Notes

Name and signature of the person responsible for customs clearance documents of the authorised consignor

Date of the receipt of the transit declarations and signature of the official

If the decision on the use of the procedure for business continuity is made, it is important that all the transit declarations entered into NCTS but not further processed due to a failure in the system shall be invalidated.

The authorised consignor is obliged to notify the Customs office of departure every time **when the transit declaration is entered into the system but shall be placed under the procedure for business continuity.**

Keeping records

Records shall be kept on the transit declarations started with the procedure for business continuity.

The records must contain the number of the transit declaration, date, the plate number of the road vehicle, the number of the seal, goods item, quantity, measurement unit. The records must be available to the customs authorities.

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 these to the customs authorities for verification at their first request.

The obligations of the authorised consignor

If the data of the authorisation change, the authorised consignor 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).

In order to ensure the safety and inviolability, the authorised consignor is obliged to take every measure for keeping the special stamp safe. In the case of the theft or loss of the special stamp, the supervisory body of the authorisation shall without delay be informed about this.