

Presentation of goods in a free zone warehouse based on the authorisation of the status of the authorised consignee 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 received by the authorised consignee at an authorised place.

Legal basis

Articles 315 and 316 of the Commission Implementing Regulation (EC) 2015/2447 (IA)
Convention on a common transit procedure

Work organisation

- Upon the arrival of the transit goods 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 tractor 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 an unloading authorisation automatically after the waiting time has passed, unless the goods are placed under the customs control by the risk analysis or the decision of the official. If NCTS does not give the authorisation to unload, then the Customs office of destination shall be addressed.
- **Goods arrived under a transit procedure shall be placed in the free zone warehouse without delay but at the latest on the third (3.) day after the day of 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 lodged into NCTS. The act of discrepancies and the accompanying documents shall be placed under the goods of the transit/security

accompanying document (transit declaration) and **always close to the first goods**. Box 44A 'Type of document lodged' and code 'ZZZ' – 'Other' shall be chosen for uploading the documents. The transit declaration shall be in the state 'Discrepancies on unloading' and the transport shall be discharged in the Customs office of destination.

- If the goods did not reach the authorised place within the stipulated period for the transit transport, the authorised consignee shall give an explanation about the reasons for exceeding the given term in box 80BE 'Notes on unloading'.
- At the request of the carrier, 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.

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) if the transit has been started with the procedure for business continuity;
- 2) if 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 for the discharge of the transit transport, 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 goods may not be unloaded and the seal removed 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.

The executed transit declaration shall be submitted to the Customs office of destination together with the delivery note (indication on the delivery note: “procedure for business continuity”) at the latest on the following working day. If the result of the control was fixed with 'Discrepancies', then the accompanying documents of the goods and an act made about the differences shall be submitted in addition to the transit declaration.

The specimen of a delivery note

Authorised consignee:

Code of the Customs office of destination:

Date:

Date of arrival	Number of Transit Declaration	Number of entry in the stock records of the free zone warehouse	Notes

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

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

If the goods did not reach the authorised place within the stipulated period for the transit transport, the authorised consignee should submit a written explanation as well about the reasons for exceeding the given term.

Keeping records

The authorised consignee shall keep records on the transit declarations discharged with the procedure for business continuity.

The records must contain 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 of the free zone warehouse. 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' in 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 of the free zone warehouse,
 - 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 store the transit declarations together with the additional documents, keep these at least seven (7) years and present these to the customs authorities for verification at their first request.

Obligations

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